BAF3M – Introduction to Financial Accounting, Grade 11, University/College Preparation

Name:

This course introduces students to the fundamental principles and procedures of accounting, with emphasis on accounting procedures used in service and merchandising businesses. Students will develop an understanding of the connections between financial analysis, control, and decision making in the management of a business, as well as the effects of technology and globalization on accounting procedures and the role of the accountant.

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| Explain the difference between accounting and bookkeeping. |  |
| Distinguish between sole proprietorship, partnership and corporation as different types of business structures. |  |
| Describe the impact of year-end procedures, including adjusting and closing entries, on the financial statements of a service business. |  |
| Describe the principal accounting elements particular to a merchandising business. |  |
| Explain the accounting practices particular to sales tax (ie accounts required, financial statement presentation). |  |
| Explain the role and work of an auditor. |  |
| Identify the importance of current assets and current liabilities when interpreting a balance sheet. |  |
| Describe how accounting information is used by company personnel (ie department managers, owners) in making decisions. |  |
| Compare a manual accounting system with a computerized accounting system. Ie what are the benefits of one over the other? What are the downsides? |  |
| Identify and describe various accounting career opportunities that do not require professional accounting designations. |  |

BAI3E – Introduction to Accounting, Grade 11, Workplace Preparation

Name:

This course introduces students to the use of accounting in business. Students will study various types of businesses and business ownership, and ways in which accounting procedures are applied in the different types of businesses with regard to recording transactions, preparing financial statements, and analyzing the process of cash management. They will learn about risks related to credit sales and about the collection of debts, and will use accounting software.

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| Identify two elements of an accounting system and describe the benefits of each. |  |
| What is GAAP and why is it needed? |  |
| Explain the relationship between debits, credits, and the balance sheet. |  |
| Describe the accounting practices particular to sales tax. |  |
| Name two basic elements of a proper internal control system and describe their purpose. |  |
| List three bank services available to a service business. |  |
| Describe the basic accounting cycle for a service business. |  |
| Explain the use of accounting information in decision making by individuals and institutions outside the company (ie investors, banks). |  |
| Describe the role of ethics in accounting-related practices (ie releasing accurate financial information, observing securities regulations). |  |

BAN4E – Accounting for a Small Business, Grade 12, Workplace Preparation

Name:

This course expands upon the fundamentals of accounting introduced in the Grade 11 course by examining each component of the accounting cycle, with emphasis on practical application. Students will learn how accounting is practiced in the workplace by acquiring an understanding of payroll systems, inventory, specialized journals, subsidiary ledgers, sales taxes, and cash management, and will use accounting software programs.

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| What is GAAP and how does it apply to a service business? |  |
| Explain the difference between the periodic and perpetual inventory methods. |  |
| Describe the accounting practices for sales tax that are particular to a merchandising business (ie purchases for resale, sales, returns). |  |
| What would be the importance of maintaining accurate and timely information on creditors? |  |
| Identify three elements that constitute the cost of a fixed asset. |  |
| Describe payroll practices. |  |
| Explain two ethical challenges for a small business accountant. |  |
| Explain how company performance is evaluated using budgeted and actual (past and present) financial data. |  |
| Describe how a business’s needs for accounting personnel change as the business expands. |  |

BDI3C – Introduction to Entrepreneurial Studies, Grade 11, College Preparation

Name:

This course focuses on ways in which entrepreneurs recognize opportunities, generate ideas, and organize resources to plan successful ventures that enable them to achieve their personal goals by satisfying the needs of others. Students will learn about values, traits, and skills most often associated with successful entrepreneurial activity.

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| Develop a profile (ie characteristics, skills, motivations, abilities, attitudes) of an enterprising person. |  |
| Identify two opportunities for students to engage in enterprising activities in school or in the community. |  |
| Distinguish between an entrepreneur and an enterprising person. |  |
| Explain the difference between invention and innovation and how it is important to venture creation. |  |

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| Explain how two new ventures have been developed in response to consumer needs or wants. |  |
| Describe the purpose of a venture plan. List three components of a venture plan. |  |
| Explain the importance of having a plan that is organized according to a formal and accepted structure and is professionally presented. |  |
| Why is it important for a venture plan to be flexible, ethical, and adaptable? |  |
| Explain how people in the community may contribute to the evaluation and revision of a venture plan. |  |
| Compare ways in which a specific good or service can be distributed to customers (ie direct channel, indirect channel, vending machine). |  |
| Compare three ways of advertising and promoting a venture. |  |
| Generate two realistic and possible opportunities for a new venture. Outline, briefly, a venture plan for one of your ideas. |  |

BDP3O – The Enterprising Person, Grade 11, Open Name:

This course examines the importance of enterprising employees to organizations affected by rapid change in an increasingly competitive marketplace. Students will learn about the skills and attributes of enterprising employees, the distinguishing features of enterprising work environments, and the challenges and rewards of becoming an enterprising person. They will also have an opportunity to participate in the entrepreneurial process by planning a venture.

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| Describe two major factors affecting the labour market. |  |
| List three factors that are changing the Canadian workplace and explain how these factors may affect a person’s career path. |  |
| Identify and explain three factors within the control of an employer or manager that encourage an enterprising spirit among employees. |  |
| Describe two job features that would attract enterprising employees. |  |
| Compare the advantages and disadvantages of being paid by the hour, by salary, by commission, and on a contract basis from the standpoint of the employer and the employee. |  |
| Identify the attitudes, attributes, and skills common to many entrepreneurs. |  |
| Define the term “enterprising employee” and explain the factors that motivate enterprising workers. |  |
| Describe three risks that enterprising employees may be willing to take. |  |
| Identify enterprising attitudes and attributes you possess or aim to develop and explain their significance. |  |
| Distinguish between enterprising attitudes and attributes that are innate and those that can be learned. |  |
| Generate a possible idea for an event within a school or community.   1. List the materials, supplies, and equipment required for the event. 2. Estimate the financial resources required for the event. 3. Determine the human resources needed. 4. Identify possible sources of funding for the event. |  |

BDV4C – Entrepreneurial Studies: Venture Planning, Grade 12, College Preparation

Name:

This course focuses on the application of entrepreneurial characteristics and skills. Students will learn how to develop a venture plan. In making the plan, they will consider available resources, analyze the potential market base, identify legal requirements and available financing, evaluate all aspects of the plan, and identify the management skills and technology that would be required in carrying out their plan.

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| Analyze the challenges of and trends in e-commerce of significance to entrepreneurs. |  |
| Identify the technical, security, and business risks involved with implementing e-commerce in a small business. |  |
| Analyze the challenges and opportunities of the start-up phase of a business life cycle. |  |
| Explain the stages in the life cycle of a business. |  |
| Identify and analyze an opportunity in the community for creating a new venture suited to your entrepreneurial abilities. |  |
| Outline the importance of incorporating ethical practices and social responsibility in the operating of a venture. |  |
| Identify and describe the components of a venture plan. |  |
| Describe how you would obtain patent, copyright, and/or trademark protection. |  |
| Produce a venture plan.   1. Include production, marketing, human resources, management, and financial components. 2. Describe potential customers for your venture. 3. Analyze strategies for marketing the good or service. 4. Include the URL address of the website you designed for your venture. |  |

## BMX3E - Introduction to Retail and Services Marketing, Grade 11, Workplace Preparation

**Name:**

Student evidence will demonstrate knowledge of: the importance of customer service; methods used to maintain customer loyalty; the ways in which product presentation influences buyers; and the critical factors in inventory control, including the role of technology.

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| Name your place of employment where you were in a position to enhance your knowledge of retail and service marketing. State the length of time you worked for this organization. | Name of Organization and City: | Length of Employment: |
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| Describe the product or service that your organization sold. Ie transportation, dry goods, soft goods, etc. |  | |
| Explain how important it was to consumers and to the community that your particular retail outlet was in existence. (focus your answer on one retail organization listed above.) |  | |
| How important was it that you had customers? Describe the type of customers your store attracted. Ie age, gender, social status, income level, etc. |  | |
| Identify at least one other store that you were competing with. What did your store do to attract customers away from the competitor(s)? |  | |
| How do you think your retail outlet might be affected by economic factors? For example, did you sell the type of product that people might stop buying if we had an economic recession? |  | |
| Compare the retail marketing of a product with that of a service. For example, is selling cellular phones different from selling a monthly cellular phone plan? Try to include examples from your work experience where possible. |  | |
| Describe the different ways that a consumer could acquire the product that you sold. Ie Other than at the store that you worked in how could someone purchase the goods? Can it be purchased online? |  | |

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| What factors were considered when prices were being set for merchandise? |  |
| Explain at least two effective customer service techniques. Give a specific example of a time when you went above and beyond to assist a customer. |  |
| What are the different ways that your store advertised the merchandise or service that you were selling? |  |
| Suggest two different ways that the products or services your store sells could be marketed. |  |
| Identify some of the different ways that you displayed what you were selling in your retail or service outlet. |  |
| What did your store do to keep track of the products that came in and those that were sold? Did you ever assist with inventory? If so, describe how this was completed? |  |
| Explain why it was important to the success of your store to have a manager? Why was the manager important to the employees? |  |
| Describe two different resources that someone can use to find a career in the retail and service sectors? |  |
| As a result of what you have learned in this job, identify some of the future opportunities that are available to you. |  |
| Describe a personal marketing plan. i.e. What skills or certificates can you add to your portfolio from this experience in retail? |  |

BTA3O – Information Technology Applications in Business, Grade 11, Open

Name:

This course provides students with the opportunity to develop the information technology skills and knowledge required in a business. Students will learn about the information technology work environment, use industry-standard software, conduct electronic research, investigate electronic business, and explore occupations and postsecondary programs that require information technology skills.

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| Explain the function of a motherboard in a computer. |  |
| List two advantages and two disadvantages of networking computers in an office. |  |
| Identify and describe two types of electronic sources that can be used for research. |  |
| Discuss how collaborating with peers enhances business communications and can improve productivity. |  |
| Describe essential interpersonal skills necessary to work in a business environment. |  |
| Describe *your* personal competencies and skills information and communication technology. |  |
| Define e-commerce. |  |
| Identify two advantages and two disadvantages of e-business from a consumer and a business perspective. |  |
| Explain the purpose and content of an acceptable use agreement. |  |
| Explain the reasons for protecting information and computer systems, and the methods of protection. |  |
| Submit a portfolio of work created using at least five different computer applications. Be prepared to describe the features used to create the documents. |  |

BTX4C – Information Technology in Business, Grade 12, College Preparation

Name:

This course provides students with the opportunity to develop further the information technology knowledge and skills needed in the business world. Students will develop their understanding of electronic business environments, improve their skills in electronic research and in using business application software in the preparation of business documents, manage information, and apply project team management strategies.

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| Compare two workplace settings (ie. home office, small business, large corporation) in terms of their information and communication technology needs. |  |
| Explain the term *configuration* in relation to a computer network. |  |
| Describe one positive and one negative effect of information and communication technology on businesses and working conditions. |  |
| Differentiate between the multimedia file formats of JPG and WAV. |  |
| Explain how search engines work and how they rank results. |  |
| Describe two security measures used on web-sites (ie encryption, SSL). |  |
| Identify three advantages of a team-based approach to project management. |  |
| Discuss challenges and advantages of working a in a culturally and socially diverse workplace. |  |
| Identify and describe the electronic tools used by business to facilitate project-team activities (ie. e-mail, fax, video conferencing). |  |

BTX4E – Information Technology in Business, Grade 12, Workplace Preparation

Name:

This course provides students with the opportunity to develop essential skills in information technology needed in the workplace. Students will learn about the impact of new technologies on business operations, the place of information technology in the globalization process, and the development of new ways of doing business electronically. Students will use advanced software features and functions, manage information, conduct electronic research for business tasks, and develop project team management skills.

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| List four work place settings. |  |
| List two positive and two negative effects of information and communication technology on working conditions. |  |
| Explain why it is important to have a personal code of ethics. |  |
| Differentiate between multimedia file formats JPG and PNG. Identify the applications with which each format is compatible. |  |
| List three ways of communicating electronically with individuals working in different locations. |  |
| Identify three personal qualities that enhance employee effectiveness and productivity in a team environment. |  |
| Identify two employment opportunities that require information and communication technology skills. |  |
| Submit an integrated business document (ie report with chart, mail merge letters using data in an existing data source). Be prepared to explain the features used to create the documents. |  |