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*Technical Education Program*

410.B0

# Accounting and Management Technology

Training Sector

1

Administration,  
Commerce and  
Computer Technology

**Technical Education Program**

**410.B0**

# Accounting and Management Technology

**Training Sector**

**1**

**Administration,  
Commerce and  
Computer Technology**

Formation professionnelle et technique  
et formation continue

Direction générale des programmes  
et du développement

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410.B0

**Accounting and Management Technology**

2002

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**Type of certification:** Diploma of College Studies

**Number of credits:** 88 1/3

**Total duration:** 2 370 hours of instruction

General education components: 660 hours of instruction

Program-specific component: 1 710 hours of instruction

**Prerequisite:** Mathematics 436

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## INTRODUCTION TO THE PROGRAM

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The *Accounting and Management Technology* program (410.B0) is in keeping with the aims and orientations of technical education that guide the Direction générale des programmes et du développement. It has been designed in accordance with the framework for developing technical programs, which requires participation by partners working in the field and in the community.

This program is based on competencies, formulated in terms of objectives and standards. It was designed using an approach that takes into account training needs, the job analysis and the general goals of technical education, and it serves as the basis for the definition and evaluation of learning activities. In addition, it lends itself to the application of the program-based approach.

The *Accounting and Management Technology* program includes a general education component common to all programs (16 2/3 credits), a general education component adapted to this program (6 credits), a complementary general education component (4 credits) and a program-specific component of 61 2/3 credits.

This document has two parts. Part One presents an overview of the program, and Part Two describes the objectives and standards for the general education components and the program-specific component.

## **GLOSSARY**

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### **Program**

An integrated set of learning activities leading to the achievement of educational objectives based on set standards (*College Education Regulations*, section 1).

### **Competency**

In the program-specific component of a technical program: an integrated set of cognitive and psychomotor skills and socioaffective behaviours that enable a student to exercise a role or function, perform a task or carry out an activity at entry level on the job market (*Cadre technique d'élaboration de la partie ministérielle des programmes d'études techniques*, p. 3).

### **Objective**

The competency, skills or knowledge to be acquired or mastered (*College Education Regulations*, section 1).

### **Statement of the competency**

In the program-specific component of a technical program, the statement of the competency is the result of the job analysis, the general goals of technical education and, in certain cases, other determinants. It consists of an action verb and a complement. It must be clear and unequivocal.

In the general education components, the statement of the competency is the result of an analysis of the needs of general education.

### **Elements of the competency**

In the program-specific component of a technical program, the elements of the competency include only what is necessary in order to understand the competency. They specify the major steps in exercising the competency or the main aspects of the competency.

In the general education components, the elements of the objective, formulated in terms of a competency, specify the main aspects of the competency. They include only what is necessary in order to understand and attain the competency.

## **Standard**

The level of performance at which an objective is considered to be achieved (*College Education Regulations*, section 1).

## **Achievement context**

In the program-specific component of a technical program, the achievement context corresponds to the situation in which the competency is exercised at entry level on the job market. The achievement context does not specify the context for learning or evaluation.

## **Performance criteria**

In the program-specific component of a technical program, the performance criteria define requirements by which to judge the attainment of each element of the competency and consequently of the competency itself. The performance criteria are based on the requirements at entry level on the job market. The performance criteria are not the evaluation instrument but, rather, they serve as a reference for the development of the evaluation instrument. Each element of the competency requires at least one performance criterion.

In the general education components, the performance criteria define the requirements for recognition of the attainment of the standard. All the criteria must be respected for the objective to be recognized as having been attained.

## **Learning activities**

In the program-specific component of a technical program, the learning activities are classes (or labs, workshops, seminars, practicums or other educational activities) designed to ensure the attainment of the targeted objectives and standards. Colleges are entirely responsible for defining the learning activities and applying the program-based approach.

In the general education components, the elements of the learning activities that may be determined in whole or in part by the Minister are the field of study, the discipline(s), the weightings, the total hours of instruction, the number of credits and any details deemed essential.

# PART ONE

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## GOALS OF THE PROGRAM

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### Outcome

The aim of the *Accounting and Management Technology* program is to train individuals to practise the profession of accounting and management technician.

### Description of the profession

Accounting and management technicians work in all sectors of economic activity, mainly in the manufacturing and service sectors. They work in companies of various sizes. In small companies, they are most often responsible for a variety of tasks. In large or medium-sized companies or organizations, their work is more specialized.

In the field of accounting, these technicians may intervene in all stages of the accounting cycle and must be able to provide technical support for all tasks related to accounting: implementation of accounting systems, management of working capital funds, financial analysis, internal control and auditing, budget planning, estimates of manufacturing costs, evaluation of investments and their return, measurement of liabilities and their costs. The field of individual and corporate income taxes is also an area where accounting technicians can make a contribution. The work involves many repetitive tasks and increasingly includes tasks of analysis, planning and technical consultation for managers and clients. Accounting technicians must be able to participate in the analysis of the policies, procedures and financial operations of a company in order to quickly spot any possible financial problems and to present recommendations for improving the company's performance and financial situation.

In the field of management, these technicians perform support and assistance tasks related to the management of the human, financial and material resources of a company. Their responsibilities may involve, among other things, the management of supplies, sales and projects, the development of markets, international commercial transactions, and personnel supervision. However, whatever the range of their tasks or the department to which they belong, these technicians are expected to function in a highly computerized environment, to use the tools and methods of integrated management, to contribute to the quality management of their department, and especially to research, process and distribute information. They often play the role of intermediary between the different departments of a company, the suppliers and the clients.

In the fields of both accounting and management, these technicians must demonstrate great versatility, since they are called on to confront complex and changing working situations. Furthermore, they must be able to analyze problems quickly, react effectively and be creative, flexible and independent. Judgment, initiative, and the ability to analyze and synthesize are qualities essential to the accomplishment of their tasks. In matters of financial management, they must at all times be attentive to detail, accurate and discreet.

The *Accounting and Management Technology* program addresses two requirements of college-level training: versatility and the mastery of technical skills.

The acquisition of general competencies will enable accounting and management technicians to work independently and to adapt to a variety of work situations resulting from the evolution of technology, changes in the organization of work and the context of globalization. In addition, the general competencies of the program will allow accounting and management technicians to apply the intellectual procedures specific to their work, establish quality interpersonal relationships, communicate effectively and manage their professional activities appropriately. They will also be able to apply the principles, techniques and methods specific to the fields of accounting and management.

The students' mastery of technical skills, an absolute necessity for entering the job market, is ensured by the acquisition of specific skills directly linked to the performance of the functions of a management and accounting technician.

### **Educational Intentions**

In keeping with the general goals of technical education, the program-specific component of the *Accounting and Management Technology* program is designed to:

- enable students to acquire competence in the exercise of the profession, i.e. in carrying out the tasks and activities of the profession at the level required for entry into the job market
- help students integrate into the working world by familiarizing them with the job market in general and the fields of accounting and management in particular
- foster students' personal growth and encourage their continuing professional development
- ensure students' future job mobility by helping them to acquire career-management skills and an awareness of entrepreneurship

## **GOALS OF GENERAL EDUCATION**

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In Québec, college is the next stage after the compulsory years of schooling (elementary and secondary school) during which students acquire basic knowledge and skills. It represents a major crossroads in that it places greater emphasis on the cultural content of education and leads directly to the job market or to university. The college system meets current needs with respect to technical and pre-university education. It allows students to further their education without narrowing their options, since they may switch from one type of program to the other. Finally, it provides students with a well-rounded, balanced education.

General education is an integral part of every program and comprises three components: a component common to all programs, a component adapted to the particular program and a complementary component. The aim of general education is to provide students with a common cultural core, to help them learn and develop generic skills, and to foster desirable attitudes. Its purpose is to educate students as individuals, to prepare them for their role as responsible members of society and to enable them to share in the common cultural heritage.

### **Common cultural core**

The common cultural core comprises the following:

- mastery of the language of instruction as a tool for communication and reflection, and mastery of the basic rules of rational thought, discourse and argumentation
- the ability to communicate in another language, primarily French or English
- openness to the world and to cultural diversity
- appreciation of the riches of our cultural heritage through awareness of the accomplishments of human civilization
- the ability to relate to major currents in the history of human thought
- the ability to think independently and critically
- personal and social ethics
- knowledge concerning the development of physical and intellectual well-being
- awareness of the need to develop habits conducive to good health

### **Generic skills**

General education allows students to acquire and develop the following generic skills:

- conceptualization, analysis and synthesis
- coherent reasoning
- critical judgment
- articulate expression
- the ability to apply what they have learned to the analysis of situations

- the ability to apply what they have learned to decision making
- work methods
- the ability to reflect on what they have learned

### **Desirable attitudes**

The common cultural core and generic skills help students to acquire and develop the following attitudes:

- autonomy
- a critical sense
- awareness of their responsibilities toward themselves and others
- openmindedness
- creativity
- openness to the world

These aims apply to the three general education components:

- General education component common to all programs, which is allotted 16 2/3 credits distributed as follows:
  - language of instruction and literature: 7 1/3 credits
  - humanities or *philosophie*: 4 1/3 credits
  - physical education: 3 credits
  - second language: 2 credits
- General education component adapted to programs, which introduces tasks or learning situations that are relevant to the program-specific component of a program. The breakdown of credits, for a total of 6, is as follows:
  - language of instruction and literature: 2 credits
  - humanities or *philosophie*: 2 credits
  - second language: 2 credits
- Complementary general education component, which provides students with learning activities chosen to balance their training and complement the program-specific component. Students may choose courses for a total of 4 credits in the following areas:
  - social sciences
  - science and technology
  - modern languages
  - mathematics literacy and computer science
  - art and aesthetics

The knowledge and skills acquired in the general education components should be emphasized and, whenever possible, applied in the program-specific component, and vice-versa. Thus, general education and the program-specific component of a program enhance each other as they contribute to the students' overall education.

Each college-level institution must provide general education through learning activities that are consistent with its educational project, in keeping with the aims, subject areas and ministerial guidelines provided.

The objectives and standards in the general education components were developed according to the provisions of the *College Education Regulations* (R.S.Q., c. C-29, s. 18; 1993, c. 25, s. 11). Revised Edition, October 2001.

## **EDUCATIONAL INTENTIONS OF GENERAL EDUCATION**

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The educational intentions describe how each field of studies in the common, adapted and complementary components of general education contributes to achieving the goals of general education. For the common and adapted components, the educational intentions include:

- a general statement of the role of each field of studies
- the principles underlying this role
- outcome objectives defining (in terms of knowledge, skills and attitudes) the contribution of each field to the achievement of the goals of general education
- an explanation of the sequence of objectives and standards

The full text of the educational intentions may be found at the end of this document.

## **PROGRAM OBJECTIVES**

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### **GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS**

**(16 2/3 credits)**

- 0004 To analyze and produce various forms of discourse.
- 0005 To apply a critical approach to literary genres.
- 0006 To apply a critical approach to a literary theme.
- 00B2 To apply a logical analytical process to how knowledge is organized and used.
- 000G To apply a critical thought process to world-views.
- 0017 Appliquer les notions de base de la communication en français courant.  
or  
000A Communiquer en français avec une certaine aisance.  
or  
000B Communiquer avec aisance en français.  
or  
000C Traiter d'un sujet culturel et littéraire.
- 0064 To establish the role that being physically active plays amongst the lifestyle behaviours which promote health.
- 0065 To improve one's effectiveness when practising a physical activity.
- 0066 To demonstrate one's responsibility for being physically active in a manner which promotes health.

**GENERAL EDUCATION COMPONENT ADAPTED TO THIS PROGRAM**

**(6 credits)**

- 000L To communicate in the forms of discourse appropriate to one or more fields of study.
- 000U To apply a critical thought process to ethical issues relevant to the field of study.
- 0018 Appliquer des notions fondamentales de la communication en français, liées à un champ d'études.  
or
- 000Q Communiquer en français dans un champ d'études particulier.  
or
- 000R Communiquer avec aisance en français dans un champ d'études particulier.  
or
- 000S Dissserter en français sur un sujet lié au champ d'études.

**COMPLEMENTARY GENERAL EDUCATION COMPONENT**

**(4 credits)**

- 000V To estimate the contribution of the social sciences to an understanding of contemporary issues.
- 000W To analyze one of the major problems of our time using one or more social scientific approaches.
- 000X To explain the general nature of science and technology and some of the major contemporary scientific or technological issues.
- 000Y To resolve a simple problem by applying the basic scientific method.
- 000Z To communicate with limited skill in a modern language.
- 0010 To communicate on familiar topics in a modern language.
- 0067 To communicate with relative ease in a modern language.
- 0011 To recognize the role of mathematics or informatics in contemporary society.
- 0012 To use various mathematical or computer concepts, procedures and tools for common tasks.
- 0013 To consider various forms of art produced by aesthetic practices.
- 0014 To produce a work of art.

**PROGRAM-SPECIFIC COMPONENT**

**(61 2/3 credits)**

- 01H5 To analyze the work functions.
- 01H6 To acquire an overall view of a company in the context of globalization.
- 01H7 To make use of common operating systems and software applications for administrative purposes.
- 01H8 To analyze and process data in the accounting cycle.
- 01H9 To research and process information for management purposes.
- 01HA To communicate and interact in a management context, using a client-based approach.
- 01HB To use legal sources applicable to administrative and commercial contexts.
- 01HC To use statistical methods for management purposes.
- 01HD To participate in the financial analysis of investment and financing projects.
- 01HE To contribute to the planning, budget control and performance measurement of the company's activities.
- 01HF To contribute to the management of working capital.
- 01HG To use and adapt management methods and tools.
- 01HH To supervise the personnel in one's department.
- 01HJ To produce a computer application to meet a need for administrative information.
- 01HK To communicate in French in a business context.
- 01HL To use macroeconomic information for management purposes.
- 01HM To carry out activities related to a business startup.
- 01HN To contribute to an integrated approach to quality.
- 01HP To provide technical support for activities related to client services.
- 01HQ To manage inventory and the acquisition of goods and services.
- 01HR To participate in the cost accounting process for goods, services or activities.
- 01HS To provide technical support in carrying out international commercial transactions.
- 01HT To assure the implementation of a computerized accounting system and support for day-to-day operations.
- 01HU To provide technical support for income tax procedures.
- 01HV To analyze and process data related to specialized accounting.
- 01HW To contribute to the internal audit and inspection of company operations.
- 01HX To manage a project.
- 01HY To participate in his or her integration into the job market.

## HARMONIZATION

The *Accounting and Management Technology* program (410.B0) has been designed and written in the context of a project to harmonize vocational and technical programs. As a result, it has been harmonized with the vocational education program, *Accounting 5731*, and the technical education programs, *Conseil en assurances et en services financiers* (410.C0) and *Business Management* (410.D0). The purpose of harmonization is to optimize students' progress in their training by making it easier for them to go from one program to another or from one level of education to another without duplication of learning content.

### FROM THE ACCOUNTING AND MANAGEMENT TECHNOLOGY PROGRAM TO THE BUSINESS MANAGEMENT PROGRAM

FROM ACCOUNTING AND MANAGEMENT TECHNOLOGY		TO BUSINESS MANAGEMENT	
CODE	COMPETENCY	CODE	COMPETENCY
01H5	To analyze the work functions.	01TS	To analyze the work functions.
01H7	To make use of common operating systems and software applications for administrative purposes.	01TU	To use current software applications for business management tasks.
01H8	To analyze and process data in the accounting cycle.	01U5	To produce accounting data for management purposes.
		01U6	To analyze the accounting and financial data for commercial management purposes.
01HA	To communicate and interact in a management context, using a client-based approach.	01TT	To communicate and interact in a business management context.
01HB	To use legal sources applicable to administrative and commercial contexts.	01TY	To use legal resources that apply to commercial activities.
01HC	To use statistical methods for management purposes.	01TV	To use statistical methods to analyze commercial data.
01HE	To contribute to the planning, budget control and performance measurement of the company's activities.	01U7	To prepare and manage an operating budget.
01HG	To use and adapt management methods and tools.	01U3	To apply management processes in a marketing context.
01HK	To communicate in French in a business context.	01TZ	To communicate in French with the personnel and directors of the establishment or company.

Students who have successfully completed competencies in the *Accounting and Management Technology* program may receive recognition for the corresponding competencies in the *Business Management* program, listed below, if they wish to continue their studies in that program.

FROM ACCOUNTING AND MANAGEMENT TECHNOLOGY		TO BUSINESS MANAGEMENT	
CODE	COMPETENCY	CODE	COMPETENCY
01HL	To use macroeconomic information for management purposes.	01U9	To use up-to-date economic information in commercial management tasks.

**FROM THE *BUSINESS MANAGEMENT* PROGRAM TO THE *ACCOUNTING AND MANAGEMENT TECHNOLOGY* PROGRAM**

Students who have successfully completed competencies in the <i>Business Management</i> program may receive recognition for the corresponding competencies in the <i>Accounting and Management Technology</i> program, listed below, if they wish to continue their studies in that program.			
FROM BUSINESS MANAGEMENT		TO ACCOUNTING AND MANAGEMENT TECHNOLOGY	
CODE	COMPETENCY	CODE	COMPETENCY
01TS	To analyze the work functions.	01H5	To analyze the work functions.
01TT	To communicate and interact in a business management context.	01HA	To communicate and interact in a management context, using a client-based approach.
01TU	To use current software applications for business management tasks.	01H7	To make use of common operating systems and software applications for administrative purposes.
01TV	To use statistical methods to analyze commercial data.	01HC	To use statistical methods for management purposes.
01TW	To research and analyze commercial data.	01H9	To research and process information for management purposes.
01TY	To use legal resources that apply to commercial activities.	01HB	To use legal sources applicable to administrative and commercial contexts.
01TZ	To communicate in French with the personnel and directors of the establishment or company.	01HK	To communicate in French in a business context.
01U3	To apply management processes in a marketing context.	01HG	To use and adapt management methods and tools.
01U4	To form a sales team.	01HH	To supervise the personnel in one's department.
01UB	To supervise a sales team.		
01UD	To train sales personnel.		
01U5	To produce accounting data for management purposes.	01HE	To contribute to the planning, budget control and performance measurement of the company's activities.
01U6	To analyze the accounting and financial data for commercial management purposes.		
01U7	To prepare and manage an operating budget.		
01U9	To use up-to-date economic information in commercial management tasks.	01HL	To use macroeconomic information for management purposes.

**FROM THE ACCOUNTING AND MANAGEMENT TECHNOLOGY PROGRAM TO THE CONSEIL EN ASSURANCES ET EN SERVICES FINANCIERS PROGRAM**

Students who have successfully completed competencies in the <i>Accounting and Management Technology</i> program may receive recognition for the corresponding competencies in the <i>Conseil en assurances et en services financiers</i> program, listed below, if they wish to continue their studies in that program.			
FROM ACCOUNTING AND MANAGEMENT TECHNOLOGY		TO CONSEIL EN ASSURANCES ET EN SERVICES FINANCIERS	
CODE	COMPETENCY	CODE	COMPETENCY
01H7	To make use of common operating systems and software applications for administrative purposes.	01RF	Utiliser des logiciels d'application générale
01HA	To communicate and interact in a management context, using a client-based approach.	01RG	Communiquer en milieu de travail et avec la clientèle
01HC	To use statistical methods for management purposes.	01RS	Utiliser, à des fins d'analyse de risques et de promotion de produits, des méthodes statistiques
01HD	To contribute to the financial analysis of investment and financing projects.	01RU	Analyser des données financières
01HL	To use macroeconomic information for management purposes.	01RM	Utiliser, à des fins de conseil à la clientèle, l'information à caractère macroéconomique

**FROM THE *CONSEIL EN ASSURANCES ET EN SERVICES FINANCIERS* PROGRAM TO THE *ACCOUNTING AND MANAGEMENT TECHNOLOGY* PROGRAM**

Students who have successfully completed competencies in the <i>Conseil en assurances et en services financiers</i> program may receive recognition for the corresponding competencies in the <i>Accounting and Management Technology</i> program, listed below, if they wish to continue their studies in that program.			
<b>FROM CONSEIL EN ASSURANCES ET EN SERVICES FINANCIERS</b>		<b>TO ACCOUNTING AND MANAGEMENT TECHNOLOGY</b>	
<b>CODE</b>	<b>COMPETENCY</b>	<b>CODE</b>	<b>COMPETENCY</b>
01RG	Communiquer en milieu de travail et avec la clientèle	01HA	To communicate and interact in a management context, using a client-based approach.
01RH	Appliquer des dispositions légales relatives à l'assurance et aux produits financiers	01HB	To use legal sources applicable to administrative and commercial contexts.
01RM	Utiliser, à des fins de conseil à la clientèle, l'information à caractère macroéconomique	01HL	To use macroeconomic information for management purposes.
01RS	Utiliser, à des fins d'analyse de risques et de promotion de produits, des méthodes statistiques	01HC	To use statistical methods for management purposes.
01RU	Analyser des données financières	01HD	To contribute to the financial analysis of investment and financing projects.

**FROM THE SECONDARY LEVEL TO THE COLLEGE LEVEL**

FROM ACCOUNTING		TO ACCOUNTING AND MANAGEMENT TECHNOLOGY	
CODE	OBJECTIVE	CODE	COMPETENCY
961 024	To research and exchange information.	01H9	To research and process information for management purposes.
961 034	To produce tables and charts.	01H7	To make use of common operating systems and software applications for administrative purposes.
961 054	To format accounting-related correspondence.		
961 144	To organize and process data related to a company's resources.		
961 165	To ensure that they work efficiently.		
961 074	To process source documents in different types of companies.	01H8	To analyze and process data in the accounting cycle.
961 122	To prepare the payroll.		
961 154	To carry out daily tasks related to transactions involving receivables and payables.		
961 185	To perform end-of-period tasks.		
961 195	To perform year-end tasks.		
961 083	To handle cash.	01HF	To contribute to the management of working capital.
961 154	To carry out daily tasks related to transactions involving receivables and payables.		
961 185	To perform end-of-period tasks.		
961 083	To handle cash.	01HE	To contribute to the planning, budget control and performance measurement of the company's activities.
961 185	To perform end-of-period tasks.		
961 195	To perform year-end tasks.		
961 093	To use information related to legislation affecting businesses.	01HB	To use legal sources applicable to administrative and commercial contexts.
961 115	To communicate in French in an accounting context.	01HK	To communicate in French in a business context.
961 134	To write and format accounting-related correspondence in French.		

Students who have successfully completed objectives in the secondary-level *Accounting* program may receive recognition for the corresponding competencies in the *Accounting and Management Technology* program, listed below, if they wish to continue their studies at the college level.

FROM ACCOUNTING		TO ACCOUNTING AND MANAGEMENT TECHNOLOGY	
CODE	OBJECTIVE	CODE	COMPETENCY
961 213	To implement an accounting system.	01HT	To assure the implementation of a computerized accounting system and support for day-to-day operations.

**FROM THE COLLEGE LEVEL TO THE SECONDARY LEVEL**

Students who have successfully completed competencies in the <i>Accounting and Management Technology</i> program may receive recognition for the corresponding objectives in the secondary-level <i>Accounting</i> program, listed below, if they wish to continue their studies at the secondary level.			
FROM ACCOUNTING AND MANAGEMENT TECHNOLOGY		TO ACCOUNTING	
CODE	COMPETENCY	CODE	OBJECTIVE
01H7	To make use of common operating systems and software applications for administrative purposes.	961 034	To produce tables and charts.
		961 054	To format accounting-related correspondence.
		961 144	To organize and process data related to a company's resources.
		961 165	To ensure that they work efficiently.
01H8	To analyze and process data in the accounting cycle.	961 074	To process source documents in different types of companies.
		961 122	To prepare the payroll.
		961 154	To carry out daily tasks related to transactions involving receivables and payables.
		961 185	To perform end-of-period tasks.
		961 195	To perform year-end tasks.
01H9	To research and process information for management purposes.	961 024	To research and exchange information.
01HA	To communicate and interact in a management context, using a client-based approach.	961 102	To interact in a variety of professional situations.
01HB	To use legal sources applicable to administrative and commercial contexts.	961 093	To use information related to legislation affecting businesses.
01HD	To contribute to the financial analysis of investment and financing projects.	961 042	To do calculations and prepare source documents.
01HE	To contribute to the planning, budget control and performance measurement of the company's activities.	961 083	To handle cash.
		961 085	To perform end-of-period tasks.
		961 195	To perform year-end tasks.
01HF	To contribute to the management of working capital.	961 083	To handle cash.
01HJ	To produce a computer application to meet a need for administrative information.	961 165	To ensure that they work efficiently.

Students who have successfully completed objectives in the secondary-level *Accounting* program may receive recognition for the corresponding competencies in the *Accounting and Management Technology* program, listed below, if they wish to continue their studies at the college level.

FROM ACCOUNTING		TO ACCOUNTING AND MANAGEMENT TECHNOLOGY	
CODE	OBJECTIVE	CODE	COMPETENCY
01HK	To communicate in French in a business context.	961 115	To communicate in French in an accounting context.
		961 134	To write and format accounting-related correspondence in French.
01HR	To participate in the cost accounting process for goods, services or activities.	961 175	To perform calculations needed to determine the cost of goods and services.
01HT	To assure the implementation of a computerized accounting system and support for day-to-day operations.	961 213	To implement an accounting system.
01HU	To provide technical support for income tax procedures.	961 204	To produce an income tax return for an individual.

## PART TWO

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**OBJECTIVES AND STANDARDS –  
GENERAL EDUCATION COMPONENT  
COMMON TO ALL PROGRAMS**

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GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS: CODE: 0004  
 LANGUAGE OF INSTRUCTION AND LITERATURE

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To analyze and produce various forms of discourse.</p> <p><b>Elements of the Competency</b></p> <p>1 To identify the characteristics and functions of the components of discourse.</p> <p>2 To determine the organization of facts and arguments of a given discourse.</p> <p>3 To prepare ideas and strategies for a projected discourse.</p> <p>4 To formulate a discourse.</p> <p>5 To edit the discourse.</p>	<p><b>Performance Criteria</b></p> <p>1.1 Accurate explanation of the denotation of words.</p> <p>1.2 Adequate recognition of the appropriate connotation of words.</p> <p>1.3 Accurate definition of the characteristics and function of each component.</p> <p>2.1 Clear and accurate recognition of the main idea and structure.</p> <p>2.2 Clear presentation of the strategies employed to develop an argument or thesis.</p> <p>3.1 Appropriate identification of topics and ideas.</p> <p>3.2 Adequate gathering of pertinent information.</p> <p>3.3 Clear formulation of a thesis.</p> <p>3.4 Coherent ordering of supporting material.</p> <p>4.1 Appropriate choice of tone and diction.</p> <p>4.2 Correct development of sentences.</p> <p>4.3 Clear and coherent development of paragraphs.</p> <p>4.4 Formulation of a 750-word discourse.</p> <p>5.1 Thorough revision of form and content.</p>
LEARNING ACTIVITIES	
<p><b>Discipline:</b> English</p> <p><b>Weighting:</b> 2-2-4, 1-3-4</p> <p><b>Credits:</b> 2 2/3</p>	

GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS: CODE: 0005  
 LANGUAGE OF INSTRUCTION AND LITERATURE

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To apply a critical approach to literary genres.</p> <p><b>Elements of the Competency</b></p> <p>1 To distinguish genres of literary discourse.</p> <p>2 To recognize the use of literary conventions within a specific genre.</p> <p>3 To situate a discourse within its historical and literary period.</p> <p>4 To explicate a discourse representative of a literary genre.</p>	<p><b>Performance Criteria</b></p> <p>1.1 Clear recognition of the formal characteristics of a literary genre.</p> <p>2.1 Accurate recognition of the figurative communication of meaning.</p> <p>2.2 Adequate explanation of the effects of significant literary and rhetorical devices.</p> <p>3.1 Appropriate recognition of the relationship of a text to its period.</p> <p>4.1 Selective use of appropriate terminology.</p> <p>4.2 Effective presentation of a 1000-word integrated response to a text.</p>

LEARNING ACTIVITIES

**Discipline:** English  
**Weighting:** 2-2-3  
**Credits:** 2 1/3

GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS: CODE: 0006  
 LANGUAGE OF INSTRUCTION AND LITERATURE

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To apply a critical approach to a literary theme.</p> <p><b>Elements of the Competency</b></p> <p>1 To recognize the treatment of a theme within a literary text.</p> <p>2 To situate a literary text within its cultural context.</p> <p>3 To detect the value system inherent in a literary text.</p> <p>4 To explicate a text from a thematic perspective.</p>	<p><b>Performance Criteria</b></p> <p>1.1 Clear recognition of elements within the text which define and reinforce a theme and its development.</p> <p>1.2 Adequate demonstration of the effects of significant literary and rhetorical devices.</p> <p>2.1 Appropriate recognition of a text as an expression of cultural context.</p> <p>2.2 Adequate demonstration of the effects of significant literary and rhetorical devices.</p> <p>3.1 Appropriate identification of expression (explicit/implicit) of a value system in a text.</p> <p>4.1 Selective use of an appropriate terminology.</p> <p>4.2 Effective presentation of a 1000-word integrated response to a text.</p>
<p>LEARNING ACTIVITIES</p>	
<p><b>Discipline:</b> English</p> <p><b>Weighting:</b> 2-2-3</p> <p><b>Credits:</b> 2 1/3</p>	

GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS: HUMANITIES  
CODE: 00B2

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To apply a logical analytical process to how knowledge is organized and used.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 To recognize the basic elements of a field of knowledge.</li> <li>2 To define the modes of organization and utilization of a field of knowledge.</li> <li>3 To situate a field of knowledge within its historical context.</li> <li>4 To organize the main components into coherent patterns.</li> <li>5 To produce a synthesis of the main components.</li> </ol>	<p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Appropriate description of the basic elements.</li> <li>1.2 Appropriate use of terminology relevant to fields of knowledge.</li> <li>2.1 Adequate definition of the dimensions, limits, and uses of fields of knowledge.</li> <li>3.1 Accurate identification of the main components in the historical development of fields of knowledge.</li> <li>3.2 Accurate description of the effects of historical development and societal milieu on the limitations and uses of a field of knowledge.</li> <li>4.1 Coherent organization of the main components.</li> <li>5.1 Appropriate analysis of the components.</li> <li>5.2 Coherent synthesis of the main components.</li> <li>5.3 Appropriate expression, including a significant individual written component, of an analysis of the context, importance and implications of the organization and uses of knowledge.</li> </ol>
<b>LEARNING ACTIVITIES</b>	
<p><b>Discipline:</b> Humanities</p> <p><b>Weighting:</b> 3-1-3</p> <p><b>Credits:</b> 2 1/3</p>	

GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS: HUMANITIES  
CODE: 000G

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To apply a critical thought process to world-views.</p> <p><b>Elements of the Competency</b></p> <p>1 To describe world-views.</p> <p>2 To explain the major ideas, values, and implications of a world-view.</p> <p>3 To organize the ideas, values and experiences of a world-view into coherent patterns.</p> <p>4 To compare world-views.</p>	<p><b>Performance Criteria</b></p> <p>1.1 Accurate description of a society or group with a distinctive world-view.</p> <p>1.2 Appropriate use of terminology relevant to these societies or groups.</p> <p>2.1 Adequate explanation of the salient components of a world-view.</p> <p>3.1 Coherent organization of ideas about a world-view.</p> <p>3.2 Appropriate expression, including a significant individual written component, of an analysis of the context, importance, and implications of world-views.</p> <p>4.1 Comparative analysis of these world-views.</p> <p>4.2 Appropriate inclusion of central elements, relationships, and organizational principles of the societies or groups in the analysis.</p>

LEARNING ACTIVITIES

**Discipline:** Humanities  
**Weighting:** 3-0-3  
**Credits:** 2

FORMATION GÉNÉRALE COMMUNE : LANGUE SECONDE (NIVEAU I) CODE : 0017

OBJECTIF	STANDARD
<p><b>Énoncé de la compétence</b></p> <p>Appliquer les notions de base de la communication en français courant.</p> <p><b>Éléments</b></p> <p>1 Dégager le sens d'un message oral simple.</p> <p>2 Émettre un message oral simple.</p> <p>3 Dégager le sens d'un texte.</p> <p>4 Rédiger un texte simple.</p>	<p><b>Critères de performance</b></p> <p>1.1 Repérage précis des difficultés de compréhension du message.</p> <p>1.2 Utilisation pertinente des techniques d'écoute choisies.</p> <p>1.3 Distinction précise du sens général et des idées essentielles du message.</p> <p>1.4 Description précise du sens général et des idées essentielles du message.</p> <p>2.1 Repérage précis des difficultés d'expression.</p> <p>2.2 Utilisation pertinente des techniques d'expression orales choisies.</p> <p>2.3 Emploi pertinent du vocabulaire courant.</p> <p>2.4 Expression intelligible du propos.</p> <p>3.1 Repérage précis des difficultés de compréhension du texte.</p> <p>3.2 Utilisation pertinente des techniques de lecture choisies.</p> <p>3.3 Distinction claire des principaux éléments du texte.</p> <p>3.4 Description précise du sens général et des idées essentielles d'un texte de 500 mots.</p> <p>4.1 Repérage précis des difficultés d'écriture.</p> <p>4.2 Utilisation pertinente des techniques d'écriture choisies.</p> <p>4.3 Emploi pertinent du vocabulaire courant.</p> <p>4.4 Formulation claire et cohérente d'un texte de 100 mots.</p>
<p>LEARNING ACTIVITIES</p>	
<p><b>Discipline :</b> Français, langue seconde</p> <p><b>Pondération :</b> 2-1-3</p> <p><b>Unités :</b> 2</p>	

FORMATION GÉNÉRALE COMMUNE : LANGUE SECONDE (NIVEAU II) CODE : 000A

OBJECTIF	STANDARD
<p><b>Énoncé de la compétence</b></p> <p>Communiquer en français avec une certaine aisance.</p> <p><b>Éléments</b></p> <p>1 Interpréter un texte oral simple de trois minutes en français courant.</p> <p>2 Produire un texte oral planifié de cinq minutes en français courant.</p> <p>3 Interpréter un texte écrit en français courant.</p> <p>4 Rédiger un texte simple en français courant.</p>	<p><b>Critères de performance</b></p> <p>1.1 Distinction claire des principaux éléments du texte oral.</p> <p>1.2 Explication précise du sens des mots dans le texte.</p> <p>1.3 Repérage précis des idées et des sujets traités dans le texte.</p> <p>2.1 Emploi pertinent du vocabulaire courant.</p> <p>2.2 Respect du niveau de langue, du code grammatical et des règles de la prononciation.</p> <p>2.3 Formulation claire et cohérente du propos.</p> <p>3.1 Distinction claire des principaux éléments du texte.</p> <p>3.2 Explication précise du sens des mots dans le texte.</p> <p>3.3 Repérage précis des idées principales et de la structure d'un texte de 700 à 1000 mots.</p> <p>4.1 Respect du code grammatical et orthographique.</p> <p>4.2 Utilisation judicieuse des principaux éléments du corpus.</p> <p>4.3 Formulation claire et cohérente des phrases.</p> <p>4.4 Articulation cohérente des paragraphes.</p> <p>4.5 Rédaction d'un texte de 200 mots.</p>
<p>LEARNING ACTIVITIES</p>	
<p><b>Discipline :</b> Français, langue seconde</p> <p><b>Pondération :</b> 2-1-3</p> <p><b>Unités :</b> 2</p>	

FORMATION GÉNÉRALE COMMUNE : LANGUE SECONDE (NIVEAU III) CODE : 000B

OBJECTIF	STANDARD
<p><b>Énoncé de la compétence</b></p> <p>Communiquer avec aisance en français.</p> <p><b>Éléments</b></p> <p>1 Produire un texte oral planifié de cinq minutes de complexité moyenne.</p> <p>2 Commenter un texte écrit de complexité moyenne.</p> <p>3 Rédiger un texte de complexité moyenne.</p>	<p><b>Critères de performance</b></p> <p>1.1 Emploi pertinent du vocabulaire courant.</p> <p>1.2 Adaptation à l’interlocuteur ou à l’interlocutrice.</p> <p>1.3 Respect du niveau de langue, du code grammatical et des règles de la prononciation.</p> <p>1.4 Formulation claire et cohérente du propos.</p> <p>1.5 Agencement pertinent des idées.</p> <p>2.1 Distinction claire des principaux éléments d’un texte comprenant entre 2 500 et 3 000 mots.</p> <p>2.2 Explication précise du sens des mots dans le texte.</p> <p>2.3 Distinction précise des idées principales et secondaires, des faits et des opinions.</p> <p>2.4 Formulation d’éléments implicites.</p> <p>3.1 Respect du code grammatical et orthographique.</p> <p>3.2 Adaptation au lecteur ou à la lectrice.</p> <p>3.3 Utilisation judicieuse des principaux éléments du corpus.</p> <p>3.4 Formulation claire et cohérente des phrases, dont au moins trois sont complexes.</p> <p>3.5 Articulation cohérente des paragraphes.</p> <p>3.6 Rédaction d’un texte de 350 mots.</p>
<p>LEARNING ACTIVITIES</p>	
<p><b>Discipline :</b> Français, langue seconde</p> <p><b>Pondération :</b> 2-1-3</p> <p><b>Unités :</b> 2</p>	

FORMATION GÉNÉRALE COMMUNE : LANGUE SECONDE (NIVEAU IV) CODE : 000C

OBJECTIF	STANDARD
<p><b>Énoncé de la compétence</b></p> <p>Traiter d'un sujet culturel et littéraire.</p> <p><b>Éléments</b></p> <p>1 Analyser un texte culturel ou littéraire.</p> <p>2 Rédiger un texte sur un sujet culturel ou littéraire.</p>	<p><b>Critères de performance</b></p> <p>1.1 Formulation personnelle des éléments principaux du texte.</p> <p>1.2 Inventaire des thèmes principaux.</p> <p>1.3 Relevé d'indices qui permettent de situer le texte dans son contexte socioculturel et historique.</p> <p>1.4 Repérage des valeurs véhiculées.</p> <p>1.5 Repérage juste de la structure du texte.</p> <p>1.6 Articulation claire d'un point de vue personnel.</p> <p>2.1 Respect du sujet.</p> <p>2.2 Respect du code grammatical et orthographique.</p> <p>2.3 Adaptation au lecteur ou à la lectrice.</p> <p>2.4 Utilisation judicieuse des principaux éléments du corpus.</p> <p>2.5 Formulation claire et cohérente d'un texte de 500 mots.</p> <p>2.6 Articulation claire d'un point de vue personnel.</p>
<p>LEARNING ACTIVITIES</p>	
<p><b>Discipline :</b> Français, langue seconde</p> <p><b>Pondération :</b> 3-0-3</p> <p><b>Unités :</b> 2</p>	

GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS: PHYSICAL EDUCATION		CODE: 0064
OBJECTIVE	STANDARD	
<p><b>Statement of the Competency</b></p> <p>To establish the role that being physically active plays amongst the lifestyle behaviours which promote health.</p> <p><b>Elements of the Competency</b></p> <p>1 To establish the relationship between one's lifestyle and one's health.</p> <p>2 To be physically active in a manner which promotes health.</p> <p>3 To recognize one's needs, abilities, and motivational factors with respect to being physically active on a regular basis.</p> <p>4 To propose physical activities which promote health.</p>	<p><b>Performance Criteria</b></p> <p>1.1 Proper use of documentation.</p> <p>1.2 Appropriate relationships between the main lifestyle behaviours and their impact on health.</p> <p>2.1 Observance of the rules involved in the physical activity, including safety guidelines.</p> <p>2.2 Respect of one's abilities when practising physical activities.</p> <p>3.1 Appropriate use of the physical quantitative and qualitative data.</p> <p>3.2 Statement of one's main physical needs and abilities.</p> <p>3.3 Statement of one's main motivational factors with respect to being physically active on a regular basis.</p> <p>4.1 Appropriate and justified choice of physical activities according to one's needs, abilities, and motivational factors.</p>	
<b>LEARNING ACTIVITIES</b>		
<b>Discipline:</b>	Physical Education	
<b>Weighting:</b>	1-1-1	
<b>Credits:</b>	1	

GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS:  
 PHYSICAL EDUCATION CODE: 0065

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To improve one’s effectiveness when practising a physical activity.</p> <p><b>Elements of the Competency</b></p> <p>1 To use a process designed to improve one’s effectiveness in the practice of a physical activity.</p>	<p><b>Performance Criteria</b></p> <p>1.1 Initial assessment of one’s abilities and attitudes when practising a physical activity.</p> <p>1.2 Statement of one’s expectations and needs with respect to one’s ability to practise the activity.</p> <p>1.3 Appropriate formulation of personal objectives.</p> <p>1.4 Statement of the means to achieve one’s objectives.</p> <p>1.5 Observance of the rules involved in the physical activity, including safety guidelines.</p> <p>1.6 Periodic evaluation of one’s abilities and attitudes when practising a physical activity.</p> <p>1.7 Meaningful interpretation of the progress achieved and the difficulties experienced during the activity.</p> <p>1.8 Pertinent and periodic adjustments of objectives or action plan.</p> <p>1.9 Appreciable improvement of the motor skills required by the activity.</p>

LEARNING ACTIVITIES

**Discipline:** Physical Education  
**Weighting:** 0-2-1  
**Credits:** 1

GENERAL EDUCATION COMPONENT COMMON TO ALL PROGRAMS:  
PHYSICAL EDUCATION

CODE: 0066

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To demonstrate one’s responsibility for being physically active in a manner which promotes health.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 To combine effective practice with a health promotional approach to physical activity.</li> <li>2 To manage a personal physical activity program.</li> </ol>	<p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Integration of effective practice with factors which promote health in the practice of a physical activity.</li> <li>2.1 Statement of one’s priorities according to the needs, abilities, and motivational factors with respect to being active on a regular basis.</li> <li>2.2 Proper formulation of objectives to achieve in one’s personal program.</li> <li>2.3 Appropriate choice of activity or activities for one’s personal program.</li> <li>2.4 Appropriate planning of how the activity or activities in the personal program are carried out.</li> <li>2.5 Appropriate choice of criteria to measure program objective attainment.</li> <li>2.6 Periodic statement of the time invested and the activities carried out during the program.</li> <li>2.7 Meaningful interpretation of the progress achieved and difficulties experienced during the activity.</li> <li>2.8 Appropriate and periodic adjustment of objectives or action plan.</li> </ol>
<p>LEARNING ACTIVITIES</p>	
<p><b>Discipline:</b> Physical Education  <b>Weighting:</b> 1-1-1  <b>Credits:</b> 1</p>	

**OBJECTIVES AND STANDARDS –  
GENERAL EDUCATION COMPONENT  
ADAPTED TO THIS PROGRAM**

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GENERAL EDUCATION COMPONENT ADAPTED TO THIS PROGRAM: CODE: 000L  
 LANGUAGE OF INSTRUCTION AND LITERATURE

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To communicate in the forms of discourse appropriate to one or more fields of study.</p> <p><b>Elements of the Competency</b></p> <p>1 To identify the forms of discourse appropriate to given fields of study.</p> <p>2 To recognize the discursive frameworks appropriate to given fields of study.</p> <p>3 To formulate a discourse.</p>	<p><b>Performance Criteria</b></p> <p>1.1 Accurate recognition of specialized vocabulary and conventions.</p> <p>1.2 Accurate recognition of the characteristics of the form of discourse.</p> <p>2.1 Clear and accurate recognition of the main ideas and structure.</p> <p>2.2 Appropriate distinction between fact and argument.</p> <p>3.1 Appropriate choice of tone and diction.</p> <p>3.2 Correctly developed sentences.</p> <p>3.3 Clearly and coherently developed paragraphs.</p> <p>3.4 Appropriate use of program-related communication strategies.</p> <p>3.5 Formulation of a 1000-word discourse.</p> <p>3.6 Thorough revision of form and content.</p>
<p>LEARNING ACTIVITIES</p>	
<p><b>Discipline:</b> English</p> <p><b>Total Contact Hours:</b> 60</p> <p><b>Credits:</b> 2</p>	

GENERAL EDUCATION COMPONENT ADAPTED TO THIS PROGRAM: HUMANITIES  
CODE: 000U

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To apply a critical thought process to ethical issues relevant to the field of study.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 To situate significant ethical issues, in appropriate world-views and fields of knowledge.</li> <li>2 To explain the major ideas, values, and social implication of ethical issues.</li> <li>3 To organize the ethical questions and their implications into coherent patterns.</li> <li>4 To debate the ethical issues.</li> </ol>	<p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Accurate recognition of the basic elements of ethical issues.</li> <li>1.2 Appropriate use of relevant terminology.</li> <li>1.3 Adequate identification of the main linkages with world-views and fields of knowledge.</li> <li>2.1 Adequate description of the salient components of the issues.</li> <li>3.1 Coherent organization of the ethical questions and their implications.</li> <li>3.2 Appropriate expression, including a significant individual written component, of an analysis of the context, importance and implications of the issues.</li> <li>4.1 Adequate development of substantiated argumentation including context and diverse points of view.</li> <li>4.2 Clear articulation of an individual point of view.</li> </ol>

LEARNING ACTIVITIES

**Discipline:** Humanities  
**Total Contact Hours:** 45  
**Credits:** 2

OBJECTIF	STANDARD
<p><b>Énoncé de la compétence</b></p> <p>Appliquer des notions fondamentales de la communication en français, liées à un champ d'études.</p> <p><b>Éléments</b></p> <p>1 Dégager le sens d'un message oral simple lié à un champ d'études.</p> <p>2 Dégager le sens et les caractéristiques d'un texte lié à un champ d'études.</p> <p>3 Émettre un message oral simple lié à un champ d'études.</p> <p>4 Rédiger un court texte lié à un champ d'études.</p>	<p><b>Critères de performance</b></p> <p>1.1 Repérage précis des difficultés de compréhension du message.</p> <p>1.2 Distinction juste des caractéristiques du message.</p> <p>1.3 Repérage juste du vocabulaire spécialisé.</p> <p>1.4 Utilisation pertinente des techniques d'écoute choisies.</p> <p>1.5 Distinction claire des principaux éléments du message.</p> <p>1.6 Description précise du sens général et des idées essentielles du message.</p> <p>2.1 Repérage précis des difficultés de compréhension du texte.</p> <p>2.2 Distinction juste des caractéristiques du texte.</p> <p>2.3 Repérage précis du vocabulaire spécialisé.</p> <p>2.4 Utilisation pertinente des techniques de lectures choisies.</p> <p>2.5 Distinction claire des principaux éléments du texte.</p> <p>2.6 Description précise du sens général et des idées essentielles du texte.</p> <p>3.1 Repérage précis des difficultés d'expression orale.</p> <p>3.2 Utilisation pertinente des techniques d'expression orale choisies.</p> <p>3.3 Utilisation pertinente du vocabulaire courant et spécialisé.</p> <p>3.4 Expression intelligible du propos.</p> <p>4.1 Repérage précis des difficultés d'écrire.</p> <p>4.2 Utilisation pertinente des techniques d'écriture choisies.</p> <p>4.3 Utilisation pertinente du vocabulaire courant et spécialisé.</p> <p>4.4 Formulation claire et cohérente du texte.</p>
<b>ACTIVITÉS D'APPRENTISSAGE</b>	
<p><b>Discipline :</b> Français, langue seconde</p> <p><b>Nombre d'heures-contact :</b> 45</p> <p><b>Nombre d'unités :</b> 2</p>	

OBJECTIF	STANDARD
<p><b>Énoncé de la compétence</b></p> <p>Communiquer en français dans un champ d'études particulier.</p> <p><b>Éléments</b></p> <p>1 Distinguer les types de textes propres au champ d'études.</p> <p>2 Interpréter des textes représentatifs du champ d'études.</p> <p>3 Utiliser des techniques de production de textes appropriées au champ d'études.</p>	<p><b>Critères de performance</b></p> <p>1.1 Distinction précise des caractéristiques formelles de chacun des principaux types de textes et des conventions utilisées.</p> <p>2.1 Distinction claire des principaux éléments du texte.</p> <p>2.2 Interprétation claire du vocabulaire spécialisé.</p> <p>2.3 Repérage précis des idées et des sujets traités.</p> <p>2.4 Utilisation pertinente des techniques de lecture et d'écoute.</p> <p>3.1 Emploi pertinent du vocabulaire spécialisé et des conventions.</p> <p>3.2 Respect du niveau de langue et du code grammatical.</p> <p>3.3 Formulation claire et cohérente du propos.</p> <p>3.4 Utilisation pertinente des techniques d'expression.</p>
<p>ACTIVITÉS D'APPRENTISSAGE</p>	
<p><b>Discipline :</b> Français, langue seconde</p> <p><b>Nombre d'heures-contact :</b> 45</p> <p><b>Nombre d'unités :</b> 2</p>	

OBJECTIF	STANDARD
<p><b>Énoncé de la compétence</b></p> <p>Communiquer avec aisance en français dans un champ d'études particulier.</p> <p><b>Éléments</b></p> <p>1 Commenter des textes propres au champ d'études.</p> <p>2 Produire un texte sur un sujet lié au champ d'études.</p>	<p><b>Critères de performance</b></p> <p>1.1 Distinction précise des caractéristiques formelles des principaux types de textes et des conventions utilisées.</p> <p>1.2 Explication précise du sens des mots dans le texte.</p> <p>1.3 Repérage précis de la structure du texte.</p> <p>1.4 Reformulation juste des idées principales et secondaires, des faits et des opinions.</p> <p>1.5 Emploi juste du vocabulaire spécialisé.</p> <p>2.1 Respect du sujet.</p> <p>2.2 Emploi pertinent du vocabulaire spécialisé et des conventions.</p> <p>2.3 Respect du niveau de langue et du code grammatical.</p> <p>2.4 Formulation claire et cohérente du propos.</p> <p>2.5 Agencement pertinent des idées.</p> <p>2.6 Adéquation entre forme et fond.</p>
<p>ACTIVITÉS D'APPRENTISSAGE</p>	
<p><b>Discipline :</b> Français, langue seconde</p> <p><b>Nombre d'heures-contact :</b> 45</p> <p><b>Nombre d'unités :</b> 2</p>	

OBJECTIF	STANDARD
<p><b>Énoncé de la compétence</b></p> <p>Dissérer en français sur un sujet lié au champ d'études.</p> <p><b>Éléments</b></p> <p>1 Analyser un texte lié au champ d'études.</p> <p>2 Rédiger un texte sur un sujet lié au champ d'études.</p>	<p><b>Critères de performance</b></p> <p>1.1 Distinction précise des caractéristiques formelles des types particuliers de textes.</p> <p>1.2 Formulation personnelle des éléments principaux.</p> <p>1.3 Inventaire des thèmes principaux.</p> <p>1.4 Repérage juste de la structure du texte.</p> <p>1.5 Relevé d'indices qui permettent de situer le texte dans son contexte.</p> <p>1.6 Articulation claire d'un point de vue personnel, s'il y a lieu.</p> <p>1.7 Association juste des éléments du texte au sujet traité.</p> <p>2.1 Respect du sujet.</p> <p>2.2 Emploi pertinent du vocabulaire spécialisé et des conventions.</p> <p>2.3 Choix judicieux des principaux éléments du corpus en fonction du type de texte.</p> <p>2.4 Formulation claire et cohérente du texte.</p> <p>2.5 Respect du code grammatical et orthographique.</p> <p>2.6 Articulation claire d'un point de vue personnel, s'il y a lieu.</p>
<p><b>ACTIVITÉS D'APPRENTISSAGE</b></p>	
<p><b>Discipline :</b> Français, langue seconde</p> <p><b>Nombre d'heures-contact :</b> 45</p> <p><b>Nombre d'unités :</b> 2</p>	

**OBJECTIVES AND STANDARDS –  
COMPLEMENTARY GENERAL EDUCATION  
COMPONENT**

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COMPLEMENTARY GENERAL EDUCATION COMPONENT: SOCIAL SCIENCES  
CODE: 000V

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To estimate the contribution of the social sciences to an understanding of contemporary issues.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 Recognize the focus of one or more of the social sciences and their main approaches.</li> <li>2 Identify some of the issues currently under study in the social sciences.</li> <li>3 Demonstrate the contribution of one or more of the social sciences to an understanding of contemporary issues.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will work alone.</li> <li>• They will write an essay of approximately 750 words on the contribution of the social sciences to an understanding of contemporary issues.</li> <li>• Documents and data from the field of social sciences may be used.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Formulation of the focus specific to one or more of the social sciences.</li> <li>1.2 Description of the main approaches used in the social sciences.</li> <li>2.1 Association of issues with the pertinent areas of research in the social sciences.</li> <li>3.1 Presentation of contemporary issues by emphasizing the interpretation of the social sciences.</li> <li>3.2 Illustration of the interaction between certain social changes and the contribution of the social sciences.</li> </ol>

LEARNING ACTIVITIES

**Number of student-contact hours:** 45  
**Number of credits:** 2

COMPLEMENTARY GENERAL EDUCATION COMPONENT: SOCIAL SCIENCES  
 CODE: 000W

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To analyze one of the major problems of our time using one or more social scientific approaches.</p> <p><b>Elements of the Competency</b></p> <p>1 Formulate a problem using one or more social scientific approaches.</p> <p>2 Deal with an issue using one or more social scientific approaches.</p> <p>3 Draw conclusions.</p>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will work alone.</li> <li>• They will write an essay of approximately 750 words on a topic related to human existence.</li> <li>• Reference materials from the field of social sciences may be used.</li> </ul> <p><b>Performance Criteria</b></p> <p>1.1 Presentation of the background to the problem.</p> <p>1.2 Use of appropriate concepts and language.</p> <p>1.3 Brief description of individual, collective, spatiotemporal and cultural aspects of the problem.</p> <p>2.1 Clear formulation of an issue.</p> <p>2.2 Selection of pertinent reference materials.</p> <p>2.3 Brief description of historical, experimental and survey methods.</p> <p>3.1 Appropriate use of the selected method.</p> <p>3.2 Determination of appropriate evaluation criteria.</p> <p>3.3 Identification of strengths and weaknesses of the conclusions.</p>

LEARNING ACTIVITIES

**Number of student-contact hours:** 45  
**Number of credits:** 2

COMPLEMENTARY GENERAL EDUCATION COMPONENT:  
SCIENCE AND TECHNOLOGY

CODE: 000X

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To explain the general nature of science and technology and some of the major contemporary scientific or technological issues.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 Describe the standard scientific mode of thought and method.</li> <li>2 Demonstrate how science and technology are complementary.</li> <li>3 Explain the context and the stages related to several scientific and technological discoveries.</li> <li>4 Deduce different consequences and questions resulting from certain recent scientific and technological developments.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will work alone.</li> <li>• They will use a written commentary on a scientific discovery or technological development.</li> <li>• They will write an essay of approximately 750 words.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Brief description of the essential characteristics of the scientific mode of thought, including quantification and demonstration.</li> <li>1.2 Organized list and brief description of the essential characteristics of the main steps in the standard scientific method.</li> <li>2.1 Definition of terms and description of the primary ways in which science, techniques and technology are interrelated: logical and temporal connections, and mutual contributions.</li> <li>3.1 Pertinent and coherent explanation of the relationship between the determining contexts related to several scientific and technological discoveries.</li> <li>3.2 List of the main stages of scientific and technological discoveries.</li> <li>4.1 Brief description of important consequences (of different types) and the current major challenges resulting from several scientific and technological discoveries.</li> <li>4.2 Formulation of relevant questions and credibility of responses to the questions formulated.</li> </ol>
<p>LEARNING ACTIVITIES</p>	
<p><b>Number of student-contact hours:</b> 45  <b>Number of credits:</b> 2</p>	

COMPLEMENTARY GENERAL EDUCATION COMPONENT:  
SCIENCE AND TECHNOLOGY

CODE: 000Y

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To resolve a simple problem by applying the basic scientific method.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 Describe the main steps of the standard scientific method.</li> <li>2 Formulate a hypothesis designed to solve a simple scientific and technological problem.</li> <li>3 Verify a hypothesis by applying the fundamental principles of the basic experimental method.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will work alone or in groups.</li> <li>• They will be given a scientific and technological problem that is not complex and that can be resolved by applying the standard scientific method.</li> <li>• Common scientific instruments and reference materials (written or other) may be used.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Organized list and brief description of the characteristics of the steps of the standard scientific method.</li> <li>2.1 Clear, precise description of the problem.</li> <li>2.2 Observance of the principles for formulating a hypothesis (observable and measurable nature of data, credibility, etc.).</li> <li>3.1 Pertinence, reliability and validity of the experimental method used.</li> <li>3.2 Observance of established experimental method.</li> <li>3.3 Appropriate choice and use of instruments.</li> <li>3.4 Clear, satisfactory presentation of results.</li> <li>3.5 Validity of the connections established between the hypothesis, the verification and the conclusion.</li> </ol>
<p>LEARNING ACTIVITIES</p>	
<p><b>Number of student-contact hours:</b> 45</p> <p><b>Number of credits:</b> 2</p>	

COMPLEMENTARY GENERAL EDUCATION COMPONENT: MODERN LANGUAGES		CODE: 000Z
OBJECTIVE	STANDARD	
<p><b>Statement of the Competency</b></p> <p>To communicate with limited skill* in a modern language.</p> <p>(*This refers to the limited use of language structures, grammar and vocabulary. This limitation varies depending on the complexity of the modern language.)</p> <p><b>Elements of the Competency</b></p> <p>1 Understand the meaning of a verbal message.</p> <p>2 Understand the meaning of a written message.</p> <p>3 Express a simple message verbally.</p> <p>4 Write a text on a given subject.</p>	<p><b>Achievement Context</b></p> <p>For modern languages that use the Latin alphabet, students will:</p> <ul style="list-style-type: none"> <li>• have a conversation that includes at least 8 lines of dialogue</li> <li>• write a text consisting of at least 8 sentences</li> </ul> <p>For modern languages that use a writing system other than the Latin alphabet, students will:</p> <ul style="list-style-type: none"> <li>• have a conversation that includes at least 6 lines of dialogue</li> <li>• write a text consisting of at least 6 sentences</li> </ul> <p>Students will be exposed to learning situations on familiar themes. Reference materials may be used.</p> <p><b>Performance Criteria</b></p> <p>The acquisition of a modern language requires an awareness of the culture of the people who use the language.</p> <p>1.1 Accurate identification of words and idiomatic expressions.</p> <p>1.2 Clear recognition of the general meaning of simple messages.</p> <p>1.3 Logical connection between the various elements of the message.</p> <p>2.1 Accurate identification of words and idiomatic expressions.</p> <p>2.2 Clear recognition of the general meaning of simple messages.</p> <p>2.3 Logical connection between the various elements of the message.</p> <p>3.1 Appropriate use of language structures in main and coordinate clauses.</p> <p>3.2 Appropriate application of grammar rules.</p> <p>3.3 Use of verbs in the present indicative.</p> <p>3.4 Appropriate use of basic vocabulary and idiomatic expressions.</p> <p>3.5 Understandable pronunciation.</p> <p>3.6 Coherent sequence of simple sentences.</p> <p>3.7 Spontaneous and coherent sequence of sentences during a conversation.</p> <p>4.1 Appropriate use of language structures in main and coordinate clauses.</p> <p>4.2 Appropriate application of basic grammar rules.</p> <p>4.3 Use of verbs in the present indicative.</p> <p>4.4 Appropriate use of basic vocabulary and idiomatic expressions.</p> <p>4.5 Coherent sequence of simple sentences.</p> <p>4.6 Acceptable application of graphic rules for writing systems other than the Latin alphabet.</p>	
<b>LEARNING ACTIVITIES</b>		
<b>Number of student-contact hours:</b>	45	
<b>Number of credits:</b>	2	

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To communicate on familiar topics in a modern language.</p> <p><b>Elements of the Competency</b></p> <p>1 Understand the meaning of a verbal message.</p> <p>2 Understand the meaning of a written message.</p> <p>3 Express a simple message verbally, using sentences of average complexity.</p> <p>4 Write a text on a given subject, using sentences of average complexity.</p>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will have a conversation that includes at least 15 lines of dialogue.</li> <li>• They will write a text consisting of at least 20 sentences for Latin-alphabet languages.</li> <li>• They will write a text consisting of at least 10 sentences for languages not using the Latin alphabet.</li> <li>• Students will be exposed to:                             <ul style="list-style-type: none"> <li>– common situations in everyday life</li> <li>– simple topics from everyday life</li> </ul> </li> <li>• Reference materials may be used.</li> </ul> <p><b>Performance Criteria</b></p> <p>The acquisition of a modern language requires an awareness of the culture of the people who use the language.</p> <p>1.1 Accurate identification of words and idiomatic expressions.</p> <p>1.2 Clear recognition of the general meaning and essential ideas of messages of average complexity.</p> <p>1.3 Logical connection between the various elements of the message.</p> <p>2.1 Accurate identification of words and idiomatic expressions.</p> <p>2.2 Clear recognition of the general meaning and essential ideas of messages of average complexity.</p> <p>2.3 Logical connection between the various elements of the message.</p> <p>3.1 Appropriate use of language structures in main or subordinate clauses.</p> <p>3.2 Appropriate application of grammar rules.</p> <p>3.3 Use of verbs in the present indicative.</p> <p>3.4 Appropriate use of enriched basic vocabulary and idiomatic expressions.</p> <p>3.5 Understandable pronunciation.</p> <p>3.6 Coherent sequence of sentences of average complexity.</p> <p>3.7 Conversation</p> <p>4.1 Appropriate use of language structures in main or subordinate clauses.</p> <p>4.2 Appropriate application of grammar rules.</p> <p>4.3 Use of verbs in the present and past indicative.</p> <p>4.4 Appropriate use of enriched basic vocabulary and idiomatic expressions.</p> <p>4.5 Coherent sequence of sentences of average complexity.</p> <p>4.6 Acceptable application of graphic rules for writing systems other than the Latin alphabet.</p>
<b>LEARNING ACTIVITIES</b>	
<p><b>Number of student-contact hours:</b> 45</p> <p><b>Number of credits:</b> 2</p>	

COMPLEMENTARY GENERAL EDUCATION COMPONENT: MODERN LANGUAGES  
CODE: 0067

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To communicate with relative ease in a modern language.</p> <p><b>Elements of the Competency</b></p> <p>1 Understand the meaning of a verbal message in everyday language.</p> <p>2 Understand the meaning of a text of average complexity.</p> <p>3 Have a conversation on a subject.</p> <p>4 Write a text of average complexity.</p>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will work alone.</li> <li>• They will have a conversation that includes at least 20 lines of dialogue.</li> <li>• They will write a text of medium length (at least 25 sentences for Latin-alphabet languages and 15 sentences for other languages).</li> <li>• They will use documents of a sociocultural nature. Reference materials for the written text may be used.</li> </ul> <p><b>Performance Criteria</b></p> <p>The acquisition of a modern language requires an awareness of the culture of the people who use the language.</p> <p>1.1 Accurate explanation of the general meaning and essential ideas of the message.</p> <p>1.2 Clear identification of structural elements of the language.</p> <p>2.1 Accurate explanation of the general meaning and essential ideas of the text.</p> <p>2.2 Clear identification of structural elements of the language.</p> <p>3.1 Appropriate use of the structural elements of the language according to the message to be expressed.</p> <p>3.2 Appropriate use of everyday vocabulary.</p> <p>3.3 Accurate pronunciation and intonation.</p> <p>3.4 Normal flow in a conversation in everyday language.</p> <p>3.5 Coherence of the message expressed.</p> <p>3.6 Pertinent responses to questions.</p> <p>4.1 Appropriate use of the structural elements of the language according to the text to be written.</p> <p>4.2 Accurate vocabulary.</p> <p>4.3 Coherence of the text as a whole.</p> <p>4.4 Observance of presentation and writing rules applicable to the text.</p>
<b>LEARNING ACTIVITIES</b>	
<b>Number of student-contact hours:</b>	45
<b>Number of credits:</b>	2

COMPLEMENTARY GENERAL EDUCATION COMPONENT:  
 MATHEMATICS LITERACY AND COMPUTER SCIENCE

CODE: 0011

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To recognize the role of mathematics or informatics in contemporary society.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 Demonstrate the acquisition of basic general knowledge of mathematics or informatics.</li> <li>2 Describe the evolution of mathematics or informatics.</li> <li>3 Recognize the contribution of mathematics or informatics to the development of other areas of knowledge.</li> <li>4 Illustrate the diversity of mathematical or informatics applications.</li> <li>5 Evaluate the impact of mathematics or informatics on individuals and organizations.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will work alone.</li> <li>• They will write an essay of approximately 750 words, using numerous concrete examples that they themselves will have selected.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Identification of basic notions and concepts.</li> <li>1.2 Identification of main branches of mathematics or informatics.</li> <li>1.3 Appropriate use of terminology.</li> <li>2.1 Descriptive summary of several major phases.</li> <li>3.1 Demonstration of the existence of important contributions, using concrete examples.</li> <li>4.1 Presentation of a range of applications in various areas of human activity, using concrete examples.</li> <li>5.1 Identification of several major influences.</li> <li>5.2 Explanation of the way in which mathematics or informatics have changed certain human and organizational realities.</li> <li>5.3 Recognition of the advantages and disadvantages of these influences.</li> </ol>

LEARNING ACTIVITIES

**Number of student-contact hours:** 45  
**Number of credits:** 2

COMPLEMENTARY GENERAL EDUCATION COMPONENT:  
 MATHEMATICS LITERACY AND COMPUTER SCIENCE

CODE: 0012

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To use various mathematical or computer concepts, procedures and tools for common tasks.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 Demonstrate the acquisition of basic functional knowledge in mathematics or informatics.</li> <li>2 Select mathematical or computer tools and procedures on the basis of specific needs.</li> <li>3 Use mathematical or computer tools and procedures to carry out tasks and solve problems.</li> <li>4 Interpret the quantitative data or results obtained using mathematical or computer tools and procedures.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will work alone.</li> <li>• They will carry out a task or solve a problem based on everyday needs.</li> <li>• Familiar tools and reference materials may be used.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Brief definition of concepts.</li> <li>1.2 Correct execution of basic operations.</li> <li>1.3 Appropriate use of terminology.</li> <li>2.1 List of numerous possibilities available with mathematical and computer tools and procedures.</li> <li>2.2 Analysis of concrete situations and recognition of the usefulness of mathematical or computer tools and procedures.</li> <li>2.3 Appropriate choice according to needs.</li> <li>3.1 Planned, methodical process.</li> <li>3.2 Correct use of tools and procedures.</li> <li>3.3 Satisfactory results, given the context.</li> <li>3.4 Appropriate use of terminology specific to a tool or procedure.</li> <li>4.1 Accurate interpretation, given the context.</li> <li>4.2 Clear, precise formulation of the interpretation.</li> </ol>
<p>LEARNING ACTIVITIES</p>	
<p><b>Number of student-contact hours:</b> 45</p> <p><b>Number of credits:</b> 2</p>	

COMPLEMENTARY GENERAL EDUCATION COMPONENT:  
ART AND AESTHETICS

CODE: 0013

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To consider various forms of art produced by aesthetic practices.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1 Develop an appreciation for the dynamics of the imagination in art.</li> <li>2 Describe art movements.</li> <li>3 Give a commentary on a work of art.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Students will work alone.</li> <li>• They will use a specified work of art and write a commentary of approximately 750 words.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Precise explanation of a creative process connected to the construction of an imaginary universe.</li> <li>2.1 Descriptive list of the main characteristics of three art movements from different eras, including a modern movement.</li> <li>3.1 Coherent organization of observations, including identification of four fundamental elements of form and structure related to the language used as well as a justified description of the meaning of the work of art.</li> </ol>

LEARNING ACTIVITIES

**Number of student-contact hours:** 45  
**Number of credits:** 2

COMPLEMENTARY GENERAL EDUCATION COMPONENT:  
ART AND AESTHETICS

CODE: 0014

OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To produce a work of art.</p> <p><b>Elements of the Competency</b></p> <p>1 Recognize the primary forms of expression of an artistic medium.</p> <p>2 Use the medium.</p>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Working alone.</li> <li>• In the context of a practical exercise.</li> <li>• In a context of creation or interpretation.</li> <li>• Based on the language and techniques specific to the medium selected.</li> </ul> <p><b>Performance Criteria</b></p> <p>1.1 Identification of specific features: originality, essential qualities, means of communication, styles, genres.</p> <p>2.1 Personal, coherent use of elements of language.</p> <p>2.2 Satisfactory application of artistic techniques.</p> <p>2.3 Observance of the requirements of the method of production.</p>

LEARNING ACTIVITIES

**Number of student-contact hours:** 45  
**Number of credits:** 2

**OBJECTIVES AND STANDARDS –  
PROGRAM-SPECIFIC COMPONENT**

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CODE: 01H5	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To analyze the work functions.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To describe the work functions and the context in which they are carried out.</li> <li>2. To examine the tasks and operations associated with the work functions.</li> <li>3. To examine the skills and behaviours required to perform the work functions.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Using recent information about jobs in the fields of administration and commerce.</li> <li>• Using recent information about sectors of activity in which accounting and management technicians are employed.</li> <li>• Using relevant reference documents.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Collection of relevant data.</li> <li>1.2 Thorough examination of the general characteristics of the work functions and the context in which they are carried out.</li> <li>1.3 Identification of the respective advantages of employment and self-employment in the field of administration and commerce.</li> <li>2.1 Thorough examination of the operations of different work functions, the context in which they are carried out and their performance criteria.</li> <li>2.2 Determination of the relative importance of tasks.</li> <li>3.1 Identification of relevant connections between skills, behaviours and the various tasks of the work functions.</li> <li>3.2 Thorough examination of requirements concerning professional ethics and business culture.</li> </ol>



CODE: 01H6	
<p><b>Elements of the Competency</b></p> <p>3. To analyze the relationships between the different functions within a company.</p> <p>4. To understand the usefulness of an integrated management system.</p>	<p><b>Performance Criteria</b></p> <p>3.1 Accurate representation of the organizational structure of a company.</p> <p>3.2 Thorough examination of the objectives, components, activities and principal functions of a company.</p> <p>3.3 Detailed examination of the roles and responsibilities of those holding jobs in different departments representing the different functions of a company.</p> <p>3.4 Identification of a hierarchy of objectives by establishing the relevant connections between achieving the mission of the company and attaining the specific objectives of the different functions of the company.</p> <p>3.5 Identification of how objectives are interdependent and how they affect work.</p> <p>3.6 Identification of how the relationship between the activities of the main functions of the company affect work.</p> <p>4.1 Thorough identification of the main features of the integrated systems used by the company.</p> <p>4.2 Examination of how the company's integrated management systems can be applied to work.</p>



CODE: 01H7	
<p><b>Elements of the Competency</b></p> <p>3. To produce various management documents.</p> <p>4. To automate tasks.</p> <p>5. To take advantage of networks.</p>	<p><b>Performance Criteria</b></p> <p>3.1 Clear definition of expected result.</p> <p>3.2 Organization of data appropriate to the information required and user demands.</p> <p>3.3 Desktop editing of administrative texts and documents in accordance with established layout standards.</p> <p>3.4 Desktop editing of tables containing text, numerical data and mathematical formulas <i>done</i> in accordance with established formats.</p> <p>3.5 To effectively use a database.</p> <p>3.6 Desktop editing of a multimedia presentation according to established standards.</p> <p>3.7 Methodical verification of the quality of results.</p> <p>3.8 Correct application of measures to ensure data security.</p> <p>4.1 Creation of pertinent dynamic links between files.</p> <p>4.2 Appropriate use of software macro commands.</p> <p>4.3 Development of reusable document templates, appropriate to needs.</p> <p>5.1 Correct application of procedures for exchanging data.</p> <p>5.2 Correct downloading and uploading of data.</p>

CODE: 01H8	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To analyze and process data in the accounting cycle.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To collect and analyze accounting information.</li> <li>2. To record all operations that make up the accounting cycle.</li> <li>3. To classify supporting documents.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Based on the company's policies and practices, as well as on needs for information expressed by managers.</li> <li>• Based on historical data and supporting documents.</li> <li>• Using the necessary tools and accounting systems.</li> <li>• Using an accounting software application.</li> <li>• Using relevant reference documents.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Collection of relevant data.</li> <li>1.2 Accurate identification of operations to be performed.</li> <li>1.3 Appropriate measurement and processing of amounts concerned.</li> <li>1.4 Demonstration of rigor and objectivity.</li> <li>1.5 Accurate determination of the effect of the operation on different accounts.</li> <li>2.1 Application of an effective and rigorous working method.</li> <li>2.2 Adaptation to different tools and accounting systems.</li> <li>2.3 Correct use of accounting software.</li> <li>2.4 Observance of recognized, proven methods.</li> <li>2.5 Presence of all data necessary for effective use of the information.</li> <li>2.6 Accuracy of the data.</li> <li>2.7 Demonstration of the ability to independently identify and correct errors.</li> <li>3.1 Use of a classification method that ensures the quick and effective use of documents.</li> </ol>

CODE: 01H8	
<p><b>Elements of the Competency</b></p> <p>4. To adjust accounts.</p> <p>5. To produce a balance sheet, and income statement and a statement of change in owner's equity.</p> <p>6. To update the accounting system.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Demonstration of judgment in establishing accounting estimates and procedures for recording.</p> <p>4.2 Rigorous analysis of the accounts to be adjusted and the supporting documents.</p> <p>4.3 Observance of recognized, proven methods.</p> <p>4.4 Presence of all information necessary for understanding the adjusted entry.</p> <p>4.5 Observance of generally accepted accounting principles (GAAP).</p> <p>5.1 Accuracy of information produced.</p> <p>5.2 Observance of accounting norms in divulging information presented in financial statements.</p> <p>5.3 Observance of rules of presentation for financial statements.</p> <p>5.4 Reporting of information in a timely manner in order to insure its usefulness.</p> <p>5.5 Accurate interpretation of results.</p> <p>5.6 Presentation of notes for financial statements.</p> <p>6.1 Clarification of update needs.</p> <p>6.2 Modification of accounting parameters appropriate to new components or new situations.</p> <p>6.3 Improvement of the accounting system's effectiveness and performance.</p>

CODE: 01H9	
<b>OBJECTIVE</b>	<b>STANDARD</b>
<p><b>Statement of the Competency</b> To research and process information for management purposes.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To collect information.</li> <li>2. To process information.</li> <li>3. To present information.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Based on various requests for information typical of the work situation.</li> <li>• Based on a need for information identified during the work process.</li> <li>• Using a computer network and appropriate software.</li> <li>• Using paper or electronic source documents written in English or French.</li> <li>• Referring to appropriate organizations and persons.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Thorough examination of the request or the need for information.</li> <li>1.2 Determination of the nature and range of information appropriate to the request or need.</li> <li>1.3 Selection of pertinent sources of information.</li> <li>1.4 Effective use of methods and tools of conventional and computerized research.</li> <li>1.5 Extraction of pertinent information.</li> <li>1.6 Verification of the validity and reliability of information.</li> <li>1.7 Demonstration of initiative.</li> <li>2.1 Consistent structuring of information.</li> <li>2.2 Summary of pertinent elements of information.</li> <li>2.3 Appropriate synthesis of information.</li> <li>2.4 Editing in keeping with the rules of syntax, grammar and spelling.</li> <li>2.5 Indication of sources of information selected.</li> <li>2.6 Editing of information adapted to the chosen support.</li> <li>2.7 Clear and concise editing of information.</li> <li>2.8 Demonstration of rigour and objectivity.</li> <li>3.1 Careful choice of methods of presentation.</li> <li>3.2 Communication of information adapted to the receiver.</li> <li>3.3 Presentation in accordance with the rules of verbal communication.</li> </ol>



CODE: 01HA	
<p><b>Elements of the Competency</b></p> <p>3. To work in a team.</p> <p>4. To negotiate with people inside and outside the company.</p>	<p><b>Performance Criteria</b></p> <p>3.1 Commitment to the objectives, decisions and working methods of the group.</p> <p>3.2 Consistent application of the procedural rules of the group.</p> <p>3.3 Contribution of relevant solutions to problems encountered by the team and to changing situations.</p> <p>3.4 Appropriate preparation and chairing of meetings.</p> <p>3.5 Consistent demonstration of a conciliatory attitude.</p> <p>4.1 Accurate identification of the interests of the other party.</p> <p>4.2 Objective and reasoned presentation of the interests to be defended.</p> <p>4.3 Use of a negotiating approach appropriate to the situation.</p> <p>4.4 Acknowledgment of objections in a spirit of cooperation.</p> <p>4.5 Adoption of attitudes conducive to negotiation.</p>

CODE: 01HB	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To use legal sources applicable to administrative and commercial situations.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To research and consult legal information applying to business situations.</li> <li>2. To recognize and apply rules of law governing the practice of the profession.</li> <li>3. To recognize the consequences of an infraction of the regulations governing the practice of the profession.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Referring to organizations, resource persons and computerized sources.</li> <li>• Using regulations governing work in general as well as particular aspects of the business world.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Identification of situations that require research of information.</li> <li>1.2 Clarification of the legal issue to be resolved.</li> <li>1.3 Recognition of the legal context pertinent to a given situation.</li> <li>1.4 Identification of appropriate sources of information.</li> <li>1.5 Application of an efficient consultation procedure.</li> <li>1.6 Identification of articles of law and jurisprudence applicable to the situation.</li> <li>1.7 Recognition of the significance and import of the stated legal provisions.</li> <li>2.1 Recognition and application of the rules of law governing the legal documents used in a business context.</li> <li>2.2 Recognition and application of the rights and obligations deriving from a law, regulation or contract.</li> <li>2.3 Recognition of the legal forms of business organization, relevant legal implications of each form and the impact these forms have on business activities.</li> <li>2.4 Regular updates concerning new regulations.</li> <li>3.1 Recognition of the consequences arising from the failure to adhere to a legal or contractual obligation.</li> <li>3.2 Recognition of the penalties that may be imposed as a result of failure to fulfill duties, obligations or responsibilities.</li> </ol>

CODE: 01HC	
<b>OBJECTIVE</b>	<b>STANDARD</b>
<p><b>Statement of the Competency</b> To use statistical methods for management purposes.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To determine an appropriate statistical method for the situation.</li> <li>2. To collect and organize data.</li> <li>3. To process data.</li> <li>4. To present results.</li> <li>5. To interpret results.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession, such as marketing research, customer service, auditing and inspection, budget planning, inventory management, human resources management, and quality management.</li> <li>• Based on the policies and regulations of the company.</li> <li>• Based on a computerized system and appropriate software.</li> <li>• Using financial tables and calculators.</li> <li>• Using appropriate reference materials.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Careful analysis of the situation to be treated.</li> <li>1.2 Establishment of the objectives of the statistical application.</li> <li>1.3 Choice of an appropriate statistical method. <ol style="list-style-type: none"> <li>2.1 Determination of an appropriate sample.</li> <li>2.2 Methodical data collection.</li> <li>2.3 Effective organization of data. <ol style="list-style-type: none"> <li>3.1 Determination of appropriate calculations.</li> <li>3.2 Correct application of a scientific procedure.</li> <li>3.3 Description and estimate of the parameters of a population.</li> <li>3.4 Efficient use of the functions of software, tables and calculators.</li> <li>3.5 Precise calculations. <ol style="list-style-type: none"> <li>4.1 Careful selection of the format for presenting information.</li> <li>4.2 Clear and orderly presentation of results.</li> <li>4.3 Rigorous application of the standards for presenting tables, graphs and reports.</li> <li>4.4 Attention to accuracy and detail. <ol style="list-style-type: none"> <li>5.1 Highlighting of significant elements concerning the situation to be resolved.</li> <li>5.2 Establishment of relevant connections between different elements to be treated.</li> <li>5.3 Logical synthesis of results.</li> </ol> </li> </ol> </li> </ol> </li> </ol> </li> </ol>



CODE: 01HD	
<p><b>Elements of the Competency</b></p> <p>3. To carry out comparative analyses of plans to purchase or lease a good.</p> <p>4. To carry out an analysis related to an investment project.</p>	<p><b>Performance Criteria</b></p> <p>3.1 Identification of the fiscal impacts of the project: deductible charges, tax rates, amortization.</p> <p>3.2 Appropriate identification of criteria to be compared.</p> <p>3.3 Appropriate choice and application of an appropriate calculation method.</p> <p>3.4 Estimate of relevant cash flows.</p> <p>3.5 Use of an appropriate software application.</p> <p>3.6 Accuracy of calculations.</p> <p>3.7 Orderly presentation of results in the form of tables and graphs.</p> <p>3.8 Highlighting of elements related to the decision to be taken.</p> <p>3.9 Careful recommendations related to the analysis of the situation.</p> <p>4.1 Accurate statement of the financial assumptions and the fiscal impacts applicable to the situation.</p> <p>4.2 Selection of a method for estimating the return appropriate to the situation.</p> <p>4.3 Judicious, effective use of a software application, a financial table and a financial calculator.</p> <p>4.4 Rigorous application of the selected method of estimation.</p> <p>4.5 Accuracy of calculations.</p> <p>4.6 Orderly presentation of results in the form of tables and graphs.</p> <p>4.7 Highlighting of elements relevant to the decision to be taken.</p> <p>4.8 Carefully considered recommendations relative to the analysis of the situation.</p>

CODE: 01HE	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b></p> <p>To contribute to the planning, budget control and performance measurement of the company's activities.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To develop operating budgets, cash budgets and forecasted financial statements.</li> <li>2. To present budgets.</li> <li>3. To ensure the control and follow-up of budgets.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Based on the policies of the company and on the objectives and conditions established by managers.</li> <li>• Based on past data, current forecasts and data on the external environment.</li> <li>• Based on a computerized system and an appropriate software application.</li> <li>• Using performance indicators and recognized budgeting and forecasting methods.</li> <li>• Using relevant reference documents.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Collection of pertinent data.</li> <li>1.2 Realistic estimate of how data collected will affect budgetary items.</li> <li>1.3 Rigorous calculation of forecast components.</li> <li>1.4 Conversion of data into realistic budget information.</li> <li>1.5 Coherent and appropriate structure of the budget.</li> <li>2.1 Clear and detailed presentation, supported by relevant documentation.</li> <li>2.2 Appropriate communication and summary of budget data.</li> <li>2.3 Respect for the confidentiality of information.</li> <li>3.1 Continuous, methodical verification of budget operations.</li> <li>3.2 Identification and pertinent explanation of discrepancies.</li> <li>3.3 Proposal and rigorous application of effective and realistic control measures.</li> <li>3.4 Clear communication of budgetary objectives.</li> </ol>

CODE: 01HE	
<p><b>Elements of the Competency</b></p> <p>4. To measure the performance of business activities at the financial, economic, social and environmental levels.</p> <p>5. To propose actions intended to maintain or improve the situation.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Clarification of the purpose of the measurement.</p> <p>4.2 Selection and adaptation of indicators appropriate to the purpose of the measurement.</p> <p>4.3 Accurate calculation of indicators.</p> <p>4.4 Design and use of a tool appropriate to the collection, calculation and presentation of data.</p> <p>4.5 Comparison of results with appropriate benchmarks.</p> <p>4.6 Highlighting of significant discrepancies.</p> <p>5.1 Identification of probable causes of strengths and weaknesses.</p> <p>5.2 Realistic determination of elements to be modified or maintained.</p> <p>5.3 Proposal of a carefully considered plan of action.</p> <p>5.4 Production of a well-documented analysis report.</p>

CODE: 01HF	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To contribute to the management of working capital.</p> <p><b>Elements of the Competency</b></p> <p>1. To manage cash.</p> <p>2. To carry out credit analyses.</p> <p>3. To analyze customer accounts.</p>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Based on the policies and procedures of the company.</li> <li>• Based on historical and forecasted company data and on data on the external environment.</li> <li>• In cooperation with managers and partners of the company.</li> <li>• Based on a computerized system and appropriate software applications.</li> <li>• Using the budgets and accounting records of the company.</li> <li>• Using pertinent reference documents.</li> </ul> <p><b>Performance Criteria</b></p> <p>1.1 Correct recording of cash inflows and outflows.</p> <p>1.2 Precise, correct calculation of the cash balance.</p> <p>1.3 Highlighting of needs or surplus funds.</p> <p>1.4 Application of measures to ensure that cash budget forecasts are respected.</p> <p>1.5 Production of supporting documents, forms and other appropriate documents.</p> <p>2.1 Identification of situations requiring a credit enquiry.</p> <p>2.2 Selection of appropriate sources of information.</p> <p>2.3 Rapid, effective execution of enquiry procedures.</p> <p>2.4 Production of a final report.</p> <p>3.1 Identification of relevant components for analysis.</p> <p>3.2 Selection and application of an appropriate method of analysis.</p> <p>3.3 Highlighting of key findings.</p>

CODE: 01HF	
<p><b>Elements of the Competency</b></p> <p>4. To ensure recovery of outstanding accounts.</p> <p>5. To ensure the payment of suppliers and other creditors.</p> <p>6. To keep up-to-date information on elements of the working capital.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Accurate monitoring of accounts.</p> <p>4.2 Suggestion of favourable conditions for quick recovery of outstanding debt.</p> <p>4.3 Efficient recovery of outstanding debts.</p> <p>4.4 Diplomacy and firmness in communicating with customers.</p> <p>4.5 Judicious application of procedures for calling in debts.</p> <p>4.6 Judicious choice of collection procedure.</p> <p>5.1 Methodical follow-up of accounts.</p> <p>5.2 Systematic use of advantageous payment conditions.</p> <p>5.3 Respect of agreements concluded.</p> <p>5.4 Production of supporting documents, forms and other appropriate documents.</p> <p>6.1 Pertinent choice of elements of information to keep up-to-date.</p> <p>6.2 Choice of effective methods for classifying and updating.</p> <p>6.3 Regular updating and verification of information.</p> <p>6.4 Regular collection and analysis of data related to capital investment conditions and short-term financing.</p>

CODE: 01HG	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To use and adapt management methods and tools.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To carry out planning activities.</li> <li>2. To carry out organizational activities.</li> <li>3. To participate in leadership activities.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Based on the orientations, policies, management tools and methods of the company.</li> <li>• Based on a computerized system and appropriate software applications.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Overall examination of the situation.</li> <li>1.2 Precise identification of elements to be considered in planning.</li> <li>1.3 Establishment of pertinent operational objectives.</li> <li>1.4 Selection of planning methods and tools appropriate to attainment of the objectives.</li> <li>1.5 Rigorous application of the planning method selected.</li> <li>1.6 Effective use of planning tools selected.</li> <li>1.7 Judicious planning of activities.</li> <li>2.1 Overall examination of the situation.</li> <li>2.2 Precise identification of elements to be considered in organization.</li> <li>2.3 Selection of organizational methods and tools appropriate to attainment of the objectives.</li> <li>2.4 Rigorous application of the organizational method selected.</li> <li>2.5 Effective use of organizational tools selected.</li> <li>2.6 Efficient organization.</li> <li>3.1 Use of appropriate means to direct personnel toward the attainment of objectives.</li> <li>3.2 Development and implementation of communication methods adapted to situations, objectives and personnel.</li> </ol>

CODE: 01HG	
<p><b>Elements of the Competency</b></p> <p>4. To carry out control activities.</p> <p>5. To adapt management tools and methods.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Identification of standards and criteria for verifying the attainment of objectives.</p> <p>4.2 Regular and accurate measurement of results.</p> <p>4.2 Judicious analysis of variances.</p> <p>4.4 Development of appropriate corrective measures.</p> <p>5.1 Clear presentation of the characteristics of the new management approaches being used in a company.</p> <p>5.2 Highlighting of the main changes in management practices and their effects on the company's management methods and tools.</p> <p>5.3 Verification of the relevance of adapting the methods and tools of management.</p> <p>5.4 Development of management tools and methods adapted to the new management approach.</p> <p>5.5 Verification of the effectiveness of the methods and tools developed.</p> <p>5.6 Demonstration of curiosity and initiative in the search for new management tools and methods.</p> <p>5.7 Updating of knowledge of management trends.</p>

CODE: 01HH	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To supervise the personnel in one's department.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To participate in the hiring and orientation of personnel.</li> <li>2. To train personnel.</li> <li>3. To evaluate the performance of personnel.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Based on the policies, standards and procedures of the company.</li> <li>• Using laws, regulations and the work contract.</li> <li>• In interaction with personnel under one's supervision.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Accurate evaluation of the department's human resource needs.</li> <li>1.2 Complete analysis of the tasks of the position to be filled.</li> <li>1.3 Establishment of selection criteria in conformity with the <i>Charter of Human Rights and Freedoms</i>.</li> <li>1.4 Appropriate use of recruitment sources.</li> <li>1.5 Appropriate use of selection tools.</li> <li>1.6 Informed recommendation on which candidate to select.</li> <li>1.7 Appropriate orientation and training of new personnel.</li> <li>2.1 Accurate definition of training needs.</li> <li>2.2 Correct application of a process for managing a training program.</li> <li>3.1 Participation in development of evaluation tools.</li> <li>3.2 Correct application of the process for evaluating performance.</li> <li>3.3 Fair and accurate evaluation of performance.</li> <li>3.4 Detailed treatment of data on the evaluation of personnel performance.</li> <li>3.5 Appropriate use of communication techniques during evaluation interviews.</li> <li>3.6 Ongoing feedback provided for personnel.</li> </ol>

CODE: 01HH	
<p><b>Elements of the Competency</b></p> <p>4. To support personnel in the attainment of the objectives of the department.</p> <p>5. To contribute to the application and updating of a general policy on remuneration.</p> <p>6. To contribute to the application of corrective and preventive measures in health and safety.</p> <p>7. To contribute to the application of the rules and clauses of the work contract.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Efficient organization the work of personnel.</p> <p>4.2 Appropriate choice and use of techniques for mobilizing, supervising and motivating personnel.</p> <p>4.3 Effective communication with department personnel.</p> <p>4.4 Implementation of measures to alleviate stress factors in the workplace.</p> <p>4.5 Objective application of the disciplinary policies of the company.</p> <p>4.6 Demonstration of leadership.</p> <p>5.1 Participation in job evaluation.</p> <p>5.2 Authorization of salary increases in keeping with the salary policy of the company.</p> <p>5.3 Respect of the principle of salary equity.</p> <p>6.1 Identification of the personnel involved.</p> <p>6.2 Identification of the rights and obligations of the parties involved.</p> <p>6.3 Identification of the principal risks related to health and safety in the workplace.</p> <p>6.4 Implementation of corrective and preventive measures appropriate to situations.</p> <p>6.5 Active participation in the implementation of a prevention program.</p> <p>7.1 Consideration of the legal framework of work relations to which the company is subject.</p> <p>7.2 Application of laws and regulations in work relations and with personnel.</p> <p>7.3 Rigorous application of clauses in the work contract.</p> <p>7.4 Appropriate support during rulings on grievances.</p>

CODE: 01HJ	
<b>OBJECTIVE</b>	<b>STANDARD</b>
<p><b>Statement of the Competency</b> To produce a computer application to meet a need for administrative information.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To identify the need for information.</li> <li>2. To develop the application and set up an information processing system.</li> <li>3. To verify the performance of the application.</li> <li>4. To enter and validate data.</li> <li>5. To provide for the use of the application.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Based on a need identified or expressed.</li> <li>• Based on a computerized system.</li> <li>• Referring to a resource person, when necessary.</li> <li>• Using common software applications and a database application.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Clear identification of the need.</li> <li>1.2 Clear and accurate definition of the expected result.</li> <li>1.3 Determination of an appropriate format for presenting the information.</li> <li>2.1 Determination of the data that needs to be entered, and their source.</li> <li>2.2 Logical organization of data.</li> <li>2.3 Determination of appropriate processing methods.</li> <li>2.4 Correct choice and use of appropriate software.</li> <li>2.5 Appropriate design of an application with a database.</li> <li>2.6 Appropriate design of an application without a database.</li> <li>2.7 Recording of notes required for the preparation of a user's manual.</li> <li>3.1 Selection of appropriate methods.</li> <li>3.2 Effective application of methods.</li> <li>3.3 Execution of necessary adjustments and corrections.</li> <li>4.1 Effective collection of necessary data.</li> <li>4.2 Correct application of procedure for entering data.</li> <li>4.3 Correct application of validation procedure.</li> <li>5.1 Production of clear, precise and complete documentation.</li> <li>5.2 Appropriate update of the application developed.</li> <li>5.3 Technical support adapted to the user.</li> </ol>

CODE: 01HK	
<b>OBJECTIVE</b>	<b>STANDARD</b>
<p><b>Statement of the Competency</b> To communicate in French in a business context.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To communicate with suppliers, customers, managers and colleagues.</li> <li>2. To write documents.</li> <li>3. To interpret the content of documents written in French.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations of oral and written communication, representative of different working environments.</li> <li>• Based on a computerized system and common software applications.</li> <li>• Using pertinent reference documents.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Appropriate use of communication techniques.</li> <li>1.2 Clear requests for and transmission of information.</li> <li>1.3 Adjustment of level of language to recipient.</li> <li>1.4 Use of appropriate business terminology.</li> <li>1.5 Use of correct forms of expression.</li> <li>1.6 Comprehension of the speaker's meaning.</li> <li>1.7 Concern for quality of oral expression.</li> <li>2.1 Correct use of current business terminology.</li> <li>2.2 Rigorous application of rules of grammar, syntax and spelling.</li> <li>2.3 Composition of a text that is coherent, clear, precise and concise.</li> <li>2.4 Adaptation of the style and level of language to the recipient and the context.</li> <li>2.5 Meticulous general presentation.</li> <li>3.1 Correct interpretation of the meaning of the message.</li> <li>3.2 Clarification of aspects not understood.</li> <li>3.3 Use of appropriate sources of help.</li> </ol>

CODE: 01HL	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To use macroeconomic information for management purposes.</p> <p><b>Elements of the Competency</b></p> <p>1. To search for and process information.</p> <p>2. To analyze information.</p> <p>3. To produce an analysis report.</p>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Based on varied requests for information representative of the work situation.</li> <li>• Based on a computerized network and appropriate software applications.</li> <li>• Using paper or electronic source documents written in either English or French.</li> <li>• Referring to specialized organizations.</li> </ul> <p><b>Performance Criteria</b></p> <p>1.1 Careful analysis of the request.</p> <p>1.2 Precise identification of the nature of the information required.</p> <p>1.3 Accurate identification of organizations capable of supplying pertinent information.</p> <p>1.4 Extraction of pertinent information.</p> <p>1.5 Appropriate processing of the information extracted.</p> <p>2.1 Choice of pertinent elements for analysis.</p> <p>2.2 Appropriate use of principal analytical tools of macroeconomics.</p> <p>2.3 Recognition of market mechanisms.</p> <p>2.4 Accurate measurement of the economic situation of a country.</p> <p>2.5 Highlighting of the repercussions of the economic situation on the activities of the company.</p> <p>2.6 Accurate demonstration of the economic effects of the budgetary and monetary policies of a country on the activities of the company.</p> <p>2.7 Accurate demonstration of the economic effects of globalization on the activities of the company.</p> <p>3.1 Rigorous application of the rules of syntax, grammar and spelling.</p> <p>3.2 Clarity and concision of content.</p> <p>3.3 Observance of the rules of presentation for an analysis report.</p>

CODE: 01HM	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To carry out activities related to a business startup.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To develop the idea or the business project.</li> <li>2. To carry out preliminary studies.</li> <li>3. To develop a business plan.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Working with partners, with technical support or alone.</li> <li>• Based on economic, financial and commercial data.</li> <li>• Using a computerized system and appropriate software applications.</li> <li>• Referring to specialized organizations.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Clear vision of the idea or the business project.</li> <li>1.2 Identification of possible means of materializing the idea or business project.</li> <li>1.3 Objective verification of the feasibility of the idea in consultation with qualified persons.</li> <li>1.4 Objective evaluation of one's potential for realizing the business project.</li> <li>2.1 Efficient collection of data required for evaluating the feasibility of the project.</li> <li>2.2 Realistic forecast of demand.</li> <li>2.3 Meticulous verification of the legal requirements of different levels of government.</li> <li>2.4 Preliminary evaluation of the break-even point based on reliable data on prices and costs.</li> <li>2.5 Judicious decision as to the appropriateness of developing a business plan.</li> <li>3.1 Methodical and meticulous collection of pertinent data.</li> <li>3.2 Optimal use of appropriate software applications.</li> <li>3.3 Production of coherent strategic plans.</li> <li>3.4 Reliability of the business plan data.</li> <li>3.5 Development of accurate budgeted financial statements.</li> <li>3.6 Regular adjustment of the project in accordance with data collected and unforeseen factors.</li> <li>3.7 Demonstration of flexibility.</li> <li>3.8 Writing of business plan according to rules of editing and presentation.</li> </ol>

CODE: 01HM	
<p><b>Elements of the Competency</b></p> <p>4. To determine the terms of the startup.</p> <p>5. To present the business plan to investors.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Carefully considered choice of startup procedures.</p> <p>4.2 Pertinent choice of business partners and investors.</p> <p>4.3 Appropriate choice of the legal form of the business.</p> <p>5.1 Correct preparation of the presentation.</p> <p>5.2 Accurate anticipation of questions and possible objections.</p> <p>5.3 Use of convincing arguments to defend the project.</p> <p>5.4 Effective application of rules of communication.</p>

CODE: 01HN	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To contribute to an integrated approach to quality.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To contribute to the quality planning of a product.</li> <li>2. To measure the quality level.</li> <li>3. To contribute to the improvement of quality.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In interaction with different departments of the business.</li> <li>• In situations representative of the practice of the profession.</li> <li>• Based on the policies, standards and procedures of the business.</li> <li>• Using an integrated system of management.</li> <li>• Using a computer network and appropriate software applications.</li> <li>• Using paper or electronic source documents written in either English or French.</li> <li>• Using criteria, indicators and standards for measuring quality.</li> <li>• Consulting internal and external resource persons.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Precise definition of product specifications in relation to client needs.</li> <li>1.2 Selection of resources and work methods that ensure quality.</li> <li>1.3 Pertinent proposals concerning specifications and client needs.</li> <li>2.1 Development and use of trend charts including quality indicators.</li> <li>2.2 Presentation, analysis and interpretation of results concerning criteria and quality standards.</li> <li>3.1 Search for and development of means to correct situations where quality is poor.</li> <li>3.2 Research and development of means to optimize the quality of services and procedures.</li> <li>3.3 Use of comparative analysis techniques.</li> <li>3.4 Documentation of the situation chosen to optimize procedures for departmental activities.</li> <li>3.5 Immediate verification of the effectiveness of the solution.</li> <li>3.6 Follow-up and maintenance of quality.</li> <li>3.7 Updating of quality management methods.</li> </ol>



CODE: 01HP	
<p><b>Elements of the Competency</b></p> <p>3. To support marketing research activities.</p> <p>4. To contribute to the improvement of client services.</p>	<p><b>Performance Criteria</b></p> <p>3.1 Close examination of the characteristics of the research.</p> <p>3.2 Use of information sources appropriate to the nature of the research.</p> <p>3.3 Effective contribution to the administration of the research plan.</p> <p>3.4 Correct use of data collection techniques.</p> <p>3.5 Statistical processing of data.</p> <p>3.6 Accurate interpretation of results.</p> <p>3.7 Production of a detailed and concise research report.</p> <p>4.1 Judicious evaluation of client satisfaction.</p> <p>4.2 Demonstration of creativity in providing solutions related to the quality of client services.</p>

CODE: 01HQ	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To manage inventory and the acquisition of goods and services.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To contribute to the control of inventory levels.</li> <li>2. To contribute to warehouse management.</li> <li>3. To participate in sending merchandise.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In the context of an integrated supply chain system.</li> <li>• In interaction with different departments of the company.</li> <li>• Based on the policies, standards and procedures of the company.</li> <li>• Using a computer network and appropriate software applications.</li> <li>• Using paper or electronic source documents written in either English or French.</li> <li>• Consulting internal and external resource persons.</li> <li>• In communication with suppliers.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Identification of the principal costs related to inventory management.</li> <li>1.2 Identification of quantities to order in cases of dependent or independent orders.</li> <li>1.3 Identification of the re-order period.</li> <li>1.4 Choice of re-order method.</li> <li>1.5 Identification of levels of different types of inventory according to their usefulness.</li> <li>2.1 Quantitative and qualitative control exercised on reception of merchandise.</li> <li>2.2 Appropriate choice of storage method.</li> <li>2.3 Appropriate treatment of incoming and outgoing merchandise.</li> <li>2.4 Physical count of inventory.</li> <li>2.5 Appropriate elimination of waste products.</li> <li>2.6 Strict application of rules of health and safety in the workplace.</li> <li>3.1 Appropriate choice of packaging and shipping procedures.</li> <li>3.2 Careful preparation of documents related to shipping.</li> <li>3.3 Appropriate choice of shipper.</li> <li>3.4 Exact determination of shipping costs.</li> </ol>



CODE: 01HR	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To participate in the cost accounting process for goods, services or activities.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To collect and analyze information related to the elements of cost.</li> <li>2. To calculate and break down costs.</li> <li>3. To calculate and interpret variances.</li> <li>4. To record operations related to the product cost.</li> <li>5. To present cost information in financial statements and other financial reports.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Based on observations made at the production site of a good, service or activity.</li> <li>• Based on the forecasts of managers and data required to establish costs.</li> <li>• Using a computerized system and a specialized software application.</li> <li>• Using recognized calculation methods, standards and criteria for cost breakdown.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Clear, detailed statement of the steps in the production of a good, service or activity.</li> <li>1.2 Collection of accurate, pertinent and complete data.</li> <li>1.3 Detailed analysis of data collected.</li> <li>1.4 Accurate classification of data.</li> <li>2.1 Appropriate choice of a calculation method and a method of cost breakdown.</li> <li>2.2 Appropriate breakdown of costs.</li> <li>2.3 Identification of a realistic allocation rate.</li> <li>2.4 Rigorous, methodical calculation of real cost, standard cost and budgeted cost.</li> <li>3.1 Appropriate calculation of variances.</li> <li>3.2 Detailed interpretation of variances.</li> <li>4.1 Recording of costs in appropriate accounts.</li> <li>4.2 Effective use of a specialized software application.</li> <li>5.1 Presentation of clear, accurate, useful information that is easy to interpret.</li> <li>5.2 Presentation of information by the specified deadline.</li> <li>5.3 Observance of standards of presentation for financial reports.</li> </ol>

CODE: 01HS	
<b>OBJECTIVE</b>	<b>STANDARD</b>
<p><b>Statement of the Competency</b> To provide technical support in carrying out international commercial transactions.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To research information necessary to carrying out the transaction.</li> <li>2. To analyze the risks of the transaction.</li> <li>3. To collaborate in preparing a marketing strategy.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Based on the policies, standards and procedures of the company.</li> <li>• Using the laws and regulations of international trade.</li> <li>• Using a computerized system and appropriate software applications.</li> <li>• Using paper or electronic source documents written in either English or French.</li> <li>• Referring to specialized organizations.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Detailed analysis of the transaction.</li> <li>1.2 Identification of pertinent information to be collected.</li> <li>1.3 Effective use of sources of assistance and information pertaining to international trade.</li> <li>1.4 Appropriate filing of information.</li> <li>2.1 Identification of risks associated with the economic, political and cultural context of the country with whom the company is engaging in a transaction.</li> <li>2.2 Identification of commercial risks.</li> <li>2.3 Identification of risks associated with shipping merchandise.</li> <li>2.4 Rigorous verification of the protection offered according to clauses in a sales or purchase contract.</li> <li>3.1 Proposal of appropriate means of making technical adaptations to the product for the international market.</li> <li>3.2 Proposal of appropriate means of adapting the marketing strategy to the international market.</li> <li>3.3 Identification of costs required for setting export prices.</li> </ol>

CODE: 01HS	
<p><b>Elements of the Competency</b></p> <p>4. To ensure security of payment methods.</p> <p>5. To participate in preparing the shipping of merchandise.</p> <p>6. To carry out customs formalities and to clear goods through customs.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Choice of payment method covering the risks associated with the transaction.</p> <p>4.2 Appropriate protection of payment from the fluctuations of exchange rates.</p> <p>4.3 Appropriate protection against default of payment.</p> <p>4.4 Production of all documents.</p> <p>4.5 Verification of the consistency and accuracy of data in documents.</p> <p>5.1 Appropriate proposal of the incoterms.</p> <p>5.2 Selection adapted to method of transport.</p> <p>5.3 Accurate calculation of transportation costs.</p> <p>5.4 Choice of packaging method appropriate to the merchandise.</p> <p>5.5 Choice of appropriate transportation insurance coverage.</p> <p>6.1 Precise classification of the merchandise in the harmonized system.</p> <p>6.2 Exact determination of the tariff rates for customs.</p> <p>6.3 Exact calculation of customs duties.</p> <p>6.4 Preparation and presentation of documents required to clear goods through customs.</p>

CODE: 01HT	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To assure the implementation of a computerized accounting system and support for day-to-day operations.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To propose an accounting system.</li> <li>2. To set up the components of the system.</li> <li>3. To ensure the operation of the system.</li> <li>4. To produce the system documents.</li> <li>5. To provide support to users of the system.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Based on a request made or a need identified.</li> <li>• Based on on-site observations.</li> <li>• Using a computerized system and a selection of software applications.</li> <li>• In consultation with potential users of the system.</li> <li>• Using pertinent reference documents.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Precise, thorough evaluation of the needs of potential users.</li> <li>1.2 Choice of a system adapted to the needs identified.</li> <li>1.3 Consideration of the limitations established.</li> <li>1.4 Conclusive demonstration of the relevance of the proposed system.</li> <li>2.1 Collection of information necessary for putting the system into operation.</li> <li>2.2 Organization of accounting information in accordance with the needs identified.</li> <li>2.3 Appropriate choice of components of the system.</li> <li>2.4 Efficient installation of the components of the system.</li> <li>3.1 Rigorous verification of the operation of different components of the system.</li> <li>3.2 Validation of the information produced.</li> <li>3.3 Performance of necessary adjustments and corrections.</li> <li>4.1 Writing of clear and complete information on the organization and installation of the system.</li> <li>4.2 Writing of clear and complete information on using the system.</li> <li>5.1 Appropriate training of users.</li> <li>5.2 Effective resolution of difficulties encountered by users.</li> <li>5.3 Demonstration of attentiveness and courtesy toward users.</li> </ol>

CODE: 01HU	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To provide technical support for income tax procedures.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To collect and classify fiscal information.</li> <li>2. To establish the fiscal situation of the taxpayer.</li> <li>3. To analyze data.</li> <li>4. To produce an income tax return.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Based on requests from individuals and companies.</li> <li>• Based only on common types of cases related to the profession of technician.</li> <li>• Based on documents and information provided by an individual or a company.</li> <li>• Using a computer network and income tax software for individuals and companies.</li> <li>• Using prescribed formulas, regulations and conventional and electronic documentation.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Collection of all information and data required.</li> <li>1.2 Gathering of details required on the information obtained.</li> <li>1.3 Gathering of all necessary documents.</li> <li>1.4 Orderly classification of information obtained.</li> <li>2.1 Recognition of accounting rules for different fiscal statuses.</li> <li>2.2 Precise determination of the fiscal status of an individual or company.</li> <li>3.1 Rigorous analysis of items covered in the declaration of income.</li> <li>3.2 Determination of the fiscal treatment applicable to each element covered in the declaration.</li> <li>4.1 Appropriate choice of forms.</li> <li>4.2 Choice of the most advantageous methods of treatment.</li> <li>4.3 Effective consultation of available sources of information.</li> <li>4.4 Consideration of the tax particulars for companies.</li> <li>4.5 Rigorous execution of appropriate calculations.</li> <li>4.6 Observance of all regulations.</li> <li>4.7 Correct entry of data in the various forms.</li> <li>4.8 Efficient use of income tax software applications.</li> <li>4.9 Inclusion of all substantiating attachments required.</li> </ol>

CODE: 01HU	
<p><b>Elements of the Competency</b></p> <p>5. To verify and remit a tax return.</p> <p>6. To follow up on fiscal correspondence.</p> <p>7. To propose ways of reducing income tax.</p>	<p><b>Performance Criteria</b></p> <p>5.1 Meticulous verification of the declaration and attachments.</p> <p>5.2 Correct and secure use of conventional and electronic means of filing the return.</p> <p>5.3 Observance of presentation requirements for the electronic filing of tax returns.</p> <p>5.4 Observance of prescribed deadlines.</p> <p>6.1 Immediate, meticulous verification of notices received.</p> <p>6.2 Correct and rapid response to notices received.</p> <p>6.3 Identification of all data that may prove useful.</p> <p>7.1 Identification of most advantageous opportunities.</p> <p>7.2 Proposal of means pertinent to the situation.</p> <p>7.3 Demonstration of initiative and ingenuity.</p>

CODE: 01HV	
<b>OBJECTIVE</b>	<b>STANDARD</b>
<p><b>Statement of the Competency</b> To analyze and process data related to specialized accounting.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To prepare the statement of cash flow.</li> <li>2. To determine and enter the estimated liabilities and the possible liabilities.</li> <li>3. To convert a cash accounting system to an accrual accounting system.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• Based on particular needs for information, the requirements of investors, the budget allotted and information contained in books and financial statements.</li> <li>• Based on a computerized system and an accounting software application.</li> <li>• Based on the organizational structure of the company.</li> <li>• Using generally recognized accounting principles.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Application of an effective method for analyzing the cash flow.</li> <li>1.2 Accurate record of inflow and outflow of cash.</li> <li>1.3 Accurate classification of cash flows.</li> <li>1.4 Preparation of a statement of cash flow in keeping with the standards of presentation for financial reports.</li> <li>2.1 Identification of transactions leading to an estimated liability or a possible liability.</li> <li>2.2 Systematic, accurate analysis of identified transactions.</li> <li>2.3 Estimate of amounts with a degree of precision appropriate to the needs of the end user.</li> <li>2.4 Entry of data in the appropriate accounts.</li> <li>2.5 Clear and precise presentation, in the financial statements, of all information related to the estimated and possible liabilities.</li> <li>3.1 Correct and complete identification of data on inflows and outflows.</li> <li>3.2 Systematic, accurate analysis of data identified.</li> <li>3.3 Accurate adjustment of each account.</li> <li>3.4 Proper use of a spreadsheet program.</li> </ol>

CODE: 01HV	
<p><b>Elements of the Competency</b></p> <p>4. To process and present accounting information related to nonprofit organizations.</p> <p>5. To perform accounting services for projects and administrative units.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Choice of a recognized method for treatment and presentation of information.</p> <p>4.2 Establishment of an accounting structure compatible with the selected method of recording and presentation and with the requirements of the end user.</p> <p>4.3 Establishment of mechanisms to measure budgetary constraints.</p> <p>4.4 Recording of transactions in conformity with the method chosen and the structure established.</p> <p>4.5 Preparation and presentation of financial statements in keeping with the selected method of recording and presentation and with the requirements of the end users.</p> <p>5.1 Clarification of information needs.</p> <p>5.2 Establishment of an accounting structure compatible with the information needs.</p> <p>5.3 Accurate breakdown of transactions.</p> <p>5.4 Recording of transactions in accordance with the established structure.</p> <p>5.5 Presentation of accurate financial reports.</p> <p>5.6 Execution of adjustments necessary to regroup information.</p> <p>5.7 Accurate presentation of consolidated information.</p>

CODE: 01HW	
<b>OBJECTIVE</b>	<b>STANDARD</b>
<p><b>Statement of the Competency</b> To contribute to the internal audit and inspection of company operations.</p> <p><b>Elements of the Competency</b> 1. To evaluate the quality of internal auditing.  2. To propose and implement measures for internal auditing.</p>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In situations representative of the practice of the profession.</li> <li>• Following the organizational structure of the company.</li> <li>• With the cooperation of other departments and partners in the company.</li> <li>• Based on standards of internal auditing and inspection.</li> <li>• Based on a computerized system and an auditing application.</li> <li>• Using recognized procedures for internal auditing and inspection.</li> <li>• Using necessary records and supporting documents.</li> </ul> <p><b>Performance Criteria</b></p> <p>1.1 Thorough examination of the distribution of tasks and their performance.</p> <p>1.2 Running of conclusive corroboration and conformity tests.</p> <p>1.3 Identification of deviations and weaknesses in relation to recognized rules and established policies.</p> <p>1.4 Realistic evaluation of risks related to lack of internal auditing.</p> <p>2.1 Judicious proposals for establishing an effective system of internal auditing or for improving the system in place.</p> <p>2.2 Orderly implementation of measures for reliable auditing.</p> <p>2.3 Attentive verification of observance of measures in place.</p>

CODE: 01HW	
<p><b>Elements of the Competency</b></p> <p>3. To set up an internal auditing dossier.</p> <p>4. To participate in carrying out an audit.</p> <p>5. To prepare an audit dossier.</p>	<p><b>Performance Criteria</b></p> <p>3.1 Detailed and documented identification of existing auditing measures, as well as discrepancies and weaknesses observed.</p> <p>3.2 Clear presentation of consequences of the weaknesses and discrepancies identified.</p> <p>3.3 Detailed presentation of recommendations for improving the auditing system.</p> <p>3.4 Regular updating of the dossier in keeping with modifications made to the auditing system.</p> <p>4.1 Clarification of the mandate and its scope.</p> <p>4.2 Pertinent and effective use of recognized audit procedures.</p> <p>4.3 Collection of pertinent information.</p> <p>4.4 Demonstration of tact and courtesy in asking for information.</p> <p>4.5 Recognition of elements of conclusive information.</p> <p>4.6 Identification of situations requiring deeper examination.</p> <p>4.7 Respect for the confidentiality of information.</p> <p>5.1 Detailed identification and documentation of audit procedures applied.</p> <p>5.2 Execution of pertinent tests and analyses.</p> <p>5.3 Careful preparation of worksheets pertaining to the tests and analyses carried out.</p> <p>5.4 Inclusion of documentary evidence in the dossier.</p> <p>5.5 Faithful transcription of responses gathered in the audit questionnaire.</p> <p>5.6 Orderly assembly of all elements of the dossier.</p>

CODE: 01HX	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To manage a project.</p> <p><b>Elements of the Competency</b></p> <p>1. To prepare the project.</p> <p>2. To structure the activities of the project.</p> <p>3. To coordinate the project.</p>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In work situations representative of the practice of the profession.</li> <li>• In cooperation with different people.</li> <li>• Using an independent computer workstation or a network and appropriate software applications.</li> <li>• Based on data concerning the deadlines and budgets to be respected.</li> </ul> <p><b>Performance Criteria</b></p> <p>1.1 Collection of general information on the nature of the project, its particulars and its achievement context.</p> <p>1.2 Choice of an appropriate method of project management.</p> <p>1.3 Precise definition of the objectives of the project in accordance with the expected outcome.</p> <p>1.4 Meticulous collection of internal and external data in order to structure the project.</p> <p>2.1 Preparation of a complete list of activities forecast for the project.</p> <p>2.2 Grouping of project activities by category to facilitate the organization of work.</p> <p>2.3 Logical order of project activities.</p> <p>2.4 Establishment of a precise schedule for the project.</p> <p>3.1 Rigorous planning of human, material and financial resources necessary for the project.</p> <p>3.2 Equitable distribution of different responsibilities for the project.</p> <p>3.3 Effective management of documentation for the project.</p> <p>3.4 Judicious decisions concerning the use of resources.</p> <p>3.5 Demonstration of attitudes of respect and confidence toward the people involved in the project.</p>

CODE: 01HX	
<p><b>Elements of the Competency</b></p> <p>4. To monitor and follow up on the project.</p> <p>5. To complete the project.</p>	<p><b>Performance Criteria</b></p> <p>4.1 Development and use of tools for measuring the attainment of the project objectives.</p> <p>4.2 Determination of pertinent measures for improving the project in terms of administrative processes and the re-allocation of resources.</p> <p>4.3 Production and distribution of reports on the progress of the work.</p> <p>5.1 Production of a final report to facilitate evaluation of the project.</p> <p>5.2 Evaluation of the quality and value of the project, after the fact.</p> <p>5.3 Development of judicious proposals for reusing resources or products left over from the project.</p>

CODE: 01HY	
OBJECTIVE	STANDARD
<p><b>Statement of the Competency</b> To participate in his or her integration into the job market.</p> <p><b>Elements of the Competency</b></p> <ol style="list-style-type: none"> <li>1. To do a self-assessment.</li>   <li>2. To explore the job market in the fields of accounting and management.</li> </ol>	<p><b>Achievement Context</b></p> <ul style="list-style-type: none"> <li>• In work situations representative of the practice of the profession.</li> <li>• Based on a computer system and appropriate software applications.</li> <li>• Based on magazines, newspapers, postings and employer banks.</li> <li>• Based on models of documents needed in order to get a job.</li> <li>• Based on oral, written and electronic reference sources.</li> <li>• Based on information about companies.</li> </ul> <p><b>Performance Criteria</b></p> <ol style="list-style-type: none"> <li>1.1 Highlighting of one's competencies, qualities and personal achievements.</li> <li>1.2 Recognition of one's limitations and weak points.</li> <li>1.3 Realistic determination of short- and long-term career objectives.</li> <li>1.4 Detailed preparation of a complete personal file. <ol style="list-style-type: none"> <li>2.1 Use of pertinent sources of information.</li> <li>2.2 Demonstration of astuteness, imagination, initiative and drive.</li> <li>2.3 Consideration of rules of recruitment adopted by companies in the particular professional field.</li> <li>2.4 Creation of a list of potential employers.</li> <li>2.5 Collection of pertinent information on the research conducted.</li> <li>2.6 Preparation of a list of employers to contact.</li> <li>2.7 Analysis of possible entrepreneurial opportunities.</li> </ol> </li> </ol>

CODE: 01HY	
<p><b>Elements of the Competency</b></p> <p>3. To take steps to apply for a desired job.</p> <p>4. To do a job interview.</p> <p>5. To develop a strategy of employability.</p>	<p><b>Performance Criteria</b></p> <p>3.1 Preparation of a cover letter and a curriculum vitae according to the usual style and format.</p> <p>3.2 Establishment of personal contacts with company representatives.</p> <p>3.3 Use of effective means of obtaining an interview.</p> <p>3.4 Appropriate follow-up of steps taken.</p> <p>4.1 Collection of preliminary information about a company.</p> <p>4.2 Observance of rules of politeness and courtesy.</p> <p>4.3 Convincing expression of interest in the position and of one's ability to meet the requirements.</p> <p>4.4 Careful attention to the image projected.</p> <p>4.5 Effective communication with the employer.</p> <p>4.6 Quality of diction and oral expression.</p> <p>4.7 Appropriate follow-up to the interview.</p> <p>5.1 Use of effective means diversifying and improving one's competencies.</p> <p>5.2 Use of effective means of keeping up-to-date on developments in the fields of accounting and management.</p> <p>5.3 Constant attention to maximum performance.</p> <p>5.4 Constant attention to the quality of services rendered.</p> <p>5.5 Use of effective means of meeting the expectations of one's employer and clients.</p> <p>5.6 Demonstration of motivation and entrepreneurship.</p> <p>5.7 Emphasis on one's contribution to attaining the objectives of the company.</p>

## **EDUCATIONAL INTENTIONS OF GENERAL EDUCATION**

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### **GENERAL EDUCATION COMMON TO ALL PROGRAMS AND GENERAL EDUCATION ADAPTED TO PROGRAMS**

#### **English, Language of Instruction and Literature**

##### **General Education Common to All Programs**

The three sets of objectives and standards in English, Language of Instruction and Literature, pursue two general goals: mastery of the language of instruction and exploration of the riches of the literary heritage. Achievement of these goals is intended to bring the students to a college level of proficiency in the areas of reading, writing, listening and speaking. Building on the skills developed by students on completion of secondary school, the English program places a marked emphasis on written production and reading comprehension while at the same time consolidating listening and speaking skills.

The mastery of language skills will be achieved through regular and ongoing observance of the rules of correct writing and speaking and the production of texts supported by reading and the study of literature. Students will also be encouraged to develop an appreciation of literature by becoming acquainted with a number of significant literary works representative of various genres and periods and expressing a variety of literary themes. Both the aesthetic and cultural value of these texts and their formal aspects will be the objects of study.

All students entering college will begin their English studies with an introductory set of objectives and standards. This set has two possible formats. While both provide a range of reading, writing and literary activities, one includes additional reinforcement of reading and writing skills.

##### **General Education Adapted to Programs**

The set of objectives and standards for English, Language of Instruction and Literature, is placed in the context of general education and is a complement to the general education common to all programs. Students will develop the skills required in order to communicate in the forms of discourse appropriate to their field of study.

##### **Outcome Objectives**

Students who have achieved the general education objectives in English, Language of Instruction and Literature, will be able to:

- Demonstrate a college level of proficiency in the areas of reading, writing, listening and speaking.
- Develop their own ideas into arguments and theses, organize them and edit their work.
- Understand basic vocabulary and terminology used when discussing literature.
- Analyze literary works.

## **Humanities**

Humanities, as part of the core curriculum, is intended to promote personal and social development and to give students a foundation that will help them understand their roles in contemporary society as members of the labour force, citizens, and individuals. The three sets of objectives and standards in Humanities propose common frameworks for understanding the experiences, ideas and values of humankind and their diversity. They are aimed at developing critical thinking, reinforcing the ancillary skills involved in careful reading, organized writing, and well-developed oral presentations, and, where appropriate, improving media and computer literacy. Once students have mastered the three-stage process of analysis, synthesis and evaluation, they will be able to reflect in an informed manner and to communicate what they have learned in an organized and coherent fashion.

## **Principles**

- 1) Humanities constitutes a thematic, multidisciplinary, at times transdisciplinary, exploration of humankind, including its accomplishments, failures, abilities, creations, ideas, and values.
- 2) Humanities helps students to recognize, define and classify information and provides them with common frameworks for diverse methods of analyzing, synthesizing and evaluating conceptions of society, knowledge and values.
- 3) Humanities aims to prepare students for common civic responsibilities and the exercise of rights.
- 4) Humanities pursues the general goal of developing critical thought, valuing it, and recognizing its limitations.

## **Outcome Objectives**

Students who have achieved the general education objectives in Humanities will be able to:

- Describe, explain and organize main elements, ideas, values and implications of a world-view in a coherent fashion.
- Compare world-views.
- Recognize the basic elements in a specific example of the organization, transmission, and use of knowledge.
- Define the dimensions, limits, and uses of knowledge in appropriate historical contexts.
- Identify, organize and synthesize the salient elements of a particular example of knowledge.
- Situate important ethical and social issues in their appropriate historical and intellectual contexts.
- Explain, analyze and debate ethical issues in a personal and professional context.

## **Sequence of Objectives and Standards**

The first two sets of objectives and standards in Humanities, which are part of the general education component common to all programs, develop similar skills in a recursive fashion.

In the first set the emphasis is on how knowledge is defined, acquired, classified, transmitted, and applied. Students examine both messages and media to identify the strengths and limitations of each. Students learn to situate knowledge in a social, historical and personal context, a skill they will need in order to become lifelong learners.

The second set focuses on how individuals, groups, societies or nations organize ideas, perceptions and values into explanatory patterns. Students explore major ideas and value systems by which diverse individuals, groups, societies or nations seek to explain the world and their place in it.

The third set, which is part of the general education component adapted to programs, is aimed at deepening and reinforcing the critical thinking skills developed in the first two sets. It is, therefore, sequenced so that students can build on the critical skills, knowledge and insights developed in the first two sets. By situating these issues in their appropriate world-view and knowledge contexts, students develop a critical and autonomous approach to ethical values in general and to the values involved in their own fields of interest in particular. This final set also provides students with an opportunity to consolidate personal and social values.

## **Français, langue seconde**

L'enseignement du français, langue seconde, contribue à la formation fondamentale de la personne, en même temps qu'il a pour objet de lui permettre de communiquer efficacement avec ses concitoyens et concitoyennes.

## **Principes**

- 1) La maîtrise du français, langue seconde, est essentielle pour quiconque veut participer pleinement à la vie de la société québécoise, dont le français est la langue officielle. En conséquence, la formation générale en français, langue seconde, a pour finalité de rendre les étudiants et les étudiantes aptes à utiliser de façon efficace les moyens dont dispose la langue pour communiquer en société. À cette fin, ils devront acquérir des connaissances en vue de les déployer dans les formes de discours qu'il leur faudra pratiquer.
  - 1) À leur arrivée au collégial, les étudiants et les étudiantes ont déjà acquis des compétences dans les quatre habiletés langagières, à savoir : parler, lire, écouter et écrire, mais sont, de façon générale, plus compétents en matière d'expression orale. En conséquence, la formation porte sur le développement des quatre habiletés langagières tout en mettant l'accent sur la lecture et l'écriture.
  - 2) En tant que partie intégrante de la formation générale, le français, langue seconde, contribue au développement de la pensée critique et de l'expression structurée.

## Résultats attendus

Tout étudiant ou toute étudiante qui a atteint les objectifs de formation générale en français, langue seconde, pourra, selon son niveau de compétence, montrer :

- sur le plan des connaissances, qu'il ou elle :
  - sait faire une présentation orale structurée;
  - connaît les différentes formes du discours;
  - connaît les différentes techniques de lecture et d'écriture;
- sur le plan des habiletés, qu'il ou elle :
  - est capable de questionner, d'analyser, de juger, et d'argumenter en français;
  - est apte à entretenir des rapports sociaux et à partager la vie culturelle du Québec;
  - est apte à établir, à poursuivre et à pratiquer des rapports professionnels en français;
- sur le plan des attitudes, qu'il ou elle :
  - fait preuve d'ouverture par rapport aux différents aspects de la culture québécoise;
  - a conscience des différences et des similitudes entre sa culture d'origine et la culture québécoise francophone;
  - a la préparation voulue pour s'insérer dans la vie sociale et économique.

## Séquence des objectifs et des standards

Pour répondre aux divers besoins d'apprentissage des étudiants et des étudiantes du collégial, les ensembles en français, langue seconde, sont répartis selon quatre niveaux. Chacun de ces niveaux permet d'amener les étudiants et les étudiantes à interpréter et à produire des textes de plus ou moins grande complexité.

La formation générale en français, langue seconde, comporte deux ensembles prévus en séquence. Le premier, qui fait partie de la formation générale commune à tous les programmes, a pour objet de consolider les connaissances linguistiques déjà acquises et de les développer pour amener les étudiants et les étudiantes à communiquer de façon plus précise sur le plan tant du vocabulaire et de la syntaxe que de l'organisation textuelle.

Le second ensemble, qui fait partie de la formation générale propre aux programmes, s'appuie sur les acquis développés dans le premier ensemble en les enrichissant d'éléments de compétence liés aux champs d'études de l'étudiant ou de l'étudiante. On cherche à développer la précision de l'expression dans des situations de communication particulières qui relèvent du champ d'études de l'étudiant ou de l'étudiante.

## **Physical Education**

Physical Education, as part of the core curriculum, is aimed at promoting the development of the whole person and at encouraging students to acquire responsible behaviours with respect to their health and quality of life.

### **Principles**

- 1) Physical Education introduces students to different ways of being physically active with a view to making them aware that they are responsible for their health. Students learn concepts and acquire knowledge drawn from the literature and methodically apply them to physical activities apt to lead them to adopt behaviours characteristic of a healthy lifestyle.
- 2) Physical Education enables students to improve their proficiency in an activity and, in doing so, serves to increase their motivation and perseverance to remain physically active, and makes them aware of the contributing factors. To this end, students use a learning process designed to enhance their aptitudes for a given physical activity (i.e. their skills and attitudes).
- 3) Physical Education contributes to making students responsible for assuming responsibility for their health through the maintenance and improvement of their physical fitness and through the sensible practice of physical activity. Students learn to combine being physically active in an effective manner with factors which promote health.
- 4) Physical Education makes students aware of the importance of sharing the knowledge they have acquired. The pleasure and sense of well-being students get out of Physical Education classes motivate them to encourage others to be physically active and to adopt healthy behaviours.

### **Outcome Objectives**

Students who have achieved the general education objectives in Physical Education will be able to demonstrate:

- their knowledge of:
  - The relationship between physical activity, lifestyle and health based on the findings of scientific research.
  - The scientific principles for improving or maintaining one's fitness.
  - Ways to assess their abilities and needs with respect to activities which can enhance their health.
  - The rules, techniques and conditions involved in different types of physical activity.
  - A method for setting goals.
  - The factors which facilitate making physical activity part of one's lifestyle.
- their ability to:
  - Choose physical activities on the basis of their motivation, abilities and needs.
  - Establish relationships between lifestyle and health.

- Apply the rules, techniques and conditions involved in different types of physical activity.
  - Set goals that are realistic, measurable, challenging, and situated within a specific time frame.
  - Improve their mastery of the basic techniques, tactics and strategies associated with sports, outdoor and expression-oriented activities.
  - Use their creative and communication skills, particularly in group activities.
  - Evaluate their skills, their attitudes and their progress with respect to different forms of physical activity.
  - Maintain or increase their physical activity level and fitness level on their own.
  - Manage a personal physical activity program and assume responsibility in the organization of physical activities.
- their capacity to (i.e. their attitudes):
- Recognize the importance of taking charge of their health.
  - Be aware of the need to evaluate and respect their abilities and how the activity is to be carried out, before initiating the activity.
  - Foster self-confidence, self-control, respect for others and cooperation, through the knowledge they have acquired and through participation in physical activity.
  - Respect the environment in which the activities are held.
  - Appreciate the aesthetic and play value of physical activity.
  - Promote a balanced and active lifestyle as a social value.

### **Sequence of Objectives and Standards**

The three sets of objectives and standards in Physical Education are designed in a learning sequence. The first two are prerequisites for the third.

The first set focuses on the relationship between good health and physical activity as related to a healthy lifestyle. Students are required to try one or more activities and to relate them to their abilities, needs, motivation, lifestyle and knowledge of health promotion. This enables them to make an appropriate and justified choice of physical activities.

The second set looks at the improvement of effectiveness through the use of a goal-oriented approach in a sport, outdoor or expression-oriented activity. After an initial assessment, students are called upon to evaluate their abilities and attitudes with respect to a physical activity, to set goals, and to interpret their progress.

The third set is aimed at bringing students to integrate physical activity into their lifestyle, more particularly through more effective management of factors which facilitate such an integration. During contact-hours with the teacher, students apply the knowledge they have acquired in the first two sets. This is done through the safe and effective practice of physical activity and through the development, realization and evaluation of a personal physical activity program, which students follow and validate under their teacher's supervision. The hours allotted for personal work enable students to complete their personal program.

## **COMPLEMENTARY GENERAL EDUCATION**

### **Social Sciences**

The two sets of objectives and standards aim to familiarize students with the social sciences and their particular approach to the human condition.

The first set supports learning activities that allow students to look at one or more of the social sciences in relation to major contemporary issues: subjects studied in the social sciences; contribution of the social sciences to an understanding of contemporary issues; issues facing the social sciences in the future.

The second set supports learning activities in the social sciences that allow students to rigorously analyze one of the major problems of our time, using one or more social scientific approaches.

### **Science and Technology**

In science and technology, the educational intention is to present science and technology as a specific approach to reality, in order to familiarize students with this field of knowledge. This general intention can take several forms, such as helping students gain experience with the scientific method or study the evolution, challenges and consequences of scientific and technological discoveries.

The first set of objectives and standards emphasizes the general nature and scope of science and technology.

The second set emphasizes using the scientific method.

### **Modern Languages**

The three sets of objectives and standards in modern languages introduce students to the basic language structures and vocabulary of a third language while making them aware of the culture of the people who speak the language.

Some modern languages use different structures and writing systems. The three sets have been developed in accordance with this fact. The degree of competency acquisition will therefore vary according to how distant the language is from the structure of our own language or system of thought. Furthermore, awareness of the culture of the people using a modern language does not figure as an element of competency, since learning a modern language implies acquiring an awareness of its culture.

## **Mathematics Literacy and Computer Science**

In mathematics literacy and computer science, the two sets of objectives and standards are based on the educational intention of developing mathematical and computer culture.

The educational intention of the first set is to lead students to consider the place, role and evolution of these knowledges and tools in our society and to describe their different uses. It consists of general education about the language of mathematics or computers, and does not include specialized training.

The second set targets the understanding and use of the language of mathematics or computers for everyday purposes. This intention refers mainly to the concepts, tools and general uses of mathematical or computer language in daily life.

Since the objectives and standards for the field of mathematics literacy and computer science are of a general nature, they can be used to define various learning activities that foster development of competencies in mathematics or computer science, or in a combination of these two areas.

## **Art and Aesthetics**

In art and aesthetics, the educational intention is to allow students to acquire general cultural knowledge by exploring various forms of art in one or more artistic fields. This basic education is intended to develop an artistic sensibility through exposure to works of art or experimentation in an artistic medium. Furthermore, it aims to teach the fundamental elements of the language of art and to enable students to make connections between those elements.

In the context of the first set of objectives and standards, students are introduced to works of art from contemporary culture and from other periods. This allows them to develop an appreciation for the dynamics of the imagination in art and to learn methods of analyzing artistic production.

In the context of the second set, students engage in creative or interpretive activities in a given artistic medium. As well, students are introduced to artistic works in that medium so that they may learn to recognize its primary forms of expression.

