

Grades 9 to 12 Applied Commerce Education

Manitoba Technology
Education Curriculum
Framework of Outcomes



GRADES 9 TO 12 APPLIED
COMMERCE EDUCATION

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Curriculum Framework of Outcomes

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APPLIED COMMERCE EDUCATION

Introduction to Applied Commerce Education (ACE)

Applied Commerce Education (ACE) consists of an optional cluster of courses for high school students interested in pursuing a career in a commerce related field, such as economics, entrepreneurship, business, marketing, technology, or finance. Each of the individual courses is an excellent option for any student wanting to understand more about their role in our global economy. The fourteen course offerings in the ACE area allow students to develop the skills needed to be effective business leaders, innovators, citizens, consumers, and employees.

ACE courses allow students to

- explore careers and fields of interest related to economics, business, finance, and entrepreneurship while completing high school in order to discover what areas interest them
- gain valuable skills for business, academics, everyday life, and employment such as
 - problem solving
 - critical thinking
 - creativity/innovation
 - collaboration
 - communication
 - independent thinking
 - professional behaviour and comporment

- develop skills and knowledge that will help them be competitive in the global economy
- explore topics through project-based learning methods where they apply what they have learned to real-world situations
- prepare for post-secondary education in Business Administration

ACE Goals Common to All Courses

Every course in the ACE subject area contains the following ten common core goals, in addition to goals unique to each individual course:

1. Demonstrate critical, creative, and innovative thinking.
2. Employ current and emerging technologies used in business and industry.
3. Demonstrate business communication skills.
4. Demonstrate an understanding of ethical and legal standards.
5. Identify historical influences and emerging trends as innovative sources for business.
6. Demonstrate awareness of sustainability in business.
7. Demonstrate an understanding of the impact culture and diversity have on business.
8. Describe and demonstrate employability skills.
9. Explore education and career opportunities.
10. Analyze the role of business in society.

ACE Course Offerings

ACE contains fourteen courses. The courses have been categorized into strands. Business Innovations is an introductory course, which pertains to all strands.

The strands and courses are structured to provide schools and students at each grade level with an ACE course option. The structure is also designed to provide foundational learning for students interested in pursuing post-secondary business studies.

Strand Descriptions

- The finance strand focuses on personal finances, accounting, and economics.
- The entrepreneurship strand focuses on entrepreneurship, and the development and management of business.
- The commerce strand focuses on promotions, retailing, marketing, and e-commerce.
- The technologies, topics, and trends strand focuses on business communications, technologies, topics, and trends.

Business Innovations (10S) (Stand-Alone Course)	
Finance Strand	Entrepreneurship Strand
Personal Finance (20S)	Entrepreneurship (20S)
Accounting Essentials (30S)	Venture Development (30S)
Accounting Systems (40S)	Business Management (40S)
Economic Principles (40S)	
Commerce Strand	Technologies, Topics, and Trends Strand
Creative Promotions (20S)	Business Communications (30S)
Retailing Perspectives (30S)	Applied Business Technologies (40S)
Marketing and Digital Commerce (40S)	Topics and Trends in Business (40S)

ACE Goals and General Learning Outcomes

The learning outcomes for each ACE course are based on the following curriculum goals and general learning outcomes (GLOs). Goals 1 to 10 are common throughout all 14 courses. Individual course goals and general learning outcomes follow the common goals.

Common Goals and Learning Outcomes

Goal 1: Demonstrate critical, creative, and innovative thinking.

GLO 1.1: Demonstrate critical, creative, and innovative thinking.

Goal 2: Employ current and emerging technologies used in business and industry.

GLO 2.1: Employ current and emerging technologies used in business and industry.

GLO 2.2: Demonstrate awareness of digital footprints.

Goal 3: Demonstrate business communication skills.

GLO 3.1: Demonstrate business communication skills.

Goal 4: Demonstrate an understanding of ethical and legal standards.

GLO 4.1: Demonstrate an understanding of ethical and legal standards.

Goal 5: Identify historical influences and emerging trends as innovative sources for business.

GLO 5.1: Identify historical influences as innovative sources for business.

GLO 5.2: Analyze emerging trends in business.

Goal 6: Demonstrate awareness of sustainability in business.

GLO 6.1: Demonstrate awareness of sustainability in business.

Goal 7: Demonstrate an understanding of the impact culture and diversity have on business.

GLO 7.1: Demonstrate an understanding of the impact culture and diversity have on business.

Goal 8: Describe and demonstrate employability skills.

GLO 8.1: Describe and demonstrate employability skills.

Goal 9: Explore education and career opportunities.

GLO 9.1: Explore education and career opportunities.

Goal 10: Analyze the role of business in society.

GLO 10.1: Analyze the role of business in society.

Grade 9 Business Innovations 10S/10E/10M

Goal 11: Demonstrate an understanding of the concepts and principles of business.

GLO 11.1: Demonstrate an understanding of business.

GLO 11.2: Demonstrate an understanding of how the economy impacts business decisions.

GLO 11.3: Demonstrate an understanding of commerce.

GLO 11.4: Demonstrate an understanding of retailing.

GLO 11.5: Demonstrate an understanding of personal finance.

GLO 11.6: Demonstrate an understanding of business finance.

GLO 11.7: Demonstrate an understanding of entrepreneurship.

GLO 11.8: Apply basic business principles and concepts.

Grade 10 Personal Finance 20S/20E/20M

Goal 11: Demonstrate an understanding of personal finance.

- GLO 11.1:** Demonstrate an understanding of decision making and goal setting.
- GLO 11.2:** Demonstrate an understanding of how the economy impacts personal finance.
- GLO 11.3:** Demonstrate an understanding of financial institutions.
- GLO 11.4:** Demonstrate an understanding of money management.
- GLO 11.5:** Demonstrate an understanding of debt and credit management.
- GLO 11.6:** Demonstrate an understanding of the importance of safeguarding personal finances.
- GLO 11.7:** Demonstrate an understanding of saving and investing.
- GLO 11.8:** Demonstrate an understanding of taxes and insurance.
- GLO 11.9:** Demonstrate an understanding of consumer perspectives.

Grade 11 Accounting Essentials 30S/30E/30M**Grade 12 Accounting Systems 40S/40E/40M**

Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.

- GLO 12.1:** Demonstrate an understanding of accounting fundamentals.
 - GLO 12.2:** Apply accounting concepts and principles to complete the accounting cycle.
 - GLO 12.3:** Demonstrate an understanding of cash control.
-

GLO 12.4: Demonstrate an ability to complete payroll procedures.

GLO 12.5: Demonstrate an ability to use various journaling systems.

GLO 12.6: Demonstrate the ability to analyze financial statements to make business decisions.

GLO 12.7: Demonstrate the ability to analyze and interpret corporate financial statements.

GLO 12.8: Demonstrate the use of appropriate software to complete the accounting cycle.

GLO 12.9: Apply accounting principles and concepts to complete the accounting cycle.

Grade 12 Economic Principles 40S/40E/40M

Goal 13: Demonstrate an understanding of economics and the global market.

GLO 13.1: Demonstrate an understanding of basic economic concepts.

GLO 13.2: Demonstrate an understanding of the law of supply and demand.

GLO 13.3: Demonstrate an understanding of market influences.

GLO 13.4: Demonstrate an understanding of the economic lifestyle.

GLO 13.5: Demonstrate an understanding of the global market.

GLO 13.6: Demonstrate an understanding of how economic factors influence decision making.

Grade 10 Entrepreneurship 20S/20E/20M
Grade 11 Venture Development 30S/30E/30M

Goal 11: Demonstrate an understanding of entrepreneurship and venture development.

GLO 11.1: Demonstrate an understanding of entrepreneurship.

GLO 11.2: Demonstrate an understanding of the role of digital commerce in entrepreneurship.

GLO 11.3: Demonstrate an understanding of market.

GLO 11.4: Demonstrate an understanding of the marketing mix.

GLO 11.5: Demonstrate an understanding of business finance.

GLO 11.6: Demonstrate an understanding of the planning process.

GLO 11.7: Apply business strategies to complete an entrepreneurial venture.

Grade 12 Business Management 40S/40E/40M

Goal 12: Demonstrate an understanding of leadership and management skills.

GLO 12.1: Demonstrate an understanding of management.

GLO 12.2: Demonstrate an understanding of the role of the planning function.

GLO 12.3: Demonstrate an understanding of the organizing function.

GLO 12.4: Demonstrate an understanding of the leading function.

GLO 12.5: Demonstrate an understanding of the controlling function.

GLO 12.6: Demonstrate an understanding of the human resource function.

GLO 12.7: Apply management principles and concepts to a management scenario.

Grade 10 Creative Promotions 20S/20E/20M

Goal 11: Demonstrate an understanding of the concepts and principles of promotions.

GLO 11.1: Demonstrate an understanding of promotions.

GLO 11.2: Demonstrate an understanding of strategies related to the promotional mix.

GLO 11.3: Demonstrate an understanding of market.

GLO 11.4: Demonstrate an understanding of design.

GLO 11.5: Demonstrate an understanding of promotional strategies.

GLO 11.6: Construct promotional material.

GLO 11.7: Construct a promotional plan.

Grade 11 Retailing Perspectives 30S/30E/30M

Goal 12: Demonstrate an understanding of the concepts and principles of retailing.

GLO 12.1: Demonstrate an understanding of retailing.

GLO 12.2: Demonstrate an understanding of inventory management.

GLO 12.3: Demonstrate an understanding of pricing.

GLO 12.4: Demonstrate an understanding of consumer service.

GLO 12.5: Demonstrate an understanding of sales techniques.

GLO 12.6: Demonstrate an understanding of store image, layout, and design.

GLO 12.7: Demonstrate an understanding of human resource management.

GLO 12.8: Apply retailing principles and concepts to a business.

Grade 12 Marketing and Digital Commerce 40S/40E/40M

Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.

GLO 13.1: Demonstrate an understanding of marketing.

GLO 13.2: Demonstrate an understanding of the planning process and how it impacts marketing decisions.

GLO 13.3: Analyze a market.

GLO 13.4: Demonstrate an understanding of product development.

GLO 13.5: Demonstrate an understanding of pricing.

GLO 13.6: Demonstrate an understanding of place (physical and digital).

GLO 13.7: Demonstrate an understanding of promotion (physical and digital).

GLO 13.8: Demonstrate an understanding of digital commerce.

GLO 13.9: Apply marketing principles and concepts to a business.

Grade 11 Business Communications 30S/30E/30M

Goal 11: Demonstrate an understanding of the concepts and principles of business communications.

GLO 11.1: Demonstrate the ability to communicate effectively in business.

GLO 11.2: Demonstrate the ability to prepare written documents for a business.

GLO 11.3: Demonstrate effective verbal and non-verbal communication skills for a business environment.

GLO 11.4: Demonstrate effective interpersonal communication skills for a business environment.

GLO 11.5: Demonstrate the ability to prepare visual communication for business using appropriate technology.

GLO 11.6: Demonstrate the ability to use a variety of technologies used in business.

Grade 12 Applied Business Technologies 40S/40E/40M

Goal 12: Demonstrate an understanding of applied business technologies.

GLO 12.1: Demonstrate an understanding of file management and collaboration.

GLO 12.2: Demonstrate an understanding of digital communication skills for business.

GLO 12.3: Demonstrate an understanding of customization and automation of presentation software for business.

GLO 12.4: Demonstrate the ability to create, edit, and manage business documents using advanced features of word processing software for business.

-
- GLO 12.5:** Demonstrate the ability to collect, manage, and interpret data using advanced features of spreadsheet and database software for business.
 - GLO 12.6:** Demonstrate the ability to create, edit, and manage multimedia using advanced features of multimedia software for business.
 - GLO 12.7:** Demonstrate awareness of security and privacy as it relates to various business technologies.
 - GLO 12.8:** Apply advanced software techniques to a business environment.

Grade 12 Topics and Trends in Business 40S/40E/40M

- Goal 13:** Demonstrate an understanding of emerging topics and trends in business.
 - GLO 13.1:** Demonstrate an understanding of inquiry-based learning.
 - GLO 13.2:** Identify current or emerging topics, trends, and opportunities in business.
 - GLO 13.3:** Analyze current or emerging topics, trends, and opportunities in business.
 - GLO 13.4:** Design, recommend, or implement an action plan on the inquiry findings of current emerging topics, trends, and opportunities in business.
-

Specific Learning Outcomes

Grades 9 to 12 Applied Commerce Education: Manitoba Technology Education Curriculum Framework of Outcomes identifies specific learning outcomes (SLOs) for use in all Manitoba schools teaching Grades 9 to 12 applied commerce education courses as part of the Senior Years Technology Education Program. SLO statements define what students are expected to achieve by the end of a course.

Course Descriptions

Course titles, descriptions, and codes for the applied commerce education courses follow. For an explanation of the codes, refer to the *Subject Table Handbook: Technology Education* (Manitoba Education and Training), available at www.edu.gov.mb.ca/k12/docs/policy/sthte/index.html.

Grade 9 Stand-Alone Course (1 credit)

0315 Business Innovations 10S/10E/10M

Business Innovations is an introductory course that allows students to sample the various strands within the applied commerce education program. The course offers students the opportunity to explore commerce-related topics, such as economics, entrepreneurship, business, marketing, technology, and finance. Throughout the course, students will apply the concepts and strategies they learn to a variety of creative business projects or simulations. It is the suggested introduction to all of the other courses offered in the applied commerce education subject area.

Finance Strand (4 credits)

0324 Personal Finance 20S/20E/20M

Personal Finance focuses on developing fundamental financial literacy skills, including the value of money, basic economics, budgeting, saving, financial institution services, and investing. This is especially relevant to high school students, since they are entering the workforce and are considering future purchases that require financial planning, such as buying a car, travelling, or pursuing post-secondary education. Since financial literacy is a life skill, this course is a good option for all students.

0309 Accounting Essentials 30S/30E/30M

Accounting Essentials helps students gain an understanding of basic accounting. With an emphasis on accounting for a service business, students will apply their knowledge and skills to complete the stages of the accounting cycle. Accounting Essentials provides the fundamentals of accounting and is a good choice for students who plan to further their finance studies in Accounting Systems (0310). Students interested in pursuing post-secondary studies in any business discipline will benefit considerably by completing this course.

0310 Accounting Systems 40S/40E/40M

Accounting Systems is an extension of Accounting Essentials (0309). It includes an introduction to financial analysis and corporate accounting. With an emphasis on accounting for a merchandising business, students will apply their knowledge and skills to complete the stages of the accounting cycle. The skills acquired in this course are not only useful when pursuing a career in business or accounting, but essential for everyday life.

0318 Economic Principles 40S/40E/40M

Economic Principles focuses on both microeconomic and macroeconomic principles including systems and structures, supply and demand, market influences, the global market, and decision making related to economic factors. This course is designed for students wanting to learn more about how the economy impacts their personal and business decisions at a local, national, and global level. Students will learn more about their role in the economy and how economic conditions affect short- and long-term decision making.

Since everyone is a participant in our economic system, all students would benefit from taking this course. It is also an excellent course for students interested in pursuing post-secondary studies in the area of business, accounting, or economics.

Entrepreneurship Strand (3 credits)

0319 Entrepreneurship 20S/20E/20M

Entrepreneurship focuses on developing the foundational skills and ideas needed to plan and develop a business. This course is relevant to high school students since many are already involved in their communities, and are starting to recognize various needs and opportunities in their areas. Students begin by evaluating innovation, inventions, and innovative ideas. They learn the process of planning, marketing, and implementing a venture.

This course is designed for students interested in business principles related to the ownership and management of a business.

0327 Venture Development 30S/30E/30M

Venture Development builds upon the concepts and ideas studied in Entrepreneurship (0319). Students focus on planning, creating, implementing, evaluating, and growing their own business venture. Venture Development is designed for students interested in starting their own business and in furthering their knowledge of business ownership and management principles.

0316 Business Management

40S/40E/40M

Business Management focuses on developing skills in planning, leading, organizing, controlling, and staffing. Students will study various management styles and participate in activities related to human resources, inventory, finance, and project management. This course is designed for students interested in furthering their knowledge of management strategies used in various settings and furthering their knowledge of business ownership.

Commerce Strand (3 credits)

0317 Creative Promotions

20S/20E/20M

Creative Promotions helps students develop an understanding of promotional communication from both a theoretical and a practical approach. The course focuses on advertising strategies, direct marketing, personal selling, sales promotions, and public relations. Students will apply these concepts and their creativity to design a variety of promotional and advertising material.

Creative Promotions is designed for students who are looking to expand their business knowledge regarding communicating effectively and creatively.

0325 Retailing Perspectives 30S/30E/30M

Retailing Perspectives helps students gain an understanding of retailing from both a theoretical and a practical approach. This course provides insight on the various types of retail establishments and forms of ownership. It emphasizes the retailing operations of both a physical and an online environment. Retailing Perspectives focuses on the financially sustainable strategies retailers use to appeal to consumers.

This course is designed for students interested in managing or owning their own retailing establishment. It is, however, relevant to all students, since, as consumers, they experience retailing as part of their daily lives.

0323 Marketing and Digital Commerce 40S/40E/40M

Marketing and Digital Commerce helps students develop an understanding of marketing activities from both a theoretical and a practical approach. The course focuses on applying marketing concepts, principles, and strategies in making decisions related to product, price, place, and promotion. Students will apply these concepts and their own creativity through hands-on applications and the creation of a marketing plan.

This course is designed for students interested in a variety of business opportunities, as well as those who are looking to further expand their business knowledge. The course is of interest to a wide range of students, since it teaches skills that are fundamental to all consumers.

Technologies, Topics, and Trends Strand
(3 credits)

0314 Business Communications 30S/30E/30M

Business Communications focuses on communication skills and techniques that are essential in business. Students will develop effective written, verbal, interpersonal, and visual communication skills. They will also learn how to use current technologies to create communications that are clear, concise, and designed for business.

Business Communications is designed for students interested in pursuing post-secondary studies in the business field. It is also a desirable course option for future entrepreneurs or any individual who wants to develop effective workplace communication skills.

0311 Applied Business Technologies 40S/40E/40M

Applied Business Technologies focuses on integrating advanced software features commonly used in business. This course is designed for students interested in learning about collaboration, digital communication, and customization of presentation software to create, edit, and manage business documents, using advanced features of word processing, spreadsheet, and database applications. Topics also include multimedia elements such as creating and manipulating images, graphics, videos, and animations.

Applied Business Technologies is designed to improve students' transferable skills, which will increase their success in the business world.

0326 Topics and Trends in Business 40S/40E/40M

Topics and Trends in Business uses an inquiry-based learning model to allow students to explore current and/or emerging topics, trends, and opportunities related to business at a local, national, or global level. Students will design, recommend, and/or implement an action plan based on their inquiry findings. This course is designed to allow students to focus on issues about which they are passionate.

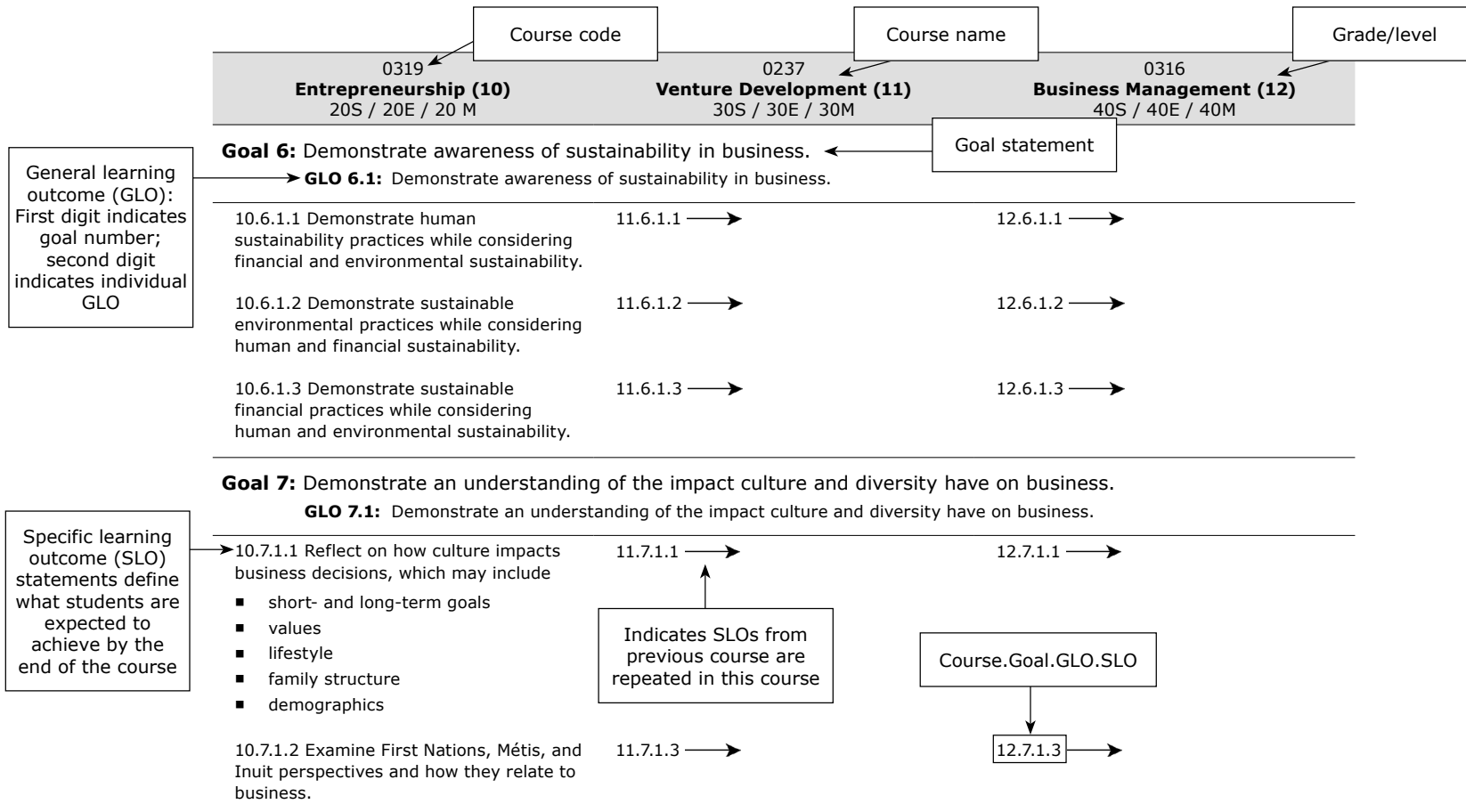
Program Funding


Program funding is provided to schools that offer a minimum of eight courses to a maximum of 14 from the applied commerce education subject area and that have an educator recognized by the Manitoba Professional Certification and Student Records Unit as a specialist with a teachable major in Business/Technology Education.

General Course Delivery Recommendations

A combination of both formative and summative assessment is recommended for all applied commerce education courses. Students are expected to apply the concepts and principles they learn to projects, business ventures, case studies, and/or simulations. Hands-on, project-based, inquiry-based, and problem-solving approaches are recommended.

Guide to Reading Applied Commerce Education Goals and Learning Outcomes





GRADE 9 APPLIED
COMMERCE EDUCATION:
BUSINESS INNOVATIONS
(STAND-ALONE COURSE)

General and Specific Learning
Outcomes by Goal

GRADE 9 APPLIED COMMERCE EDUCATION: BUSINESS INNOVATIONS
(STAND-ALONE COURSE)
GENERAL AND SPECIFIC LEARNING OUTCOMES BY GOAL

0315
Business Innovations (9)
10S / 10E / 10M

Goal 1: Demonstrate critical, creative, and innovative thinking.

GLO 1.1: Demonstrate critical, creative, and innovative thinking.

9.1.1.1 Formulate questions to generate new ideas.

9.1.1.3 Assess patterns and connections related to critical, creative, and innovative thinking.

9.1.1.2 Assess information and perspectives related to the thinking process.

Goal 2: Employ current and emerging technologies used in business and industry.

GLO 2.1: Employ current and emerging technologies used in business and industry.

9.2.1.1 Evaluate appropriate current technologies for use in business and industry.

9.2.1.3 Identify and use technology for specific tasks to improve productivity and efficiency.

9.2.1.2 Utilize appropriate current technologies used in business and industry.

9.2.1.4 Assess the value of emerging trends in technology.

GLO 2.2: Demonstrate awareness of digital footprints.

9.2.2.1 Analyze the impact of one's own digital footprint.

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Goal 3: Demonstrate business communication skills.

GLO 3.1: Demonstrate business communication skills.

9.3.1.1 Define and use appropriate business language and terminology.

9.3.1.4 Produce business documents.

9.3.1.2 Demonstrate appropriate business etiquette and protocols.

9.3.1.5 Present information and ideas.

9.3.1.3 Employ conflict resolution techniques.

Goal 4: Demonstrate an understanding of ethical and legal standards.

GLO 4.1: Demonstrate an understanding of ethical and legal standards.

9.4.1.1 Differentiate between ethics and legal business practices.

9.4.1.3 Discuss laws, codes, and regulations related to business.

9.4.1.2 Discuss ethical business strategies.

Goal 5: Identify historical influences and emerging trends as innovative sources for business.

GLO 5.1: Identify historical influences as innovative sources for business.

9.5.1.1 Describe historical influences on the evolution of business.

GLO 5.2: Analyze emerging trends in business.

9.5.2.1 Identify emerging trends in business.

9.5.2.3 Predict trends in business.

9.5.2.2 Analyze emerging trends in business.

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Goal 6: Demonstrate awareness of sustainability in business.

GLO 6.1: Demonstrate awareness of sustainability in business.

9.6.1.1 Demonstrate human sustainability practices while considering financial and environmental sustainability.

9.6.1.3 Demonstrate sustainable financial practices while considering human and environmental sustainability.

9.6.1.2 Demonstrate sustainable environmental practices while considering human and financial sustainability.

Goal 7: Demonstrate an understanding of the impact culture and diversity have on business.

GLO 7.1: Demonstrate an understanding of the impact culture and diversity have on business.

9.7.1.1 Reflect on how culture impacts business decisions, which may include

- short- and long-term goals
- values
- lifestyle
- family structure
- demographics

9.7.1.2 Examine First Nations, Métis, and Inuit perspectives and how they relate to business.

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Goal 8: Describe and demonstrate employability skills.

GLO 8.1: Describe and demonstrate employability skills.

9.8.1.1 Demonstrate an ability to read and write text, use documents, work with numbers, communicate orally, use technology, learn continuously, and think critically.

9.8.1.3 Demonstrate time management and punctuality.

9.8.1.2 Demonstrate positive attitude and behaviours, responsibility, adaptability, and safe work practices.

9.8.1.4 Demonstrate the ability to work with others and participate in projects and tasks.

Goal 9: Explore education and career opportunities.

GLO 9.1: Explore education and career opportunities.

9.9.1.1 Explore education and career opportunities related to business.

Goal 10: Analyze the role of business in society.

GLO 10.1: Analyze the role of business in society.

9.10.1.1 Analyze the role of business.

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Goal 11: Demonstrate an understanding of the concepts and principles of business.

GLO 11.1: Demonstrate an understanding of business.

9.11.1.1 Define business.

9.11.1.2 Demonstrate an understanding of a need and a want and the relationship to business opportunities.

9.11.1.3 Differentiate between a good and a service.

9.11.1.4 Demonstrate an understanding of the various business types, which may include

- service
- merchandise
- manufacture
- non-profit
- not-for-profit

9.11.1.5 Compare and contrast the various forms of business ownership, which may include

- sole proprietorship
- partnership
- corporation
- cooperative
- franchise

9.11.1.6 Demonstrate an understanding of franchising and franchise ownership.

9.11.1.7 Demonstrate an understanding of the various functions within a business, which may include

- finance
- management
- human resources
- information technology services
- marketing
- production
- research and development

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Goal 11: Demonstrate an understanding of the concepts and principles of business. (*continued*)

GLO 11.2: Demonstrate an understanding of how the economy impacts business decisions.

9.11.2.1 Define economy.

9.11.2.2 Compare and contrast the various types of economic systems, which may include

- market (capitalism)
- command (communism)
- traditional
- mixed

9.11.2.3 Demonstrate an understanding of the contributions and benefits each sector makes to the Canadian economy, which may include

- business sector
- financial sector
- household sector
- foreign/global markets (imports, exports, trade partners, trade agreements)
- government

9.11.2.4 Demonstrate an understanding of elements of the business cycle, which may include

- expansion and growth
- recession and contraction
- inflation

9.11.2.5 Demonstrate an understanding of the Law of Supply and Demand.

9.11.2.6 Demonstrate an understanding of the various factors that affect Supply and Demand.

9.11.2.7 Explain the impact of globalization on Canadian business and the Canadian economy.

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Goal 11: Demonstrate an understanding of the concepts and principles of business. (*continued*)

GLO 11.3: Demonstrate an understanding of commerce.

9.11.3.1 Identify and analyze business strategies related to the various elements of the marketing mix, which may include

- product
- price
- promotion
- place (e.g., brick-and-mortar, digital, etc.)
- public image
- people (customer service)

9.11.3.2 Define target market.

9.11.3.3 Identify and analyze marketing strategies that appeal to a target market.

9.11.3.4 Demonstrate an understanding of market segment variables, which may include

- demographic variables
- psychographic variables
- geographic variables
- behavioural variables

9.11.3.5 Create marketing material for a specific product or service that appeals to a target market, which may include

- print
 - television
 - radio
 - web
 - digital
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Goal 11: Demonstrate an understanding of the concepts and principles of business. *(continued)*

GLO 11.4: Demonstrate an understanding of retailing.

9.11.4.1 Define retailing.

9.11.4.2 Examine the role of retailing in business.

9.11.4.3 Demonstrate how to calculate gross profit.

9.11.4.4 Identify and analyze effective customer service strategies.

9.11.4.5 Demonstrate the ability to handle money and process cash sales.

GLO 11.5: Demonstrate an understanding of personal finance.

9.11.5.1 Demonstrate an understanding of marketing strategies and their effect on personal consumer decisions.

9.11.5.2 Identify how personal ethics plays a role in purchasing decisions.

9.11.5.3 Demonstrate an understanding of basic money management principles, which may include

- earning income
- budgeting and saving
- controlling debt
- preventing identity theft

9.11.5.4 Calculate basic consumer purchases, which may include

- tax
- discounts
- unit costs

9.11.5.5 Demonstrate an understanding of financial institutions, banking accounts, and basic investment options.

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Goal 11: Demonstrate an understanding of the concepts and principles of business. *(continued)*

GLO 11.6: Demonstrate an understanding of business finance.

9.11.6.1 Define assets, liabilities, owner’s equity, revenue, and expenses.

9.11.6.3 Construct a simple income statement and balance sheet.

9.11.6.2 Examine the role of accounting in business.

GLO 11.7: Demonstrate an understanding of entrepreneurship.

9.11.7.1 Define entrepreneurship.

9.11.7.4 Explore the value of small business in our economy.

9.11.7.2 Define invention, innovation, and creativity as it relates to entrepreneurship.

9.11.7.5 Develop and propose a unique idea for an invention or innovative product.

9.11.7.3 Explore the characteristics and skills of an entrepreneur.

GLO 11.8: Apply basic business principles and concepts.

9.11.8.1 Apply business principles and concepts to business scenarios, which may include

- community partnerships
- school events or activities
- simulations
- pop-up stores
- case studies
- fundraising



GRADES 10 TO 12 APPLIED
COMMERCE EDUCATION:
FINANCE STRAND

General and Specific Learning
Outcomes by Goal

GRADES 10 TO 12 APPLIED COMMERCE EDUCATION: FINANCE STRAND GENERAL AND SPECIFIC LEARNING OUTCOMES BY GOAL

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Goal 1: Demonstrate critical, creative, and innovative thinking.

GLO 1.1: Demonstrate critical, creative, and innovative thinking.

10.1.1.1 Formulate questions to generate new ideas.	11.1.1.1 →	12A.1.1.1 →	12B.1.1.1 →
10.1.1.2 Assess information and perspectives related to the thinking process.	11.1.1.2 Analyze information and perspectives related to the thinking process.	12A.1.1.2 Evaluate information and perspectives related to the thinking process.	12D.1.1.2 →
10.1.1.3 Assess patterns and connections related to critical, creative, and innovative thinking.	11.1.1.3 Analyze patterns and connections related to critical, creative, and innovative thinking.	12A.1.1.3 Evaluate patterns and connections related to critical, creative, and innovative thinking.	12B.1.1.3 →

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Goal 2: Employ current and emerging technologies used in business and industry.

GLO 2.1: Employ current and emerging technologies used in business and industry.

10.2.1.1 Evaluate appropriate current technologies for use in business and industry.	11.2.1.1 →	12A.2.1.1 →	12B.2.1.1 →
10.2.1.2 Utilize appropriate current technologies used in business and industry.	11.2.1.2 →	12A.2.1.2 →	12D.2.1.2 →
10.2.1.3 Identify and use technology for specific tasks to improve productivity and efficiency.	11.2.1.3 →	12A.2.1.3 →	12B.2.1.3 →
10.2.1.4 Assess the value of emerging trends in technology.	11.2.1.4 Formulate a plan to utilize emerging trends in technology.	12A.2.1.4 Evaluate the utility of emerging trends in technology.	12B.2.1.4 →

GLO 2.2: Demonstrate awareness of digital footprints.

10.2.2.1 Analyze the impact of one's own digital footprint.	11.2.2.1 →	12A.2.2.1 →	12B.2.2.1 →
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Goal 3: Demonstrate business communication skills.

GLO 3.1: Demonstrate business communication skills.

10.3.1.1 Define and use appropriate business language and terminology.	11.3.1.1 →	12A.3.1.1 →	12B.3.1.1 →
10.3.1.2 Demonstrate appropriate business etiquette and protocols.	11.3.1.2 →	12A.3.1.2 →	12B.3.1.2 →
10.3.1.3 Employ conflict resolution techniques.	11.3.1.3 →	12A.3.1.3 →	12B.3.1.3 →
10.3.1.4 Produce business documents.	11.3.1.4 →	12A.3.1.4 →	12B.3.1.4 →
10.3.1.5 Present information and ideas.	11.3.1.5 →	12A.3.1.5 →	12B.3.1.5 →

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Goal 4: Demonstrate an understanding of ethical and legal standards.

GLO 4.1: Demonstrate an understanding of ethical and legal standards.

10.4.1.1 Differentiate between ethics and legal business practices.	11.4.1.1 →	12A.4.1.1 →	12B.4.1.1 →
10.4.1.2 Discuss ethical business strategies.	11.4.1.2 →	12A.4.1.2 →	12B.4.1.2 →
10.4.1.3 Discuss laws, codes, and regulations related to personal finance.	11.4.1.3 Discuss laws, codes, and regulations related to accounting.	12A.4.1.3 →	12B.4.1.3 Discuss laws, codes, and regulations related to economics.

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Goal 5: Identify historical influences and emerging trends as innovative sources for business.

GLO 5.1: Identify historical influences as innovative sources for business.

10.5.1.1 Describe historical influences on the evolution of personal finance.	11.5.1.1 Describe historical influences on the evolution of accounting.	12A.5.1.1 Describe historical influences on the evolution of accounting.	12B.5.1.1 Describe historical influences on the evolution of economics.
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GLO 5.2: Analyze emerging trends in business.

10.5.2.1 Identify emerging trends in personal finance.	11.5.2.1 Identify emerging trends in accounting.	12A.5.2.1 →	12B.5.2.1 Identify emerging trends in economics.
10.5.2.2 Analyze emerging trends in personal finance.	11.5.2.2 Analyze emerging trends in accounting.	12A.5.2.2 →	12B.5.2.2 Analyze emerging trends in economics.
10.5.2.3 Predict future trends in personal finance.	11.5.2.3 Predict future trends in accounting.	12A.5.2.3 →	12B.5.2.3 Predict future trends in economics.

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Goal 6: Demonstrate awareness of sustainability in business.

GLO 6.1: Demonstrate awareness of sustainability in business.

10.6.1.1 Demonstrate human sustainability practices while considering financial and environmental sustainability.	11.6.1.1 →	12A.6.1.1 →	12B.6.1.1 →
10.6.1.2 Demonstrate sustainable environmental practices while considering human and financial sustainability.	11.6.1.2 →	12A.6.1.2 →	12B.6.1.2 →
10.6.1.3 Demonstrate sustainable financial practices while considering human and environmental sustainability.	11.6.1.3 →	12A.6.1.3 →	12B.6.1.3 →

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Goal 7: Demonstrate an understanding of the impact culture and diversity have on business.

GLO 7.1: Demonstrate an understanding of the impact culture and diversity have on business.

<p>10.7.1.1 Reflect on how culture impacts business decisions, which may include</p> <ul style="list-style-type: none"> ■ short- and long-term goals ■ values ■ lifestyle ■ family structure ■ demographics 	11.7.1.1 →	12A.7.1.1 →	12B.7.1.1 →
<p>10.7.1.2 Examine First Nations, Métis, and Inuit perspectives and how they relate to business.</p>	11.7.1.2 →	12A.7.1.2 →	12B.7.1.2 →

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Goal 8: Describe and demonstrate employability skills.

GLO 8.1: Describe and demonstrate employability skills.

10.8.1.1 Demonstrate an ability to read and write text, use documents, work with numbers, communicate orally, use technology, learn continuously, and think critically.	11.8.1.1 →	12A.8.1.1 →	12B.8.1.1 →
10.8.1.2 Demonstrate positive attitude and behaviours, responsibility, adaptability, and safe work practices.	11.8.1.2 →	12A.8.1.2 →	12B.8.1.2 →
10.8.1.3 Demonstrate time management and punctuality.	11.8.1.3 →	12A.8.1.3 →	12B.8.1.3 →
10.8.1.4 Demonstrate the ability to work with others and participate in projects and tasks.	11.8.1.4 →	12A.8.1.4 →	12B.8.1.4 →

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Goal 9: Explore education and career opportunities.

GLO 9.1: Explore education and career opportunities.

10.9.1.1 Explore education and career opportunities related to personal finance.	11.9.1.1 Explore education and career opportunities related to accounting.	12A.9.1.1 →	12B.9.1.1 Explore education and career opportunities related to economics.
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Goal 10: Analyze the role of business in society.

GLO 10.1: Analyze the role of business in society.

10.10.1.1 Analyze the role of personal finance.	11.10.1.1 Analyze the role of accounting for a service business.	12A.10.1.1 Analyze the role of accounting for a merchandise business.	12B.10.1.1 Analyze the role of economics.
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Goal 11: Develop an understanding of personal finance.

GLO 11.1: Demonstrate an understanding of decision making and goal setting.

10.11.1.1 Identify factors that influence decision making, which may include

- goals
- media
- values
- family
- friends

10.11.1.2 Employ a decision-making process.

10.11.1.3 Identify opportunity cost.

10.11.1.4 Identify short- and long-term goals related to financial well-being, which may include

- career and education
 - life
 - future purchases
 - wealth
-

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Goal 11: Develop an understanding of personal finance. (*continued*)

GLO 11.2: Demonstrate an understanding of how the economy impacts personal finance.

10.11.2.1 Compare and contrast types of economic systems, which may include

- capitalism (market)
- communism (command)
- mixed economies
- traditional economies
- socialism

10.11.2.2 Identify the sectors and their function in the economy which may include

- government
 - Bank of Canada
 - household (private)
 - business
 - financial institutions
 - global markets
 - global investors
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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.2: Demonstrate an understanding of how the economy impacts personal finance. *(continued)*

10.11.2.3 Identify factors that affect the economy, which may include

- supply and demand
- political policy
- legal considerations
- price elasticity
- injections
- leakages

10.11.2.4 Identify the impact of each stage of the economic life cycle, which may include

- recession
- depression
- prosperity
- contraction

10.11.2.5 Analyze how domestic and foreign economies affect financial decisions.

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Goal 11: Develop an understanding of personal finance. (*continued*)

GLO 11.3: Develop an understanding of financial institutions.

10.11.3.1 Compare and contrast types of financial institutions, which may include

- banks
- credit unions and
caisse populaires
- trust companies
- lending agencies

10.11.3.2 Compare and contrast account types, which may include

- chequing
- savings
- premium
- foreign currency

10.11.3.3 Identify the importance of monitoring bank account activities, which may include

- debits and credits
 - errors
 - deposits and
withdrawals
 - interest earned and
charged
-

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.3: Develop an understanding of financial institutions. *(continued)*

10.11.3.4 Demonstrate an understanding of financial institution terms, which may include

- electronic transfers
- overdrafts
- deposits
- withdrawals
- fees
- NSF
- certified cheques and bank drafts
- cheque
- debit cards
- safety deposit boxes
- currency exchange

10.11.3.5 Identify the risks of financial services, which may include

- cash advances
- cheque cashing outlets
- loan services
- financing plans

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.3: Develop an understanding of financial institutions. *(continued)*

10.11.3.6 Demonstrate the ability to track all personal financial transactions (debit cards, credit cards, cheques, transfers).

10.11.3.7 Demonstrate the ability to reconcile personal financial records with a financial institution or a lender's records.

GLO 11.4: Demonstrate an understanding of money management.

10.11.4.1 Identify needs and wants.

10.11.4.2 Identify ways to receive money, which may include

- employment income
- self-employment
- investment income
- inheritance

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.4: Demonstrate an understanding of money management. *(continued)*

10.11.4.3 Calculate and explain ways to receive remuneration for employment, which may include

- wages
- salary
- commission
- contract work
- piece work

10.11.4.4 Calculate and explain remuneration terms, which may include

- gross income
- mandatory deductions
- voluntary deductions
- net income

10.11.4.5 Compare and contrast personal expenses (fixed and variable) and savings.

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.4: Demonstrate an understanding of money management. *(continued)*

10.11.4.6 Compare and contrast various forms of savings, which may include

- savings account
- emergency funds
- long-term savings

10.11.4.7 Prepare and analyze a personal budget.

10.11.4.8 Develop a personal financial management philosophy, which may include

- short- and long-term goals
 - values
 - lifestyle
 - family and culture
-

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.5: Demonstrate an understanding of debt and credit management.

10.11.5.1 Identify strategies to manage debt.

10.11.5.2 Identify advantages and disadvantages of using credit.

10.11.5.3 Identify means of obtaining credit, which may include

- mortgages
- long-term loans
- short-term loans
- credit cards
- lines of credit

10.11.5.4 Identify lender's and borrower's rights and responsibilities related to credit.

10.11.5.5 Explain the value of a good credit rating.

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.5: Demonstrate an understanding of debt and credit management. *(continued)*

10.11.5.6 Compare and contrast credit options and costs, which may include

- interest
- fees
- loyalty programs

10.11.5.7 Demonstrate the ability to interpret lending statements.

GLO 11.6: Demonstrate an understanding of the importance of safeguarding personal finances.

10.11.6.1 Research and identify strategies to prevent identity theft.

10.11.6.2 Research and identify strategies to prevent financial scams.

10.11.6.3 Research and demonstrate an understanding of security features of currency and counterfeit detection.

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.7: Demonstrate an understanding of saving and investing.

10.11.7.1 Compare and contrast saving and investing.

10.11.7.2 Compare and contrast types of saving and investing tools, which may include

- savings account
- TFSA
- GIC
- RSP
- RESP
- mutual funds
- stock market
- real estate
- memorabilia

10.11.7.3 Identify the costs associated with various forms of savings and investing tools.

10.11.7.4 Distinguish between assets that appreciate and those that depreciate in value and their investment potential.

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.7: Demonstrate an understanding of saving and investing. *(continued)*

10.11.7.5 Analyze the relationship between risk and return.

10.11.7.6 Calculate simple and compound interest.

10.11.7.7 Identify factors that affect investment philosophies.

10.11.7.8 Develop a personal savings and/or investment plan to reach a savings goal.

GLO 11.8: Demonstrate an understanding of taxes and insurance.

10.11.8.1 Explain why Canadians pay taxes to various types of government.

10.11.8.2 Prepare a personal income tax return.

10.11.8.3 Understand the purpose of insurance.

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.8: Demonstrate an understanding of taxes and insurance. *(continued)*

10.11.8.4 Compare and contrast various types of insurance, which may include

- vehicle
- home and contents
- life
- liability

GLO 11.9: Develop an understanding of consumer perspectives.

10.11.9.1 Develop an awareness of business strategies and how they affect one's own consumer behaviour.

10.11.9.2 Identify additional costs associated with making purchases, which may include

- taxes
 - tips
 - warranty
 - payment fees
-

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Goal 11: Develop an understanding of personal finance. *(continued)*

GLO 11.9: Develop an understanding of consumer perspectives. *(continued)*

10.11.9.3 Evaluate the advantages and disadvantages of purchasing options, which may include

- buying
- renting
- leasing
- rent to own
- financing plans

10.11.9.4 Identify money saving strategies, which may include

- comparison shopping
 - discounts
 - emergency funds
 - purchasing power
-

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.

GLO 12.1: Demonstrate an understanding of accounting fundamentals.

11.12.1.1 Identify the role of accounting for a service business.

12A.12.1.1 Identify the role of accounting for a merchandise business.

11.12.1.2 Apply knowledge of specific account classifications, which include

12A.12.1.2 Apply knowledge of specific account classifications, which include

- assets
- liabilities
- owner’s equity
- revenue
- expenses

- assets
- liabilities
- owner’s equity
- revenue
- cost of goods sold
- expenses

11.12.1.3 Apply the accounting equation.

12A.12.1.3 →

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(continued)

GLO 12.1: Demonstrate an understanding of accounting fundamentals. (continued)

11.12.1.4 Apply basic principles associated with IFRS (International Financial Reporting Standards), which may include

- business entity principle
- time period principle
- matching principle
- revenue recognition principle
- expense recognition principle
- objectivity principle
- cost principle

11.12.1.5 Apply the debit and credit theory.

12A.12.1.4 →

12A.12.1.5 Differentiate between the periodic and perpetual inventory systems.

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(continued)

GLO 12.2: Apply accounting concepts and principles to complete the accounting cycle.

11.12.2.1 Identify the purpose of each stage of the accounting cycle for a service business, which includes

- interpreting source documents
- journalizing entries
- posting to the ledger
- trial balance
- worksheet
- financial statements
- adjustments
- closing

11.12.2.2 Interpret and analyze source documents for a service business.

12A.12.2.1 Identify the purpose of each stage of the accounting cycle for a merchandise business, which includes

- interpreting source documents
- journalizing entries
- posting to the ledger
- trial balance
- worksheet
- financial statements
- adjustments
- closing

12A.12.2.2 Interpret and analyze source documents for a merchandising firm.

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle. *(continued)*

GLO 12.2: Apply accounting concepts and principles to complete the accounting cycle. *(continued)*

11.12.2.3 Demonstrate an ability to record general journal entries, including tax calculations for a service business.

11.12.2.4 Demonstrate an ability to post to the general ledger and subsidiary ledgers for a service business.

11.12.2.5 Demonstrate an ability to prepare a trial balance for a service business.

12A.12.2.3 Demonstrate an ability to record journal entries for a merchandising business, which includes

- taxes
- purchase discounts
- sales discounts
- purchase returns and allowances
- sales returns and allowances

12A.12.2.4 Demonstrate an ability to post to the general ledger and subsidiary ledgers for a merchandise business.

12A.12.2.5 Demonstrate an ability to prepare a trial balance for a merchandise business.

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle. *(continued)*

GLO 12.2: Apply accounting concepts and principles to complete the accounting cycle. *(continued)*

11.12.2.6 Demonstrate an ability to complete a worksheet with adjustments for a service business, which includes

- prepaid expenses
- depreciation
- late bills

11.12.2.7 Demonstrate an ability to prepare financial statements for a service business, which includes

- income statement
- classified balance sheet
- statement of owner's equity

12A.12.2.6 Demonstrate an ability to complete a worksheet with adjustments for a merchandise business, which includes

- prepaid expenses
- depreciation
- late bills
- bad debts
- accruals
- unrecorded revenue
- unearned revenue
- inventory (periodic)

12A.12.2.7 Demonstrate an ability to prepare financial statements for a merchandising business, which includes

- income statement
- classified balance sheet
- statement of owner's equity

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(continued)

GLO 12.2: Apply accounting concepts and principles to complete the accounting cycle. (continued)

11.12.2.8 Demonstrate an ability to journalize and post adjusting entries for a service business.

11.12.2.9 Demonstrate an ability to journalize and post closing entries for a service business.

11.12.2.10 Demonstrate an ability to prepare a post-closing trial balance for a service business.

12A.12.2.8 Demonstrate an ability to journalize and post adjusting entries for a merchandising business.

12A.12.2.9 Demonstrate an ability to journalize and post closing entries for a merchandising business.

12A.12.2.10 Demonstrate an ability to prepare a post-closing trial balance for a merchandising business.

12A.12.2.11 Demonstrate an ability to journalize and post reversing entries required for accrual adjustments.

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(continued)

GLO 12.3: Demonstrate an understanding of cash control.

11.12.3.1 Demonstrate an ability to journalize bank reconciliations and petty cash entries.

12A.12.3.1 →

11.12.3.2 Explain the purpose of cash controls.

11.12.3.3 Identify procedures for controlling cash within a service business.

11.12.3.4 Demonstrate an ability to control cash receipts, which may include

- daily cash summaries
- POS (point of sale) summary
- shortages
- overages

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(*continued*)

GLO 12.3: Demonstrate an understanding of cash control. (*continued*)

11.12.3.5 Demonstrate an ability to monitor business bank accounts, which includes

- cheque register
- bank reconciliation
- cash flow

11.12.3.6 Demonstrate an ability to manage a petty cash account, which includes

- establishing the fund
 - preparing petty cash vouchers
 - replenishing the fund
-

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(continued)

GLO 12.4: Demonstrate an ability to complete payroll procedures.

11.12.4.1 Demonstrate the ability to journalize and post payroll transactions for employers' payroll expenses and remittance of payroll liabilities.

12A.12.4.1 →

11.12.4.2 Explain the purpose of accounting procedures for payroll.

11.12.4.3 Calculate and explain payroll deductions (mandatory and voluntary).

11.12.4.4 Demonstrate the ability to prepare a payroll register.

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(continued)

GLO 12.5: Demonstrate an ability to use various journaling systems.

12A.12.5.1 Demonstrate the ability to record journal entries in columnar and special journals.

12A.12.5.2 Demonstrate the ability to post entries from the columnar and special journals to the three ledger system.

GLO 12.6: Demonstrate the ability to analyze financial statements to make business decisions.

12A.12.6.1 Identify internal and external uses for financial statements.

12A.12.6.2 Perform calculations to analyze financial statements, which include

- comparison with similar businesses
- trend analysis
- ratio analysis

12A.12.6.3 Construct a recommendation plan for a business based on financial analysis results.

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(continued)

GLO 12.7: Demonstrate the ability to analyze and interpret corporate financial statements.

12A.12.7.1 Define corporation, including private and public corporations.

12A.12.7.2 Demonstrate an understanding of terms related to corporate accounting, which may include

- shareholders
- earnings per share
- dividends
- goodwill
- tangible and intangible assets
- retained earnings

12A.12.7.3 Calculate return on equity.

12A.12.7.4 Interpret and analyze corporate financial statements.

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Goal 12: Demonstrate an understanding of the accounting procedures required to complete the accounting cycle.
(continued)

GLO 12.8: Demonstrate the use of appropriate software to complete the accounting cycle.

	11.12.8.1 Demonstrate an ability to apply functions and formulas to complete accounting documents.	12A.12.8.1 →	
	11.12.8.2 Demonstrate an ability to manipulate forms and data.	12A.12.8.2 Demonstrate an ability to create accounting forms.	
	11.12.8.3 Demonstrate an ability to interpret visuals as they pertain to finance.	12A.12.8.3 Demonstrate an ability to create visuals to represent finances.	
	11.12.8.4 Utilize technology to automate the accounting process.	12A.12.5.4 →	

GLO 12.9: Apply accounting principles and concepts to complete the accounting cycle.

	11.12.9.1 Apply accounting principles and concepts to complete the accounting cycle for a service business.	12A.12.9.1 Apply accounting principles and concepts to complete the accounting cycle for a merchandising business.	
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Goal 13: Demonstrate an understanding of economics and the global market.

GLO 13.1: Demonstrate an understanding of basic economic concepts.

12B.13.1.1 Define economy.

12B.13.1.2 Distinguish between microeconomics and macroeconomics.

12B.13.1.3 Analyze types of economic systems, which may include

- capitalism (market)
- communism (command)
- mixed economies
- traditional economies
- socialism

12B.13.1.4 Analyze the sectors and their function in the economy, which may include

- government
- Bank of Canada
- household (private)
- business
- financial institutions
- global markets
- global investors

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Goal 13: Demonstrate an understanding of economics and the global market. *(continued)*

GLO 13.1: Demonstrate an understanding of basic economic concepts. *(continued)*

12B.13.1.5 Demonstrate an understanding of the role and importance of currency within an economy.

12B.13.1.6 Calculate and explain economic formulas and ratios, which may include

- opportunity cost
- floors
- ceilings
- elasticity

GLO 13.2: Demonstrate an understanding of the law of supply and demand.

12B.13.2.1 Define terms related to supply and demand, which may include

- supply
- demand
- equilibrium
- elasticity
- floor
- ceiling
- surplus
- shortage

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Goal 13: Demonstrate an understanding of economics and the global market. *(continued)*

GLO 13.2: Demonstrate an understanding of the law of supply and demand. *(continued)*

12B.13.2.2 Analyze and illustrate the relationship between supply and demand.

12B.13.2.3 Analyze factors which affect the demand and supply curve, which may include

- market size
- income
- consumer preference
- substitute goods
- production
- trend forecasting

12B.13.2.4 Analyze the concept of elasticity on supply and demand.

12B.13.2.5 Apply the concept of supply and demand to a variety of markets, which may include

- stock market
- agriculture
- labour
- retail
- wholesale

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Goal 13: Demonstrate an understanding of economics and the global market. *(continued)*

GLO 13.3: Demonstrate an understanding of market influences.

12B.13.3.1 Compare and contrast market structures, which may include

- perfect competition
- monopolistic competition
- oligopoly
- monopoly

12B.13.3.2 Analyze the cause and effect of market influences, which may include

- supply and demand
- scarcity
- purchasing power
- employment
- interest rates
- political policy
- legal considerations
- technology

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Goal 13: Demonstrate an understanding of economics and the global market. *(continued)*

GLO 13.4: Demonstrate an understanding of the economic life cycle.

12B.13.4.1 Analyze the impact of each stage of the economic life cycle, which may include

- recession
- depression
- prosperity
- contraction

12B.13.4.2 Define inflation and deflation.

12B.13.4.3 Identify indicators of inflation and deflation in the economy, which may include

- consumer price index
- gas prices
- Bank of Canada rates

12B.13.4.4 Explain the relationship between economic indicators and the financial well-being of consumers, businesses, and government.

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Goal 13: Demonstrate an understanding of economics and the global market. *(continued)*

GLO 13.4: Demonstrate an understanding of the economic life cycle. *(continued)*

12B.13.4.5 Use a variety of statistical measures to evaluate a market, which may include

- GDP (gross domestic product)
- employment rate
- CPI (consumer price index)

GLO 13.5: Demonstrate an understanding of the global market.

12B.13.5.1 Evaluate an economic system's performance based on criteria, which may include

- freedom
- growth
- security
- environment
- employment
- efficiency
- government spending
- debts

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Goal 13: Demonstrate an understanding of economics and the global market. *(continued)*

GLO 13.5: Demonstrate an understanding of the global market. *(continued)*

12B.13.5.2 Analyze the roles of individuals, business, and government in economic decision making.

12B.13.5.3 Analyze factors that affect global trade, which may include

- exchange rates
- stock market
- investment
- tariffs
- trade agreements
- foreign policy
- conflict
- black market
- fair trade
- sweat shops
- outsourcing

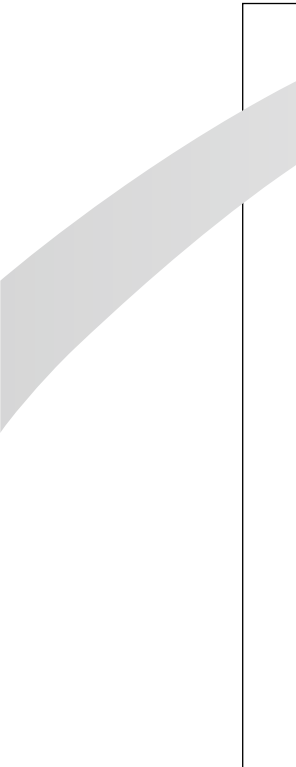
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Goal 13: Demonstrate an understanding of economics and the global market. *(continued)*

GLO 13.6: Demonstrate an understanding of how economic factors influence decision making.

12B.13.6.1 Demonstrate an understanding of how economic factors influence personal, consumer, business, and government decision making.

12B.13.6.2 Apply economic principles and concepts to complete an economic impact study (for example what are the causes and effects of ...).



GRADES 10 TO 12 APPLIED
COMMERCE EDUCATION:
ENTREPRENEURSHIP STRAND

General and Specific Learning
Outcomes by Goal

GRADES 10 TO 12 APPLIED COMMERCE EDUCATION:
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 GENERAL AND SPECIFIC LEARNING OUTCOMES BY GOAL

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Goal 1: Demonstrate critical, creative, and innovative thinking.

GLO 1.1: Demonstrate critical, creative, and innovative thinking.

10.1.1.1 Formulate questions to generate new ideas.	11.1.1.1 →	12.1.1.1 →
10.1.1.2 Assess information and perspectives related to the thinking process.	11.1.1.2 →	12.1.1.2 →
10.1.1.3 Assess patterns and connections related to critical, creative, and innovative thinking.	11.1.1.3 →	12.1.1.3 →

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Goal 2: Employ current and emerging technologies used in business and industry.

GLO 2.1: Employ current and emerging technologies used in business and industry.

10.2.1.1 Evaluate appropriate current technologies for use in business and industry.	11.2.1.1 →	12.2.1.1 →
10.2.1.2 Utilize appropriate current technologies used in business and industry.	11.2.1.2 →	12.2.1.2 →
10.2.1.3 Identify and use technology for specific tasks to improve productivity and efficiency.	11.2.1.3 →	12.2.1.3 →
10.2.1.4 Assess the value of emerging trends in technology.	11.2.1.4 Formulate a plan to utilize emerging trends in technology.	12.2.1.4 Evaluate the utility of emerging trends in technology.

GLO 2.2: Demonstrate awareness of digital footprints.

10.2.2.1 Analyze the impact of one's own digital footprint.	11.2.2.1 →	12.2.2.1 →
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Goal 3: Demonstrate business communication skills.

GLO 3.1: Demonstrate business communication skills.

10.3.1.1 Define and use appropriate business language and terminology.	11.3.1.1 →	12.3.1.1 →
10.3.1.2 Demonstrate appropriate business etiquette and protocols.	11.3.1.2 →	12.3.1.2 →
10.2.1.3 Employ conflict resolution techniques.	11.3.1.3 →	12.3.1.3 →
10.3.1.4 Produce business documents.	11.3.1.4 →	12.3.1.4 →
10.3.1.5 Present information and ideas.	11.3.1.5 →	12.3.1.5 →

Goal 4: Demonstrate an understanding of ethical and legal standards.

GLO 4.1: Demonstrate an understanding of ethical and legal standards.

10.4.1.1 Differentiate between ethics and legal business practices.	11.4.1.1 →	12.4.1.1 →
10.4.1.2 Discuss ethical business strategies.	11.4.1.2 →	12.4.1.2 →
10.4.1.3 Discuss laws, codes, and regulations related to entrepreneurship.	11.4.1.3 →	12.4.1.3 Discuss laws, codes, and regulations related to business management.

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Goal 5: Identify historical influences and emerging trends as innovative sources for business.

GLO 5.1: Identify historical influences as innovative sources for business.

10.5.1.1 Describe historical influences on the evolution of entrepreneurship.

11.5.1.1 →

12.5.1.1 Describe historical influences on the evolution of business management.

GLO 5.2: Analyze emerging trends in business.

10.5.2.1 Identify emerging trends in entrepreneurship.

11.5.2.1 →

12.5.2.1 Identify emerging trends in business management.

10.5.2.2 Analyze emerging trends in entrepreneurship.

11.5.2.2 →

12.5.2.2 Analyze emerging trends in business management.

10.5.2.3 Predict future trends in entrepreneurship.

11.5.2.3 →

12.5.2.3 Predict future trends in business management.

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Goal 6: Demonstrate awareness of sustainability in business.

GLO 6.1: Demonstrate awareness of sustainability in business.

10.6.1.1 Demonstrate human sustainability practices while considering financial and environmental sustainability.	11.6.1.1 →	12.6.1.1 →
10.6.1.2 Demonstrate sustainable environmental practices while considering human and financial sustainability.	11.6.1.2 →	12.6.1.2 →
10.6.1.3 Demonstrate sustainable financial practices while considering human and environmental sustainability.	11.6.1.3 →	12.6.1.3 →

Goal 7: Demonstrate an understanding of the impact culture and diversity have on business.

GLO 7.1: Demonstrate an understanding of the impact culture and diversity have on business.

10.7.1.1 Reflect on how culture impacts business decisions, which may include <ul style="list-style-type: none"> ■ short- and long-term goals ■ values ■ lifestyle ■ family structure ■ demographics 	11.7.1.1 →	12.7.1.1 →
10.7.1.2 Examine First Nations, Métis, and Inuit perspectives and how they relate to business.	11.7.1.3 →	12.7.1.3 →

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Goal 8: Describe and demonstrate employability skills.

GLO 8.1: Describe and demonstrate employability skills.

10.8.1.1 Demonstrate an ability to read and write text, use documents, work with numbers, communicate orally, use technology, learn continuously, and think critically.

11.8.1.1 →

12.8.1.1 →

10.8.1.2 Demonstrate positive attitude and behaviours, responsibility, adaptability, and safe work practices.

11.8.1.2 →

12.8.1.2 →

10.8.1.3 Demonstrate time management and punctuality.

11.8.1.3 →

12.8.1.3 →

10.8.1.4 Demonstrate the ability to work with others and participate in projects and tasks.

11.8.1.4 →

12.8.1.4 →

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Goal 9: Explore education and career opportunities.

GLO 9.1: Explore education and career opportunities.

10.9.1.1 Explore education and career opportunities related to entrepreneurship.

11.9.1.1 →

12A.9.1.1 Explore education and career opportunities related to business management.

Goal 10: Analyze the role of business in society.

GLO 10.1: Analyze the role of business in society.

10.10.1.1 Analyze the role of entrepreneurship.

11.10.1.1 →

12A.10.1.1 Analyze the role of business management.

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Goal 11: Demonstrate an understanding of entrepreneurship and venture development.

GLO 11.1: Demonstrate an understanding of entrepreneurship.

10.11.1.1 Define entrepreneurship.

11.10.1.1 →

10.11.1.2 Identify how creativity is essential to entrepreneurship.

11.10.1.2 Analyze how creativity is essential to entrepreneurship.

10.11.1.3 Identify why innovation is essential to entrepreneurship.

11.10.1.3 Analyze why innovation is essential to entrepreneurship.

10.11.1.4 Identify and evaluate the advantages and disadvantages of entrepreneurship.

10.11.1.5 Compare and contrast the difference between an idea and an opportunity.

10.11.1.6 Compare and contrast innovation and invention.

10.11.1.7 Identify characteristics and skills of successful entrepreneurs.

10.11.1.8 Evaluate your own entrepreneurial characteristics and skills.

10.11.1.9 Identify different forms of business ownership.

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Goal 11: Demonstrate an understanding of entrepreneurship and venture development. (*continued*)

GLO 11.2: Demonstrate an understanding of the role of digital commerce in entrepreneurship.

10.11.2.1 Identify the role of digital commerce in entrepreneurship.

11.11.2.1 Analyze the role of digital commerce in entrepreneurship.

10.11.2.2 Integrate digital commerce in entrepreneurial plans where applicable.

11.11.2.2 →

GLO 11.3: Demonstrate an understanding of market.

10.11.3.1 Identify opportunities that exist in the marketplace.

11.11.3.1 Analyze the marketplace to identify needs and wants.

10.11.3.2 Develop a target market profile that includes items, such as

11.11.3.2 Develop business strategies that appeal to specific target markets.

- demographic descriptors
- psychographic descriptors
- geographic descriptors
- behavioural descriptors

10.11.3.3 Analyze the market to determine business viability.

11.11.3.3 Evaluate and assess an industry's current profile and future outlook.

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Goal 11: Demonstrate an understanding of entrepreneurship and venture development. *(continued)*

GLO 11.3: Demonstrate an understanding of market. *(continued)*

10.11.3.4 Identify the external factors that may affect a business, which may include

- competition
- economy
- politics
- cultural trends
- technology

11.11.3.4 Analyze the external factors that may affect a business, which may include

- competition
- economy
- politics
- cultural trends
- technology

GLO 11.4: Demonstrate an understanding of the marketing mix.

10.11.4.1 Identify the elements of the marketing mix, which include

- product
- price
- promotion
- place (physical and digital)

11.11.4.1 Analyze the elements of the marketing mix, which include

- product
- price
- promotion
- place (physical and digital)

10.11.4.2 Analyze product development strategies.

11.11.4.2 Construct product development strategies.

10.11.4.3 Analyze pricing strategies.

11.11.4.3 Construct pricing strategies.

10.11.4.4 Analyze place and distribution strategies.

11.11.4.4 Construct place and distribution strategies.

10.11.4.5 Analyze promotional strategies.

11.11.4.5 Construct promotional strategies.

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Goal 11: Demonstrate an understanding of entrepreneurship and venture development. (*continued*)

GLO 11.5: Demonstrate an understanding of business finance.

10.11.5.1 Identify the difference between cost and price.

10.11.5.2 Calculate and explain

- total costs (cost of goods sold vs. expenses)
- cost per unit
- break-even point
- profit

10.11.5.3 Prepare a simple income statement.

11.11.5.1 —→

11.11.5.2 Calculate and analyze

- total costs (cost of goods sold vs. expenses)
- cost per unit
- break-even analysis (fixed expenses, variable expenses)
- profit
- start-up capital

11.11.5.3 Prepare a comparative income statement.

11.11.5.4 Demonstrate the ability to analyze financial statements to make business decisions.

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Goal 11: Demonstrate an understanding of entrepreneurship and venture development. (*continued*)

GLO 11.6: Demonstrate an understanding of the planning process.

10.11.6.1 Demonstrate an understanding of the three-stage planning process: plan, implement, evaluate.

11.11.6.1 Apply the three-stage planning process: plan, implement, evaluate.

10.11.6.2 Apply effective project management skills, which include

- essential task or question understanding
- goal and target setting
- time management
- resource management

11.11.6.2 Prove effective project management skills, which include

- essential task or question understanding
- goal and target setting
- time management
- resource management

GLO 11.7: Apply business strategies to complete an entrepreneurial venture.

10.11.7.1 Identify the various functions of business plans, which may include

- seeking investments
- strategy road map
- financing
- evaluations and controls

11.11.7.1 Identify and discuss legal considerations related to entrepreneurial ventures, such as

- licences
- trademarks
- patents
- copyright
- zoning laws
- health and safety
- food handler certification
- contracts and agreements

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Goal 11: Demonstrate an understanding of entrepreneurship and venture development. *(continued)*

GLO 11.7: Apply business strategies to complete an entrepreneurial venture. *(continued)*

10.11.7.2 Analyze a basic business plan.

10.11.7.3 Identify the elements of a basic business plan, which includes

- company goals (planet, people, profit)
- product description
- pricing
- promotions
- place and distribution
- people (customer service)
- financing
- financial reports (income statement)

10.11.7.4 Implement a simple business plan in a market, which may include

- school community
- local community (trade shows, markets)
- e-commerce
- simulations

11.11.7.2 Analyze a comprehensive business plan.

11.11.7.3 Develop a comprehensive business plan, which includes

- executive summary
- company profile
- market research and analysis
- sales and marketing
- operations
- financial reports (which may include break-even analysis, balance sheet, income statement, cash flow projections)

11.11.7.4 Develop a formal presentation on a business plan, which may include

- venture proposal
- product pitch
- investor pitch
- trade show

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Goal 11: Demonstrate an understanding of entrepreneurship and venture development. *(continued)*

GLO 11.7: Apply business strategies to complete an entrepreneurial venture. *(continued)*

10.11.7.5 Evaluate the implementation phase of the business, which may include

- reflection
- financial statements analysis (income statement)
- goal and target analysis

11.11.7.5 Utilize one's own business plan to complete the following business functions:

- investment seeking
- strategy road map
- financing
- evaluations and controls

11.11.7.6 Construct a revised business plan based on evaluation and reflections for growth.

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Goal 12: Demonstrate an understanding of leadership and management skills.

GLO 12.1: Demonstrate an understanding of management.

12.12.1.1 Explain the role of management in business.

12.12.1.2 Compare and contrast various levels of management, which may include

- lower
- middle
- upper

12.12.1.3 Differentiate between the various organizational structures.

12.12.1.4 Identify management skills, which may include

- communicating
- planning
- decision making

12.12.1.5 Identify the primary functions of management, which may include

- planning
- organizing
- leading
- controlling
- human resources

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Goal 12: Demonstrate an understanding of leadership and management skills. (*continued*)

GLO 12.2: Demonstrate an understanding of the planning function.

12.12.2.1 Identify the purpose of the planning function.

12.12.2.2 Differentiate between an objective, a strategy, and a tactic.

12.12.2.3 Compare and contrast operational plans and strategic plans.

12.12.2.4 Use business plans and planning models to guide the planning process as follows:

- diagnosis of past and present performances
- SWOT Analysis (strengths, weaknesses, opportunities, and threats)
- Boston Consulting Group matrix
- Ansoff matrix

12.12.2.5 Analyze the value of an opportunity for feasibility and growth.

12.12.2.6 Evaluate and assess the industry's current and future outlook.

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Goal 12: Demonstrate an understanding of leadership and management skills. (*continued*)

GLO 12.3: Demonstrate an understanding of the organizing function.

12.12.3.1 Identify the purpose of the organizing function.

12.12.3.2 Explain the purpose for delegating authority and responsibility.

12.12.3.3 Compare and contrast organizational structures, which may include

- line
- matrix
- team

12.12.3.4 Evaluate factors affecting organizational structures, which may include

- product
- business size
- technology
- personnel change

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Goal 12: Demonstrate an understanding of leadership and management skills. *(continued)*

GLO 12.3: Demonstrate an understanding of the organizing function. *(continued)*

12.12.3.5 Evaluate business decisions and their affect on the organizational structure, which may include

- downsizing
- acquisitions
- outsourcing
- mergers
- takeovers
- expansion

GLO 12.4: Demonstrate an understanding of the leading function.

12.12.4.1 Identify the purpose of the leading function.

12.12.4.2 Identify leadership characteristics and skills of effective managers.

12.12.4.3 Assess the place of leadership roles, which may include

- CEO
 - committees
 - board of directors
 - formal vs. informal
-

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Goal 12: Demonstrate an understanding of leadership and management skills. *(continued)*

GLO 12.4: Demonstrate an understanding of the leading function. *(continued)*

12.12.4.4 Differentiate between various leadership styles, which may include

- autocratic
- democratic
- laissez-faire

12.12.4.5 Implement a leadership style that fosters a productive and healthy work environment.

GLO 12.5: Demonstrate an understanding of the controlling function.

12.12.5.1 Identify the purpose of the controlling function.

12.12.5.2 Evaluate the various management controls, which may include

- input controls
- process controls
- output controls

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Goal 12: Demonstrate an understanding of leadership and management skills. *(continued)*

GLO 12.5: Demonstrate an understanding of the controlling function. *(continued)*

12.12.5.3 Evaluate various methods of operation controls, which may include

- costs
- inventory
- quality

12.12.5.4 Implement the five-stage controlling process as follows:

- identify areas that need to be controlled
- set performance standards
- measure performance
- compare actual performance to set standards
- take corrective action, if necessary

GLO 12.6: Demonstrate an understanding of the human resource function.

12.12.6.1 Identify the purpose of the human resource function.

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Goal 12: Demonstrate an understanding of leadership and management skills. *(continued)*

GLO 12.6: Demonstrate an understanding of the human resource function. *(continued)*

12.12.6.2 Develop and implement policies for managing human resources, which may include

- hiring
- performance evaluations
- termination
- staffing and scheduling
- employee conduct
- training and development

12.12.6.3 Establish policies that adhere to legal considerations related to the workplace as follows:

- union and labour laws
- employment standards
- workplace health and safety

12.12.6.4 Evaluate motivation theories used by managers to motivate employees, which may include

- Maslow's Hierarchy
- reinforcement theory
- Herzberg's motivation-maintenance model
- theory X
- theory Y

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Goal 12: Demonstrate an understanding of leadership and management skills. (*continued*)

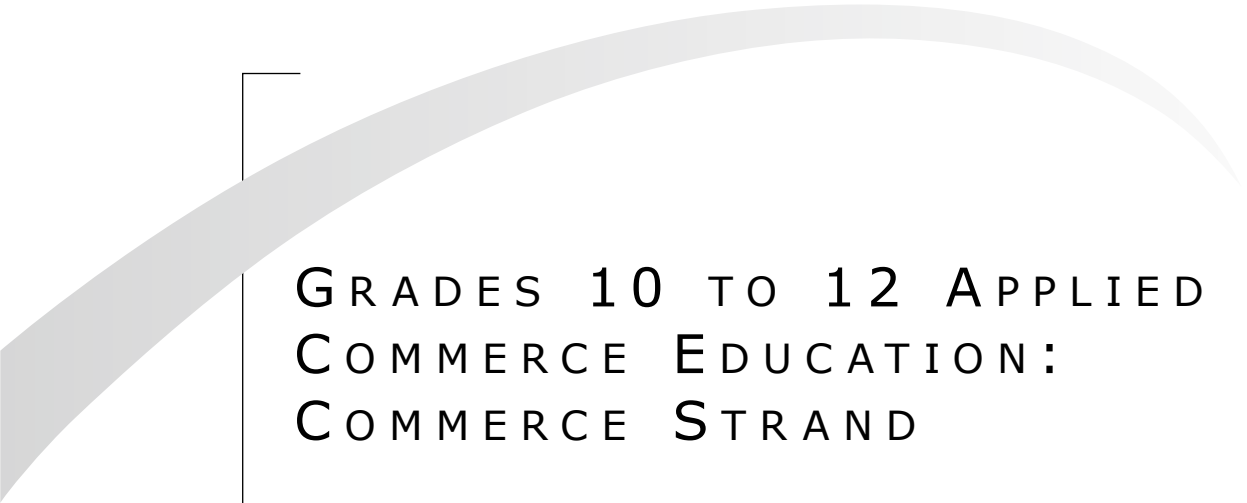
GLO 12.7: Apply management principles and concepts to a management scenario.

12.12.7.1 Prove effective project management skills, which may include

- essential task or question understanding
- goal and target setting
- time management
- resource management

12.12.7.2 Apply management principles and concepts to a management scenario, which may include

- school store (physical or virtual)
 - credit union
 - pop-up store
 - simulations
 - school event or activity
 - community event or partnership
-



GRADES 10 TO 12 APPLIED
COMMERCE EDUCATION:
COMMERCE STRAND

General and Specific Learning
Outcomes by Goal

GRADES 10 TO 12 APPLIED COMMERCE EDUCATION:
 COMMERCE STRAND
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Goal 1: Demonstrate critical, creative, and innovative thinking.

GLO 1.1: Demonstrate critical, creative, and innovative thinking.

10.1.1.1 Formulate questions to generate new ideas.	11.1.1.1 →	12.1.1.1 →
10.1.1.2 Assess information and perspectives related to the thinking process.	11.1.1.2 Analyze information and perspectives related to the thinking process.	12.1.1.2 Evaluate information and perspectives related to the thinking process.
10.1.1.3 Assess patterns and connections related to critical, creative, and innovative thinking.	11.1.1.3 Analyze patterns and connections related to critical, creative, and innovative thinking.	12.1.1.3 Evaluate patterns and connections related to critical, creative, and innovative thinking.

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Goal 2: Employ current and emerging technologies used in business and industry.

GLO 2.1: Employ current and emerging technologies used in business and industry.

10.2.1.1 Evaluate appropriate current technologies for use in business and industry.	11.2.1.1 →	12.2.1.1 →
10.2.1.2 Utilize appropriate current technologies used in business and industry.	11.2.1.2 →	12.2.1.2 →
10.2.1.3 Identify and use technology for specific tasks to improve productivity and efficiency.	11.2.1.3 →	12.2.1.3 →
10.2.1.4 Assess the value of emerging trends in technology.	11.2.1.4 Formulate a plan to utilize emerging trends in technology.	12.2.1.4 Evaluate the utility of emerging trends in technology.

GLO 2.2: Demonstrate awareness of digital footprints.

10.2.2.1 Analyze the impact of one's own digital footprint.	11.2.2.1 →	12.2.2.1 →
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Goal 3: Demonstrate business communication skills.

GLO 3.1: Demonstrate business communication skills.

10.3.1.1 Define and use appropriate business language and terminology.	11.3.1.1 →	12.3.1.1 →
10.3.1.2 Demonstrate appropriate business etiquette and protocols.	11.3.1.2 →	12.3.1.2 →
10.2.1.3 Employ conflict resolution techniques.	11.3.1.3 →	12.3.1.3 →
10.3.1.4 Produce business documents.	11.3.1.4 →	12.3.1.4 →
10.3.1.5 Present information and ideas.	11.3.1.5 →	12.3.1.5 →

Goal 4: Demonstrate an understanding of ethical and legal standards.

GLO 4.1: Demonstrate an understanding of ethical and legal standards.

10.4.1.1 Differentiate between ethics and legal business practices.	11.4.1.1 →	12.4.1.1 →
10.4.1.2 Discuss ethical business strategies.	11.4.1.2 →	12.4.1.2 →
10.4.1.3 Discuss laws, codes, and regulations related to promotions.	11.4.1.3 Discuss laws, codes, and regulations related to retailing.	12.4.1.3 Discuss laws, codes, and regulations related to marketing and digital commerce.

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Goal 5: Identify historical influences and emerging trends as innovative sources for business.

GLO 5.1: Identify historical influences as innovative sources for business.

10.5.1.1 Describe historical influences on the evolution of promotions.	11.5.1.1 Describe historical influences on the evolution of retailing.	12.5.1.1 Describe historical influences on the evolution of marketing and digital commerce.
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GLO 5.2: Analyze emerging trends in business.

10.5.2.1 Identify emerging trends in promotions.	11.5.2.1 Identify emerging trends in retailing.	12.5.2.1 Identify emerging trends in marketing and digital commerce.
10.5.2.2 Analyze emerging trends in promotions.	11.5.2.2 Analyze emerging trends in retailing.	12.5.2.2 Analyze emerging trends in marketing and digital commerce.
10.5.2.3 Predict future trends in promotions.	11.5.2.3 Predict future trends in retailing.	12.5.2.3 Predict future trends in marketing and digital commerce.

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Goal 6: Demonstrate awareness of sustainability in business.

GLO 6.1: Demonstrate awareness of sustainability in business.

10.6.1.1 Demonstrate human sustainability practices while considering financial and environmental sustainability.	11.6.1.1 →	12.6.1.1 →
10.6.1.2 Demonstrate sustainable environmental practices while considering human and financial sustainability.	11.6.1.2 →	12.6.1.2 →
10.6.1.3 Demonstrate sustainable financial practices while considering human and environmental sustainability.	11.6.1.3 →	12.6.1.3 →

Goal 7: Demonstrate an understanding of the impact culture and diversity have on business.

GLO 7.1: Demonstrate an understanding of the impact culture and diversity have on business.

10.7.1.1 Reflect on how culture impacts business decisions, which may include <ul style="list-style-type: none"> ■ short- and long-term goals ■ values ■ lifestyle ■ family structure ■ demographics 	11.7.1.1 →	12.7.1.1 →
10.7.1.2 Examine First Nations, Métis, and Inuit perspectives and how they relate to business.	11.7.1.3 →	12.7.1.3 →

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Goal 8: Describe and demonstrate employability skills.

GLO 8.1: Describe and demonstrate employability skills.

10.8.1.1 Demonstrate an ability to read and write text, use documents, work with numbers, communicate orally, use technology, learn continuously, and think critically.	11.8.1.1 →	12.8.1.1 →
10.8.1.2 Demonstrate positive attitude and behaviours, responsibility, adaptability, and safe work practices.	11.8.1.2 →	12.8.1.2 →
10.8.1.3 Demonstrate time management and punctuality.	11.8.1.3 →	12.8.1.3 →
10.8.1.4 Demonstrate the ability to work with others and participate in projects and tasks.	11.8.1.4 →	12.8.1.4 →

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Goal 9: Explore education and career opportunities.

GLO 9.1: Explore education and career opportunities.

10.9.1.1 Explore education and career opportunities related to promotions.

11.9.1.1 Explore education and career opportunities related to retailing.

12.9.1.1 Explore education and career opportunities related to marketing and digital commerce.

Goal 10: Analyze the role of business in society.

GLO 10.1: Analyze the role of business in society.

10.10.1.1 Analyze the role of promotions.

11.10.1.1 Analyze the role of retailing.

12.10.1.1 Analyze the role of marketing and digital commerce.

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Goal 11: Demonstrate an understanding of the concepts and principles of promotions.

GLO 11.1: Demonstrate an understanding of promotions.

10.11.1.1 Define promotions.

10.11.1.2 Identify the role that promotion plays in the marketing mix, which may include

- creating awareness
- increasing traffic
- increasing sales
- gaining competitive advantage

10.11.1.3 Compare and contrast the elements of the promotional mix, which may include

- direct marketing
- publicity and public relations
- sales promotions
- advertising
- personal selling

10.11.1.4 Analyze the role of the advertising industry, which may include

- full-service agencies
 - branding specialists
 - in-house agencies
 - copywriters
 - graphic designers
-

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Goal 11: Demonstrate an understanding of the concepts and principles of promotions. *(continued)*

GLO 11.2: Demonstrate an understanding of strategies related to the promotional mix.

10.11.2.1 Examine strategies related to direct marketing, which may include

- personal mail
- email distribution lists
- social media interactions

10.11.2.2 Examine strategies related to publicity and public relations, which may include

- publicity stunts
- community involvement
- public relations plans

10.11.2.3 Examine strategies related to sales promotions, which may include

- coupons
- samples
- contests

10.11.2.4 Examine strategies related to advertising promotions, which may include

- media options
 - traditional vs. non-traditional
 - message strategies
-

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Goal 11: Demonstrate an understanding of the concepts and principles of promotions. *(continued)*

GLO 11.2: Demonstrate an understanding of strategies related to the promotional mix. *(continued)*

10.11.2.5 Examine strategies related to personal selling, which may include

- selling process
 - elevator pitches
 - personal sales
 - demonstrations
-

GLO 11.3: Demonstrate an understanding of market.

10.11.3.1 Differentiate between market segmentation and mass marketing.

10.11.3.2 Distinguish markets based on variables, which may include

- demographic variables
- psychographic variables
- geographic variables
- behavioural variables

10.11.3.3 Identify target market profiles based on

- demographic variables
 - psychographic variables
 - geographic variables
 - behavioural variables
-

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Goal 11: Demonstrate an understanding of the concepts and principles of promotions. *(continued)*

GLO 11.3: Demonstrate an understanding of market. *(continued)*

10.11.3.4 Identify external factors affecting the marketplace, which may include

- economics
- politics
- cultural trends
- laws and regulations
- demographics
- competition
- technology changes

GLO 11.4: Demonstrate an understanding of design.

10.11.4.1 Apply concepts of layout and design, which may include

- colour
 - typography
 - visual consistency
 - focus
 - white space
 - legibility
 - graphic elements
 - balance
 - contrast
 - directional flow
 - accessibility standards
-

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Goal 11: Demonstrate an understanding of the concepts and principles of promotions. *(continued)*

GLO 11.5: Demonstrate an understanding of promotional strategies.

10.11.5.1 Demonstrate an understanding of consumer behaviour theories, which may include

- Maslow's Hierarchy of Needs
- consumer buying cycle
- adoption rates

10.11.5.2 Analyze and identify promotional strategies used in existing promotional materials.

10.11.5.3 Examine how the AIDA (attention, interest, desire, action) model is used in effective promotional materials.

10.11.5.4 Examine consumer needs and wants to determine how promotional strategies attempt to appeal to these needs and wants.

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Goal 11: Demonstrate an understanding of the concepts and principles of promotions. *(continued)*

GLO 11.5: Demonstrate an understanding of promotional strategies. *(continued)*

10.11.5.5 Analyze positioning strategies, which may include

- head on
- lifestyle
- technical innovation
- product differentiation
- brand leadership

10.11.5.6 Analyze branding strategies, which may include

- brand name
- logos
- slogans
- brand equity
- packaging and labelling

10.11.5.7 Compare and contrast various message appeals, which may include

- humour
 - sex
 - positive/negative
 - lifestyle
 - safety
 - comparative
 - emotional
-

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Creative Promotions (10)
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Retailing Perspectives (11)
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Marketing and Digital Commerce (12)
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Goal 11: Demonstrate an understanding of the concepts and principles of promotions. *(continued)*

GLO 11.6: Construct promotional material.

10.11.6.1 Create a promotional campaign with a consistent message using a variety of media for a specific target market, which may include

- print
- digital display
- online media
- outdoor

10.11.6.2 Develop a promotional message, which may include

- branding
 - message appeals
 - positioning strategies
-

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Creative Promotions (10)
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Retailing Perspectives (11)
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Goal 11: Demonstrate an understanding of the concepts and principles of promotions. *(continued)*

GLO 11.7: Construct a promotional plan.

10.11.7.1 Construct a comprehensive promotional plan, which includes strategies involving all components of the promotional mix.

10.11.7.2 Develop a promotional budget, which may include

- cost per contact (mille)
 - cost of design
 - cost of printing
 - cost of social media
-

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Retailing Perspectives (11)
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Goal 12: Demonstrate an understanding of the concepts and principles of retailing.

GLO 12.1: Demonstrate an understanding of retailing.

11.12.1.1 Define retailing.

11.12.1.2 Examine consumer needs and wants.

11.12.1.3 Discuss how consumer behaviour theories impact retailing decisions, which may include

- consumer buying cycle
- adoption rate
- family life cycle

11.12.1.4 Identify types of retailers, which may include

- independent stores
 - chain stores
 - store groups
 - retail store manufacturers
 - franchise businesses
 - digital commerce
 - non-store retailing (street vendors, TV shopping, pop-ups)
-

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Creative Promotions (10)
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Retailing Perspectives (11)
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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. *(continued)*

GLO 12.1: Demonstrate an understanding of retailing. *(continued)*

11.12.1.5 Compare and contrast types of business ownership, which may include

- sole proprietorship
- partnership
- co-operative
- corporation

11.12.1.6 Compare and contrast types of organizations, which may include

- profit
- not for profit
- non-profit

11.12.1.7 Analyze external factors that affect a retail business, which may include

- competition (direct vs. indirect)
 - economics
 - politics
 - cultural trends
 - technology changes
 - climate change
-

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Retailing Perspectives (11)
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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. *(continued)*

GLO 12.1: Demonstrate an understanding of retailing. *(continued)*

11.12.1.8 Evaluate a retail location based on elements of site selection, which may include

- accessibility
- visibility
- costs
- parking

11.12.1.9 Classify goods to determine appropriate retail strategies, which may include

- convenience
 - shopping
 - specialty
 - unsought
-

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Creative Promotions (10)
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Retailing Perspectives (11)
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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. *(continued)*

GLO 12.2: Demonstrate an understanding of inventory management.

11.12.2.1 Identify and analyze the product life cycle and how this affects retailing strategies.

11.12.2.2 Analyze inventory systems, which may include

- periodic (physical) inventory system
- perpetual inventory system
- stock turnover system

11.12.2.3 Identify and evaluate suppliers to make purchasing and buying decisions.

11.12.2.4 Construct a merchandise plan, which may include

- estimated beginning and ending inventory
- reorder number
- holding costs

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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. (*continued*)

GLO 12.3: Demonstrate an understanding of pricing.

11.12.3.1 Calculate and explain

- cost versus price
- overhead costs
- taxes
- cost of goods sold
- inventory valuation
- discounts
- break-even point
- profit
- markups and markdowns

11.12.3.2 Identify factors affecting price,
which may include

- competition
- supply and demand
- market share
- economy

11.12.3.3 Demonstrate an understanding
of pricing strategies, which may include

- markups and markdowns
 - loyalty programs
 - loss leaders
 - premium pricing
 - bundle pricing
 - psychological pricing
-

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Retailing Perspectives (11)
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Marketing and Digital Commerce (12)
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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. *(continued)*

GLO 12.3: Demonstrate an understanding of pricing. *(continued)*

11.12.3.4 Determine the price of goods based on

- pricing strategy
- cost of goods sold
- overhead costs
- sales goals

11.12.3.5 Prepare the following documents

- income statement
- daily sales report
- inventory report

11.12.3.6 Evaluate the different payment methods, and their associated costs to the retailer, which may include

- credit cards
 - debit cards
 - loyalty programs
 - virtual payments
-

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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. *(continued)*

GLO 12.4: Demonstrate an understanding of customer service.

11.12.4.1 Identify the relationship between customer service and loyalty.

11.12.4.2 Identify elements of customer service, which may include

- relationship building
 - store environment
 - merchandise options
 - merchandise displays
 - store policies (returns, exchanges, store credit, complaints)
-

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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. (*continued*)

GLO 12.5: Demonstrate an understanding of sales techniques.

11.12.5.1 Implement sales techniques, which may include

- personal selling
- AIDA (attention, interest, desire, action)
- push and pull

11.12.5.2 Create promotional materials that compliment retail strategies, which may include

- sales promotions
 - publicity
 - advertising
 - personal selling
 - direct marketing
 - public relations
-

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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. *(continued)*

GLO 12.6: Demonstrate an understanding of store image, layout, and design.

11.12.6.1 Explain the importance of store image, layout, design, and visual merchandising.

11.12.6.2 Evaluate store image elements, which may include

- sales associates
- lighting
- design and layout
- colour and decor
- scent
- music

11.12.6.3 Evaluate or critique a variety of store layouts, which may include

- circulation
 - security and theft prevention
 - customer and employee safety
 - merchandise display
 - laws and regulations
-

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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. *(continued)*

GLO 12.6: Demonstrate an understanding of store image, layout, and design. *(continued)*

11.12.6.4 Compare and contrast a variety of merchandise display arrangements, which may include

- repetition
- zig zag
- pyramid
- stair step
- POS displays
- product placement

11.12.6.5 Construct a retail store plan, which may include

- circulation (traffic flow)
- security and theft prevention
- customer and employee safety
- merchandise display
- displays
- store decor and atmosphere (lighting, music, scent, colour)
- necessity and functionality of equipment

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Goal 12: Demonstrate an understanding of the concepts and principles of retailing. *(continued)*

GLO 12.7: Demonstrate an understanding of human resource management.

11.12.7.1 Develop human resource strategies, which may include

- hiring and firing
- training, coaching, and mentoring
- scheduling
- staffing
- supervision and evaluation
- workplace conflicts
- employee satisfaction and motivation
- employee policies

GLO 12.8: Apply retailing principles and concepts to a business.

11.12.8.1 Apply the retailing principles and concepts to a business, which may include

- school store (virtual or physical)
 - credit union
 - pop-up stores
 - simulations
 - school events or activities
 - community partnerships
-

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.

GLO 13.1: Demonstrate an understanding of marketing.

12.13.1.1 Define marketing.

12.13.1.2 Identify the role of marketing in business.

12.13.1.3 Identify elements of the marketing mix: product, price, place (physical and digital), and promotion (physical and digital), which may also include

- people
- public image
- physical environment

12.13.1.4 Compare and contrast marketing a service versus marketing a good.

12.13.1.5 Analyze the role of digital commerce.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.1: Demonstrate an understanding of marketing. (continued)

12.13.1.6 Identify the external factors that affect the marketing mix, which may include

- competition
- consumer trends
- company capabilities and resources
- technology changes
- economics
- politics
- cultural trends
- laws and regulations

12.13.1.7 Analyze how consumer behaviour theories impact marketing decisions.

12.13.1.8 Compare and contrast marketing from business to consumer and business to business markets.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.2: Develop an understanding of the planning process and how it impacts marketing decisions.

12.13.2.1 Assess the business environment to determine factors that effect the planning process, which may include

- SWOT (strengths, weaknesses, opportunities, threats)
- environmental scan (e.g., economy, technology, competition, political and legal factors, etc.)
- GIS (Global Information System) data

12.13.2.2 Analyze a variety of strategic planning models, which may include

- Boston Consulting Group matrix
- Ansoff matrix

12.13.2.3 Explain the importance of developing a marketing plan, as well as implementation and control procedures.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.3: Analyze a market.

12.13.3.1 Distinguish between market segmentation and mass marketing.

12.13.3.2 Distinguish between market research and marketing research.

12.13.3.3 Conduct market research using a variety of tools, which may include

- GPS and GIS
- analytics within social media
- focus groups
- surveys
- primary versus secondary data
- quantitative versus qualitative

12.13.3.4 Analyze, illustrate, and interpret research data to make business decisions.

12.13.3.5 Analyze markets based on variables, which may include

- demographic variables
- psychographic variables
- geographic variables
- behavioural variables

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.3: Analyze a market. (continued)

12.13.3.6 Choose the most appropriate segmentation strategy based on business resources and goals, which may include

- single-segment
- multi-segment
- niche segment

12.13.3.7 Critique and construct positioning strategies, which may include

- head on
- lifestyle
- technical innovation
- product differentiation
- brand leadership

12.13.3.8 Construct target market profiles based on

- demographic variables
- psychographic variables
- geographic variables
- behavioural variables

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.4: Demonstrate an understanding of product development.

12.13.4.1 Define product.

12.13.4.2 Identify the role that product plays in the marketing mix.

12.13.4.3 Explain the total product concept.

12.13.4.4 Distinguish between product lines, items, and mixes.

12.13.3.5 Complete a product development process, which may include

- new product strategy
- idea generation
- screening and evaluation
- business analysis
- development
- market testing
- commercialization

12.13.3.6 Evaluate how the product life cycle impacts marketing decisions.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.4: Demonstrate an understanding of product development. (continued)

12.13.4.7 Analyze branding strategies which may include

- branding types (e.g., co-branding, family brand, generic brand)
- logos
- slogans
- brand equity

12.13.3.8 Design and create packaging and labeling that meets both form and function criteria, which may include

- interest and design
- theft prevention
- cost savings
- sustainability
- safety
- storage
- labelling laws and regulations

12.13.3.9 Justify how the product strategy correlates with the overall marketing and business message.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.5: Demonstrate an understanding of pricing.

12.13.5.1 Identify the role that price plays in the marketing mix.

12.13.5.2 Calculate and explain

- cost versus price
- overhead costs
- taxes
- cost of goods sold
- break-even point
- profit
- markups and markdowns

12.13.5.3 Determine the price of goods and services based on

- pricing strategy (e.g., discounts, allowances, geographic pricing, price tactics)
- cost of goods sold
- overhead costs
- sales goals
- law of supply
- law of demand

12.13.5.4 Justify how the pricing strategy correlates with the overall marketing and business message.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.6: Demonstrate an understanding of place (physical and digital).

12.13.6.1 Identify the role that place plays in the marketing mix.

12.13.6.2 Evaluate a variety of distribution channels, which may include

- direct
- indirect
- multi-step

12.13.6.3 Develop a distribution policy, which may include

- integrated
- exclusive
- selective
- intensive

12.13.6.4 Identify the logistics that affect distribution, which may include

- storage or facilitation
- direct versus indirect
- method of transportation
- location (e.g., brick-and-mortar, digital)

12.13.6.5 Justify how the place strategy correlates with the overall marketing and business message.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.7: Demonstrate an understanding of promotion (physical and digital).

12.13.7.1 Identify the role that promotion plays in the marketing mix.

12.13.7.2 Analyze the elements of the promotional mix, which may include

- direct marketing
- publicity and public relations
- sales promotions
- advertising
- personal selling

12.13.7.3 Develop a promotional plan for a brick-and-mortar and/or digital business, which includes

- elements of the promotional mix
- branding strategies
- positioning strategies

12.13.7.4 Justify how the promotion strategy correlates with the overall marketing and business message.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.8: Demonstrate an understanding of digital commerce.

12.13.8.1 Evaluate the role of digital commerce.

12.13.8.2 Discuss advantages and disadvantages of digital commerce.

12.13.8.3 Identify digital commerce models and how they operate, which may include

- vanity sites
- advertising sites
- subscription sites
- store-front sites
- in-app purchases

12.13.8.4 Research components of digital commerce, which may include

- social media
- digital commerce
- e-tailing
- forms of payment

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

GLO 13.8: Demonstrate an understanding of digital commerce. (continued)

12.13.8.5 Analyze digital commerce strategies based on the following criteria

- usability
- consumer engagement
- security
- load time
- colour and typography
- shipping terms
- scroll line
- payment method
- criteria based searching
- accessibility standards

12.13.8.6 Justify how a digital commerce strategy may correlate with the overall marketing and business message.

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Goal 13: Demonstrate an understanding of the concepts and principles of marketing and digital commerce.
(continued)

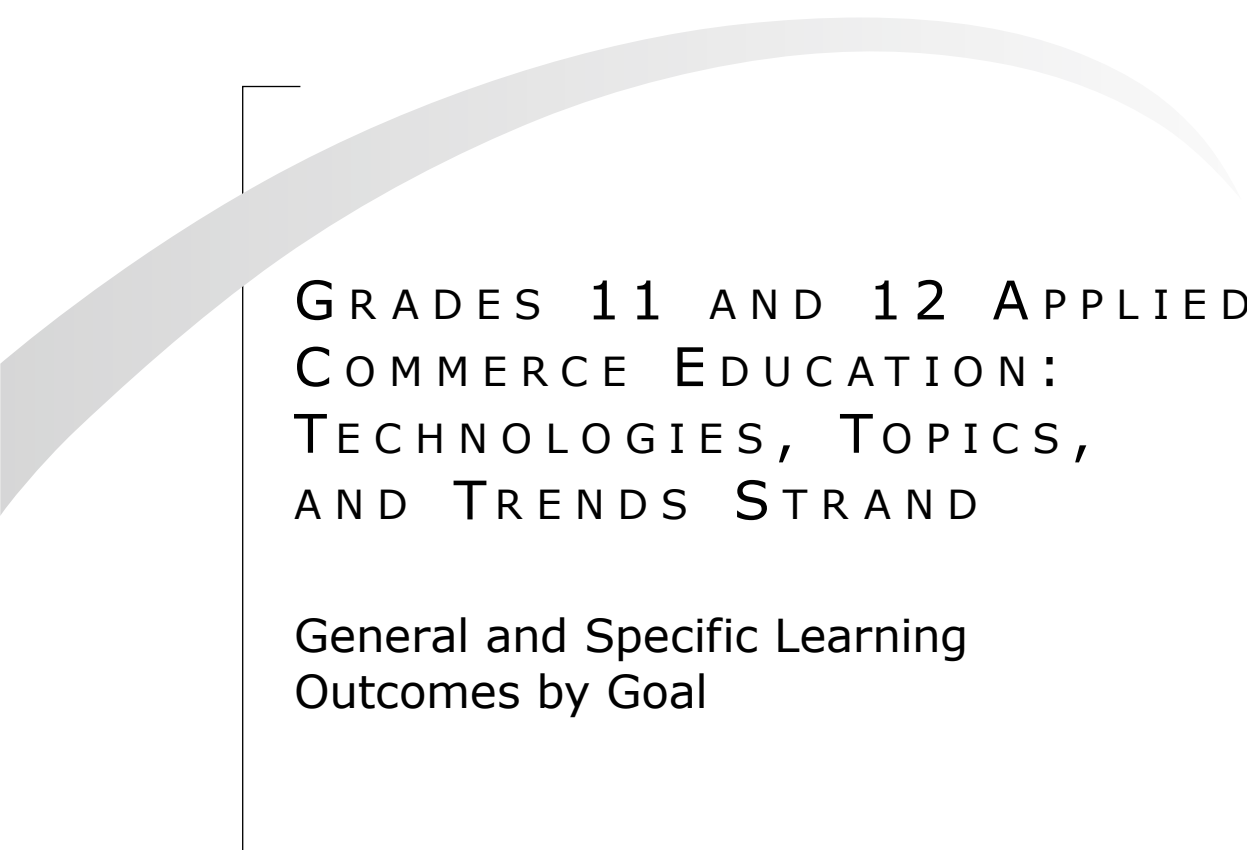
GLO 13.9: Apply marketing principles and concepts to a business.

12.13.9.1 Construct a marketing plan which includes elements of the marketing mix (product, price, promotion, and place), which may also include

- people
- public image
- physical environment

12.13.9.2 Apply marketing principles to a business, which may include

- school store (virtual or physical)
- credit union
- pop-up stores
- simulations
- school events or activities
- community partnerships



GRADES 11 AND 12 APPLIED
COMMERCE EDUCATION:
TECHNOLOGIES, TOPICS,
AND TRENDS STRAND

General and Specific Learning
Outcomes by Goal

GRADES 11 AND 12 APPLIED COMMERCE EDUCATION:
 TECHNOLOGIES, TOPICS, AND TRENDS STRAND
 GENERAL AND SPECIFIC LEARNING OUTCOMES BY GOAL

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Goal 1: Demonstrate critical, creative, and innovative thinking.

GLO 1.1: Demonstrate critical, creative, and innovative thinking.

11A.1.1.1 Formulate questions to generate new ideas.	12A.1.1.1 →	12B.1.1.1 →
11.1.1.2 Analyze information and perspectives related to the thinking process.	12A.1.1.2 Evaluate information and perspectives related to the thinking process.	12B.1.1.2 →
11.1.1.3 Analyze patterns and connections related to critical, creative, and innovative thinking.	12A.1.1.3 Evaluate patterns and connections related to critical, creative, and innovative thinking.	12B.1.1.3 →

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Goal 2: Employ current and emerging technologies used in business and industry.

GLO 2.1: Employ current and emerging technologies used in business and industry.

11.2.1.1 Evaluate appropriate current technologies for use in business and industry.	12A.2.1.1 →	12B.2.1.1 →
11.2.1.2 Utilize appropriate current technologies used in business and industry.	12A.2.1.2 →	12B.2.1.2 →
11.2.1.3 Identify and use technology for specific tasks to improve productivity and efficiency.	12A.2.1.3 →	12B.2.1.3 →
11.2.1.4 Formulate a plan to utilize emerging trends in technology.	12A.2.1.4 Evaluate the utility of emerging trends in technology.	12B.2.1.4 →
GLO 2.2: Demonstrate awareness of digital footprints.		
11.2.2.1 Analyze the impact of one's own digital footprint.	12A.2.2.1 →	12B.2.2.1 →

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Goal 3: Demonstrate business communication skills.

GLO 3.1: Demonstrate business communication skills.

11.3.1.1 Define and use appropriate business language and terminology.	12A.3.1.1 →	12B.3.1.1 →
11.3.1.2 Demonstrate appropriate business etiquette and protocols.	12A.3.1.2 →	12B.3.1.2 →
11.3.1.3 Demonstrate understanding of conflict resolution techniques.	12A.3.1.3 →	12B.3.1.3 →
11.3.1.4 Produce business documents.	12A.3.1.4 →	12B.3.1.4 →
11.3.1.5 Present information and ideas.	12A.3.1.5 →	12B.3.1.5 →

Goal 4: Demonstrate an understanding of ethical and legal standards.

GLO 4.1: Demonstrate an understanding of ethical and legal standards.

11.4.1.1 Differentiate between ethics and legal business practices.	12A.4.1.1 →	12B.4.1.1 →
11.4.1.2 Discuss ethical business strategies.	12A.4.1.2 →	12B.4.1.2 →
11.4.1.3 Discuss laws, codes, and regulations related to business communications.	12A.4.1.3 Discuss laws, codes, and regulations related to business technologies.	12B.4.1.3 →

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Goal 5: Identify historical influences and emerging trends as innovative sources for business.

GLO 5.1: Identify historical influences as innovative sources for business.

11.5.1.1 Describe historical influences on the evolution of business communications.	12A.5.1.1 Describe historical influences on the evolution of business technologies.	12B.5.1.1 →
GLO 5.2: Analyze emerging trends in business.		
11.5.2.1 Identify emerging trends in business communications.	12A.5.2.1 Identify emerging trends in business technologies.	12B.5.2.1 →
11.5.2.2 Analyze emerging trends in business communications.	12A.5.2.2 Analyze emerging trends in business technologies.	12B.5.2.2 →
11.5.2.3 Predict future trends in business communications.	12A.5.2.3 Predict future trends in business technologies.	12B.5.2.3 →

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Goal 6: Demonstrate awareness of sustainability in business.

GLO 6.1: Demonstrate awareness of sustainability in business.

11.6.1.1 Demonstrate human sustainability practices while considering financial and environmental sustainability.	12A.6.1.1 →	12B.6.1.1 →
11.6.1.2 Demonstrate sustainable environmental practices while considering human and financial sustainability.	12A.6.1.2 →	12B.6.1.2 →
11.6.1.3 Demonstrate sustainable financial practices while considering human and environmental sustainability.	12A.6.1.3 →	12B.6.1.3 →

Goal 7: Demonstrate an understanding of the impact culture and diversity have on business.

GLO 7.1: Demonstrate an understanding of the impact culture and diversity have on business.

11.7.1.1 Reflect on how culture impacts business decisions, which may include <ul style="list-style-type: none"> ■ short- and long-term goals ■ values ■ lifestyle ■ family structure ■ demographics 	12A.7.1.1 →	12B.7.1.1 →
11.7.1.2 Examine First Nations, Métis, and Inuit perspectives and how they relate to business.	12A.7.1.2 →	12B.7.1.2 →

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Goal 8: Describe and demonstrate employability skills.

GLO 8.1: Describe and demonstrate employability skills.

11.8.1.1 Demonstrate an ability to read and write text, use documents, work with numbers, communicate orally, use technology, learn continuously, and think critically.	12A.8.1.1 →	12B.8.1.1 →
11.8.1.2 Demonstrate positive attitude and behaviours, responsibility, adaptability, and safe work practices.	12A.8.1.2 →	12B.8.1.2 →
11.8.1.3 Demonstrate time management and punctuality.	12A.8.1.3 →	12B.8.1.3 →
11.8.1.4 Demonstrate the ability to work with others and participate in projects and tasks.	12A.8.1.4 →	12B.8.1.4 →

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Goal 9: Explore education and career opportunities.

GLO 9.1: Explore education and career opportunities.

11.9.1.1 Explore education and career opportunities related to business communications.	12A.9.1.1 Explore education and career opportunities related to business technologies.	12B.9.1.1 →
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Goal 10: Analyze the role of business in society.

GLO 10.1: Analyze the role of business in society.

11.10.1.1 Analyze the role of business communications.	12A.10.1.1 Analyze the role of business technologies.	12B.10.1.1 →
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Goal 11: Demonstrate an understanding of the concepts and principles of business communications.

GLO 11.1: Demonstrate the ability to communicate effectively in business.

11.11.1.1 Apply appropriate voice and tone in business communications.

11.11.1.2 Create written, oral, and visual business communication that considers target audience.

11.11.1.3 Demonstrate an ability to communicate with clarity and conciseness in relation to business.

11.11.1.4 Demonstrate the ability to effectively communicate in a business situation for a specific purpose, which includes

- persuasion
- negative messages
- inclusive language

11.11.1.5 Demonstrate the ability to use active and passive language in business communication.

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Goal 11: Demonstrate an understanding of the concepts and principles of business communications. *(continued)*

GLO 11.2: Demonstrate the ability to prepare written documents for a business.

11.11.2.1 Select the appropriate medium of business communication while considering audience and purpose (e.g., letter vs. text message).

11.11.2.2 Create, edit, revise, and format formal business documents, which include

- letters (personal and business)
 - memos
 - report (multi-page with citations and references)
 - meeting minutes
 - agendas
 - invoices
 - proposals
 - letterheads
 - business cards
 - mailing labels
 - resumés
 - surveys
-

Goal 11: Demonstrate an understanding of the concepts and principles of business communications. *(continued)*

GLO 11.2: Demonstrate the ability to prepare written documents for a business. *(continued)*

11.11.2.3 Create effective informal business communication using

- text messages
- emails
- social media

11.11.2.4 Demonstrate the ability to find and cite high-quality, credible, and relevant sources of information.

11.11.2.5 Demonstrate copywriting skills for business material, which may include

- headlines
 - body copy
 - slogans
 - catch phrases
 - jingles
-

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Goal 11: Demonstrate an understanding of the concepts and principles of business communications. (*continued*)

GLO 11.3: Demonstrate effective verbal and non-verbal communication skills for a business environment.

11.11.3.1 Analyze and apply appropriate voice, tone, and etiquette for various business purposes, which include

- phone conversation
- video conferencing
- meeting management
- workshops
- presentations
- interviews
- proposals/pitches

11.11.3.2 Demonstrate the ability to recognize and apply appropriate verbal and non-verbal cues, which may include

- filler language
 - body language
-

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Goal 11: Demonstrate an understanding of the concepts and principles of business communications. *(continued)*

GLO 11.3: Demonstrate effective verbal and non-verbal communication skills for a business environment. *(continued)*

11.11.3.3 Demonstrate effective listening and responding skills, which may include

- dealing with distractions
- mirroring
- asking questions
- providing feedback

11.11.3.4 Evaluate verbal and non-verbal business communication to determine effectiveness.

11.11.3.5 Plan, create, and deliver clear and engaging verbal and non-verbal communication, which includes

- phone conversation
 - video conferencing
 - managing a meeting
 - workshops
 - presentations
 - interviews
 - proposals and pitches
-

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Goal 11: Demonstrate an understanding of the concepts and principles of business communications. (*continued*)

GLO 11.4: Demonstrate effective interpersonal communication skills for a business environment.

11.11.4.1 Demonstrate effective collaboration skills.

11.11.4.2 Recognize the importance of networking in order to build business relationships.

11.11.4.3 Analyze elements of professional business presence, which include

- appearance
- public and private image
- character (e.g., positive attitude, responsibility, self-awareness)
- networking
- communication style
- global citizenship
- digital citizenship

11.11.4.4 Evaluate and demonstrate effective conflict resolution skills.

Goal 11: Demonstrate an understanding of the concepts and principles of business communications. (*continued*)

GLO 11.5: Demonstrate the ability to prepare visual communication for business using appropriate technology.

11.11.5.1 Demonstrate an understanding of the importance of visual elements as they relate to business communication, which may include

- promotional material
- charts and graphs
- websites
- infographics
- packaging and branding
- graphic organizers
- portfolio

11.11.5.2 Analyze layout and design techniques used in various visual media.

11.11.5.3 Demonstrate effective layout and design techniques to create visual media, which may include

- promotional material
 - charts and graphs
 - websites
 - info graphics
 - packaging and branding
 - graphic organizers
 - portfolio
-

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Goal 11: Demonstrate an understanding of the concepts and principles of business communications. *(continued)*

GLO 11.5: Demonstrate the ability to prepare visual communication for business using appropriate technology. *(continued)*

11.11.5.4 Demonstrate the ability to derive meaning from various visual media, which may include

- charts
 - diagrams
 - graphs
 - infographics
-

GLO 11.6: Demonstrate the ability to use a variety of technologies used in business.

11.11.6.1 Demonstrate the ability to collect, create, and manipulate data using spreadsheet software.

11.11.6.2 Demonstrate the ability to effectively use word processing software.

11.11.6.3 Demonstrate the ability to effectively use graphics software.

11.11.6.4 Demonstrate the ability to effectively use presentation software.

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Goal 12: Demonstrate an understanding of applied business technologies.

GLO 12.1: Demonstrate an understanding of file management and collaboration.

12A.12.1.1 Demonstrate the ability to organize and manage a business workspace, which may include

- file and folder management
- file storage
- file sharing
- digital accounts
- cloud storage

12A.12.1.2 Design and construct documents that allow for collaboration, which may include

- simultaneous use
 - shared documents
 - accountability for editing
-

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Goal 12: Demonstrate an understanding of applied business technologies. *(continued)*

GLO 12.2: Demonstrate an understanding of digital communication skills for business.

12A.12.2.1 Identify strategies to prioritize and efficiently manage digital information, which may include

- email
- social media
- personal devices
- calendars
- digital searches

12A.12.2.2 Develop an effective digital communication management system, which may include

- emails
 - tasks
 - filtering
 - prioritizing
 - auto-reply
 - calendars and scheduling
 - blocking, spam, and list services
 - groups and distribution lists
 - managing multiple accounts
-

Goal 12: Demonstrate an understanding of applied business technologies. (*continued*)

GLO 12.3: Demonstrate an understanding of customization and automation of presentation software for business.

12A.12.3.1 Construct and analyze a customized presentation for business use, which may include

- templates
- embedded and linked objects
- automation options

GLO 12.4: Demonstrate the ability to create, edit, and manage business documents using advanced features of word processing software for business.

12A.12.4.1 Demonstrate the ability to format, edit, and manage business documents, which may include

- merges
- forms
- multi-page documents
- indexes
- references

12A.12.4.2 Demonstrate the ability to automate word processing software, which includes

- templates
- macros
- customization of the software

12A.12.4.3 Demonstrate the ability to link and embed data from various software applications.

Goal 12: Demonstrate an understanding of applied business technologies. (*continued*)

GLO 12.5: Demonstrate the ability to collect, manage, and interpret data using advanced features of spreadsheet and database software for business.

12A.12.5.1 Demonstrate the ability to interpret data, which may include

- querying
- pivot tables and charts
- data analysis tools
- report creation

12A.12.5.2 Demonstrate the ability to collect and manage data, which may include

- filtering
- data streaming
- data integrity and security
- data mining
- form creation

12A.12.5.3 Demonstrate the ability to automate spreadsheet and database software, which may include

- templates
- forms
- macros

12A.12.5.4 Demonstrate the ability to link and embed data from various software applications.

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Goal 12: Demonstrate an understanding of applied business technologies. (*continued*)

GLO 12.6: Demonstrate the ability to create, edit, and manage multimedia using advanced features of multimedia software for business.

12A.12.6.1 Demonstrate the ability to create and manipulate images and graphics.

12A.12.6.2 Demonstrate the ability to create and manipulate video.

12A.12.6.3 Demonstrate the ability to create and manipulate animations.

GLO 12.7: Demonstrate awareness of security and privacy as it relates to various business technologies.

12A.12.7.1 Analyze the security and privacy settings of various digital devices and applications.

12A.12.7.2 Analyze the security and privacy settings of various applications, which may include

- social media accounts
 - third party linking
 - collaboration applications
-

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Goal 12: Demonstrate an understanding of applied business technologies. *(continued)*

GLO 12.8: Apply advanced software techniques to a business environment.

12A.12.8.1 Apply advanced software techniques to an integrated project, which may include

- simulations
 - work placement
 - community partnership
 - school events or activities
 - case studies
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Goal 13: Demonstrate an understanding of emerging topics and trends in business.

GLO 13.1: Demonstrate an understanding of inquiry-based learning.

12B.13.1.1 Analyze the business environment and its interconnectedness to environmental, social, political, and economic systems.

12B.13.1.2 Employ systems thinking to identify and analyze problems, recognize opportunities, and recommend solutions to current trends and issues in business.

GLO 13.2: Identify current or emerging topics, trends, and opportunities in business.

12B.13.2.1 Identify current or emerging topics, trends, and opportunities in business, which may include

- media
 - consumerism
 - environment and climate change
 - sustainability
 - corporate social responsibility
 - financial markets
 - technological advancements
 - global and economic conflict
 - politics
 - new business models
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Goal 13: Demonstrate an understanding of emerging topics and trends in business. *(continued)*

GLO 13.3: Analyze current or emerging topics, trends, and opportunities in business.

12B.13.3.1 Analyze current or emerging topics, trends, and opportunities in business, which may include

- media
- consumerism
- environment and climate change
- sustainability
- corporate social responsibility
- financial markets
- technological advancements
- global and economic conflict
- politics
- new business models

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Goal 13: Demonstrate an understanding of emerging topics and trends in business. *(continued)*

GLO 13.4: Design, recommend, or implement an action plan on the inquiry findings of current or emerging topics, trends, and opportunities in business.

12B.13.4.1 Design, recommend, or implement an action plan on the inquiry findings of current or emerging topics, trends, and opportunities in business, which may include

- media
 - consumerism
 - environment and climate change
 - sustainability
 - corporate social responsibility
 - financial markets
 - technological advancements
 - global and economic conflict
 - politics
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