Business Diploma Program

PLAR Candidate Guide

Prior Learning Assessment and Recognition (PLAR)
The Business Diploma Program is dedicated to removing barriers and broadening the access to programs at Saskatchewan Polytechnic. We believe that adults acquire knowledge and skills through life and work experience that may align with courses within our programs.
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Why consider a PLAR assessment?

PLAR refers to the combination of flexible ways of evaluating people’s lifelong learning, both formal and informal against a set of established standards. You can receive academic credit for your relevant lifelong learning. The Business program recognizes prior learning in a number of ways.

We recognize:
- Previous formal learning from an accredited training institution through transfer of credit.
- Previous informal learning or experiential learning through a comprehensive prior learning and recognition process.

What are the PLAR options?

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

Option A: 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 diploma courses, you may apply to be assessed for each applicable course.

Fees:
There will be a charge for each individual course assessment.

For a listing of the specific PLAR fees, check the PLAR database or contact the Program Head of the Business Diploma program at (306) 691-8369 for availability of challenge times. The toll free number at Saskatchewan Polytechnic is 1-866-467-4278.

Is PLAR available at any time of the year?

PLAR challenges are currently being offered each school year. Please contact the Program Head of the Business Diploma program at (306) 691-8369 for availability of challenge times. The toll free number at Saskatchewan Polytechnic is 1-866-467-4278.

Is it easier to challenge a course through PLAR or take the course?

Neither is easier. By using PLAR you may reduce the repetition of studying information that you already know. The PLAR process allows you to demonstrate knowledge you already have.

PLAR is not an easy way to certification, rather a “different” way to obtain certification. Your personal level of skill and experience will dictate which courses you choose to challenge. The self-audit section found later in this guide will help you decide if you have a good match of skill and knowledge for a specific course.
Methods of assessing prior learning

Assessment methods measure an individual’s learning against course learning outcomes. The assessment methods listed below are the ones most commonly used, but other forms of flexible assessment may be considered. These assessments may include one or a combination of the following assessment tools:

- product validation & assessment
- challenge exam
- standardized tests
- performance evaluations (including skill demonstrations, role plays, clinical applications, case studies)
- interviews and oral exams
- equivalency (evaluations of learning from non-credit training providers)
- evidence or personal documentation files (providing evidence of learning from life and work experiences and accomplishments)

If I live out of town, do I have to travel to a main campus to do PLAR?

There will be times that you will need to meet with the program on campus. However, we will try to keep travel to a minimum.

What if I have a disability and need equity accommodations?

At Saskatchewan Polytechnic, we understand that sometimes services must be provided to students in a variety of ways to achieve the goals of fair representation. Therefore, the range of services provided for Education Equity students is as diverse as the needs of those students. We strive for equity (not uniformity) and provide varied services for students with differing needs. If more information is required, please contact a Saskatchewan Polytechnic counsellor at a campus closest to you or refer to the Saskatchewan Polytechnic website: Saskatchewan Polytechnic – Accessibility Services

Are there other methods to gain Saskatchewan Polytechnic course credits for prior learning

Transfer Credit

Yes, Saskatchewan Polytechnic will grant credit for previous training that is similar in content, objectives, and evaluation standards to Saskatchewan Polytechnic training. Transfer of credit is different from the PLAR process. Transfer Credit guidelines may be found at: http://saskpolytech.ca/admissions/resources/transfer-credit.aspx

It is the student’s responsibility to check with Registration Services for specific campus procedures on this policy. For specific information and guidelines regarding transfer of credit, contact a Saskatchewan Polytechnic educational counsellor.
**Equivalency Credit**
Equivalency credit refers to the application of credit you may have earned in a previously taken Saskatchewan Polytechnic course to your current Saskatchewan Polytechnic course. Apply at registration services for equivalency credit. This process should also be completed prior to your PLAR challenge. If these credits cannot be used for equivalency credit, you may use these accredited courses as part of your evidence for your PLAR challenge.

**Contact us**

If more information is required, please contact a designated PLAR counsellor at a campus closest to you.

Saskatchewan Polytechnic in Moose Jaw
Counselling Services, Room 2.203
306-691-8311 or 306-691-8310
StudentServicesMooseJaw@saskpolytech.ca

Saskatchewan Polytechnic in Prince Albert
Counselling Services, Room F203 (Technical Centre)
306-765-1611
StudentServicesPrinceAlbert@saskpolytech.ca

Saskatchewan Polytechnic in Regina
Counselling Services, Room 228
306-775-7436
StudentServicesRegina@saskpolytech.ca

Saskatchewan Polytechnic in Saskatoon
Counselling Services, Room 114
306-659-4050
StudentServicesSaskatoon@saskpolytech.ca
Prior Learning Assessment and Recognition Process

1. Consult with PLAR designated contact
   - call 1-866-467-4278 & speak with an education counsellor
   - identify goals
   - discuss process & forms
   - identify courses for challenge

2. Complete application to PLAR
   - meet with program head/faculty
   - review the self-audit
   - determine eligibility
   - obtain approval for PLAR

3. Schedule PLAR audit meeting
   - consult with program faculty responsible for each PLAR
   - confirm assessment methods & procedures

4. Develop an action plan
   - follow an action plan
   - review your skills & knowledge
   - collect, create & compile evidence
   - obtain validations
   - meet timelines

5. Pay assessment fees

6. Prepare for prior learning assessment

7. Challenge facilitated by assessor

8. Challenge evaluated by assessor

9. Results submitted to Saskatchewan Polytechnic registration services
   - Successful: see academic transcript

10. Candidate notified of results
   - Not successful: letter sent
      ✓ consult with program head
      ✓ register for course
      ✓ grade appeal process available
Guiding principles for developing a PLAR evidence file

1. As you begin the PLAR process you will be advised if any evidence is required. This will be identified in your action plan.

2. Evidence must be valid and relevant. Your evidence must match the learning outcomes identified for each course.
   - It is your responsibility to create, collect and compile relevant evidence – if required.

3. Learning must be current last 5 years.

4. The evidence should demonstrate the skills and knowledge from your experiences.

5. The learning must have both a theoretical and practical component.

Types of evidence

There are three types of evidence used to support your PLAR request:

1. Direct evidence – what you can demonstrate for yourself.
2. Indirect evidence – what others say or observe about you.

Ensure that you provide full evidence to your Business program faculty assessor so that your prior learning application is assessed appropriately. Well organized, easy to track evidence will also ensure that none of the evidence is missed or assessed incorrectly.

Here are some examples of evidence that you may be requested to submit as part of your evidence file (if required):

- resource lists
- written descriptions and analysis
- experience (activity) outlines
- observations
- workplace validations
- work samples
- photos of environments
- videotapes
- prop boxes

All documents that are submitted to Saskatchewan Polytechnic may be returned to the student after the final results have been given and the grade appeal deadline of seven days has passed. A copy of transcripts and certificates may be included in your evidence file, but be prepared to show original documents at the PLAR audit meeting for validation.

How long will it take to prepare evidence for PLAR?

Since the requirements are different for each course, and each candidate has different experiences, the amount of time it takes to prepare your evidence will vary.
Which courses are PLAR-ready?

<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 136</td>
<td>Automated Accounting</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>ACCT 220</td>
<td>Intermediate Accounting 1</td>
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<td></td>
</tr>
<tr>
<td>ACCT 221</td>
<td>Intermediate Accounting 2</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>ACCT 226</td>
<td>Cost Accounting 1</td>
<td>Yes</td>
<td></td>
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<tr>
<td>ACCT 227</td>
<td>Cost Accounting 2</td>
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</tr>
<tr>
<td>ACCT 236</td>
<td>Accounting Information Systems</td>
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<td></td>
</tr>
<tr>
<td>ADMN 220</td>
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<tr>
<td>ADMN 224</td>
<td>Entrepreneurship</td>
<td>Yes</td>
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<tr>
<td>HR 236</td>
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<td>Yes</td>
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<tr>
<td>QM 220</td>
<td>Quantitative Methods for Accountancy</td>
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Core Courses

Electives
## Business Financial Services program profile

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<th>COURSE CODE</th>
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<th>PLAR Challenge(s) available through program</th>
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<td><strong>Core Courses</strong></td>
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<tr>
<td>ADMN 224</td>
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<td>FIN 202</td>
<td>Financial Products &amp; Services</td>
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<td>FIN 225</td>
<td>Relationship Banking</td>
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<td>FIN 227</td>
<td>Bank Systems and Practices</td>
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<td>FIN 232</td>
<td>Strategic Financial Advising</td>
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<td>FIN 235</td>
<td>Tax Fundamentals</td>
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<tr>
<td><strong>Electives</strong></td>
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<tr>
<td>ACCT 225</td>
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<tr>
<td>ADMN 206</td>
<td>Leadership Development</td>
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<td>ADMN 220</td>
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### Business Human Resources Program Profile

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<td>ADMN 206</td>
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<td>Managing Conflict in the Workplace</td>
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<tr>
<td>HR 230</td>
<td>Recruitment and Selection</td>
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<td>HR 231</td>
<td>Compensation and Benefits</td>
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<td>HR 232</td>
<td>Training and Development</td>
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<td>HR 233</td>
<td>Labour Relations</td>
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<td>HR 234</td>
<td>Employee Relations</td>
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**Core Courses**

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**Electives**

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<td>ACCT 225</td>
<td>Managerial Accounting</td>
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<td>FIN 100</td>
<td>Personal Finance</td>
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<td>FIN 225</td>
<td>Relationship Building</td>
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<td>Collective Bargaining and Interest-Based Negotiations</td>
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<td>Wellness in the Workplace</td>
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<td>MKTG 227</td>
<td>Digital Media</td>
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<td>MKTG 228</td>
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## Business Insurance Diploma Program Profile

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<td>INS 100</td>
<td>Principles and Practices of Insurance</td>
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<td>Insurance on Property</td>
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<td>INS 202</td>
<td>Essential Skills for the Insurance Broker &amp; Agent</td>
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<td>INS 204</td>
<td>Essentials of Loss Adjusting</td>
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<td>INS 205</td>
<td>Underwriting Essentials</td>
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<tr>
<td>FIN 220</td>
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## Business Marketing Diploma Program Profile

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*Note*: Some courses common to multiple programs at Saskatchewan Polytechnic (i.e. computers, communications, math, and sciences) are managed by associated studies faculty. To see if these shared courses in your program are PLAR-ready, visit the [PLAR homepage](#) for links to Candidate Guides for Associated Studies/Communications and for Standardized Computers.
Steps to complete a self-audit

1. Read through the levels of competence as listed below.

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Learning outcomes
For each learning outcome listed, please self-evaluate your competency levels and record it in the appropriate column for each self-audit.

2. Take a few minutes and read through the following self-audit for each course you are interested in as a PLAR candidate.

3. Check your level of competence as you read through each of the learning outcomes for each course. The information will help you in your decision to continue with your PLAR application.

4. In order to be successful in a PLAR assessment, your abilities must be at the competent or mastery level for the majority of the learning outcomes. Some things to consider when determining 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 the reason you chose this level if asked by an assessor.

5. Bring the completed self-audit to a consultation meeting with the program head or faculty member in step 3 – PLAR process of the candidate process for prior learning assessment.
**Self-audit guide(s)**

**ACCT 220 – Intermediate Accounting 1**

You will complete an in-depth study of generally accepted accounting principles as applied to accounting for current assets, capital assets, temporary and long-term investments, leases, accounting changes, and correction of errors. Both International Financial Reporting Standards (IFRS) and Accounting Standards for Private Enterprises (ASPE) are considered as accounting standards.

**Credit Units:** 7.0  
**Prerequisites(s):** ACCT 125  
**Equivalent Course(s):** ACP 212

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1. Describe the Canadian financial reporting environment.

2. Describe the foundational principles of accounting.

3. Perform the accounting process.

4. Perform accounting to recognize revenue from sales transactions.

5. Perform accounting for revenues from long-term contracts.

6. Perform the accounting for cash.

7. Perform the accounting for accounts receivables.

8. Perform the accounting for notes receivables.

9. Perform the accounting for inventories.

10. Perform the reporting of inventories in financial statements.

11. Perform the accounting for temporary and long-term investments.

12. Perform the accounting for strategic investments.

13. Perform the accounting for the acquisition and disposal of capital assets.

14. Perform the accounting for capital assets after acquisition.

15. Perform the accounting for intangible assets and goodwill.

16. Prepare financial statements from incomplete information.
PLAR assessment methods
If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. Evidence file
   - Targeted Resume (http://jobsearch.about.com/od/resumes/a/target.htm) to determine eligibility for a PLAR challenge.

2. Challenge exam
   - Time: 3 hours
   - Format: Ten scenario based problem solving questions – Given an accounting situation, perform the required journal entries, calculations, and procedures.

3. Clarification interview
   - The Program Head of the Business Accountancy Program may have to contact you or your employer to clarify eligibility for a PLAR challenge.

Resources
Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
You will continue your studies of financial accounting begun in ACCT 220. Your studies will include current and long-term liabilities, shareholders equity, dilutive securities and earnings per share, revenue recognition, pensions, statement of cash flows, incomplete records, and accounting for corporate income taxes. Both International Financial Report Standards (IFRS) and Accounting Standards for Private Enterprises (ASPE) are considered as accounting standards.

Credit unit(s): 7.0
Prerequisite(s): ACCT 220
Equivalent Course(s): ACP 313

### ACCT 221 – Intermediate Accounting 2

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1. **Perform accounting for non-financial and contingent liabilities.**
   - Define non-financial and contingent liabilities
   - Describe the reporting requirements for current liabilities
   - Perform calculations to value non-financial and contingent liabilities
   - Perform accounting for non-financial and contingent liabilities

2. **Perform accounting for issuance of long-term liabilities.**
   - Define long-term liabilities and the various types of bonds
   - Describe how long-term liabilities are reported on financial statements
   - Describe premium and discount long-term liabilities
   - Calculate the issuance price of bonds
   - Describe how bonds are issued between interest period dates
   - Perform the accounting for the issue of bonds
   - Calculate market value of long-term notes payable
   - Perform the accounting for the issue of long-term notes payable

3. **Perform accounting for long-term liabilities after issue.**
   - Describe effective interest amortization of discounts or premiums and straight-line amortization of discount of premiums
   - Calculate interest expense including amortization of discount or premium under the straight-line method
   - Calculate interest expense including amortization of discount or premium under the effective interest method
   - Perform accounting for interest during the life of long-term...
### ACCT 221 – Intermediate Accounting 2

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#### 4. Perform accounting for de-recognition or re-evaluation of long-term liabilities.
- Apply the disclosure requirements for long-term debt
- Describe de-recognition of long-term liabilities
- Perform accounting for derecognition of debt at maturity
- Perform accounting for derecognition of debt prior to maturity
- Define debt restructurings
- Perform accounting for debt restructuring
- Describe types of off-balance sheet financing

#### 5. Account for shareholders’ equity.
- Define components of shareholders’ equity
- Discuss the nature of the corporate form of organization
- Explain the advantages and disadvantages of incorporating
- Describe the reporting requirements for contributed capital
- Perform accounting for the issuance, reacquisition, and cancelling of shares
- Apply the disclosure requirements for shareholders’ equity

#### 6. Account for distributions to shareholders.
- Discuss the characteristics of preferred shares
- Describe the reporting requirements for retained earnings
- Calculate allocation of dividends to classes of shares
- Perform accounting for cash dividends
- Perform accounting for dividends in kind
- Perform accounting for share dividends

#### 7. Describe accounting for derivative investments.
- Define complex financial instruments
- Describe derivative investments
- Describe reporting requirements for complex financial instruments
### ACCT 221 – Intermediate Accounting 2

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- Prepare entries to account for dilutive securities at the date of issuance, conversion, and retirement
- Account for stock compensation plans
- Illustrate disclosure of compensation plans

### 8. Perform accounting for hybrid and compound financial instruments.

- Define hybrid and compound financial instruments
- Describe reporting requirements for hybrid and compound financial instruments
- Perform accounting for hybrid and compound financial instruments at the date of issuance
- Perform accounting for hybrid and compound financial instruments at the date of conversion
- Perform accounting for hybrid and compound financial instruments at the date of retirement


- Define stock compensation plans
- Describe the reporting requirements for stock compensation plans
- Calculate the value of stock compensation plans and determine the timing of the recognition of the compensation expense
- Perform accounting for the granting of stock compensation
- Perform accounting for the exercise of rights under stock compensation plans

### 10. Calculate basic earnings per share.

- Define earnings per share and the components of the calculation
- Demonstrate the reporting requirements for basic earnings per share
- Calculate weighted average shares outstanding
- Calculate earnings attributable to common shares
- Calculate basic earnings per share
- Calculate diluted earnings per share
- Calculate pro forma basic earnings per share

### 11. Calculate diluted earnings per share.

- Define diluted earnings per share and dilutive securities
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- Calculate dilutive effect of securities using an “if converted” method
- Calculate dilutive effect of securities using a treasury method
- Calculate earnings attributable to common shares
- Calculate diluted earnings per share
- Apply the disclosure requirements for earnings per share

12. Perform accounting to recognize revenue from sales transactions.

- Describe revenue transactions that result from the sale of products and rendering of services
- Describe measurement uncertainty in relation to revenue recognition
- Describe collection uncertainty in relation to revenue recognition
- Perform accounting for sales transactions

13. Perform accounting for revenues from long-term contracts.

- Define the completed-contract method and percentage-of-completion method
- Describe the reporting requirements for the percentage-of-completion method
- Calculate periodic gross profits or revenues for long-term contracts under the percentage-of-completion method
- Calculate periodic gross profits or revenues for long-term contracts under the completed-contract method
- Perform accounting for long-term contracts under both methods


- Define pensions and other employee future benefits
- Describe components of a defined benefit plan
- Analyze the components of the pension obligation
- Analyze the components of the plan assets
- Describe the immediate recognition approach and the deferral and amortization approach
- Calculate amortization of unrecognized past service cost and actuarial gains and losses
- Perform accounting for defined benefit pension plans
- Describe reporting of pension plans in the financial statements
### ACCT 221 – Intermediate Accounting 2

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- Apply the disclosure requirements for employee future benefits

#### 15. Prepare a statement of cash flows.

- Describe the purpose of the statement of cash flows
- Describe the classifications of cash flows and the format of the statement
- Use the indirect approach to determine net cash flow from operating activities
- Use the direct approach to determine net cash flow from operating activities
- Use a worksheet approach, T-account approach and inspection approach to preparation of the statement
- Prepare the statement of cash flows

#### 16. Prepare financial statements from incomplete information.

- Describe situations involving incomplete information, as is often found in private practice
- Use worksheets, schedules and T-accounts as aids in the analysis of the available data
- Prepare financial statements from the incomplete data

#### 17. Perform accounting for corporate income taxes.

- Discuss the problems facing the accounting profession with respect to interperiod tax allocation methods
- Examine the financial accounting treatment (measurement and disclosure) regarding interperiod tax allocation using the “future income taxes” approach
- Differentiate between interperiod and intraperiod tax allocation
- Apply the disclosure requirements for corporate income taxes

### PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

#### 1. Evidence file

- Targeted Resume (http://jobsearch.about.com/od/resumes/a/target.htm) to determine eligibility for a PLAR challenge.
2. **Challenge exam**
   - Time: 3 hours
   - Format: Scenario based problem solving questions

3. **Clarification interview**
   - The Program Head of the Business Accountancy/Accounting Programs may have to contact you or your employer to clarify eligibility for a PLAR challenge.

**Resources**
Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
**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  
**Prerequisites:** ACCT 122, minimum grade of 60

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1. Apply basic cost accounting terms and concepts.
   - Define managerial accounting
   - Explain managerial accounting and financial accounting
   - Apply appropriate cost terms, concepts and classifications for costs incurred by a business concern

2. Organize cost flow information to prepare financial schedules.
   - Describe the flow of costs for a business organization
   - Identify costs that can be inventoried
   - Prepare statements for cost of manufacturing, cost of goods sold, and income

3. Set up a basic job-order costing system.
   - Define job costing
   - Compute predetermined overhead rates
   - Apply job-order costing techniques in a business organization
   - Describe proper treatments for over-applied and under-applied overhead costs
   - Prepare journal entries to record the flow of costs in a basic job-costing system

4. Manage costs incurred by a business organization.
   - Identify fixed, variable and mixed costs incurred by an organization
   - Use the high-low method to determine variable and fixed components of a mixed cost
   - Use the scattergraph method to determine variable and fixed components of a mixed cost
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<th>ACCT 225 – Managerial Accounting</th>
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- Explain the concept of “contribution margin”
- Prepare income statements in contribution margin format

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. Set up 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
PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. Evidence file
   Please include any work samples, validations, letters of reference, and documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:
   - Employer validation
   - Resume
   - 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
     - Master budget for an organization/business

2. Clarification interview
   Assessor may contact candidate for explanation or verification of submitted evidence.

3. Challenge exam
   If the evidence submitted is complete or missing some skills and knowledge, candidates may be asked to write a short answer exam.

Resources
Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
ACCT 226 – Cost Accounting 1

The course is an introduction to the study of cost accounting theory and practice. You will focus on the differences between cost accounting and financial accounting, various cost accounting terms, an introduction to costing systems, and responsibility accounting using master and flexible budgets.

Credit unit(s): 5.0
Prerequisite(s): ACCT 125
Equivalent Course(s): ACP 221

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1. **Explain basic cost accounting terms and concepts.**
   - Describe how cost accounting supports management and financial accounting
   - Identify the business functions in the value chain
   - Define a cost, cost object, cost accumulation, and cost assignment
   - Describe the differences between direct and indirect costs
   - Describe the differences between variable and fixed costs
   - Explain the concept of a "relevant range" and how it applies to fixed costs
   - Explain the differences between total and unit costs, and between capitalized and non-capitalized (period) costs
   - Identify the flow of inventories and costs in a manufacturing company
   - Prepare a cost of goods manufactured statement

2. **Prepare a Schedule of Cost of Goods Manufactured.**
   - Identify the flow of inventories and costs in a manufacturing company
   - Prepare a cost of goods manufactured statement

3. **Use Cost-Volume-Profit Analysis on a decision-making tool.**
   - Define CVP analysis
   - Explain the concept of "contribution margin" and identify the format of a contribution-style income statement
   - Compute the break-even point for a single-product company
   - Compute the number of sales units that will achieve target operating and net incomes
### ACCT 226 – Cost Accounting 1

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- Explain the effect income taxes have on break even analysis
- Compute the effect on operating income that will result from changes in selling price, sales volume, variable costs, and fixed costs
- Compute the point of indifference between two alternative costing or pricing proposals
- Use probability theory to calculate the expected values of alternative courses of action
- Compute the break-even point for a multiple-product company given a constant sales mix

4. **Use a basic job-order costing system.**

- Define job costing
- Explain the difference between job costing and process costing
- Describe the use of cost pools and cost allocation bases in assigning indirect costs in a costing system
- Use a seven-step process to assign costs to cost objects under a normal costing system
- Explain the end-of-period adjustments required under normal costing
- Prepare journal entries to record the flow of costs in a basic job-costing system

5. **Apply job costing skills in an activity-based costing environment.**

- Identify three guidelines for refining a costing system
- Explain the following potential problems with job costing: undercosting, overcosting, product cost cross-subsidization, cost smoothing
- Define cost refinement and explain how activity-based costing (ABC) refines basic job costing
- Use a revised, seven-step process to assign costs using ABC

6. **Prepare a Master Budget for responsibility accounting.**

- Define a “Master Budget”
- Explain the advantages of preparing a master budget
- Describe responsibility accounting and the use of budgets in a responsibility accounting system
- Prepare an operating budget including the budgeted income statement and all of its related budgets and schedules
ACCT 226 – Cost Accounting 1

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7. Prepare a cash budget.
   - Identify cash inflows, cash outflows, and financing
   - Prepare a cash budget for a single product period
   - Prepare a cash budget for multiple budget periods

8. Interpret direct cost variances using flexible budgeting tools.
   - Explain the deficiencies in using a static budget for performance measurement
   - Use a five-step process to prepare a flexible budget
   - Compute the following variances: static budget, flexible budget, sales volume, price, and efficiency, for all direct cost categories
   - Prepare journal entries to isolate the material and labour price and efficiency variances at the earliest point at which they are detected
   - Explain each variance

9. Interpret indirect cost variances using flexible budgeting tools.
   - Compute variable overhead spending and efficiency variances
   - Compute fixed overhead spending and production volume variances
   - Prepare journal entries to isolate the four indirect cost variances
   - Develop credible explanations for each variance
   - Identify four acceptable approaches to close overhead variances
   - Perform the immediate write-off method

10. Prepare variable and absorption costing income statements and reconcile the differences in net income.
    - Describe the differences between variable costing and absorption costing
    - Prepare comparative income statements under variable and absorption costing
    - Reconcile any difference between the net incomes calculated under the two alternative methods

11. Prepare income statements under absorption costing using alternative capacity concepts for the fixed overhead rates.
    - Explain four alternative denominator-level choices available under absorption costing
**ACCT 226 – Cost Accounting 1**

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- Prepare income statements under absorption costing for each alternative denominator level
- Reconcile any differences between the net incomes calculated under each alternative

**PLAR assessment methods**

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. **Evidence file**
   - Targeted Resume (http://jobsearch.about.com/od/resumes/a/target.htm) to determine eligibility for a PLAR challenge.

2. **Challenge exam**
   - Time: 3 Hours
   - Eight Problem Solving Questions Related to Cost Accounting

3. **Clarification interview**
   - The Program Head of the Business Accountancy Program may have to contact you or your employer to clarify eligibility for a PLAR challenge.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
ACCT 227 – Cost Accounting 2

Your studies will be a continuation of Cost Accounting 1 (ACCT 226). You will study non-routine decision making, cost allocation theory and methods, process costing, hybrid costing systems, inventory management and sales and input variances.

Credit Units: 5.0
Prerequisites(s): ACCT 226
Equivalent Course(s): ACP 322

ACCT 227 – Cost Accounting 2

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1. Use relevant cost techniques for non-routine decision making.
   - Define "relevance" as it relates to cost accounting
   - Apply relevance theory to special order, make vs. buy, capacity constraint, opportunity cost, customer profitability, and equipment replacement decisions
   - Describe potential conflicts between decision-making and performance evaluation models

2. Allocate indirect costs to production.
   - Explain the purposes of cost allocation
   - Identify appropriate cost pools and allocation bases for allocating indirect costs to cost objects
   - Allocate costs from one department to other departments using single- and dual-rate methods
   - Allocate service department costs to operating departments using the direct, step-down, and reciprocal methods
   - Allocate common costs using the stand-alone and incremental
   - Allocate revenues of bundled products to individual product lines using the stand-alone and incremental methods

3. Allocate common costs and bundled revenues.
   - Allocate common costs using the stand-alone and incremental cost methods
   - Allocate revenues of bundled products to individual product lines using the stand-alone and incremental methods

4. Allocate costs to joint products.
   - Define terms commonly used in joint process environments
   - Allocate joint costs to joint, main, and by-products using four acceptable methods
   - Set up sell or process further schedules
   - Prepare journal entries to account for byproducts
### Mastery, Competent, Functional, Learning

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### 5. Interpret sales and input variances.
- Compute the following revenue and sales variances: sales
- Compute the following input variances for material and labour: efficiency, mix, and yield
- Develop credible explanations for each variance

### 6. Prepare cost of production reports for companies using process costing.
- Define process costing and explain the continuum of costing systems
- Explain the concept of "equivalent units" and its importance to process costing systems
- Prepare cost of production reports under both FIFO and Weighted-Average cost flow assumptions
- Add previous-department costs to the process costing analysis
- Prepare journal entries to record the flow of costs under process costing

### 7. Prepare journal entries for spoilage, rework, and scrap under process costing.
- Define spoilage, rework, and scrap
- Describe the differences between normal and abnormal
- Revise the cost of production report under process costing to include spoilage costs

### 8. Prepare journal entries for spoilage, rework, and scrap under job costing.
- Prepare journal entries to record spoilage, rework, and scrap in a job-costing environment
- Describe the differences between normal and abnormal

### 9. Prepare journal entries for costs under operating costing.
- Define hybrid costing systems and operation costing
- Compute total work order and per-unit costs under operation costing and prepare summary journal entries

### 10. Prepare journal entries for costs under backflush costing.
- Define hybrid costing systems and operation costing
- Compute total work order and per-unit costs under operation costing and prepare summary journal entries
- Define hybrid costing systems and operation costing
11. Use mathematical and other statistical tools to effectively manage inventories.

- Define the following inventory-related costs: Purchasing
- Compute the Economic Order Quantity (EOQ)
- Explain what costs (EOQ) seeks to balance
- Compute the cost of prediction error when more accurate
- Perform relevance analysis on the decision to switch to a JIT environment

**PLAR assessment methods**

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. **Evidence file**

2. **Challenge exam**
   - **Time:** 3 hours
   - **Format:** Seven Scenario Based Problem Solving Questions. The questions main foci are:
     - Relevant Costs _____/17 marks
     - Cost Allocation _____/10 marks
     - Joint Costs _____/15 marks
     - Operation Costing _____/8 marks
     - Production Report _____/16 marks
     - Backflush Costing _____/10 marks
     - Variances _____/24 marks

3. **Clarification interview**
   - The Program Head of the Business Accountancy Program may have to contact you or your employer to clarify eligibility for a PLAR challenge.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
ACCT 236 – Accounting Information Systems

You will study the necessary theory and tools for understanding, analyzing, and designing computer-based accounting information systems at the introductory level. You will study the theory and participate in practical applications that support your studies as an accounting student. The course includes an introduction to the field of electronic commerce.

Credit unit(s): 4.0
Prerequisite(s): ACCT 125
Equivalent Course(s): ACP 451

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1. **Analyze general systems theory and its application to an accounting information system.**
   - Define a “system” and relate it to the accounting cycle
   - Distinguish between the financial and managerial accounting systems
   - Explain the four “cycles” which make up a transaction processing system and identify the applications required by each cycle
   - Relate the subsystems of the Managerial Information System (MIS) to the types of decisions/problems managers encounter

2. **Describe the steps in the analysis phase of system development.**
   - Identify the qualities of a successful system
   - List and describe the phases of the system development life cycle
   - Explain the purpose and components of the systems analysis phase
   - Identify the objectives, scope, and procedures for conducting a preliminary survey
   - Identify and explain four measures of system project feasibility that are examined during the feasibility study

3. **Apply the tools and procedures used in the design phase of system development.**
   - Identify the system and resource requirements that are determined during preliminary system design
   - Distinguish between the levels of detail found in the preliminary design and the detailed system specification
   - Discuss the involvement of the auditor or accountant during system design
   - Prepare flowcharts to assist in the system design process
   - Describe how an accounting system must be designed to support responsibility accounting
   - Prepare analysis codes that allow for responsibility accounting

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4. Use popular project management tools.
   - Explain the purpose of project management tools to system development
   - Prepare a time budget for the project
   - Prepare a Gantt chart
   - Prepare a PERT diagram

5. Describe the activities that occur during the implementation and operation phases of system development.
   - Identify the activities that occur during testing that occur
   - Describe four approaches to system implementation
   - Distinguish between the various kinds of system changeover

6. Analyze the technology used in the development of an accounting system.
   - Distinguish between systems software and application software
   - Explain the various computer system configurations available to system developers
   - Distinguish between traditional data file organization and database management organization, listing the strengths and weaknesses of each
   - Distinguish between batch, batch with online enquiry, and on-line, real-time systems
   - Explain what occurs in file maintenance, update, sort, and merge processes

7. Describe the control risks inherent in a computer-based system and identify control procedures that address them.
   - Identify the features and components of internal control
   - Provide specific examples of control procedures for four main categories of control activities
   - Explain what specific duties must be segregated in a computerized environment
   - List examples of general and application controls that could be implemented in a computerized system

8. Explain basic e-commerce theory in the context of the accounting information system.
   - Describe the history and development of electronic commerce
   - Identify the major types of e-commerce transactions
ACCT 236 – Accounting Information Systems

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- Explain the relationship between e-commerce and the accounting information system
- Describe the alternative electronic payment systems that are available
- Identify the risks and control issues associated with e-commerce and explain the specific controls that are needed to address them

9. Demonstrate the application of systems theory in the development of a major, three-part systems project.

- Participate in a business simulation exercise throughout the course
- Analyze the current business systems of a company, as presented in the form of a case study
- Prepare a three-part system development project, individually or as a member of a small group

PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. Evidence file

- Targeted Resume (http://jobsearch.about.com/od/resumes/a/target.htm) to determine eligibility for a PLAR challenge.

2. Challenge exam

- Time: 3 hours
- Flow chart symbol sheet provided
- Ten Questions:
  - 12 Multiple Choice
  - 22 Matching
- 8 problem solving questions from the following areas:
  1. Systems Theory
  2. Suggesting Controls
  3. System Flowchart
  4. Querying a Database
  5. Gantt and PERT Charts
  6. Normalizing a Database
  7. Feasibility Analysis
  8. E-Commerce Theory
3. **Clarification interview**
   - The Program Head of the Business Accountancy Program may have to contact you or your employer to clarify eligibility for a PLAR challenge.

**Resources**
Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
ADMN 220 - Organizational Behaviour
You will study human behaviour in organizations and develop the skills needed to deal with people at work. Your studies include content on individual behaviour, values, interpersonal relationships and communications, groups and team dynamics, organizational culture, leadership, and change. You will study these aspects of human behavior within the context of diverse formal organizations.

Credit unit(s): 4.00

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1. Describe organizational behaviour.
   - Define 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 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 a Myers-Briggs or similar test) influence behaviour
   - Explain the major personality attributes that are predictors of behaviour
   - 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

4. Apply various motivational models to improve performance.
   - Define motivation
   - Use needs theories to explain how individual motivation is affected by needs
### ADMN 220 - Organizational Behaviour

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**Competent:** I can work independently to apply the outcome.

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<td>▪ Use expectancy theory of motivation to explain whether or not individuals will be motivated in different situations</td>
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<td>▪ Use expectancy theory to provide specific actions to improve motivation</td>
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<td>▪ Use equity theory to explain how individuals respond to rewards and specify actions which can be taken to improve motivation</td>
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5. Develop effective teambuilding skills.

- Describe types of teams in organizations
- Explain roles, role expectations, role ambiguity, and role conflict
- Define norms and explain how they develop and how they are enforced
- Use the five-stage model to describe team development
- Discuss factors to be considered in creating effective teams

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

- Define power
- Describe the bases of power in organizations and how these bases can be used to influence others
- Explain the dependency factors that affect the level of power
- Explain the relationship between power and harassment
- Define organizational politics and discuss types of political activity

7. Explain conflict management.

- Define conflict
- Explain functional and dysfunctional outcomes of conflict
- Describe sources of organizational conflict
- Determine the appropriate conflict handling strategies for different situations
- Define negotiation and bargaining strategies

8. Describe organizational culture.

- Define organizational culture
- Explain how stories, rituals, material symbols, and language indicate an organization's culture
- Explain how organizations maintain and strengthen their culture
ADMN 220 - Organizational Behaviour

**Mastery:** I am able to demonstrate it well enough to teach it to someone else.

**Competent:** I can work independently to apply the outcome.

**Functional:** I need some assistance in using the outcome.

**Learning:** I am developing skills and knowledge for this area.

**None:** I have no experience with the outcome.

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**9. Determine the appropriate leadership style in a situation using leadership theory.**

- Define leadership
- Explain the major differences between trait theories, behavioural theories, and contingency theories of leadership
- Use the path-goal theory to determine the appropriate leadership style in a situation
- Explain the major differences between transactional and transformational leaders

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

- 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 criteria for determining ethical decisions

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

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

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**PLAR assessment methods**

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

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**1. Evidence file**

Please include any work samples, validations, letters of reference, and documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:

- Employer validation
- Resume
- 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

2. **Assignment**

   This assignment will be completed at the nearest Saskatchewan Polytechnic test center. Distance candidates can make arrangements with the program to complete this assignment at their home location (please refer to Appendix A for assignment instructions). The assignment will consist of 10 multiple choice questions and the remainder of the assignment will be discussion or scenario based questions (case studies) related to organizational behaviour. You may bring your resource text into the assignment.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
ADMN 224 – Entrepreneurship

You will learn the specifics of organizing and opening a small business, including legislation, licenses, types of businesses and location. The course will end with an assignment that performs all the steps up to the opening of your business including the development of a Business Plan.

Credit unit(s): 5.0
Prerequisite(s): MKTG 120, minimum grade of 60

ADMN 224 – Entrepreneurship
Mastery: I am able to demonstrate it well enough to teach it to someone else.
Competent: I can work independently to apply the outcome.
Functional: I need some assistance in using the outcome.
Learning: I am developing skills and knowledge for this area.
None: I have no experience with the outcome.

1. Describe the state of small business in Canada.
   - Relate evidence to support the idea that an entrepreneurial revolution is taking place
   - Define a Canadian small business
   - Identify the contributions made by small business to society
   - Discuss important trends that will have an impact on small business in Canada
   - Identify trends that could indicate a potential entrepreneurial opportunity
   - Explain “entrepreneurship”

2. Analyze the potential consequences of starting a small business.
   - List advantages and disadvantages of small business ownership
   - Relate personality and organizational characteristics required by successful entrepreneurs
   - Examine environments that are conducive to small business success
   - Relate reasons why some businesses succeed and others fail
   - Describe the similarities and differences between the entrepreneur and the manager

3. Analyze a small business opportunity to determine its feasibility.
   - Examine the non-quantitative factors that should be considered when assessing a business opportunity
   - Describe the methods by which an entrepreneur can enter the market
   - Relate the three steps involved in completing a feasibility analysis

   - Discuss the purposes of developing a business plan
   - Discuss the major components of a business plan
ADMN 224 – Entrepreneurship

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5. Identify small business legal requirements.
   - Identify the different forms of organization that a small business would consider when establishing a business
   - Discuss the legal requirements of small business ownership

6. Analyze a small business.
   - Describe the methods of establishing a small business
   - Examine advantages and disadvantages of organizing a small business from scratch
   - Examine advantages and disadvantages of purchasing an existing business
   - Describe six key areas that should be investigated prior to making a decision
   - Choose approaches that could be used for estimating the value of a business
   - Distinguish the sections that should be covered in a purchase agreement
   - Explain franchising
   - Examine advantages and disadvantages of franchising
   - Discuss three categories of franchising relationships before signing the contract

7. Calculate the investment required to start the small business.
   - Describe start-up costs
   - Describe operating costs
   - Describe the statement, “owner’s net worth”
   - Calculate the funds needed to finance a new business

8. Describe the potential sources of capital.
   - Describe general sources of financing
   - Describe the sources of equity financing
   - Describe the Business Development Bank of Canada (BDC)
   - Discuss advantages and disadvantages of equity capital
   - Discuss advantages and disadvantages of debt financing
   - Describe the sources of debt financing
ADMN 224 – Entrepreneurship

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- Discuss the advantages and disadvantages of using government agencies to finance your business
- Discuss federal and provincial programs that support small business
- Describe the five common mistakes when seeking financing

9. Prepare a marketing plan for a small business.

- Plan the market approach
- Describe the selection of location
- Discuss the target customers
- Describe marketing activities

10. Apply financial management systems.

- Discuss the importance of accurate financial records
- Explain the accounting cycle
- Identify the types of accounting systems that could be used for small business
- Discuss the need for short-term and long-term financial planning
- Discuss the importance of the evaluation of the financial performance of a small business
- Use the computerized financial planning template
- Discuss the use of credit

11. Describe small business operations.

- Identify the production process
- Discuss management of the components of the physical facilities
- Describe types of layouts used
- Discuss methods of purchasing and controlling inventories
- Define insurance
- Identify the risks associated with purchasing insurance coverage

12. Discuss the human resource requirements.

- Explain the importance of human resource planning for small business
- Describe the human resource planning steps for a small business
### ADMN 224 – Entrepreneurship

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- Describe the hiring process
- Discuss the principles of effective human resource management
- Discuss labour legal requirements

13. **Prepare a business plan.**

- Develop executive summary
- Develop background information
- Develop table of contents
- Develop description of products and/or services
- Develop marketing plan
- Identify location
- Develop description of operations
- Develop management and personnel structure
- Develop financial projections
- Demonstrate compliance with legal requirements
- Develop summary

### PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. **Evidence file (and/or)**
   2. **Targeted resume:**
      A targeted resume is 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.
      - 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.
   3. 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 for a sample and more information on a targeted resume.

4. Sample(s) of Business Plans you have developed.
5. Any relevant work samples that apply to the outcomes of this course.
6. Details of any workshops or any industry training in which you have participated.

2. Assignment (and/or)
   Create a business plan. Instructor will share a scoring rubric and development outline when you meet with her/him in Step 3 – The Self-audit meeting of the PLAR process.

3. Clarification Interview
   The instructor may need to contact you for clarification of submitted evidence.

Resources
Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
ADMN 255 – Managing Conflict in the Workplace

Your studies will focus on an introduction to conflict resolution, designed to provide you with interest-based conflict resolution models and primary interpersonal skills to handle workplace conflicts. The course is designed not only as an introduction to developing skills in managing conflict, but as well as providing organizational leaders with skills to manage conflict. You will obtain insights and be educated in conflict theory, negotiation strategy, needs grounding related to basic interpersonal communication and management skills, such as rapport building, empathetic listening, behaviour modelling, reframing, problem solving, and decision making. You will develop conflict resolution skills through a combination of lecture material, in-class assignments, role-plays and demonstrations, reading assignments, and problem-solving challenges.

Credit unit(s): 4.0
Equivalent course(s): DRCP 221

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1. Describe conflict and the environmental conditions that minimize conflict.
2. Select the appropriate strategic approaches for managing conflict.
3. Demonstrate responses to individuals at places on the response continua.
4. Determine the ability of affected individuals to negotiate resolution to conflict.
5. Prepare to resolve a conflict using an investigative process.
6. Apply the elements of the collaborative discussion model.
7. Apply appropriate strategies to conduct interest-based negotiation.
8. Use communication skills to overcome barriers in integrative negotiations.
9. Use mediation skills to resolve workplace conflict.
10. Demonstrate decision-making skills to resolve conflict amongst parties.
11. Apply the basic confrontation model to manage and diffuse direct conflict.

PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.
1. **Evidence file**
   The evidence file must include documents that demonstrate the skills and knowledge related to the learning outcomes above. These will require verification/validation by present and/or past employers.

   **And/or**

2. **Interview**
   You will be required to participate in an interview with an instructor where you will be asked to demonstrate your knowledge in the above areas.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
ADTG 220 – Auditing

Your studies will include an introduction to auditing, its objectives and reports, the types of evidence and documentations required, the study of internal control, and audit sampling. You will study the processes of the audit of revenue and collections and acquisitions and expenditures. You will acquire these skills through your participation in a combination of classroom instruction, independent learning and practical exercises.

Credit unit(s): 5.0
Prerequisite(s): ACCT 125
Equivalent Course(s): ACP 430

### ADTG 220 - Auditing

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1. Describe the auditing profession.
   - Describe the nature of auditing
   - Describe internal auditing
   - Describe professional ethics as they relate to auditing
   - State the auditor’s legal liability

2. Apply generally accepted auditing standards (GAAS) to various audit situations.
   - Describe the general standard of GAAS
   - Describe the examination standards of GAAS
   - Apply GAAS to audit engagements

3. Select the correct audit report to match audit findings.
   - Describe unqualified audit reports
   - Describe qualified, disclaimer, and adverse audit reports
   - Choose the correct audit report to match the results of audit tests

4. Describe the audit engagement.
   - Identify pre-engagement procedures
   - Calculate a materiality amount
   - Describe audit objectives
   - Explain risk components of the audit
   - Describe business risk
   - Describe internal control risk

5. Gather types of audit evidence.
   - Describe techniques used to gather evidence
### ADTG 220 - Auditing

**Mastery:** I am able to demonstrate it well enough to teach it to someone else.

**Competent:** I can work independently to apply the outcome.

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- Select sufficient appropriate evidence
- Describe the audit program
- Construct audit working papers

#### 6. Evaluate internal controls.
- Explain why internal controls are evaluated
- Identify internal control objectives
- Explain internal control procedures
- Assess control risk
- Perform tests of controls
- Explain reasonable assurance in control risk

#### 7. Use audit sampling techniques.
- Describe the nature of audit sampling
- Perform statistical sample tests of control
- Perform statistical sample substantive tests

#### 8. Audit the revenue and collection controls.
- Describe Revenue and Collection Controls
- Test the Revenue and Collection Controls
- Assess the Revenue and Collection Control Risk

#### 9. Perform substantive tests – revenue and collection.
- Describe substantive tests – revenue and collection
- Perform substantive tests of accounts receivable
- Perform substantive tests of cash

#### 10. Audit the acquisition and expenditure controls.
- Describe the acquisition and expenditure controls
- Test the acquisition and expenditure controls
- Assess the acquisition and expenditure control risk

#### 11. Perform substantive tests – acquisition and expenditures.
- Describe substantive audit procedures – liabilities
ADTG 220 - Auditing

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- Perform substantive tests of accounts payable
- Perform substantive tests of inventory

**PLAR assessment methods**

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. **Evidence file**
   - Targeted Resume ([http://jobsearch.about.com/od/resumes/a/target.htm](http://jobsearch.about.com/od/resumes/a/target.htm)) to determine eligibility for a PLAR challenge

2. **Challenge exam**
   - Time: 3 Hours
   - Nine scenario based problem solving questions
     One short answer/definition question

3. **Clarification interview**
   - The Program Head of the Business Accountancy Program may have to contact you or your employer to clarify eligibility for a PLAR challenge

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
**FIN 220 – Finance**

You will become familiar with the role of finance and its implication for risk, income and control, credit conditions and a firm’s state of liquidity. The course content includes sources of capital and corporate borrowing, cost of capital theory and optimal capital structure, and the capital budget decision making.

**Credit unit(s):** 5.0  
**Prerequisite(s):** ACCT 122  
**Equivalent Course(s):** ACP 475

### FIN 220 – Finance

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1. **Explain the goals and functions of financial management.**
   - Describe the primary goal of finance as the maximization of shareholders’ wealth measured by share price
   - Identify conflicting goals of finance
   - Explain how finance builds on the disciplines of accounting and economics
   - Identify the activities of financial managers
   - Identify the roles of financial markets in allocating capital, determining value, and establishing yields

2. **Review accounting financial statements.**
   - Demonstrate a reasonable ability to prepare the three basic financial statements
   - Identify the limitations of the income statement as a measure of a firm’s profitability
   - Identify the limitations of the balance sheet as a measure of a firm’s financial position
   - Explain the importance of cash flow as identified in the statement of cash flows
   - Describe the effect of corporate tax considerations on after-tax cash flow

3. **Conduct a financial analysis to evaluate the performance of the firm.**
   - Calculate 13 financial ratios that measure profitability, asset utilization, liquidity, and debt utilization
   - Examine the ratios in comparison to industry averages
   - Examine the ratios and company performance by means of trend analysis

4. **Prepare financial forecasts and plans for a business.**
   - Explain why financial forecasting is essential for the healthy growth of the firm
   - Prepare the three financial statements for forecasting – the proforma income statement, the cash budget, and the proforma balance sheet
## FIN 220 – Finance

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5. Demonstrate the effects of leveraging on financial conditions.
   - Define leverage as a method of magnifying earnings available to the firm’s common shareholders
   - Calculate operating leverage and financial leverage
   - Describe the opportunities and limitations of operating leverage and financial leverage
   - Calculate the indifference point between financing plans using EBIT/EPS analysis
   - Define combined leverage
   - Calculate combined leverage

6. Demonstrate the effects that working capital have on financing decisions.
   - Define working capital
   - Describe the effect asset growth has on working capital positions
   - Explain financing of assets in terms of hedging
   - Describe the term structure of interest rates, the theories that suggest its shape
   - Identify how the interest rate curves may be of use to the financial manager
   - Identify risk and profitability in determining the financing plan of current assets

7. Determine current asset management from a cost/benefit approach.
   - Discuss cash management as the control of receipts and disbursements to minimize non-earning cash balances while providing liquidity
   - Describe techniques to make cash management more efficient
   - Define various marketable securities
   - Calculate the yield on marketable securities
   - Describe accounts receivable as an investment resulting from credit policies
   - Identify credit decisions that change credit terms to stimulate sales
   - Describe inventory as an investment
   - Apply techniques to reduce the cost of investment in inventory

8. Apply financial formulas to the costs of various sources of short-term financing.
   - Describe trade credit as a form of short-term financing
# FIN 220 – Finance

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- Calculate the cost of trade credit if a discount is forgone
- Describe bank loans as self-liquidating, as short term, and as having interest tied to the prime rate
- Calculate interest rates under differing conditions
- Describe commercial paper
- Explain accounts receivable financing through pledging and factoring

9. **Apply present value principles to calculate the time value of money.**

- Explain the concept of the time value of money
- Calculate present values, future values, and annuities based on the number of time periods involved and the going interest rate
- Calculate yield based on the time relationships between cash flows

10. **Apply financial formulas to calculate values and rates of return for financial assets.**

- Describe the valuation of financial assets as based on the present value of future cash flows
- Explain that the required rate of return in valuing an asset is based on the risk involved
- Calculate the current value (price) of bonds, preferred shares and common shares based on the future benefits (cash flows)
- Calculate the yields on financial claims based on the relationship between current price and future expected cash flow
- Describe the use of a price-earnings ratio to determine value

11. **Determine the cost of capital.**

- Explain that the cost of capital represents the overall cost of financing to the firm
- Define the cost of capital as the discount rate normally used to analyze an investment (It is an evaluation tool.)
- Calculate cost of capital based on various valuation techniques applied to bonds, preferred stock, and common shares

12. **Demonstrate the utilization of various models in capital budgeting decision.**

- Define capital budgeting decisions as a long-run investment decision
- Explain that cash flows rather than accounting earnings are valued in the capital budgeting decision
- Identify investments by the payback period, the internal rate of return, the net present value, and the profitability index
- Identify cash flows that result from an investment decision
- Perform NPV analysis to assist in decision making process concerning long-run investments
### FIN 220 – Finance

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13. Apply statistical formulas to assess risk in capital budgeting.

- Describe the concept of risk based on the uncertainty of future cash flows
- Describe most investors as risk averse
- Define risk as standard deviation, coefficient of variation

14. Discuss capital markets.

- Define primary, secondary, money, and capital markets
- Describe the primary participants raising funds in the capital markets
- Describe the Canadian economy as three major sectors allocating funds among themselves
- Discuss the concept of market efficiency and its benefits to the economic system

15. Describe the role of investment dealers and differences between public and private placement in investment underwriting.

- Define investment dealers
- Identify the various roles of investment dealers
- Discuss the pros and cons of going public versus going private when raising funds

16. Conduct an evaluation of factors involving financial decisions.

- Describe the key features of long-term debt
- Describe the decision of whether or not to call in and re-issue debt (refund the obligation) when interest rates have declined
- Describe the characteristics of long-term lease financing that make it an alternative form of long-term financing
- Describe a lease vs. borrow-to-purchase decision

### PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. **Evidence file**


2. **Challenge exam**
- Time: 3 hours
- Format: Part 1: Multiple Choice – 37 Questions - 37 marks
  Part 2: Problems - 7 Questions with Multiple Parts (7 x 9 marks each) 63 marks

3. Clarification interview
- The Program Head of the Business Accountancy Program may have to contact you or your employer to clarify eligibility for a PLAR challenge.

Resources
Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
HR 230 – Recruitment and Selection

Your studies will focus on the role and functions of recruitment and selection of human resource management. You will develop an appreciation for professional recruitment and selection practices that meet Canadian legal standards. You will develop an understanding of the essential role of sound staffing practices in relation to organizational productivity. You will recognize the constraints under which an organization operates and how it relates to the process of recruitment and selection.

Credit unit(s): 4.0
Equivalent course(s): ADMN 230

HR 230 – Recruitment and Selection
Mastery: I am able to demonstrate it well enough to teach it to someone else.
Competent: I can work independently to apply the outcome.
Functional: I need some assistance in using the outcome.
Learning: I am developing skills and knowledge for this area.
None: I have no experience with the outcome.

1. Describe the talent acquisition process.
   - Define talent acquisition
   - Discuss the talent acquisition in context of the organization’s business strategy
   - Discuss the Talent Management functions and the integration with the human resources strategy
   - Discuss the effects of the external environment and internal business strategy on talent acquisition
   - Discuss the steps in the process of talent requisition
   - Describe how the human resources organizations in Saskatchewan link to provincial and national organizations
   - Describe the basic ethical issues in talent acquisition

2. Recognize the importance of ensuring valid and reliable measurement and assessment instruments and processes used as part of the talent acquisition process.
   - Describe job analysis, selection, and criterion measurements of performance: A Systems Approach
   - Describe the hiring approach
   - Describe concepts of standardization, reliability and validity
   - Discuss various approaches to establishing the reliability of a measure
   - Discuss the steps in validating a selection tool
   - Discuss the importance of validating a test for different employee groups

3. Describe the legal issues that affect the practice of talent acquisition in Canada.
   - Discuss how relevant legislation including human rights and employment equity legislation and policies affect recruitment and selection
   - Discuss national and provincial labour legislation as it relates to recruitment and selection
### HR 230 – Recruitment and Selection

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- Discuss the adverse effects of (indirect) discrimination
- Explain bonafide occupational requirement
- Discuss reasonable accommodation, undue hardship, and individual accommodation
- Discuss actions to foster bias-free hiring and a culture that values diversity

4. Discuss the general process as well as the importance of job analysis relative to talent acquisition.

- Describe job analysis
- Define common job analysis terms
- Discuss steps in job analysis
- Discuss approaches to gather data and better understand the job
- Discuss basic techniques to analyze the job
- Define and discuss competencies and importance in the talent acquisition process

5. Discuss performance requirements and human resource planning.

- Describe performance criteria
- Discuss how Job Analysis provides information to identify performance standards and job specific competencies
- Discuss the development of performance competencies as a multidimensional measurement
- Discuss measuring performance
- Discuss the development of performance standards for jobs
- Discuss human rights and performance appraisals

6. Demonstrate how to develop an applicant pool using a variety of sourcing techniques and approaches including social media.

- Describe strategic recruitment and the link between recruitment and selection
- Discuss how the characteristics of the job and organization influence the attraction of job applicants
- Describe the job search process used by potential recruits
- Discuss Social Network Recruiting
- Discuss the benefits of realistic job previews
- Describe the internal and external factors that influence an organization’s recruitment strategy
- Construct a recruitment advertisement
### HR 230 – Recruitment and Selection

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- Discuss the need to evaluate the effectiveness of different recruitment methods

7. Use the screening process to select candidates.

- Explain the steps in the selection of employees
- Discuss the common screening devices
- Outline the typical job application/resume format
- Discuss social media networks
- Discuss virtual career fairs

8. Discuss selection tests and the technical, ethical, and legal requirements governing them.

- Discuss the reasons for the popularity of employment tests
- Discuss the potential dangers of using selection tests
- Discuss the popular types of tests
- Discuss steps to ensure the proper use of selection tests

9. Practice the interview process.

- Discuss interviewing formats
- Discuss the validity of interviews
- Discuss the usefulness of interviews in assessing various job-related constructs
- Describe the common interviewer mistakes
- Describe how to conduct a valid interview
- Demonstrate effective interview questions
- Use a scoring guide
- Describe an unstructured interview
- Discuss the validity and reliability of unstructured interviews
- Develop a behavioural description interview
- Conduct a behavioural interview
- Outline actions to enhance the usefulness and validity of reference checks

10. Demonstrate the selection decision-making process.

- Discuss the complexity of the employee selection process
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- Discuss the approaches to the collection and combination of applicant data
- Describe the different decision-making models
- Discuss the process of setting cut-off scores for selection
- Explain the steps to take once the selection decision has been made

11. Discuss the onboarding, engagement, development, and termination of human resources.

- Describe the on-boarding and engaging procedures for new employees
- Discuss the employer’s role in employee career development
- Discuss the steps for dismissing an employee
- Discuss exit interviews

12. Discuss the evaluation of talent acquisition practices and procedures.

- Identify the importance of auditing staffing functions
- Outline the steps in a staffing audit
- Discuss approaches to auditing
- Discuss the methods used for data collection for audit
- Discuss the characteristics of a self-renewing organization

**PLAR assessment methods**

If your self-audit results above are positive, please contact the consultant. Please do **not** prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. **Evidence file**
   The evidence file must include documents that demonstrate the skills and knowledge related to the learning outcomes above. These will require verification/validation by present and/or past employers.

   **And/or**

2. **Interview**
   You will be required to participate in an interview with an instructor where you will be asked to demonstrate your knowledge in the above areas.
Resources

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
HR 231 – Strategic Compensation

Your studies will provide a general understanding of the processes, techniques and issues professionals encounter in developing and administering a total rewards program. Your studies will help you understand the strategic importance of total rewards and how its issues can impact other areas of human resources. In addition, you will gain an understanding of the impact of contemporary social trends and legislative developments that affect decision making about the design of total rewards programs.

Credit unit(s): 5.0
Equivalent course(s): ADMN 231

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1. Discuss effective total rewards programs.
   - Describe the purpose of a total rewards system
   - Discuss the aspects of a total rewards strategy
   - Explain intrinsic and extrinsic rewards
   - Discuss the key criteria for evaluating the success of a total rewards system

2. Discuss the link between total rewards and the key characteristics of an organization.
   - Describe an organizational system
   - Explain how the strategic framework for compensation is used as a tool for designing effective total rewards systems
   - Discuss the elements in the strategic compensation framework
   - Describe the managerial strategies an organization can adopt
   - Discuss the determinants of managerial strategy
   - Explain the interdependence between the compensation system, the structural variables, the managerial strategy and the contextual variables
   - Discuss the effects of changes in the twentieth century on today’s managerial and total rewards strategies

3. Discuss the behavioural framework for a total rewards strategy.
   - Discuss types of reward problems
   - Discuss key behaviours and attitudes desired by employers
   - Describe the causes and consequences of reward dissatisfaction
   - Explain how to generate membership behaviour
   - Outline the process through which task behaviour is motivated
   - Explain how to generate organizational citizenship behaviour
4. Discuss the components of a total rewards strategy.
   ▪ Discuss base pay and how to establish it
   ▪ Discuss performance pay
   ▪ Define indirect pay
   ▪ Discuss market pricing
   ▪ Describe job evaluation and its applicability
   ▪ Describe pay-for-knowledge systems and their applicability

5. Discuss performance pay.
   ▪ Discuss the applicability of individual performance pay
   ▪ Discuss the applicability of group performance pay
   ▪ Discuss the applicability of organizational performance pay

6. Develop a total rewards strategy.
   ▪ Describe the constraints that limit the design of a total rewards strategy
   ▪ Explain the total rewards formulation process
   ▪ Discuss the considerations in deciding whether to adopt a lead, lag or match compensation policy
   ▪ Apply the total rewards strategy formulation process to a specific organization
   ▪ Explain how to evaluate a total rewards strategy prior to implementation

7. Discuss the job evaluation process.
   ▪ Explain the job evaluation process
   ▪ Discuss the process for job analysis
   ▪ Discuss job descriptions and job specifications
   ▪ Describe the common methods of job evaluation
   ▪ Discuss the key issues in managing the job evaluation process

8. Develop a pay structure using the point method of job evaluation.
### HR 231 – Strategic Compensation

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- Describe the steps in designing a point system of job evaluation
- Identify the possible pitfalls in designing a point system of job evaluation
- Design a base pay structure, including pay grades and pay ranges

#### 9. Apply the key concepts of evaluating the job market.

- Discuss the key considerations in understanding labour markets
- Identify possible sources of compensation data
- Demonstrate the process of working with a compensation survey
- Apply compensation survey data interpretation

#### 10. Discuss the process of evaluating individuals.

- Discuss the usage of performance appraisals
- Discuss the problems associated with performance appraisals
- Discuss the different methods of assessing performance
- Describe the sources of appraisals
- Discuss how pay is linked to appraisals
- Examine the conditions for merit pay
- Discuss evaluating individuals in teams

#### 11. Discuss designing performance pay plans.

- Discuss gain-sharing plans and key issues in their design
- Discuss goal-sharing plans and key issues in their design
- Discuss profit-sharing plans and key issues in their design
- Describe employee stock plans and their key issues
- Discuss non-monetary reward

#### 12. Discuss designing indirect pay plans.

- Discuss the major categories of employee benefits
- Discuss the legally required benefits in Canada
- Discuss defined benefit and defined contribution pension plans
- Discuss the advantages and disadvantages of fixed and flexible benefits
- Discuss developing a benefit system
**HR 231 – Strategic Compensation**

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- Discuss the process of communicating total rewards information to employees

**PLAR assessment methods**

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1. **Evidence file**
   The evidence file must include documents that demonstrate the skills and knowledge related to the learning outcomes above. These will require verification/validation by present and/or past employers.

   **And/or**

2. **Interview**
   You will be required to participate in an interview with an instructor where you will be asked to demonstrate your knowledge in the above areas.

   **And/or**

3. **Challenge exam**
   You may be asked to complete a comprehensive exam which will demonstrate your knowledge and the skills related to the learning outcomes of this program.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
HR 232 – Training and Development
You will analyze the strategic role of the training function within organizations and examine the functions of needs analysis, training program design, the selection and application of training methods, transfer strategies, and training evaluation through a combined theory and hands-on approach.

Credit unit(s): 5.0
Equivalent course(s): ADMN 232

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1. Discuss the strategic considerations of the training and development process.
2. Discuss the theoretical dimensions of organizational learning.
3. Explain how learning and motivation theory impact training effectiveness.
4. Explain how career development and engaging employees impacts on personal career development.
5. Perform a needs analysis in response to any given organizational concern to determine what intervention is appropriate.
6. Design the blueprint to guide the development of instruction.
7. Apply off-the-job training methods.
8. Apply on-the-job training methods and coaching.
10. Prepare materials to deliver and implement training.
11. Select appropriate transfer methods to support the transfer of new skills to the workplace.
12. Perform a training program evaluation for any given training initiative.
13. Perform a financial cost benefit analysis for any given training program for presentation to management.

PLAR assessment methods
If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. Evidence file
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2. **Interview**
   
   You will be required to participate in an interview with an instructor where you will be asked to demonstrate your knowledge in the above areas.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
HR 233 – Labour Relations

Your studies will focus on labour relations, including union history and philosophy, certification procedures, union structure, managing in unionized environments, environmental factors which influence labour relations, applicable legislation affecting labour relations, collective bargaining (public and private sectors), job action, dispute resolution methods, and recent developments in the labour relations field. You will be encouraged to discuss and debate labour relations issues, to critically explore case studies and to monitor and report on current labour relations events. Through these activities, you will gain an understanding of the labour relations realm.

Credit unit(s): 4.0
Equivalent course(s): ADMN 233

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1. Describe the Canadian Industrial Relations (IR) environment.
2. Explain the structure, composition and "organizing challenges" of Canadian unions.
3. Analyze the methods of strategically managing unionized workplaces.
4. Identify the environmental, social and political factors that affect Canadian labour relations.
5. Describe the legal framework of the Canadian collective bargaining process.
7. Differentiate key elements of the collective bargaining process.
8. Differentiate principled negotiations from positional bargaining.
9. Evaluate the results of preparation and bargaining.
10. Discuss the Saskatchewan Labour Law.

PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

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2. **Interview**
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   **And/or**

3. **Challenge exam**
   You may also be asked to complete a comprehensive exam based on the learning outcomes for this course.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
HR 234 – Employee Relations

From an organizational and employee point of view, you will examine coaching, counselling, equity and fairness. The course emphasizes the major influences on employee relations and the impact on individual managers and the organization. You will examine the importance of sound employee relationship practices in the role of reaching organizational objectives. The course content includes interpersonal communication, inter/cross cultural issues, harassment, employee/family assistance programs, diversity and equity. You will research and develop a proposal that management can implement to enhance corporate employee relations.

Credit unit(s): 4.0  
Equivalent course(s): ADMN 234

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1. Describe the major influences on the quality of employee relations and the relationship of employee engagement to the achievement of organizational goals.
   - Define an organization
   - Explain what employee relations is generally about and why management should care about it
   - Identify those factors that directly relate to the quality of employee relations
   - Describe programs/activities management can undertake to support and enhance good employee relations
   - Explain the core and critical importance of good interpersonal relationship skills on the part of management to the development of good employee relations

2. Describe the influence of organizational culture and ways that management can create and support a healthy organizational culture.
   - Define culture and organizational culture
   - Explain the process of socialization and how it takes place
   - Explain employees’ incentive to accept the values and norms of the organizational culture
   - Define a healthy organizational culture
   - Explain what (HR) management can do to create and support a healthy culture

3. Discuss employee motivation and its relationship to employee engagement.
   - Explain the basis of all motivation
   - Explain what organizations must do to motivate employees
   - Explain the types of motivation and their ability to sustain the hearts and minds of the employee
   - Discuss the common theories of motivation
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- Describe the terms satisfying, maximum sustainable and maximum levels of employee effort and their relationship to the notion of control

4. Discuss the influence of job design on employee engagement and the maximization of the achievement of organizational goals.

- Explain how or why job design is important to employee relations
- Identify the major considerations in job design and explain why each is important
- Define a job cycle and identify the advantages and disadvantages of both long and short job cycles
- Identify and explain the job characteristics/behavioural elements that create job satisfaction
- Explain what “ergonomics” refers to and how it relates to employee engagement
- Explain why a trade-off must be made between efficiency and job satisfaction and concept of the optimum trade off

5. Discuss the importance of employee relations in managing organizational change.

- Explain how change within an organization affects employee engagement
- Discuss good management practices in managing change
- Discuss management practices that should be avoided in the management of change and the reasons for avoiding them
- Explain the role of professionally conducted needs analysis in change management
- Discuss benefits and costs of employee participation in workplace decisions

6. Discuss the significance of following fair and equitable employment practices.

- Identify the framework of equity legislation
- Discuss diversity / employment equity and the importance of following equitable employment practices
- Discuss the duty to accommodate
- Discuss disability management and return-to-work plans
- Discuss the role and functions of Workers’ Compensation Boards

7. Discuss the employee appraisal process and managing performance.

- Identify the activities of performance management
- Discuss developing an effective performance program
- Discuss appraisal methods
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- Discuss 360 degree feedback
- Identify common rating errors
- Explain effectively providing performance feedback
- Summarize ways to achieve performance improvement
- Discuss absenteeism management

8. Describe core principles of a world class occupational health and safety system.

- Define safety climate and culture
- Identify the purpose of written safety beliefs and values
- Explain fundamental beliefs about safety management
- Discuss safety management practices
- Discuss respectful workplace practices

9. Explain the components of an internal responsibility system.

- Define internal responsibility system/workplace responsibility system
- Identify Ham’s three principles of internal responsibility
- Summarize the philosophy of the internal workplace responsibility system
- Explain the goal of an internal workplace responsibility system

10. Describe the rights and responsibilities of workers, employers and occupational health and safety committees.

- Identify the rights and responsibilities/duties of employers
- Identify the rights and responsibilities/duties of workers
- Identify the rights and responsibilities/duties of supervisors
- Identify the rights and responsibilities/duties of Occupational Health and Safety Committees
- Define reasonable practicable
- Define due diligence
- Discuss the principles of due diligence

11. Describe the role of positive political skills.

- Discuss workplace political skills
- Identify political skills for building interpersonal workplace relationships
HR 234 – Employee Relations

Mastery: I am able to demonstrate it well enough to teach it to someone else.
Competent: I can work independently to apply the outcome.
Functional: I need some assistance in using the outcome.
Learning: I am developing skills and knowledge for this area.
None: I have no experience with the outcome.

- Review common political blunders
- Discuss workplace etiquette

12. Demonstrate the practice of workplace ethics.

- Identify the characteristics of ethical behaviour
- Describe typical workplace ethical dilemmas
- Research workplace policies for ethics
- Develop a system for making ethical workplace decisions

**PLAR assessment methods**

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. **Evidence file**
   
   The evidence file must include documents that demonstrate the skills and knowledge related to the learning outcomes above. These will require verification/validation by present and/or past employers.

   **And/or**

2. **Interview**
   
   You will be required to participate in an interview with an instructor where you will be asked to demonstrate your knowledge in the above areas.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
HR 236 – Organizational Effectiveness

You will develop strategies and processes related to creating and fostering an evolving workplace culture that supports innovation, change, quality, and learning and results in harmony between the organization's needs and employee’s expectations while remaining consistent with the organization's business plan. The course content includes an overview of business planning corporate culture, quality management, and the emerging role of the employer and human resource support systems.

Credit unit(s): 4.0
Equivalent course(s): ADMN 236

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<tr>
<th>HR 236 – Organizational Effectiveness</th>
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</table>

1. Explain the concept of organizational development and change theory.
2. Explore your attitude and reaction towards organizational change.
3. Describe the theories of effective change management and leadership of change.
4. Discuss principles of engagement and diagnosis in change management.
5. Discuss current trends in leadership through change management.
6. Describe how employees engage in a process of organizational redesign to help shape required new behaviours.
7. Discuss the creation of an organizational culture that will act as an enabler of change.
8. Illustrate the impact of human resource management interventions on an organization.
9. Apply the change management process in a given situation.

PLAR assessment methods
If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. Evidence file
   The evidence file must include documents that demonstrate the skills and knowledge related to the learning outcomes above. These will require verification/validation by present and/or past employers.

   And/or

2. Interview
You will be required to participate in an interview with an instructor where you will be asked to demonstrate your knowledge in the above areas.

And/or

3. **Challenge exam**
   1. You may also be asked to complete a comprehensive exam based on the learning outcomes for this course.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
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): 4.00
Equivalent course(s): ACP 170, LAW 240

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<tbody>
<tr>
<td>1. Describe how laws have evolved to facilitate our society.</td>
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<td>2. Apply the law of torts.</td>
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<td>3. Determine if the elements contained within an agreement make it an enforceable contract.</td>
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<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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<td>5. Demonstrate how a contract may be brought to an end.</td>
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<td>7. Apply the law relating to agency and employment relationships and the protection of confidential information.</td>
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<td>8. Apply the laws relating to sole proprietorships, partnerships, and corporations.</td>
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<td>9. Apply the laws relating to ownership and claims to personal and real property including bailment and insurance.</td>
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<td>10. Describe the law relating to intellectual property and the role of privacy acts.</td>
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<td>11. Apply the law relating to security for debt and the distribution of debtor’s assets in bankruptcy.</td>
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PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. Evidence file
   Please include any work samples, validations, letters of reference (if available), and documentation that demonstrates your knowledge and skills of this course’s learning outcomes. The following must be submitted:
i. Employer validation checklist (Appendix D)
ii. Resume
iii. Relevant work based training or workshops – please include any certificates, statements of attendance, agendas or workshop outlines you may have.
iv. Work samples.

2. **Clarification interview**
   Assessor may contact candidate for explanation or verification of submitted evidence.

3. **Challenge exam**
   The candidate may be required to write a multiple choice exam if the evidence file work samples and relevant training do not sufficiently demonstrate knowledge and skills of the bolded critical outcomes and steps.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
MKTG 221 – Professional Selling

Your studies will focus on a comprehensive study and practice of all aspects of selling in today’s dynamic market including the essential traits of a salesperson, psychological factors, product knowledge, selling aids, making the contact, closing the sale, sales management, and selling ethics.

Credit unit(s): 5.0

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<th>MKTG 221 Professional Selling</th>
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1. Explain selling as a profession in the technological age.
2. Explain successful selling in the changing marketplace.
3. Describe prospecting.
4. Prepare the sales call and presentation.
5. Demonstrate effective presentation openings.
6. Demonstrate elements of making a presentation including the use of emerging technologies.
7. Practice overcoming objections.
8. Practice closing the sale.
9. Describe how to complete a sales follow up.
10. Deliver a major sales presentation.

PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

- Resume
- Employer validation checklist
- **Work sample documents – Sales presentation**

Please refer to Appendix D for scoring guidelines for a sales presentation

**Option 1**

Video of a sales presentation completed in the workplace.

**Option 2**

Complete a sales presentation for the assessor.
(Refer to the action plan and scoring guide in Appendix D)
**Sales Presentation assignment**

Candidates will be required to plan and develop a major sales presentation using a service or product of your choice that utilizes either the interactive need-satisfaction or the problem-solution selling method. Candidates will display the proper use of persuasive communication techniques (questioning, listening, logical reasoning, suggestion, and the use of trial closes) to help uncover needs, to communicate effectively, and to finalize the sale. The sales presentation will be a minimum of 20 minutes in length.

- Candidates will also provide a written description of methods they employ for customer follow up, i.e. phone calls, personal visits, adding clients to mailing lists, etc.
- If applicable, any relevant **documentation** of completion of private training courses, non-credit courses, and/or workshops (photocopies only).
- If applicable, any **additional items** to support the evidence file.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
MKTG 225 – Public Relations
You will learn basic public relations theory and practice including public relations writing, media relations, and crisis management. You will gain knowledge in the nature of publicity and learn how to get favorable public attention using news releases, interviews, events and press conferences. You will also study the role of the CMA (Canadian Marketing Association) in providing ethical guidelines for professional conduct, and learn about the responsibilities of working within the marketing field.

Credit unit(s): 5.0

MKTG 225 – Event Planning and Public Relations

| Mastery: I am able to demonstrate it well enough to teach it to someone else. |
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1. Discuss public relations and how it can add value to marketing efforts.
   - Define public relations and how it differs from other marketing communications activities
   - Recognize the components of public relations

2. Explain the role of professionalism in marketing.
   - Define professionalism
   - Identify the characteristics of professionalism in the workplace
   - Discuss professionalism as it relates to marketing

3. Explain how ethics and law apply to marketing related decision making.
   - Define ethics and its relevance for marketing professionals
   - Discuss the role of the CMA (Canadian Marketing Association) in providing ethical guidelines
   - Discuss defamation, employee and privacy rights, copyright and trademark laws

4. Describe how public relations can be used to manage corporate reputation.
   - Explain how media relations, customer relations, employee relations and investor relations foster corporate health
   - Discuss how public relations tactics can effectively support marketing objectives of a business
   - Describe how environmental relations and corporate philanthropy have a positive impact on the public image of a corporation
## MKTG 225 – Event Planning and Public Relations

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5. Discuss the value of firm’s use of events and other marketing tools in achieving public relations objectives.

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<tr>
<td>Discuss the characteristics of the Internet that make it a powerful public relations tool</td>
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<td>Identify social media tactics and how they are being used in public relations</td>
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<td>Describe the types of events public relations professionals can use to meet objectives</td>
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6. Measure the effectiveness of public relations communication objectives.

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<tr>
<td>Identify the steps of effective public relations</td>
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<td>Discuss the goals of public relations communication</td>
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<td>Describe the methods used to measure the effectiveness of public relations programs</td>
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<td>Use a method to measure the effectiveness of a public relations campaign</td>
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7. Examine the concept and impact of newsworthiness and attracting publicity.

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<td>Discuss the role mass media plays in shaping public opinion</td>
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<td>Recognize the factors that influence message reception, comprehension, retention, credibility and adoption</td>
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<td>Describe the factors in persuasive communication</td>
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<td>Identify elements that make a story newsworthy</td>
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<td>Discuss methods and tactics for pitching stories to connectors</td>
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8. Compose a news release.

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<th>Learning</th>
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<tbody>
<tr>
<td>Discuss the use of news releases as a public relations tactic</td>
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<tr>
<td>Describe how media advisories, fact sheets, and media kits are used in public relations</td>
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<td>Identify the components of a news release</td>
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<td>Write a press release</td>
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9. Demonstrate how to prepare for a media conference.

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<tr>
<td>Discuss when it is necessary to hold a media conference</td>
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### MKTG 225 – Event Planning and Public Relations

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<tbody>
<tr>
<td>1. Discuss locations and format for media conferences</td>
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<td>2. Identify media considerations for a press conference</td>
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<td>3. Demonstrate how to prepare for a media conference</td>
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**10. Demonstrate a properly executed interview.**

- Discuss how to prepare for an interview
- Discuss practice techniques for interviews
- Demonstrate a properly executed interview

**11. Examine the role of public relations as it relates to conflict and competition.**

- Discuss the role of public relations in managing conflict
- Describe the factors that affect conflict management
- Identify the elements of the conflict management life cycle
- Recognize how early issue identification can help prevent a crisis

**12. Manage a conflict situation.**

- Recognize when a conflict situation may arise
- Determine the options for handling the conflict situation
- Communicate your message to the public

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**PLAR assessment methods**

If your self-audit results above are positive, please contact the consultant. Please do **not** prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

**1. Evidence file**

- Resume
- Employer validation checklist (Refer to Appendix B)
- Work sample documents – Any work samples that demonstrate candidate’s knowledge and skills in the area of international business administration. For authenticity, these must be validated by his/her employer/supervisor
- A work sample of a public relations project and a work sample of an event planning project
- If applicable, any relevant **documentation** of completion of private training courses, non-credit courses, and/or workshops (photocopies only)
- If applicable, any **additional items** to support the evidence file

**AND/OR**

2. **Assignment**
   - MKTG 225 Public Relations Plan Project
     - Prepare a Public Relations Plan for an organization you believe could use some positive public relations.
     - (e.g. your place of employment, a non-profit agency you volunteer for, a business you are familiar with, etc.)

     Refer to Appendix B for details.

**AND/OR**

3. **Challenge exam**
   - MKTG 225 Event Planning Exam
     - 2 hours
     - Open book exam

   **Sample Question:**
   As the event planner, you will delegate some of the planning activities to committees. Identify five committees required for this event and describe their responsibilities.
   (5 marks)

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the **Saskatchewan Polytechnic Bookstore** is optional.
MKTG 227 – Digital Media

You will explore the role of digital media in the marketing and promotion strategies of a business. Your studies will examine the relationship between market research, audience identification, and digital marketing strategy. You will develop business content designed to create interest and engagement in a business. You will learn how to establish metrics and build assessment tools to measure the effectiveness of your digital media marketing strategy.

Credit unit(s): 4.0
Equivalent Course(s): ADMN 203

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1. Discuss the importance of traditional digital marketing.

2. Differentiate between marketing and digital marketing.

3. Discuss social issues related to digital marketing.

4. Describe social media marketing strategies.

5. Describe the relationship between target audiences and digital marketing platforms.

6. Analyze social media and internet tools to identify the market, audience, and strategy to communicate as an enterprise.

7. Create business narratives and talk-able moments for digital marketing platforms.

8. Design a digital marketing strategy.

9. Evaluate metrics and measurement tools to evaluate the effectiveness of a digital marketing strategy.

10. Evaluate an organization’s digital marketing engagement strategy and feedback loop.

PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. Evidence file
- Resume
- Employer validation checklist (Refer to Appendix C)
- Work sample documents – Any work samples that demonstrate candidate’s knowledge and skills in the area of international business administration. For authenticity, these must be validated by his/her employer/supervisor
- If applicable, any relevant documentation of completion of private training courses, non-credit courses, and/or workshops (photocopies only)

2. Structured Interview

Resources
Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
STAT 120 – Business Statistics

You will be introduced to the elements of statistics used in business. The course content includes frequency distributions, measures of central tendency and dispersion, probability distributions (discrete and continuous), sampling, sampling distributions, estimations, regressions, correlation, and elementary hypothesis testing.

Credit unit(s): 4.0
Equivalent Course(s): ACP 374

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<th>STAT 120 – Business Statistics</th>
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1. Use statistical terminology and procedures.
   - Explain business statistics, statistical data and variables
   - Illustrate the various kinds and types of statistical data
   - Explain the difference of population and sample data
   - Illustrate the visual and symbolic representation of statistical data
   - Illustrate the four levels of data measurement
   - Explain the difference of primary and secondary sources of data
   - Identify publications that are statistical in nature
   - Identify the statistical variable of interest in a business application
   - Illustrate how statistics is used in business

2. Diagram appropriate tables and graphical charts for organizing and presenting data.
   - Contrast the similarities and differences of the kinds and types of business data
   - Illustrate with points and line segments the kinds and types of business data
   - Use mathematical symbolism for the representation and computation of data
   - Develop basic data frequency tables
   - Calculate non-basic data frequencies
   - Develop non-basic data frequency tables
   - Contrast the basic and non-basic frequencies
   - Diagram the histogram, the frequency polygon and the ogive charts
### STAT 120 – Business Statistics

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- Examine the information revealed by the points, lines, and area features of statistical charts
- Contrast the histogram, the frequency polygon and the ogive charts

3. Calculate averages for summarizing data.

- Explain the meaning of average with respect to any data distribution
- Distinguish the basic types of averages, the mode, median, and mean
- Use mathematics symbolism to express the formula for any average
- Use calculator features and functions to compute and cumulate products and sums for the computation of averages
- Develop additional column to the basic data tables for the proper demonstration and reporting of any average
- Distinguish exact and approximate averages
- Calculate the arithmetic weighted mean
- Calculate the geometric mean from time series data
- Analyze the appropriate average for any data distribution

4. Calculate the standard deviation and variance measures for finding data variability.

- Interpret measures of variability of data
- Use mathematics symbolism to represent Standard Deviation and Variance
- Use calculator features and functions to compute and cumulate deviations and sums for the computation of measures of variation
- Develop additional columns to the basic data tables for the proper demonstration and reporting of any variation
- Calculate the Standard Deviation and Variance for any kind of data distribution
- Apply correct units to the calculated measure of variation
- Distinguish exact and approximate measures of variation
- Distinguish population and sample variation measures
- Interpret the Standard scale and score
- Calculate the standard score or z-value for any data distribution
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5. Calculate the standard deviation and variance measures for finding data variability.
   - Interpret symmetric and skewed data distributions
   - Analyze the relative positions of averages for symmetrical and skewed data distributions
   - Use mathematics symbolism to represent fractiles
   - Use calculator features and functions to compute the various fractiles
   - Develop additional column to the basic data tables for the proper demonstration and reporting of any fractile
   - Calculate any fractional measures of location
   - Identify situations that require the arithmetic weighted mean
   - Calculate skewness of any data distribution
   - Calculate the coefficient of variation

6. Analyze fundamental concepts and symbolism of probability.
   - Interpret probability as relative frequency
   - Use mathematics symbolism to represent the formulas for basic probability
   - Distinguish between experimental, theoretical, and subjective probability
   - Distinguish the basic terms of probability
   - Explain the special properties of probability
   - Diagram Venn and Tree diagrams, and Contingency tables to illustrate the outcomes and events of probability
   - Apply the Addition and Multiplication rules of probability
   - Distinguish marginal, joint, and conditional probabilities

7. Analyze Baye’s rule to find revised probabilities of historic probabilities.
   - Diagram Venn, Tree diagrams, and Contingency tables to illustrate conditional probability
   - Use mathematics symbolism to represent basic conditional probability
   - Apply the conditional rule of probability
### STAT 120 – Business Statistics

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<td>▪ Recognize historic and revised probabilities in a probability experiment</td>
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<td>▪ Apply Baye’s Rule</td>
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8. Examine discrete and binomial probability distributions.

| ▪ Recognize a probability distribution and random variable | | | | |
| ▪ Calculate the mean, variance, and standard deviation of a discrete probability distribution | | | | |
| ▪ Recognize the difference between Bernoulli and Hypergeometric binomial probability distributions | | | | |
| ▪ Use mathematics symbolism to represent the discrete binomial probabilities | | | | |
| ▪ Calculate the binomial probabilities | | | | |
| ▪ Discuss the binomial nature of the Poisson probability distribution | | | | |
| ▪ Apply the Poisson probability formula | | | | |

9. Examine the continuous and normal probability distribution to business data populations and samples.

| ▪ Recognize the difference between discrete and continuous probability distributions | | | | |
| ▪ Explain how probabilities are assigned to a continuous random variable | | | | |
| ▪ Identify the characteristics of a normal probability distribution | | | | |

10. Use mathematics symbolism to represent continuous Normal probabilities.

| ▪ Interpret the standard Normal curve and z-value for any Normal distribution | | | | |
| ▪ Sketch the standard Normal graph for any Normal data distribution | | | | |
| ▪ Calculate any continuous Normal probability | | | | |

11. Demonstrate the Central Limit Theorem (CLT).

| ▪ Discuss statistical sampling and determination of acceptable errors and costs | | | | |
### STAT 120 – Business Statistics

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- Discuss the use of pilot samples to determine point estimates of required parameters
- Calculate sample size and error
- Demonstrate the calculation of the standard error of the mean and proportion
- Construct a sampling distribution of sample proportions
- Apply the central Limit Theorem

12. Construct confidence intervals for a population mean and proportion involving large and small samples.

- Discuss the theory and terminology of estimation or confidence levels
- Apply the appropriate confidence coefficient based on small \((n < 30)\) or large \((n \geq 30)\) sample size
- Construct a confidence interval of the mean for small and large samples
- Construct a confidence interval of the proportion for large samples

13. Construct hypothesis testing for a mean and proportion for large and small samples.

- Discuss the terms and terminology of hypothesis testing
- Distinguish one-tailed and two-tailed tests, and Type I and Type II errors
- Compose the statements for null and alternative hypothesis inequalities
- Construct the five steps needed to obtain the decision diagram for the mean or proportion, for large and small samples
- Compose the test decision taken

14. Construct hypothesis testing for a difference of means for large and small samples and for a difference of proportions for large samples.

- Discuss the similarities and complexities of hypothesis testing involving two populations
- Discuss normal populations, populations of equal variance, and independent sampling
- Compose the statements for null and alternative hypotheses with inequalities
- Construct the five steps needed to obtain the decision diagram for the difference of two population means and proportions
- Compose in technical language with supporting evidence the test decision taken
STAT 120 – Business Statistics

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15. Arrange paired data using the Linear Regression method with correlation analysis.

- Review linear or straight line equations and graphs
- Discuss the terms and terminology of regression and correlation
- Discuss the scatter diagram and the least squares criteria used to obtain the coefficients of the regression equation
- Construct the table of figures needed for the Regression equation and correlation coefficient
- Define the terms correlation coefficient and coefficient of determination
- Calculate the Pearson Correlation Coefficient and Coefficient of Determination
- Interpret the Pearson Correlation Coefficient and Coefficient of Determination

PLAR assessment methods

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. Targeted resume

A targeted resume is a resume that is customized so that it specifically highlights the experience and skills you have that are relevant to the field of Business Statistics.

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 for a sample and more information on a targeted resume.
2. Challenge exam

Time Allowed: 3 hours
The pass mark on the challenge exam is 60%.

There are approximately 40 questions formatted as Word Problems. The questions are based on the learning outcomes found in the Business Statistics self-audit of the PLAR Business Certificate Candidate Guide.

Students writing the challenge test are given a set of Statistical tables and Formula Sheets to assist them with their solutions to the exam questions. Instructor will share with PLAR candidates at the self-audit meeting as described in Step 3 of the PLAR Process http://saskpolytech.ca/admissions/resources/prior-learning-process.aspx

Test Criteria: Please show all work – you will be given partial marks for correct steps.

**All steps** to most questions require:

- a. Use proper **symbols**.
- b. State clearly which **formula** you are using.
- c. **Substitute** appropriately into the formulas.
- d. **Simplify** your work and **round** your **answers** appropriately.
- e. **Include** the **Units** with the statistical measure.
- f. Use **properly labeled** sampling distribution curves and **probability notation** where appropriate in your answers.

**Calculator**: Use of a statistical featured-calculator is recommended for the exam.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
**TAX 221 – Tax 1**
Your studies will include an introduction to the Income Tax Act including the structure of fiscal legislation, administration, and enforcement practices as they pertain to personal income tax. The course includes the calculation of taxable income, calculation of tax, and the completion of personal income tax returns.

**Credit unit(s):** 6.0  
**Prerequisite(s):** ACCT 125

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2. Identify the residency status of an individual and the types of income each type of resident is to report.
3. Determine the types of income and deductions that are included in net employment income for tax purposes.
4. Compute the taxable benefits that are included in employment income.
5. Calculate the expenses that are deducted from employment income.
6. Calculate taxable income for individuals.
7. Determine the personal tax credits that are allowed for different individuals.
8. Calculate personal federal and provincial taxes.
9. Compute the capital cost allowance and cumulative eligible capital amounts allowed as deductions for tax purposes.
10. Determine net business income for tax purposes using the reconciliation method.
11. Compute the correct amounts to be included and deducted for property income.
12. Calculate taxable capital gains and allowable capital losses.
13. Identify other sources of income and other deductions in the computation of Net Income.
14. Compute the deductions allowed for child care and moving expenses.
15. Calculate the maximum contribution allowed for RRSP purposes.
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16. Prepare T1 returns manually and using income tax software.

**PLAR assessment methods**

If your self-audit results above are positive, please contact the consultant. Please do not prepare for assessment until instructions are clarified at a consultation meeting, your PLAR application form is complete, and you have registered to PLAR this course.

1. **Evidence file**

2. **Challenge exam**
   - **Time:** 3 hours in total
   - **Format:** Seven Scenario Based Problem Solving Questions
     - TAX 221 – SUPPLEMENTAL FORMULA SHEET is Included
     - Question 1 – Prepare a T1 Return – 41 marks
     - Question 2 – Net Employment Income – 8 marks
     - Question 3 – Net Employment Income – Reconciliation Method – 20 marks
     - Question 4 – Child Care Expense Deduction – 7 marks
     - Question 5 – RRSP Deduction – 6 marks
     - Question 6 – Child Care Expense Deduction/ UCC Balances – 9 marks
     - Question 7 – Net Income - Rental Properties – 9 marks

3. **Clarification interview**
   - The Program Head of the Business Accountancy Program may have to contact you or your employer to clarify eligibility for a PLAR challenge.

**Resources**

Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
TAX 222 – Tax 2
Your studies will expand on the material covered in Taxation I (TAX 221) and you will learn the skills required to solve more complex problems for individual taxpayers. You will study the calculation of taxable income, calculation of corporate tax and the completion of corporate income tax returns.

Credit unit(s): 5.0
Prerequisite(s): TAX 221

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1. Calculate capital cost allowance and eligible capital amounts.
   - Calculate capital cost allowance (CCA) using the following rules:
     - Rules covered in Taxation I
     - Separate class election
     - Special rules for buildings
     - Voluntary and involuntary dispositions
     - Damaged property
     - Change in use

2. Discuss the terminology and general rules regarding the disposal of capital assets in Canada.
   - Discuss the definition of a capital asset
   - Determine the adjusted cost base of a capital asset
   - Explain the lifetime capital gains deduction
   - Discuss the changes in the inclusion rate

3. Calculate taxable capital gains and allowable capital losses.
   - Calculate the taxable capital gains and allowable capital losses using the following rules:
     - Basic calculation studied in Taxation I
     - Reserves for disposition
     - Identical properties purchased after 1971
     - Superficial losses
     - Property with more than one use
     - Bad debts
     - Options
   - Calculate net taxable capital gains using the Section 3(b) format

4. Calculate the capital gain/loss on listed personal property and personal use property including principal residence.
### Tax 222 – Tax 2

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- **5. Determine the deferral of recapture and capital gains on replacement properties.**
  - Discuss what constitutes a voluntary and involuntary disposition and the rules surrounding the deferral of recapture and capital gains
  - Determine which assets are eligible for deferral of recapture and capital gains
  - Calculate the recapture and capital gains in the year of disposal an asset is replaced
  - Using the election in ITA 44, calculate the deferral of capital gains in the year an asset is replaced
  - Calculate the adjusted cost base of the replacement property

- **6. Calculate net income and utilize available loss carryovers and other deductions to arrive at taxable income for individuals.**
  - Discuss the different types of income for tax purposes
  - Calculate an Allowable Business Investment Loss (ABIL)
  - Calculate net income for tax using the Section 3 format
  - Discuss the various deductions that are allowed to arrive at taxable income including stock option deduction, home relocation loan, lifetime capital gains deduction, etc.
  - Explain the rules for the carryover of losses including Net Capital Losses, Non-capital Losses, ABIL, Farm Losses, etc.
  - Calculate taxable income for individuals applying the rules for loss applications

- **7. Determine the tax effects of transferring property to non-arm’s length individuals including a spouse.**
  - Determine which persons are non-arm’s length regarding transfer of property
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- Apply the rules in ITA 69 for transfer of property between non-arm’s length persons

- Apply the rules in ITA 69 for transfer of property between non-arm’s length persons

8. **Apply the attribution rules to determine which individual reports property income and capital gains/losses.**

- Discuss what attribution is for tax purposes

- Determine who income attribution applies to and what types of income is attributed

- Use the attribution rules to determine who reports property income and capital gains/losses from transferred properties

9. **Identify the residency status of a corporation utilizing available loss carryovers and other deductions.**

- Determine what type of resident a corporation is using the following references:
  - Common Law
  - Income Tax Act

- Determine the types of income that must be reported for tax purposes depending on the residence status of a corporation

10. **Calculate taxable income for corporations utilizing available loss carryovers and other deductions.**

- Calculate net business income using the reconciliation method used in Taxation I

- Calculate net income for tax purposes using the Section 3 format

- Discuss the differences between personal and corporate calculations of taxable income

- Calculate taxable income using the following rules:
  - Donations
  - Deductible dividends
  - Loss applications including the following:
    - Non-capital
    - Net Capital
    - Restricted Farm Losses
  - Farm Losses

11. **Compute the tax, deductions and tax credits to arrive at federal and provincial tax payable for public corporations.**

- Recognize the following types of corporations in order to apply the relevant calculations for Part I tax
  - Public
### Tax 222 – Tax 2

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- **Private**
- **Canadian Controlled Private Corporations**

- **Determine the Permanent Establishment(s) of a corporation**

- **Compute Part 1 tax using the rules for:**
  - Basic Tax
  - Federal Tax Abatement
  - Manufacturing and Processing Profits Deduction
  - General Rate Reduction
  - Foreign Tax Credits
  - Investment Tax Credits

- **Calculate provincial tax based on the Permanent Establishment(s)**

**12. Compute the additional tax and deductions required to calculate federal and provincial tax payable for Canadian Controlled Private Corporations.**

- **Determine if corporations are associated giving references to the Income Tax Act**

- **Discuss the types of income that are included in Active Business Income for tax purposes**

- **Calculate Aggregate Investment Income**

- **Compute Part 1 tax using the addition rules for Canadian Controlled Private Corporations which include the Small Business Deduction and the Additional Refundable Tax**

- **Calculate provincial tax**

**13. Calculate the dividend refund available to a corporation.**

- **Discuss the concept of integration as it applies to the corporation and the shareholder**

- **Discuss the concept of Refundable Dividend Tax on Hand**

- **Calculate Part IV tax**

- **Calculate the Refundable Portion of Part I tax**

- **Calculate the Refundable Dividend Tax on Hand**

- **Determine the Dividend Refund for the current year**

**14. Determine the tax effects on income for the shareholder and the corporation with regards to shareholder loans, bonuses and other payments.**
### Tax 222 – Tax 2

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- Discuss the advantages and disadvantages of incorporation
- Discuss the tax effects of benefits given to shareholders other than loans
- Determine the tax effects of shareholder loans for the shareholder and the corporation

15. Compare different alternatives to remunerate the shareholder/manager.

- Discuss the general principles of management compensation
- Discuss the tax effects to both the shareholder and the corporation if the shareholder is remunerated using salary
- Discuss the tax effects to both the shareholder and the corporation if the shareholder is paid dividends
- Using different alternatives, calculate corporate and personal tax effects to determine the optimum remuneration package for the shareholder/manager

16. Prepare T2 returns manually and using CANTAX software.

- Identify the various tax forms used to prepare corporate income tax returns
- Prepare corporate income tax returns manually
- Discuss CANTAX and its applications
- Prepare corporate income tax returns using CANTAX

### 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 discuss the expectations during a consultation meeting.

1. **Evidence file**
2. Challenge exam
   ▪ Time: 3 hours
   ▪ Format: Seven scenario based problem solving questions

   Question 1 - Reconciliation of Net Income - 15 Marks
   Question 2 – Capital Cost - 12 Marks
   Question 3 – Foreign Tax Credits - 22 Marks
   Question 4 – Schedule of Losses - 15 Marks
   Question 5 – Capital Gains - 22 Marks
   Question 6 – Sole Proprietorship, CCPCo Tax Rate - 10 Marks
   Question 7 – Corporation, Dividends 4 Marks

   TOTAL _______/100 Marks

3. Clarification interview
   ▪ The Program Head of the Business Accountancy Program may have to contact you or your employer to clarify eligibility for a PLAR challenge.

Resources
Please ask the PLAR consultant to recommend any useful resources to prepare for assessment. Also, check for related resources from online and other sources. Purchasing resources for this course from the Saskatchewan Polytechnic Bookstore is optional.
Business Diploma
Appendix A

General Employer validation letter

(On employer’s business letterhead)

I have actually seen _______________________________ complete the tasks that I have
(Candidate’s name)
signed for on the competency sheet for the ______________________________ area, and
(course/learning outcome)
I have confidence that he/she is competent to perform those tasks.

Name of validator: ________________________________

Employer: ________________________________

Job title: ________________________________

Telephone: ________________________________

Fax: ________________________________

Email: ________________________________

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

_____________________________________________________________________________
_____________________________________________________________________________
_____________________________________________________________________________
_____________________________________________________________________________

Signature: ________________________________

Date: ________________________________
I have actually seen ___________________________ complete the tasks
(Candidate’s name) 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: 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>
<td></td>
<td></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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<td></td>
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<tr>
<td>Effectively uses verbal skills</td>
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<tr>
<td>Effectively uses non-verbal skills</td>
<td></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>
<td></td>
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<tr>
<td>Encourages and motivates others to accomplish tasks</td>
<td></td>
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<tr>
<td>Monitors the performance of others when required</td>
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</tbody>
</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: ___________________________
Exam invigilator form for Prior Learning Assessment

Please fill in and return the following information with exams to your Saskatchewan Polytechnic contact
(Morai Forer, Saskatchewan Polytechnic Moose Jaw Campus, PO Box 1420, Moose Jaw SK, S6H 4R4).

The exam supervisor should be a professional (teacher, RCMP, RN, secretary, clergy, etc.) and must be a non-relative.

EXAM SUPERVISOR

Name: ______________________________________________________

Address: ____________________________________________________

Postal code____________

Occupation: __________________________________________________

Place of employment: __________________________________________

Business phone: ______________________________________________

Home phone: __________________________________________________

Student’s name: (please print) ______________________________________

Note: Please validate student’s identity. After validation, please enter your signature.

__________________________________________

Signature of exam supervisor

__________________________________________

List course
ADMN 220 – PLAR assignment

Instruction sheet for candidate

Note to candidates:
Please take careful note of the marks assigned to each of the following questions and plan your time and answers according to the value of each question. As well, when given a choice of questions, please only answer one as you will only be marked on one (refer below to number 3).

This information is included in the candidate guide so you will have more information about the assignment. You will receive the actual assignment from the program area once you have made your PLAR application.

1. Candidates are to complete the following questions:

   a) Either Question 1 OR Question 2

   b) Questions 3, 4, 5, and 6. Note that question 4 has two choices. Your assignment will be graded depending on the choice you have made.

   c) Either Question 7 OR Question 8

2. Questions 1 and 2 can be done directly into the assignment booklet. The other questions must be done on the paper that has been supplied to you. Please ensure that your writing is neat and legible.

3. Assessors will only mark the first response in questions where candidates are given a choice.

4. This assignment has been developed so that candidates who have had organizational experience would be able to complete it without reference to a textbook. However you are allowed to use your textbooks.
A Sample letter you may use to request Employer validation of your skills and knowledge for HR 237. Candidates, you may change this letter to reflect your work situation.

Date

Ms. Jill McKee
Star Trucking
Regina, Sask.
S4P 2B6

Dear Sir/Madame:

As we discussed on the telephone, I am writing to ask you for a letter to validate the knowledge, skills and attitudes I developed while working with your company. I am in the process of seeking credit recognition in a Saskatchewan Polytechnic program for some of the skills, knowledge and attitudes I developed and demonstrated while working with your organization. Your letter will assist me by providing evidence that I have successfully performed the tasks outlined in the HR 237 self-audit which I have attached to this letter.

Please provide me with a letter indicating the term of my employment with your company, my position there, and a general statement about my role, and the scope of my responsibilities.

The subject matter of some of the courses I am seeking recognition for may require me to provide evidence of issues involving employees. Due to the sensitive nature of human resources, I would like to assure you that any examples of my work that I share as part of my portfolio or as evidence to demonstrate my competency will not disclose any personal information of an employee past or present or any materials considered confidential to the organization.

If you require clarification, please contact me at (306) ______________

Thank you for assisting me in achieving recognition for the skills, knowledge and attitudes I developed while working for your company.

Yours truly,
**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>Not Applicable</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>2. Apply the law of torts.</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>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>5. Demonstrate how a contract may be brought to an end.</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>8. Apply the laws relating to sole proprietorships, partnerships, and corporations.</td>
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<tr>
<td>9. Apply the laws relating to ownership and claims to personal and real property including bailment and insurance.</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>11. Apply the law relating to security for debt and the distribution of debtor’s assets in bankruptcy.</td>
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</tbody>
</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 Employer’s letterhead

**Employer/validator information sheet for evidence:**
**LAW 220 – Commercial Law**

I have actually seen ___________________________________________________ complete the tasks

(Candidate’s name)

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):

________________________________________________________________________

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Signature: ________________________________

Date: ________________________________
# Marketing 221 Sales Presentation – Scoring guide

## Rating scale

<table>
<thead>
<tr>
<th>Score</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td><strong>Excellent</strong> – exceeds expectations, an exceptional job has been done</td>
</tr>
<tr>
<td>4</td>
<td><strong>Very good</strong> – work above and beyond minimal expectations, a substantial effort is demonstrated.</td>
</tr>
<tr>
<td>3</td>
<td><strong>Meets expectations</strong> – the work has covered all aspects of the requirements for the presentation.</td>
</tr>
<tr>
<td>2</td>
<td><strong>Limited</strong> – in some areas the work does not meet the requirements of the assignment.</td>
</tr>
<tr>
<td>1</td>
<td><strong>Insufficient</strong> – applicant has not completed a large part of what was required in the area.</td>
</tr>
<tr>
<td>0</td>
<td><strong>Not present</strong> – there is no indication of the evaluation area being covered.</td>
</tr>
</tbody>
</table>

## Categories

<table>
<thead>
<tr>
<th>Categories</th>
<th>0</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Approach</strong> – Approach the customer and establish rapport. Use open questions to uncover their needs. With repeat or business clientele, be thoroughly acquainted with information from your previous encounters.</td>
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<tr>
<td><strong>Presentation</strong> – Incorporate the effective use of visual aids, demonstrations, technology and cross selling.</td>
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<tr>
<td><strong>FABS</strong> – (Features, Advantages, and Benefits of products/services). Tailor your presentation to sell the benefits your product has that meet the needs of the customer. Be able to compare the features of competitor’s products and explain the advantages of yours.</td>
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<tr>
<td><strong>Objections</strong> – Effectively address each objection your customer raises before moving on in your presentation. Use the following four steps: (1) acknowledge the buyer’s viewpoint, (2) identify the problem and clarify the concern, (3) meet the objection, and (4) trial close.</td>
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<tr>
<td><strong>Closing the Sale</strong> – Tailor your close to each prospect’s personality and see the situation from the prospect’s viewpoint. Constantly look and listen for buying signals from your prospect to know when to close. Ask for the sale.</td>
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</tr>
<tr>
<td><strong>Overall impression</strong> – Stay professional, don’t become flustered, be pleasant to deal with and let the customer know you will be available for assistance. Depending on the situation, ask for referrals. Show appreciation for the prospect’s time and business.</td>
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</tbody>
</table>

**Total mark out of 30** /30
The PLAR candidate will submit the evidence file to the content assessor following the self-audit meeting. Through collaboration the assessor and candidate will determine time lines and process for submitting the evidence file. It is important that the candidate clearly understands time frame expectations. Once an assessor has evaluated the evidence file, a follow-up interview in person or by distance may be required to clarify any submissions. The assessor may also decide after evaluating the evidence file that learning gaps exist and therefore require further demonstration of learning. Demonstration of further learning may require additions or modifications to evidence file or completion of one or more of the assignments as described in Option two.

The candidate will be expected to bring a completed MKTG 221 PLAR self-audit to the action meeting in Step 3 of the PLAR process.

**Factors to address:**

Preparation time allowed for challenge:

Completion date:

Evaluation Process:

Approximate timelines for completion of marking:

Location of examination:

Test Centre contact information if needed:

Any distance accommodations:

Any equity accommodations:

Contact information and mailing address for submission of evidence:
MKTG 225 – Employer Validation Checklist

Business Marketing

Name: __________________________

MKTG 225

Student ID: ______________________

Public Relations

Date: ____________________________

Completion date: ________________

Employee/PLAR candidates for the challenge of MKTG 225 must have this form completed by their direct supervisor/employer. The supervisor/employer is responsible for ensuring the employer validation checklist accurately reflects your abilities in each area identified.

Directions: On the following page(s) there is a list of skill and knowledge factors that the employee is required to achieve in completing MKTG 225. Please validate the employee/candidate’s performance by placing a ✓ in the appropriate column. Add any clarifications/observations in the “Optional Comments” section. Sign and date below.

<table>
<thead>
<tr>
<th>MKTG 225 – Public Relations</th>
<th>Mastery</th>
<th>Competent</th>
<th>Functional</th>
<th>Learning</th>
<th>None</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mastery: I am able to demonstrate it well enough to teach it to someone else.</td>
<td></td>
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<tr>
<td>Competent: I can work independently to apply the outcome.</td>
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<tr>
<td>Functional: I need some assistance in using the outcome.</td>
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<tr>
<td>Learning: I am developing skills and knowledge for this area.</td>
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<tr>
<td>None: I have no experience with the outcome.</td>
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</tbody>
</table>

1. Discuss public relations and how it can add value to marketing efforts.
   - Define public relations and how it differs from other marketing communications activities
   - Recognize the components of public relations

2. Explain the role of professionalism in marketing.
   - Define professionalism
   - Identify the characteristics of professionalism in the workplace
   - Discuss professionalism as it relates to marketing

3. Explain how ethics and law apply to marketing related decision making.
   - Define ethics and its relevance for marketing professionals
   - Discuss the role of the CMA (Canadian Marketing Association) in providing ethical guidelines
   - Discuss defamation, employee and privacy rights, copyright and trademark laws

4. Describe how public relations can be used to manage corporate reputation.
### MKTG 225 – Public Relations

**Mastery:** I am able to demonstrate it well enough to teach it to someone else.

**Competent:** I can work independently to apply the outcome.

**Functional:** I need some assistance in using the outcome.

**Learning:** I am developing skills and knowledge for this area.

**None:** I have no experience with the outcome.

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

- Explain how media relations, customer relations, employee relations and investor relations foster corporate health
- Discuss how public relations tactics can effectively support marketing objectives of a business
- Describe how environmental relations and corporate philanthropy have a positive impact on the public image of a corporation

5. **Discuss the value of firm’s use of events and other marketing tools in achieving public relations objectives.**
   - Discuss the characteristics of the Internet that make it a powerful public relations tool
   - Identify social media tactics and how they are being used in public relations
   - Describe the types of events public relations professionals can use to meet objectives

6. **Measure the effectiveness of public relations communication objectives.**
   - Identify the steps of effective public relations
   - Discuss the goals of public relations communication
   - Describe the methods used to measure the effectiveness of public relations programs
   - Use a method to measure the effectiveness of a public relations campaign

7. **Examine the concept and impact of newsworthiness and attracting publicity.**
   - Discuss the role mass media plays in shaping public opinion
   - Recognize the factors that influence message reception, comprehension, retention, credibility and adoption
   - Describe the factors in persuasive communication
   - Identify elements that make a story newsworthy
   - Discuss methods and tactics for pitching stories to connectors

8. **Compose a news release.**
   - Discuss the use of news releases as a public relations tactic
   - Describe how media advisories, fact sheets, and media kits are used in public relations
   - Identify the components of a news release
### MKTG 225 – Public Relations

<table>
<thead>
<tr>
<th>Mastery</th>
<th>Competent</th>
<th>Functional</th>
<th>Learning</th>
<th>None</th>
</tr>
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<tbody>
<tr>
<td>I am able to demonstrate it well enough to teach it to someone else.</td>
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<tr>
<td>I have no experience with the outcome.</td>
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</tbody>
</table>

- Write a press release

9. Demonstrate how to prepare for a media conference.
   - Discuss when it is necessary to hold a media conference
   - Discuss locations and format for media conferences
   - Identify media considerations for a press conference
   - Demonstrate how to prepare for a media conference

10. Demonstrate a properly executed interview.
    - Describe how to prepare for an interview
    - Discuss practice techniques for interviews
    - Demonstrate a properly executed interview

11. Examine the role of public relations as it relates to conflict and competition.
    - Discuss the role of public relations in managing conflict
    - Describe the factors that affect conflict management
    - Identify the elements of the conflict management life cycle
    - Recognize how early issue identification can help prevent a crisis

12. Manage a conflict situation.
    - Recognize when a conflict situation may arise
    - Determine the options for handling the conflict situation
    - Communicate your message to the public

**Note:** The employer/supervisor may be contacted by the Saskatchewan Polytechnic assessor to confirm/clarify information provided.

Optional Comments:
Employee Information (please print)

Dates of employment: _________________ to _________________
(dd/mm/yy) (dd/mm/yy)

Employment description: Full-time ☐ Hours per week: ______
Part-time ☐ Hours per week: ______

Position(s) held _________________________________________________________________

Candidate Information (please print)

Name ___________________________________ Student number______________________

I affirm that I am the person who has performed those items checked on this checklist. I acknowledge that the performance checklists used are solely for the purpose of skills assessment for the Saskatchewan Polytechnic Business Marketing requirements, and are not intended to replace or modify company operating or safety procedures, and may not be appropriate for use in all circumstances.

PLAR candidate’s signature________________________ Date____________________

Employer/ Supervisor’s Information (please print)

Name ________________________________ Phone________________________

Organization/employer __________________________________________

Address __________________________________________

I affirm that I am the person who has administered this checklist, and that I have conducted this candidate’s skills assessment with integrity. I also affirm that the above named candidate is the person whose performance I evaluated, and that the above named person performed the checked tasks at the indicated level without assistance from me or any other person.

Employer/supervisor’s signature________________________ Date____________________
Format

1. Situation (10 marks)
   A. Define the situation that requires this campaign plan to be developed. Traditional situations that often prompt the development of PR programs are:
      1) the organization must conduct a remedial program to overcome a problem or negative situation;
      2) the organization needs to conduct a specific one-time project to launch a new product or service; or
      3) the organization wants to reinforce an ongoing effort to preserve its reputation and public support.

      In defining the situation, identify the factors you think are contributing to it and what the main obstacles might be. Then, write a positioning statement for the organization, meeting all of the criteria described in Chapter 2. Frame the boundaries of your plan by affirming where the organization stands relative to its competitors in the eyes of the consuming public, and identify what difference you intend to make with your plan. (5 marks)

   B. Conduct a SWOT analysis, identifying the organization’s current strengths and weaknesses as well as external opportunities and threats. Your plan should identify public relations strategies to address the current situation outlined earlier. (5 marks)

      **Note:** Relevant research is often included as part of the situation and should be located in the appendix.

2. Objectives (15 marks)

   Identify your campaign purpose by outlining three specific objectives of your public relations plan. Objectives should be stated in terms of outcomes of your plan, not the tactics you will engage to achieve the objectives. Also, objectives can be either informational or motivational and should complement and reinforce the organization’s objectives.

   Make sure your campaign objectives are **SMART** — specific, measurable, attainable, realistic and time bound.

3. Target Audience (10 marks)

   Identify three potential market segments for the organization (using geographic, demographic and psychographic descriptors). Then, from those three, narrow the list to one target audience taking into consideration the five criteria for effective target segmentation selection (from Chapter 4). Provide a brief explanation as to why you chose the one you did, why you disqualified the others, and, if you combined them, why.

   Develop a detailed list of the connectors (media and non-media) who reach these consumers and briefly explain why you have chosen each one.
4. **Strategy and Tactics** (50 marks)

With your positioning statement in mind, develop **three key messages** you will deliver. Be sure the messages are ones that your connectors would find valuable and that would also effectively translate to your target audience to meet your campaign/plan objectives. Then, identify **three strategies** (broad statements describing how your objectives will be achieved) and, under each strategy, **several tactics** (the nuts-and-bolts of the plan i.e., the marketing communications mix) you will employ.

Your tactics must include at least but not limited to the following, to be included in your appendix:

1) Backgrounder and fact sheet on the organization
2) One to two page organizational success story
3) One to two page outline of a special event (include event format, venue, invitees, takeaway and strategy for recapping the event)
4) Press release to announce the special event included in a complete press kit

Keeping your target audience in mind, include the types of reference groups you might use to reach your audience, as well as the experts and opinion leaders who may influence them. Your plan must also include the use of social media.

5. **Evaluation** (5 marks)

Describe how you plan to evaluate/measure the results of your campaign. This section should restate the objectives and then name the methods used to evaluate them (both quantitative and qualitative). How would you follow up on campaign successes? How would you respond to identified campaign weaknesses?

Your plan should end with a one to two paragraph **conclusion**.

6. **Appendix** includes relevant research and documents that support your plan. (5 marks)

7. **Format** includes a **title page, table of contents, conclusion and appendix**. Marks will be lost for spelling and grammatical errors. Be sure to PROOFREAD!! (5 marks)

_________ /100 marks
### Marking Rubric for Public Relations Plan Project

<table>
<thead>
<tr>
<th>Expectations</th>
<th>0</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>Total marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Situation</strong> is complete and clearly identifies:</td>
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<tr>
<td>a) the problem, if any, with the image of the organization you have selected and b) the factors you believe are contributing to this image.</td>
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<tr>
<td>A discussion on the current public image of the organization and the new public image you intend to build through your plan is included. You will described what difference you intend to make and included a positioning statement (three sentence, maximum) (5 marks)</td>
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<tr>
<td><strong>SWOT Analysis</strong> identifies the BCP’s current strengths and weaknesses as well as external opportunities and threats (5 marks)</td>
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<tr>
<td><strong>2. Objectives</strong> section identifies the purpose of the plan along with three specific objectives in achieving it. Objectives are stated in terms of outcomes and are SMART – specific, measurable, attainable, results-oriented and time-bound (15 marks)</td>
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<tr>
<td><strong>3. Target Audience</strong> section is identified demographic, psychographic, geographic and behavioral criteria to define three potential market segments for the organization. From the three potential market segments, the list has been narrowed to one target audience, taking into consideration the five criteria for effective target segmentation selection. An explanation is provided as to why you chose to keep the one you did, why you disqualified those you eliminated, and if you combined them, why. A number of media, groups, and individuals who would be appropriate connectors for the organization are identified along with a brief explanation as to why they were chosen (10 marks)</td>
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<tr>
<td><strong>4. Strategies and Tactics</strong> - section clearly identifies:</td>
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</tr>
<tr>
<td>Three strategies that set the direction of your campaign and three key messages you plan to deliver to your target audience and connectors (5 marks)</td>
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</tbody>
</table>
## Expectations

The specific tactics you plan to use under each strategy (ensuring they fit your target audience and campaign objectives), including but not limited to the following:

1) Backgrounder and fact sheet on the organization (5 marks)  
2) Creative one to two page organizational success story contains a newsworthy element. (5 marks)  
3) Your one to two page outline of special event includes event format, venue, invitees, suggested takeaway and a strategy for recapping the event. (10 marks)  
4) Press releases to announce the special event is well written, identifies the 5Ws and H in the first two paragraphs, and is newsworthy. Your press kit is complete and contains all the elements essential to the event. (10 marks)  
5) You have identified **an additional three tactics** (under each strategy) involving a variety of methods to reach your target audience with key messages. (10 marks)  
6) The types of reference groups you might use to reach your audience are acknowledged, as well as experts and opinion leaders who may influence them. You have also identified the use of social media in one or more of your tactics. (5 marks)

Supporting documents and materials are included in your appendix.

| 5. Evaluation section includes a description of how the results of your campaign will be measured (both quantitatively and qualitatively), how the success (or failure) of the campaign will be interpreted, and a mechanism for providing feedback for future goals. | 5 |

| 6. Appendix includes relevant research and documents that support your plan. (5 marks) | 5 |

| 7. Format. Report is well organized, formatted and easy to follow. You have included a title page, table of contents, conclusion and appendix. Section headings are used to promote readability and ease of understanding. Report is neat and free of spelling and grammatical errors. (5 marks) | 5 |

**Total Marks** | 100 |
Appendix G – MKTG 227 – Digital Media

**MKTG 227 – Employer Validation Checklist**

<table>
<thead>
<tr>
<th>Business Marketing</th>
<th>Name: ____________________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>MKTG 227</td>
<td>Student ID: ______________________</td>
</tr>
<tr>
<td>Digital Media</td>
<td>Date: ____________________________</td>
</tr>
<tr>
<td></td>
<td>Completion date: ________________</td>
</tr>
</tbody>
</table>

Employee/PLAR candidates for the challenge of MKTG 227 must have this form completed by their direct supervisor/employer. The supervisor/employer is responsible for ensuring the employer validation checklist accurately reflects your abilities in each area identified.

**Directions:** On the following page(s) there is a list of skill and knowledge factors that the employee is required to achieve in completing MKTG 227. Please validate the employee/candidate’s performance by placing a ✓ in the appropriate column. Add any clarifications/observations in the “Optional Comments” section. Sign and date below.

<table>
<thead>
<tr>
<th><strong>MKTG 227 – Digital Media</strong></th>
<th>Mastery</th>
<th>Competent</th>
<th>Functional</th>
<th>Learning</th>
<th>None</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mastery:</strong> I am able to demonstrate it well enough to teach it to someone else.</td>
<td>Mastery</td>
<td>Competent</td>
<td>Functional</td>
<td>Learning</td>
<td>None</td>
</tr>
<tr>
<td><strong>Competent:</strong> I can work independently to apply the outcome.</td>
<td></td>
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<tr>
<td><strong>Functional:</strong> I need some assistance in using the outcome.</td>
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<tr>
<td><strong>Learning:</strong> I am developing skills and knowledge for this area.</td>
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<tr>
<td><strong>None:</strong> I have no experience with the outcome.</td>
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</tbody>
</table>

1. Discuss the importance of traditional digital marketing.

2. Differentiate between marketing and digital marketing.

3. Discuss social issues related to digital marketing.

4. Describe social media marketing strategies.

5. Describe the relationship between target audiences and digital marketing platforms.

6. Analyze social media and internet tools to identify the market, audience, and strategy to communicate as an enterprise.

7. Create business narratives and talk-able moments for digital marketing platforms.

8. Design a digital marketing strategy.

9. Evaluate metrics and measurement tools to evaluate the effectiveness of a digital marketing strategy.
<table>
<thead>
<tr>
<th>MKTG 227 – Digital Media</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mastery:</strong> I am able to demonstrate it well enough to teach it to someone else.</td>
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<td><strong>None:</strong> I have no experience with the outcome.</td>
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<table>
<thead>
<tr>
<th>Mastery</th>
<th>Competent</th>
<th>Functional</th>
<th>Learning</th>
<th>None</th>
</tr>
</thead>
</table>

10. Evaluate an organization’s digital marketing engagement strategy and feedback loop.

**Note:** The employer/supervisor may be contacted by the Saskatchewan Polytechnic assessor to confirm/clarify information provided.
Optional Comments:

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

_____________________________________________________________________________

Employee Information (please print)

Dates of employment: _______ to _______
(dd/mm/yy) (dd/mm/yy)

Employment description:

Full-time ☐ Hours per week: ________
Part-time ☐ Hours per week: ________

Position(s) held ________________________________________________________________


Candidate Information (please print)

Name ___________________________________ Student number _______________________

I affirm that I am the person who has performed those items checked on this checklist. I acknowledge that the performance checklists used are solely for the purpose of skills assessment for the Saskatchewan Polytechnic Business Marketing requirements, and are not intended to replace or modify company operating or safety procedures, and may not be appropriate for use in all circumstances.

PLAR candidate’s signature________________________________ Date__________________

Employer/ Supervisor’s Information (please print)

Name ________________________________ Phone_____________________

Organization/employer _____________________________________________

Address _________________________________________________________

I affirm that I am the person who has administered this checklist, and that I have conducted this candidate’s skills assessment with integrity. I also affirm that the above named candidate is the person whose performance I evaluated, and that the above named person performed the checked tasks at the indicated level without assistance from me or any other person.

Employer/supervisor’s signature________________________ Date_________________