Mapping the Ontario Advanced Diploma: European and American Outcomes for Business

REPORT

Prepared for: Colleges Ontario Prepared by: Amy D. Mitchell, Mark Feltham and Lane Trotter



Mapping the Ontario Advanced Diploma: European and American Outcomes for Business

Prepared for

Colleges Ontario

by

Amy D. Mitchell, Mark Feltham, and Lane Trotter

Fanshawe College

May 2013

Authors Note

Amy D. Mitchell, School of Language and Liberal Studies, Fanshawe College; Mark Feltham, School of Language and Liberal Studies, Fanshawe College; Lane Trotter, Senior V.P. Academic, Fanshawe College.

This research was made possible by a grant from Colleges Ontario.

This report partially reproduces, in clearly signalled sections, previous research in this area that was made possible by a grant from the College-University Consortium Council (CUCC). The report from that project is authored by Mitchell et al. (2012) and titled Facilitating College to University Transfer in the European Higher Education Area and Beyond: The Case of Fanshawe's Advanced Diploma in Architectural Technology.

Correspondence concerning this article should be addressed to Amy D. Mitchell and/or Mark Feltham, School of Language and Liberal Studies, Fanshawe College, 1001 Fanshawe College Blvd., P.O. Box 7005, London, Ontario, N5Y 5R6. Email: amitchell@fanshawec.ca; mfeltham@fanshawec.ca.

Table of Contents

Executive Summary	
Global Trends and Local Questions: The Current State of the Ontario Advanced Diploma	1
A Note on Methodology: Discourse Analysis	3
European Comparators: Qualifications Frameworks	4
Discourse Analysis: Mapping the OQF Advanced Diploma Descriptors to the QFEHEA and the EQF-LLL	5
European Comparators: Tuning Competences and Outcomes	8
Discourse Analysis: Mapping the Program Standards to	11
Tuning Europe Additional Observations on Mapping to Tuning	11 15
European Comparators: Articulation Agreements	18
American Comparators	19
Accreditation Standards: The Accreditation Council for	
Business Schools and Programs (ACBSP)	22
Tuning USA	24
Conclusions on European and American Comparators	28
General Conclusions and Recommendations	29
References	32
Appendix A	
What's Happened and What's Next	38
Learning Outcomes and Qualifications Frameworks: Some Critical Questions, Answers, and Opportunities	41
Some Critical Questions, Answers, and Opportunities	41
Appendix B: Mapping the Vocational Learning Outcomes (VLOs)	
to the Tuning Competences and Outcomes	46
Table B1: Business AdministrationAccounting and the2008 Generic Competences	46
Table B2: Business AdministrationHuman Resources	40
and the 2008 Generic Competences	50
Table B3: Business AdministrationMarketing and the	
2008 Generic Competences	55
Table B4: Business AdministrationAccounting and the	

Subject-Specific Competences	60
Table B5: Business AdministrationHuman Resources and	
the Subject-Specific Competences	62
Table B6: Business AdministrationMarketing and the	
Subject-Specific Competences	65
Table B7: Business AdministrationAccounting and the	
First-Cycle Competences	68
Table B8: Business AdministrationHuman Resources and the	
First-Cycle Competences	72
Table B9: Business AdministrationMarketing and the	
First-Cycle Competences	77
Appendix C: Mapping the Vocational Learning Outcomes (VLOs) and	
Elements of Performance to the Tuning Competences and Outcomes	82
Table C1: Business AdministrationAccounting and the	
2008 Generic Competences	82
Table C2: Business AdministrationHuman Resources and	
the 2008 Generic Competences	89
Table C3: Business AdministrationMarketing and the 2008	
Generic Competences	99
Table C4: Business AdministrationAccounting and the Subject-	
Specific Competences	108
Table C5: Business AdministrationHuman Resources and the	
Subject-Specific Competences	115
Table C6: Business AdministrationMarketing and the	
Subject-Specific Competences	121
Table C7: Business AdministrationAccounting and the First-Cycle	
Competences	129
Table C8: Business AdministrationHuman Resources and the	
First-Cycle Competences	139
Table C9: Business AdministrationMarketing and the First-Cycle	
Competences	148
Competences	140

Executive Summary

Introduction and Learning Outcomes

This report maps learning outcomes associated with three Ontario advanced diploma programs in Business (Accounting Administration, Human Resources Administration, and Marketing Administration) in order to determine whether these credentials are equivalent to baccalaureate degrees in an international (European and American) context. In so doing, it draws on recent discussions of learning outcomes in both Ontario and the European Higher Education Area (EHEA), particularly with regard to the Bologna Process. It also provides more information for current Ontario debates about the positioning of the three-year advanced diploma.

To provide context for the detailed mapping of learning outcomes that is this report's main focus, this report also provides detailed discussions of current policy debates in Ontario higher education. It then moves to a detailed discussion of learning outcomes in general, with a strong focus on representative criticisms of learning outcomes as reflected in samples from the research literature. For ease of reading, this section appears in Appendix A, before the additional mapping details in Appendices B and C. This discussion provides additional context for recent arguments in favor of broader applications of learning outcomes in Ontario postsecondary education and informs three key recommendations regarding outcomes:

1) So that vocationally oriented language does not unfairly limit recognition of the learning levels of Ontario college students, Colleges Ontario should work with MTCU and other stakeholders to ensure that vocational language does not unfairly and inaccurately distinguish college-granted credentials from university-granted ones.

2) Although Ontario colleges currently possess significant expertise regarding learning outcomes, they should devote more time and resources to foster their continued integration into curriculum from the level of qualifications and Program Standards down to the level of individual courses. In particular, recurrent training is necessary for all faculty, not just those involved with curriculum design and quality-assurance processes.

3) In order to leverage this expertise, Ontario colleges should foster a critical research culture regarding learning outcomes and qualifications frameworks, especially with regard to the global implications of the Bologna Process.

Methodology

The mapping in this report relies on discourse analysis, which is the internationally-accepted method for performing these kinds of comparisons in the EHEA. Essentially, discourse analysis is a careful comparison of changing word choices, contexts and emphases in the relevant learning outcomes. This method is inherently subjective, which is why it should ideally be tested by multiple iterations, as indicated in the following recommendation:

4) Investigate the extent to which the discourse analysis findings in this report are replicated by others performing this work, and/or invite others with the requisite post-secondary experience to review the work in this report.

European Comparators: Qualifications Frameworks, Tuning Outcomes and Articulation Agreements

There are two mapping comparisons that must be performed to establish the position of the Ontario advanced diploma relative to European credentials: one at the level of qualifications frameworks, which are fairly abstract sets of learning outcomes intended to facilitate comparisons between different national systems, and one at the level of Tuning outcomes, which are field-specific sets of outcomes intended to provide guidance to specific postsecondary programs in Europe. There are two qualifications frameworks (QFs) in Europe that facilitate comparisons and that establish the broad expectations for "short-cycle" (sub-baccalaurate), "first-cycle" (baccalaureate), "second-cycle" (master's) and "third-cycle" (doctoral) credentials in the EHEA. The Qualifications Framework for the European Higher Education Area (QFEHEA) has a stronger university focus and is Bologna-derived; the European Qualifications Framework for Lifelong Learning (EQF-LLL) has a stronger vocational focus and is less tied to Bologna. This report compares the descriptors in the Ontario Qualifications Framework for an advanced diploma with the short-cycle and first-cycle descriptors in both the QFEHEA and the EQF-LLL, and determines that, at this level of abstraction, the Ontario advanced diploma is equivalent to a European first-cycle (baccalaureate) credential.

The Tuning outcomes were derived from postsecondary programs in multiple European countries, and are intended to inform curricula in specific fields. The level of abstraction in these outcomes is less than that of the QFEHEA and the EQF-LLL (which do not target specific fields of study) and is roughly equivalent to the level of abstraction in Ontario's Program Standards for specific advanced diploma programs in specific fields. There are several relevant sets of Tuning outcomes for this report: Tuning generic competences, which are not leveled (that is, they are expected to apply in some form at each of the European cycles, with the degree of difficulty increasing between cycles) and which establish transferable skills; Tuning subject-specific competences, which are also not leveled and which establish Business-specific skills; and a set of both generic and subject-specific outcomes that have been leveled for a three-year, first-cycle credential in Business in Europe.

This report compares the Vocational Learning Outcomes (VLOs) and Elements of Performance in the Program Standards for the advanced diploma programs with all the above sets of Tuning outcomes. It is important to realize that only the VLOs are binding on Ontario college programs, which must demonstrate that they meet or exceed these VLOs. However, the Elements of Performance break down the VLOs and further contextualize the expectations for these advanced diploma programs, and so they are mapped as well. The mapping of the VLOs to Tuning is available in Appendix B, Tables B1 to B9; the mapping of the VLOs and the Elements of Performance to Tuning is available in Appendix C, Tables C1 to C9. This mapping demonstrates that these advanced diploma programs in Business clearly meet the Tuning expectations for European programs, including the expectations for a three-year baccalaureate program, and in some instances the Ontario expectations exceed Tuning first-cycle expectations.

Two issues arise from this mapping. First, the Elements of Performance sometimes cover material that is not explicit in their associated VLOs, or they are needlessly redundant. Second, there is a significant difference in volume of mapping elements among the three Program Standards, which can make it wrongly *appear* that the program with the most mapping elements (Marketing--17 VLOs) more strongly meets Tuning expectations than the program with the

fewest mapping elements (Accounting--9 VLOs). At the same time, having too many mapping elements raises the question of whether they can all be taught in one three-year program. These issues are covered in the following recommendations:

5) In the interests of transparency and maximizing mobility opportunities, ensure that the VLOs do not omit coverage of any central aspect of a program (the Elements of Performance are insufficient on their own to rectify this kind of omission) and that their associated Elements can be logically inferred from them as much as possible. Additionally, eliminate needless redundancy from the Program Standards.

6) Ensure that the volume of VLOs and Elements of Performance in Program Standards is sufficient to enable transparency and transfer opportunities, but that it is not so great that it raises quality questions.

Finally, the QF and Tuning comparisons need to be tested at the concrete level of institutionspecific programs. This testing comes in the form of articulation agreements between Ontario and Ireland that in some cases explicitly identify Ontario's advanced diploma programs in Business as clearly equivalent to a three-year Irish baccalaureate program (it is anticipated that this equivalence will soon hold across all the Irish Institutes of Technology). These articulation agreements, together with the QF and Tuning mapping, strongly suggest that the Ontario programs are indeed first-cycle (baccalaureate) programs in the European context. As the following recommendation indicates, further study would be helpful:

7) Survey and study the nature of advanced diploma articulations with European partners and confirm whether the [Irish] examples cited here are representative of the current trends.

American Comparators: Accreditation Agencies and Tuning

Unlike the EU with its Bologna Process, the United States lacks a centralized attempt at harmonizing its regional postsecondary education systems, and it also lags in terms of developing QFs and curricular standards that are based in learning outcomes. In response, the Lumina Foundation has created a Degree Qualifications Profile (DQP) that would transcend regional boundaries, and that describes learning outcomes that are applicable at the associate's, bachelor's and master's levels. While the DQP is the first undertaking of its kind and shows promise, it suffers from a few idiosyncrasies, including attempts to significantly transform rather than just describe current standards (which renders it less useful for comparing qualifications as they currently exist) and to influence how learning outcomes are deployed within the classroom. It also lacks significant buy-in: institutions that it praises for adopting its standards tend to be marginal. While it is worth watching, it is not yet a functional QF.

Further complicating matters is the fact that the United States does not yet have many three-year baccalaureate degrees and lacks consensus on what a three-year degree should look like: for instance, should it merely be four years condensed into three, should it rely heavily on prior learning assessment, or should it genuinely be a three-year program?

There are, however, some relevant learning outcomes for Business from both the Association to Advance Collegiate Schools of Business (AACSB) and the American Tuning project. The AACSB learning outcomes are limited to the associate's level, and the majority of them are too

broad to measure against the learning outcomes in the sample advanced diploma Business programs. Nonetheless, the few that can be measured more accurately against the Ontario outcomes show that the Ontario programs may exceed the expectations for a two-year associate's program in the United States.

American Tuning has adopted a focus-group approach instead of the European method of extensive surveys and statistical analysis; for this reason, its findings may be less broadly applicable to programs, which is a problem that the following recommendation addresses:

8) The Ontario Tuning project (which has started under the aegis of HEQCO) should adopt the more rigorous European approach to determining competences and outcomes, and should ensure that all competences/outcomes are appropriately laddered and levelled across the different qualifications included in the project

American Tuning also has less successful leveling than European Tuning (e.g. some learning outcomes are preserved verbatim across different credential levels). With these caveats in place, however, it is clear that the Ontario learning outcomes for an advanced diploma in Business exceed the associate's learning outcomes for Business in American Tuning and clearly meet the bachelor's learning outcomes. This finding does not mean that a three-year advanced diploma is equivalent to a four-year bachelor's program, since the sheer volume of learning differs. However, it does strongly suggest that an Ontario advanced diploma should be regarded as a three-year baccalaureate credential, and not a two-year associate's degree, in the American context.

Conclusions

Based on the comparisons between Ontario and Europe at the level of QFs, Program Standards and Tuning outcomes, and articulation agreements, it seems clear that the sample Ontario advanced diploma programs in Business should be viewed as first-cycle, or baccalaureate, credentials. The American comparisons are less certain because of the lack of a functional QF and the problems with American Tuning, but nonetheless it seems that the sample Ontario programs exceed associate's expectations and may be equivalent to three-year, American baccalaureate programs. These equivalences do not necessarily constitute academic drift, since many systems (European and otherwise) tolerate multiple, different credentials at the same level and maintain both three-year and four-year first-cycle/baccalaureate programs. Ontario should thus seriously consider converting the advanced diploma to a three-year baccalaureate, in the interests of student recognition and pathways.

<u>Mapping the Ontario Advanced Diploma:</u> European and American Outcomes for Business

Global Trends and Local Questions: The Current State of the Ontario Advanced Diploma

Numerous recent publications (Usher and Green, 2009; Clark et al., 2009; Trick et al., 2011; HESA 2012; Colleges Ontario, 2012) have addressed the ongoing "academic transformation" (Clark et al., 2009) of one of the keystone qualifications of global higher education: "over the past decade or so, the bachelor's degree has undergone major changes in much of the world. The most important set of changes was brought on by the adoption, across Europe, of the Bologna Process" (HESA, 2012, p. 1). These changes involve a "de-monopolization of the degree-granting process, and a great deal of experimentation is currently in progress" (HESA, 2012, p. 30).

The Bologna Process arose because the 47 nations (Bologna Follow-Up Group, 2012) of what is now known as the European Higher Education Area offered a disparate range of incompatible qualifications with varying names and lengths of study. The Process has "induced change at systems level through the implementation of trust building tools aimed at increasing transparency across national jurisdictions and at bringing about convergence of systems" (Bologna Follow-Up Group, 2012, p. 9, sic). Certainly Canada already has a relatively unified credential structure across the provinces and does not require the same degree of "convergence of systems," so some Bologna elements would in the Canadian higher education context be solutions in search a problem (Usher and Green, 2009; Clark et al., 2009). However, as Clark et al. (2009) also point out, "looking at the Ontario post-secondary situation through the lens of the Bologna Process may shed light on some unresolved issues[:] for example, the ambiguous status of baccalaureates awarded by the Ontario colleges" (p. 20).

This report addresses a particular aspect of this "ambiguous status": the Ontario three-year advanced diploma. The fact that it is not a baccalaureate degree has been central in recent discussions of Ontario colleges and their future role in the Ontario post-secondary education system. Indeed, Colleges Ontario (2012) has contended that provincial colleges should be permitted to convert three-year advanced diplomas to baccalaureate degrees. Broader versions of this point have recently appeared in both a white paper on post-secondary policy from the Ontario Progressive Conservative Party (Ontario PC Caucus, 2013) and a recent address to the Empire Club of Canada from University of Toronto President David Naylor. "With all the great college capacity in this province and this country," Naylor (2013) notes, "one also has to ask: Why aren't more colleges allowed to deepen and lengthen their programming and offer applied baccalaureate degrees? Why is their role constrained in our system?" (p. 4).

Taken together, these diverse voices suggest increasing system momentum in favor of expanded baccalaureate offerings in Ontario's colleges. Nevertheless, the detailed work to conclusively support arguments for a broader college mission remains to be done. This report contributes to this ongoing transformative conversation by investigating several aspects of the Ontario advanced diploma in greater detail than has thus far occurred. A full analysis of all advanced diploma programs is beyond the scope of this report (there are over 600 of them in Ontario (Skolnik, 2012a)). However, in what follows we conduct an in-depth analysis of learning outcomes of selected advanced diplomas in Business in relation to the European Qualifications

Frameworks and European Tuning outcomes, both of which are influenced by and support the Bologna Process. Additional analysis addresses these advanced diploma programs in relation to American standards. The programs we have chosen are Accounting Administration, Marketing Administration, and Human Resources Administration. We have selected these three programs as test cases because of the availability of the Tuning Project's outcomes for Business, which provide a much more detailed context for analysis of learning outcomes than would apply to most other advanced diploma programs.

These European expectations provide an especially valuable outside perspective on how the advanced diploma may appear in the international context: for instance, in a previous, related project, the Cork Institute of Technology in Ireland has affirmed that Fanshawe's advanced diploma in Architectural Technology is fully equivalent to their own three-year ordinary baccalaureate degree in Architectural Technology.¹

Because learning outcomes form the basis of levels and qualifications distinctions in qualifications frameworks, and because competences (closely related to learning outcomes) are at the core of Tuning, this analysis operates within the context of renewed attention to learning outcomes and qualifications frameworks in public policy discourse, both inside and outside Ontario. For example, both the Council of Ontario Universities (COU) and Colleges Ontario emphasize the importance of learning outcomes: COU (n.d.) specifies that learning outcomes "are used to align individual courses with degree level expectations" (p. 7), and Colleges Ontario (2012) advocates for "a stakeholder task force to explore ways to ensure learning outcomes ... are at the forefront of post-secondary education" (p. 20). In addition, a recent discussion paper from the Ministry of Training, Colleges, and Universities (2012) emphasizes the importance of learning outcomes (p. 10). Moreover, a Council of Europe publication asserts that they are "the ... tool" (Malfroy, 2009, p. 54, original emphasis) for properly recognizing students' achievements across institutional and political borders, and, by extension, for promoting mobility. Appendix A discusses extant work on learning outcomes, the Ontario advanced diploma and Ontario baccalaureate degrees; additionally, it surveys the current state of academic perception of learning outcomes and provides a detailed defence of their use.

This project's analytical methodology is discourse analysis, which is the established method of analyzing qualifications and learning outcomes in the European Higher Education Area (EHEA). Since the EHEA has clearly developed procedures for qualifications comparisons across widely disparate systems and levels, it makes sense to follow this methodological lead. This methodology will also usefully build on Fanshawe College's existing research on the international positioning of the Ontario advanced diploma in Architectural Technology;² the research strongly suggests that this qualification is equivalent to a baccalaureate degree within the EHEA. In terms of Ontario's concerns, discourse analysis will allow us to evaluate the commonalities and differences between the advanced diploma and baccalaureate-level European and American qualifications.

¹ The resulting articulation agreement allows Fanshawe's students from this program to enter the final year of CIT's four-year, honours baccalaureate in Architectural Technology without any bridging requirements. This project benefited from generous funding by the College-University Consortium Council (CUCC).

² Funded by the CUCC.

This research project also grounds its more abstract discussion of qualifications frameworks and learning outcomes in the sample of Business advanced diploma programs and their provincial Program Standards, which together act as a practical 'laboratory' of test cases for addressing the larger questions. The chosen programs act as exemplars and test cases only; the intent of this research is for its findings to be widely applicable to Ontario's advanced diploma programs in general.

Before moving on to the next phrase of this report, which maps learning outcomes associated with the three sample advanced diplomas in Business, we should pause here to state several recommendations that arise from the preceding section and from the more detailed discussion in Appendix A. Given that universities and colleges both offer credentials of a vocational/applied nature, it is important that language reflecting these credentials not be embedded into qualifications frameworks in a way that unduly disadvantages college-side offerings. Moreover, as previously noted, Ontario Colleges already possess significant expertise regarding learning outcomes, so the Colleges should plan to leverage this expertise further via a concerted program of research and training. The recommendations below specifically articulate these points.

Recommendation # 1:

So that vocationally oriented language does not unfairly limit recognition of the learning levels of Ontario college students, Colleges Ontario should work with MTCU and other stakeholders to ensure that vocational language does not unfairly and inaccurately distinguish college-granted credentials from university-granted ones.

Recommendation #2:

Although Ontario colleges currently possess significant expertise regarding learning outcomes, they should devote more time and resources to foster their continued integration into curriculum from the level of qualifications and Program Standards down to the level of individual courses. In particular, recurrent training is necessary for all faculty, not just those involved with curriculum design and quality-assurance processes.

Recommendation #3:

In order to leverage this expertise, more research is needed regarding learning outcomes, especially with regard to the global implications of the Bologna Process.

A Note on Methodology: Discourse Analysis

The generally accepted method of comparing learning outcomes, especially when they are embedded in higher-order Program Standards or qualifications frameworks, is discourse analysis. Essentially, discourse analysis is the careful reading of outcomes and descriptors against each other while paying close attention to shifts in context, connotations, and word choice. European countries have established this method as the dominant one through their publicized comparisons of the outcomes in their national qualifications frameworks and in the overarching European qualifications frameworks (about more below). The Irish comparison of the Irish National Framework of Qualifications to both of the overarching European frameworks relies on discourse analysis (National Qualifications Authority of Ireland, 2009; Steering Committee for National Consultation, 2006), as does a Scottish example (Scottish Working Group, 2007). Both countries' work is routinely praised as exemplary (Ministry of Education and Science of Georgia, 2008; Coles et. al., 2011), and both act as models for other countries' similar endeavours.

The degree of subjectivity inherent in discourse analysis is both obvious and obviously problematic. Findings will vary depending on who performs the analysis, and may even vary if the same person or body performs the same analysis multiple times. However, there is no other realistic way of proceeding, since outcomes and descriptors are wholly language-based. Any such findings should therefore be checked against real-world scenarios that may or may not bear them out (in our case, articulation agreements are useful), and ideally the findings should be compared with those produced by other persons/bodies working with the same comparisons.

Recommendation #4:

Investigate the extent to which the discourse analysis findings in this report are replicated by others performing this work, and/or invite others with the requisite post-secondary experience to review the work in this report.

European Comparators: Qualifications Frameworks

The question of whether Ontario colleges' three-year advanced diploma programs should be reconceptualized as three-year degrees can be partially answered by examining these programs from an external perspective. The most important external development is the Bologna Process and its increasingly global reach: its emphasis on qualifications frameworks facilitates international comparisons of credentials, and its reduction of the baccalaureate to a three-year program has created international pressure to treat three-year credentials as legitimate academic awards that allow access to graduate-level study (often previously reserved for four- and even five-year credentials). There are two overarching European qualifications frameworks that countries map their own QFs to in order to facilitate understanding across regions: the Qualifications Framework for the European Higher Education Area, or QFEHEA, and the European Qualifications Framework for Lifelong Learning, or EQF-LLL. The QFEHEA descends directly from Bologna and was largely university-driven, while the EQF-LLL developed later out of the more vocationally-oriented Copenhagen Process. The QFEHEA operates in terms of the familiar baccalaureate-master's-doctoral distinctions, which it terms first-, second-, and third-cycle credentials, along with a "short-cycle" level that accounts for academically-oriented sub-baccalaureate programs. The EQF-LLL uses levels of qualifications numbered from 1 to 8, with 5 corresponding to the short-cycle level, 6 to the baccalaureate, 7 to the master's, and 8 to the doctoral (European Commission, 2008). The fact that there are two overarching frameworks in play is potentially confusing (Maguire, 2010); however, since the EQF-LLL encompasses the levels covered by the OFEHEA and since both frameworks are routinely judged compatible, it is enough for a country/region to map its qualifications framework onto only one of these frameworks (Šťastná, 2008). We have nonetheless decided to

reproduce our previous work on mapping the advanced diploma to both overarching frameworks,³ since the findings reinforce each other and strongly suggest that the advanced diploma, at least as defined by the Ontario Qualifications Framework, is a first-cycle qualification.

The Bologna reduction of the baccalaureate to a three-year program has forced an international shift in how three-year degrees are perceived. Despite the fact that "no official Bologna Process document stipulates such a pattern" (Rauhvargers, 2006, p. 44), and even though variations exist, the Bologna bachelor's is now overwhelmingly *perceived* as a three-year degree (Adelman, 2009; Bell & Watkins, 2007; Bergan, 2006; HESA, 2012). One of the results of this widespread reduction of program length is that American graduate schools have started seriously examining whether the new three-year degrees are legitimate entry points for American graduate studies. As early as 2007, Joseph Duggan (2011), the Associate Dean for the Graduate Division at the University of California, Berkeley, released a memo indicating that Berkeley will accept three-year Bologna degrees:

At its meeting of October 1, 2007, the Graduate Council passed a policy on three-year degrees granted by European universities pursuant to the reforms known as the 'Bologna Process' ... As a result of this action, the Graduate Division will accept three-year Bologna Process bachelor-level degrees as a legitimate basis for admission to graduate status at Berkeley. This policy pertains to applicants to Berkeley academic and professional master's programs, doctoral programs, and combined master's and doctoral programs. (n.p.)

Other American graduate programs have followed suit (West, 2010). If three-year Ontario advanced diploma programs are indeed equivalent to three-year Bologna bachelor's programs, changing the nomenclature from "advanced diploma" to "degree" could suddenly create many more academic opportunities for graduates from these programs--opportunities which their European analogues now enjoy.

Discourse Analysis: Mapping the OQF Advanced Diploma Descriptors to the QFEHEA and the EQF-LLL

We have already in other contexts⁴ published discourse analysis that proves the learning outcomes equivalence of the advanced diploma and the two European overarching frameworks, but will reproduce it in this section for the sake of clarity.

As the below chart illustrates, the OQF's advanced diploma descriptors strikingly parallel the progression of the QFEHEA descriptors from the short cycle to the first cycle: both frameworks chart an increasing ability to handle complexity and unpredictability, to construct more openended arguments involving broader contexts and audiences, to collect and analyze data, to function autonomously, to work at the advanced boundaries of disciplinary knowledge in the

³ Funded by the CUCC.

⁴ These findings grew out of a different research project generously funded by the CUCC.

field, and to reflect on the broader implications of disciplinary practice. These progressions manifest across the levels in both frameworks in terms of the removal of restrictive terms, the addition of terms indicating more difficult types of information collection and analysis, and the addition of terms indicating broader reflection beyond the limited confines of specific vocational problems. Since the OQF's advanced diploma descriptors closely match those of the QFEHEA first cycle (and not the short cycle), it is thus reasonable to conclude that Ontario's advanced diploma is, in fact, a first-cycle qualification based solely on these descriptors:

QFEHEA: Short Cycle	QFEHEA: First Cycle	OQF: Advanced Diploma
Students	Students	Students
"can apply their knowledge and understanding in occupational contexts"	"have competences typically demonstrated through devising and sustaining arguments and solving problems within their field of study"	can perform a variety of activities, "most of which would be complex or non-routine in an occupational setting"; can apply skills "across a wide and often unpredictable variety of contexts"; can "anticipate" as well as solve problems
"identify and use data to formulate responses to well-defined concrete and abstract problems"	can "gather and interpret relevant data"	can "analyze, evaluate and apply relevant information from a variety of sources"
"can communicate about their understanding, skills and activities, with peers, supervisors and clients"	can communicate relevant information "to both specialist and non- specialist audiences"	can communicate in ways that "fulfil the purpose and meet the needs of the audience" (with no restrictions on the constitution of the audience)
can "undertake further studies with some autonomy"	can "undertake further study with a high degree of autonomy"	can "manage their own professional development"
No parallel: outcome introduced in first cycle	have knowledge that "includes some aspects that will be informed by knowledge of [sic] the forefront of their field of study"	can create "new/additional applications of technical, creative or conceptual knowledge"

No parallel: outcome	can reflect "on relevant	will have "exposure to at least one
introduced in first cycle	social, scientific or ethical	discipline outside the main field of
	issues"	study to increase awareness of the
		society and culture in which they live
		and work"

Note. Bologna Working Group on Qualifications Frameworks, 2005 (pp. 193-95); MTCU, 2009a.

The EQF-LLL is, unfortunately, less usefully detailed than the QFEHEA: for example, communication skills and ethical awareness are not covered, the differences between levels are not as concrete, and the QFEHEA's neat scaffolding of descriptors is absent. The chart below illustrates the descriptor progression in the EQF-LLL:

EQF-LLL Descriptor	Short Cycle (Level 5)	First Cycle (Level 6)
Classes Knowledge	"comprehensive, specialised, factual and theoretical knowledge within a field of work or study and an awareness of the boundaries of that knowledge"	"advanced knowledge of a field of work or study, involving a critical understanding of theories and principles"
Skills	"a comprehensive range of cognitive and practical skills required to develop creative solutions to abstract problems"	"advanced skills, demonstrating mastery and innovation, required to solve complex and unpredictable problems in a specialised field of work or study"
Competence	"exercise management and supervision in contexts of work or study activities where there is unpredictable change," and "review and develop performance of self and others"	"manage complex technical or professional activities or projects, taking responsibility for decision- making in unpredictable work or study contexts," and "take responsibility for managing professional development of individuals and groups"

Note. European Commission, 2008.

Unlike the QFEHEA descriptors, these descriptors are less clearly scaffolded: "comprehensive, specialised, factual and theoretical knowledge" (Level 5) is difficult to distinguish from "advanced knowledge" (Level 6); moreover, "comprehensive ... theoretical knowledge" (Level 5) is difficult to have without "critical understanding" (Level 6) (European Commission, 2008, p.

3). Indeed, EQF-LLL suffers from typical deficits of poorly written learning outcomes: although they seem specific, they are under-defined and difficult to measure. Mapping onto the EQF-LLL therefore becomes more a matter of searching for vocabulary matches than charting the variations in emphasis between its levels and then using those variations to guide mapping decisions.

The OQF advanced diploma fits both Levels 5 and 6 because of the lack of clear semantic difference between them. It should be noted that the OQF advanced diploma descriptors mention an awareness of the limits of students' knowledge, a skill that would seem to place it at a minimum at Level 5, but this descriptor recurs verbatim through higher OQF qualifications as well. In any case, the advanced problem-solving abilities that we identified in relation to the QFEHEA first cycle likely position Ontario's advanced diploma at Level 6 for the EQF-LLL. The OQF advanced diploma also clearly emphasizes working with "complex or non-routine" situations (MTCU, 2009a). This descriptor clearly corresponds to the Level 6 ability to "solve complex and unpredictable problems" (European Commission, 2008, p. 3). Finally, the EQF-LLL introduces managerial capabilities for its "Competence" descriptors, an area in which the QFEHEA is silent. The corresponding Level 6 descriptors inject slightly more emphasis on responsibility. The OQF advanced diploma emphasizes "significant judgment in ... planning, design and technical leadership" (MTCU, 2009a, emphasis added). The adjective "significant" surely places this descriptor in the more responsibility-heavy realm of Level 6 than in the more general Level 5. It thus appears that the Ontario advanced diploma maps solidly onto the first cycle/Level 6, and that it is, at this degree of abstraction at least, equivalent to the new European baccalaureate.

European Comparators: Tuning Competences and Outcomes

While the comparison of the OQF advanced diploma descriptors to the European overarching frameworks is promising, it is not in itself sufficient to prove any equivalence because the amount of abstraction is too great. The 1997 Lisbon Recognition Convention, which set the stage for the Bologna Process (and which is not limited to Europe--it also covers "North America, [and] parts of Central Asia and Israel," and is "associated" with Australia and New Zealand, who are "parties" to it (Bergan & Hunt, 2009, p. 8)), sought to enshrine a student's "right to a fair assessment of foreign qualifications" (Rauhvargers, 2006, p. 24) in both higher education and labor markets. It introduced the idea that a qualification should be recognized unless there is a "substantial difference," which is the only legitimate ground on which to deny recognition of a student's foreign qualifications, and which is obviously a legitimate reason to deny equivalence between credentials from different systems (Rauhvargers, 2006). Harmonization at the level of frameworks clearly does not preclude the possibility of substantial differences at the level of curriculum, especially considering that the linguistic nature of comparing across frameworks is susceptible to subjective variance in interpretation and application. Curricular comparisons are vital to corroborate or refute the findings at the framework level.

The European Tuning Project provides a behind-the-scenes look at curricular expectations in Europe. Tuning defines itself as "a university driven project which aims to offer a concrete approach to implement the Bologna Process at the level of higher education institutions and subject areas" (The Tuning Management Committee, 2006, p. 1). It is meant to "serve ... as a platform for developing reference points at [the] subject area level," with the reference points "expressed in terms of learning outcomes and competences" (p. 1). Tuning defines learning outcomes as "what a learner is expected to know, understand and be able to demonstrate after a learning experience," and competences as "a dynamic combination of cognitive and metacognitive skills, knowledge and understanding, interpersonal, intellectual and practical skills, and ethical values" (p. 1). In other words, the project attempts to holistically capture the various skills, from the most applied to the most abstract, the most general to the most personal, that a university student in a particular field should develop. It also asserts that it is compatible with the "Dublin Descriptors" (p. 3), which are the basis for the QFEHEA. Its outcomes are divided into generic (applicable across all fields) and subject-specific outcomes, and its initial survey for determining generic outcomes involved 105 university departments across Europe with their associated academics, graduates, and employers of graduates (Villa et al., 2006).

Tuning has had a revisionary/aspirational aspect since it rolled out in 2000: "its aim is to align curricular structures, programs, and teaching across the various national systems and to integrate quality standards into the structures and content of program curricula such that they can be evaluated in comparable ways" (Kehm, 2010, p. 43). It is therefore not always a precise snapshot of curricula as they currently exist, and it "has no mandate to insist on implementation or to monitor and control the application of the principles and standards it has recommended" (p. 44). Consequently, the exact number of compliant programs is unknown (Kehm, 2010). Nonetheless, "accreditation and quality-assurance agencies are beginning to use its recommendations in developing their assessment criteria" (p. 44), which means that Tuning is steadily converging with reality, or reality with it. For this reason, it is an acceptable proxy for dominant baccalaureate-level curriculum in a variety of academic fields, including Business. We therefore consider its generic and Business-specific competences and outcomes against the Ontario Program Standards for advanced diplomas in Marketing Administration, Human Resources Administration, and Accounting Administration. Both the Tuning competences/outcomes and the Program Standards descriptors operate at roughly the same level of abstraction--far more detailed than framework descriptors but still generalizable across multiple unique programs in the field--which makes them ideal for comparison.

It is important to realize that the Tuning business outcomes are nonetheless slightly more abstract than the Ontario Program Standards for the three selected programs because the Tuning outcomes are designed to be responsive to the three levels of specificity typically found within business programs. Tuning identifies three general orientation options for business programs: the environment orientation, characterized by understanding "the political, market and industry structures within which commerce is conducted" and by coverage of "complementary disciplines such as law and sociology ... business history, industry evolution, entrepreneurship and new business formation"; the enterprise orientation, characterized by "attention to the overall management of an individual enterprise" and including emphasis on "strategic management, organization design/behaviour, operations management, human resource management and financial management"; and the function-specific orientation, characterized by "a condensed

menu of the general subjects that fall within the *environment* and *total enterprise* categories, leaving the remainder ... to be devoted to specialised subjects" (The Tuning Project, 2009, pp. 25-26). The three sample advanced diploma programs seem to fall mostly in the function-specific orientation, with some overlap with the enterprise orientation. Tuning acknowledges that institutions should "construct a programme that represents the most appropriate mix of the three typologies to suit its own particular circumstances," which requires "extensive consultation with stakeholders within and beyond the institution ..." (p. 27). This acknowledgement means that one should not expect all of the outcomes to perfectly fit each individual program. Tuning's approach strongly implies, however, that one should expect *many* of the outcomes, substantial differences at the level of subject-specific, system curricular expectations should not exist between these advanced diploma programs and European first-cycle programs in the same field.

There are three sets of competences and outcomes that are relevant to this discussion: the 2008 Generic Competences (The Tuning Project, 2009, p. 131), the Subject-Specific Competences⁵ (p. 51), and the First Cycle Competences (pp. 55-56). The first two sets of competences are not levelled; that is, they are valid for all three cycles (baccalaureate, master's and doctoral), although the degree of difficulty will obviously differ between cycles. The final set attempts to "distill ... the results of the two Tuning surveys [that produced the other competences] and ... construct ... a general summary of both subject-related and generic competences "is pitched more at a three-year than a four-year bachelor programme" (p. 55). This decision to level the competences for a three-year bachelor's program likely reflects the European move toward three-year bachelor's programs more generally; it also strengthens the applicability of these competences to the three-year advanced diploma.

Before the mapping, it is important to understand how the Ontario Program Standards work. Post-2002, Ontario Colleges of Applied Arts and Technology gained the right to define their own learning outcomes for their programs (Ontario College Quality Assurance Service, 2013)⁶. The accreditation process now means that colleges submit their program outcomes for review to the Ontario College Quality Assurance Service (OCQAS), and in the process of the review they must prove that their program meets or exceeds the outcomes laid out in the relevant Program Standards (T. Klassen, personal communication, January 10-11, 2013). In other words, the Program Standards operate as required *minima* for Ontario college programs, many of which

⁵ These competences are not particularly reader-friendly and required some glossing, which was updated in 2013. The core list of competences remains unchanged, however. The newest glossed version of these competences is available at http://www.unideusto.org/tuningeu/competences/specific/business.html.

⁶ One unfortunate side effect of this change is that some Program Standards have been allowed to remain in place, without revision, from before the change occurred. This means that some recent, substantial alterations in the fields may not be captured by the Vocational Learning Outcomes (VLOs); a salient example occurs in the advanced diploma Program Standard for Accounting (dating from 2009), which still makes reference only to the "Canadian Generally Accepted Accounting Principles (GAAP)," despite the Accounting Standards Board mandated change in 2011 from Canadian GAAP to the International Financial Reporting Standards (IFRS) for publicly accountable enterprises (Canadian Institute of Chartered Accountants, 2010). This change is not fatal to the Program Standard, but GAAP should sometimes now be read as IFRS, with corresponding changes in methodology and expected learning outcomes.

exceed the levels of complexity and difficulty laid out in the Standards. Additionally, Ontario college programs are now bound only to the Vocational Learning Outcomes (VLOs) in the Standards; they are not evaluated on the "Elements of Performance" that gloss each VLO and that effectively act as learning outcomes components of the larger VLO (T. Klassen, personal communication, January 10-11, 2013). What this state of affairs means is that, from a legislative perspective, the VLOs are the most important components of any Program Standard. They are also the only components guaranteed to exist in accredited college programs, although it is important to remember that their degree of difficulty/complexity may be surpassed by some programs.

Discourse Analysis: Mapping the Program Standards to Tuning Europe

In Appendix B, Tables B1 to B9 map the VLOs for each of the advanced diploma programs to the Tuning Generic Competences, the Tuning Subject-Specific Competences, and the Tuning First Cycle Generic and Subject-Specific Competences (see Appendix C, Tables C1 to C9 for charts that include the Elements of Performance)⁷. It is clearly evident from this mapping that, as far as the VLOs are concerned, there is a very strong affinity between the Program Standards and the Tuning Competences and Outcomes. There are a few gaps, but not a significant number of them; they tend to cluster in competences dealing with knowledge of a second language, which is a less pressing concern in North America than in Europe, and with extremely personal outcomes such as time management and perseverance in tasks, which Ontario (and many other regions) seems to assume will be naturally learned while pursuing the other, more clearly careerand academic-oriented outcomes. Tuning explicitly allows for regional differences, and the ones in this case are minimal. There are also some gaps in the Subject-Specific (but not levelled) competences, but these tend to be clearly related to the requirements of the field. For example, Human Resources does not contain a significant emphasis on micro- and macroeconomics (see Appendix B, Table B5), and it would not make sense for this field to do so; Marketing, on the other hand, naturally does have micro- and macroeconomic concentrations (see Appendix B, Table B6). Again, Tuning's allowance for institutional, field-based and program differences means that these gaps are not ultimately problematic.

The facts that only the VLOs are binding on programs and that they clearly cover the Tuning outcomes seem to argue against paying too much attention to the Elements of Performance that break down each VLO. However, the VLOs operate in a larger discursive field that includes the Elements of Performance⁸. Taken alone, any one Element is not terribly significant since it is not binding on college programs; taken together, however, they can help to flesh out the contours of the discursive field as a whole, and they illuminate interesting concentrations in some learning outcomes that are not entirely conveyed by the VLOs alone. For example, consider the following section of the chart (Appendix C, Table C3) that maps Marketing to the 2008 Tuning Generic Competences:

⁷ With grateful thanks to Kerry Hendricks (Fanshawe College), Roberta Wheeler (Fanshawe College) and Jon Callegher (George Brown College) for double-checking this mapping for the Accounting, Human Resources and Marketing Program Standards, respectively.

⁸ The Elements have been mapped separately from the VLOs; the VLO with which each Element is associated is clearly indicated. Discrepancies between the positioning of VLOs and their associated Elements are discussed later in the report.

VLO 12: conduct primary and secondary market research to provide		
information needed to make marketing decisions		
Elements of Performance:		
• Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2)		
 Apply research techniques to the new product development process (VLO 4) 		
• Conduct market assessments, both qualitative and quantitative, and identify market opportunities (VLO 4)		
• Use primary and secondary data in the preparation of a marketing plan (VLO 6)		
• Apply research to financial decision making (VLO 7)		
 Identify the primary data and the secondary data required (VLO 12) 		
• Select appropriate data collection strategies (e.g., focus groups, surveys, industry publications, Internet search engines) (VLO 12)		
• Compile and analyze information based on primary and secondary market research (VLO 12)		
 Incorporate the use of technology in conducting market research (VLO 12) 		
• Apply knowledge of qualitative and quantitative techniques (VLO 12)		
VLO 9: develop strategies to establish effective working relationships		
with clients, customers, consumers, co-workers, supervisors, and others		
VLO 14: assist in the development of a business plan		
Elements of Performance:		
• Contribute to new product development and product modification (VLO 4)		
• Contribute to the development of a customer relationship management (CRM) strategy (VLO 9)		
 Apply mentoring, coaching, networking, and team building skills (VLO 9) 		
• Collaborate with co-workers and supervisors (VLO 9)		
• Use effective interpersonal skills in dealing with others (VLO 9)		
• Facilitate cooperative interaction among those involved in the design and implementation of marketing projects (VLO 9)		
• Participate in the development of graphics, such as storyboards, desktop publishing, illustrations, art work, clip art, and web sites (VLO 10)		

•	Participate efficiently and effectively in meetings using professional protocols (VLO 10)
a a a a a	101)) (TECH 2005

Note. The Tuning Project, 2009 (p. 131); MTCU, 2005.

Competence 10 ("Ability to undertake research at an appropriate level") is mapped to only VLO 12 ("conduct primary and secondary market research to provide information needed to make marketing decisions"), while competence 11 ("Ability to work in a team") is mapped to VLOs 9 and 14 ("develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others" and "assist in the development of a business plan"). Despite this difference in numbers of VLOs, the number of Elements of Performance mapped to each Tuning competence is roughly the same. There are multiple possible interpretations for this discrepancy, but one option is that the discursive field comprising both the explicit and implicit expectations for this program in Ontario colleges tends to place variant weight on either VLO 9 or 14 (or both) relative to VLO 12. Determining this weighting is impossible without looking at a specific program and breaking down course hours and assignment weights, but it is nonetheless interesting to consider. A further complication is the fact that not all Elements map to the same competences as their associated VLOs, which is discussed in greater detail below.

A similar and more extreme situation occurs with Accounting and the Subject-Specific Competences (Appendix C, Table C4):

7 Identify and	Elements of Performance:		
•			
operate adequate software	• utilize the appropriate software to record financial transactions and store financial information (VLO 1)		
	• utilize the appropriate software to produce financial statements, reports and other documents (VLO 2)		
	• utilize the appropriate software to collect data and produce relevant reports (VLO 3)		
	• utilize the appropriate software to prepare individuals' and CCPCs' income tax returns and individuals' basic tax planning (VLO 4)		
	• develop technology-based strategies which can positively impact an organization's operations (VLO 6)		
	• utilize the appropriate software to produce reports and other		
	documents related to financial management (VLO 8)		
	• utilize the appropriate project management software (VLO 9)		
8 Identify & use	Elements of Performance:		
adequate tools	• explain the application of Canadian Generally Accepted Accounting Principles (GAAP) (VLO 1)		
	• describe and select significant accounting policies (VLO 2)		
	• calculate production costs using diverse approaches (VLO 3)		
	 prepare various types of budgets and explain their applications (VLO 3) 		
	 calculate product and services pricing using diverse approaches (VLO 3) 		
	• utilize the appropriate software to collect data and produce relevant		

	 reports (VLO 3) identify resources for current income tax legislation and updates (VLO 4) develop technology-based strategies which can positively impact an organization's operations (VLO 6) illustrate compliance and substantive tests and their applications (VLO 7) collaborate in the development of appropriate tests, including but not limited to compliance and substantive tests (VLO 7) prepare and maintain relevant documentation on an organization's internal control system (VLO 7) 	
	 interpret and use project planning documents (e.g., Gantt Charts, Critical Path Analysis, PERT Charts) (VLO 9) 	
14 Impact of culture and ethics on business	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations	
	Elements of Performance:	
	• evaluate the impact of environmental and ethical issues, including but not limited to confidentiality, social responsibility, diversity and working environment on an organization's operations (VLO 6)	

Note. The Tuning Project, 2009 (p. 51); MTCU, 2009b.

Competences 7 and 8 ("Identify and operate adequate software" and "Identify & use adequate tools") do not clearly map to any VLO at all; they do, however, map to a number of Elements of Performance, and arguably there are enough Elements covered by this mapping to make a strong case for the discursive field valuing these competences, even if this valuing is not captured in the VLOs themselves. Conversely, Competence 14 ("Impact of culture and ethics on business") seems to clearly map onto VLO 6 ("analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations"), but is only actually covered by one Element of Performance. There are two significant implications from these discrepancies between VLOs and Elements of Performance: 1) the VLOs alone do not always adequately capture what the discursive field expects of the program, and 2) there is a risk of losing valuable emphases in programs if the VLOs do not align well with the Elements of Performance, since college programs are only required to map to the VLOs. The fact that Accounting programs are also held to external standards by professional bodies will mitigate these problems in this particular case, but similar issues can and do exist in other Program Standards that are not further regulated and corrected by professional associations.

More positive patterns appear in the context of the levelled First Cycle Competences. All three programs at times exceed these Tuning competences, often because some competences over-emphasize structured, defined problem-solving and problem-solving contexts. For example, all three programs contain at least one VLO and/or one Element of Performance (more than one Element in the case of both Accounting and Marketing, and more than one VLO in the case of Accounting) that exceeds Competence 5: "Be able to identify criteria and argue for the

principles to be used in finding solutions to problems, mainly of a *structured* nature and mainly at an operational or tactical level" (emphasis added). The fact that the problems are "structured," as well as "operation or tactical," means that open-ended problem-anticipation and -solving are disallowed. Human Resource's Element of Performance that describes the ability to "integrate factual human resources references and research evidence into presentations and responses to questions" (see Appendix C, Table C8) requires a tolerance for unstructured, unpredictable situations. A stronger case is Marketing's VLO 4, which describes the ability to "determine strategies for developing new and modified products, concepts, goods, and services that respond to changing market needs" (see Appendix C, Table C9), and which, alongside a decent concentration of Elements of Performance that focus on unstructured problem-solving in new situations, clearly exceeds Competence 5. Accounting has no less than 6 of its 9 VLOs exceed the requirements for Competence 5, again because they clearly surpass structured, well-defined problem-solving contexts (see Appendix B, Table B7). Competence 7, which requires the application of knowledge "within *defined* boundaries" (emphasis added) is another area that is exceeded by some VLOs and Elements of Performance, and Competence 12, which requires the ability to use "basic business software" (emphasis added) is also exceeded by Marketing and Human Resources (usually because these programs require specialized, advanced computer and information-technology skills, including the ability to adapt to new technology (see Appendix C, Tables C8 and C9)).

The fact that the Program Standards sometimes exceed the levelled Competences does not mean that these programs are the equivalent of four-year baccalaureates. This fact does, however, lend strength to the claim that they are definitely the equivalents of three-year European baccalaureates, at least at this particular level of learning outcomes.

Additional Observations on Mapping to Tuning

Discourse analysis is an imprecise science, and becomes even more so when the number of discrete mapping constituents is as high as it is for the Program Standards and the Tuning competences. No one individual or group of individuals, whether experts in the fields or not, will reach the same conclusions with this staggering amount of information--the Marketing Program Standard, for instance, is the longest of the three at 17 VLOs and usually anywhere from 5 to 10 Elements of Performance for each VLO. Consequently, not too much weight should be placed on the mapping of any one Element of Performance in particular, and even the positioning of the VLOs may differ somewhat between iterations of mapping exercises. There is no alternative, more exact way to perform this kind of comparison, however. The reality is that there is a tendency to map to your own positional advantage, which has been documented in the cases of countries that have mapped their national qualifications frameworks to the overarching European ones (Karseth & Solbrekke, 2010). However, these exercises do tend to stay within the "outer [allowable] borders" of the endeavour (p. 571). The fact that there is quite clearly extensive coverage of the Tuning competences in the cases of all three Ontario advanced diploma programs is extremely significant, even though the precise placement of some mapping constituents can always be disputed. This extensive coverage, taken as a whole, is likely the most reliable and accurate that this kind of discourse analysis can be.

The mapping also points to some interesting qualities and/or deficits in the Ontario Program Standards. Readers will note that the Elements of Performance that map onto a particular competence are often not subsets of the VLOs that also map onto that same competence, although the discrepancies between VLOs and the Elements of Performance are not nonsensical: the Elements in most cases clearly do belong in some way to their respective VLOs in the Program Standards themselves. There are two ways of looking at these discrepancies, which pervade the mapping of all three programs. The first is to advocate for a tightening-up of the Elements of Performance so that they can all be logically deduced from the VLO that they explicate (which is not always currently the case) and so that the VLO can clearly semantically contain all of them. The second is to see these discrepancies as a structural acknowledgment that learning cannot simply consist of stacking together discrete learning outcomes, but is instead more than the sum of the parts. This acknowledgment ironically concurs with one of the criticisms that is often aimed at a learning outcomes approach and that is discussed earlier in this report: that it oversimplifies the concept of "learning" itself by trying to contain it in easily quantifiable, smaller units. These discrepancies in the Program Standards therefore could be viewed as a more nuanced, if messier, understanding of what really happens when learning outcomes are broken down into ever-smaller parts. It is important to ensure, though, that competences that the discursive field evidently expects to be covered are all in some way captured by the VLOs. Consider the following example from the Human Resources mapping to the Generic Competences (Appendix C, Table C2):

17 Ability to act on	Elements of Performance:	
the basis of ethical reasoning	 use valid assessment tools to determine suitability of prospective employees in accordance with relevant labour and human rights laws, policies, and regulations (VLO 1) identify compliance related training in occupational health and safety, human rights, and related employment legislation (VLO 3) 	
	 display empathy, cultural awareness, flexibility, tact, good judgment, and diplomacy in all interpersonal communications (VLO 4) 	
	• act in a fair and impartial manner (VLO 4)	
	• maintain all employee records in a confidential manner and in accordance with current privacy legislation (VLO 4)	
	 use collected human resources information for intended purposes only (VLO 7) 	
	• adhere to ethical guidelines, i.e., Canadian Council of Human	
	Resources Associations (CCHRA) Code of Ethics (VLO 10)	

Note. The Tuning Project, 2009 (p. 131); MTCU, 2008.

Clearly, there is a strong expectation that this program will cover ethical issues; however, the VLOs do not explicitly mandate this coverage. Since only the VLOs are truly binding, they need to be revised to include this expectation.

Additionally, there is sometimes a problem with redundancy in the Elements of Performance. Consider the following mapping of Accounting to the First-Cycle Competences (Appendix C, Table C7):

12 Use basic	Elements of Performance:
business software	• utilize the appropriate software to record financial transactions and store financial information (VLO 1)
	• utilize the appropriate software to produce financial statements, reports and other documents (VLO 2)
	• utilize the appropriate software to collect data and produce relevant reports (VLO 3)
	• utilize the appropriate software to prepare individuals' and CCPCs' income tax returns and individuals' basic tax planning (VLO 4)
	• utilize the appropriate software to produce reports and other
	documents related to financial management (VLO 8)
	• utilize the appropriate project management software (VLO 9)

Note. The Tuning Project, 2009 (pp. 55-56); MTCU, 2009b.

This example contains needless redundancy (the Elements could be combined into only a few that focus on "utiliz[ing] the appropriate software" in a variety of cases), and the Program Standard should be slightly cleaned up and streamlined as a result.

Recommendation #5:

In the interests of transparency and maximizing mobility opportunities, ensure that the VLOs do not omit coverage of any central aspect of a program (the Elements of Performance are insufficient on their own to rectify this kind of omission) and that their associated Elements can be logically inferred from them as much as possible. Additionally, eliminate needless redundancy from the Program Standards.

A more important issue emerges from the mapping that does not seem to be considered in the literature on learning outcomes when they are used for comparison across regions/programs. There is a significant difference in the number of mapping components between Accounting and Marketing (Human Resources falls roughly in the middle). Despite the above example, Accounting on the whole is relatively parsimonious and focused, with only 9 VLOs. Marketing, on the other hand, is voluminous with almost double the number of VLOs (17), and consequently dozens more Elements of Performance to map. The end result is that Marketing *appears* to more completely cover all the various Tuning competences than does Accounting, which seems to have more gaps (or lesser concentration in various competences). This difference means that Marketing could be perceived as more clearly "fitting" European first-cycle expectations than Accounting; on the other hand, the sheer volume of Marketing outcomes begins to raise questions of believability (can that many outcomes truly be achieved in only three years, or achieved at more than a very superficial level?). There therefore seem to be trade-offs among number of outcomes, results from mapping against other systems (will significantly more outcomes make the two comparators seem closer than they would with fewer outcomes?), and

perceptions of how realistic the outcomes truly are. In reality, both Marketing and Accounting are advanced diploma programs in the same system with numerous local, institutional instances of comparable rigor. The two are not wildly different, and many outside observers would probably argue that the significant ways in which Accounting's VLOs exceed the problem-solving expectations of the First-Cycle Competences (see Appendix C, Table C7) in comparison to Marketing's VLOs (see Appendix C, Table C9) mean that Accounting is actually more strongly a first-cycle program than is Marketing. Decisions around the specificity of learning outcomes and the volume of outcomes provided must therefore be weighed against the possible strategic advantages of more outcomes and against the possible deleterious effects of too many outcomes to what Adelman (2009) terms the necessary "zone of mutual trust" (viii) that enables transfer and mobility in the first place.

Recommendation #6:

Ensure that the volume of VLOs and Elements of Performance in Program Standards is sufficient to enable transparency and transfer opportunities, but that it is not so great that it raises quality questions.

Because of the issues raised by the relative number of mapping components, inputs can never be entirely removed from the mobility picture, and learning outcomes can never be evaluated solely on their own. Tuning, in fact, states that "The Tuning Project considers that degrees are comparable and compatible if the learning outcomes *as well as the academic and professional profiles* are comparable" (The Tuning Management Committee, 2006, p. 17; emphasis added). In other words, accreditation, local quality control procedures, number and type of faculty, difficulty level of curricular content (as measured by projects and internships, for instance), and so on must be taken into consideration in order to truly assert "comparability and compatibility" between two specific programs.

European Comparators: Articulation Agreements

The evidence thus far strongly suggests that the three sample advanced diploma programs are, in fact, first-cycle (baccalaureate) qualifications in the European context. However, objective evidence of comparability is necessary in order to address any questions that remain unanswered at the level of the qualifications frameworks and the Tuning competences. This evidence is found in the existence of articulation agreements between Ontario colleges' advanced diploma programs in Marketing, Human Resources and Accounting, and the Institutes of Technology Ireland. Ireland has two kinds of baccalaureate degrees: the Ordinary Bachelor (three years) and the Honours Bachelor (four years). Both are recognized as first-cycle awards in Europe, although only the Honours Bachelor confers entry to the Master's level in Ireland itself (National Framework of Qualifications, 2003, "Ordinary Bachelor Degree" & "Honours Bachelor Degree"). The articulation agreements allow advanced diploma graduates from these programs to enter the fourth and final year of some Honours Bachelor programs in Ireland, which proves that Ontario's Irish partners view these particular programs as wholly equivalent to their own Ordinary Bachelor programs in the same fields since, in some cases, no bridging is currently required for Ontario's students before finishing the fourth year of the Honours Bachelor (IOTI,

2013). Additionally, it is anticipated that all the agreements will convert to this 3+1 format for advanced diploma graduates by mid-2014 when both the Irish and Ontario partners revisit their mapping of these programs (M. Pierce, personal communication, May 7, 2013). These articulation agreements provide the necessary evidence that at the granular level, advanced diploma programs in these fields can indeed function as first-cycle qualifications. More evidence of this kind of articulation agreement for Ontario's other advanced diploma programs⁹ would conclusively prove equivalence to European first-cycle expectations.

Recommendation #7:

Survey and study the nature of advanced diploma articulations with European partners and confirm whether the examples cited here are representative of the current trends.

American Comparators

The two international comparators that make the most sense for Ontario programs are the European Union and the United States. Unlike the EU with its Bologna Process, however, the United States has no centralized attempts to harmonize its regional postsecondary educational systems, and it also lags in terms of developing qualifications frameworks and curricular standards based in levelled learning outcomes. There is currently only one high-profile attempt to create an American qualifications framework that would apply across individual states and regional accreditation systems: the Lumina Degree Qualifications Profile (DQP). The Association of American Colleges and Universities has also released a "robust set of 'Essential Learning Outcomes'"¹⁰ associated with its Liberal Education and America's Promise (LEAP) initiative (AAC&U, 2013). However, neither one of these projects is sufficient to provide the kind of mapping comparison that is possible with the European system and European Tuning. An American Tuning project is underway, but suffers from deficiencies that do not plague European Tuning. In other words, some preliminary comparisons with American standards are possible but will not be definitive until those standards are more solidly defined and deployed. Further complicating matters is the lack of widespread three-year degree options and a concomitant confusion over how those programs can or should be structured.

Lumina's DQP suffers from several problems, many of which seem to be connected to overreaching itself. It does have outcomes levelled for the associate's, bachelor's and master's levels, and the outcomes are broad enough that they can conceivably apply to every field of study. These outcomes are far more specific than one usually finds at the level of qualifications frameworks, but that is not necessarily a problem. Where the DQP starts to become odd is in its simultaneous claims that its outcomes are meant to "be summative for each degree addressed" (Adelman et al., 2011, p. 5) and to "describe what *every* graduate of a degree program at a given level ought to know and be able to do" (Ewell et al., 2013, p. 7, original emphasis), both of which are conventional claims for qualifications frameworks, and its statement that it is applicable "at the curriculum *and classroom level*" (Adelman et al., 2011, p. 2, emphasis added).

⁹ A similar 3+1 agreement also exists between several IOTI institutions and Fanshawe's advanced diploma program in Architectural Technology.

¹⁰ Available at http://www.aacu.org/leap/documents/EssentialOutcomes_Chart.pdf

Leaving aside the fact that what happens at the classroom level does not always translate wholly into the outcomes and competences expected of graduates (there are often intermediary, lower-level requirements to be met before the final competences can be realistically achieved), the DQP becomes unusually prescriptive about the kinds of assessments that should be used *during* postsecondary courses and programs. For instance, in the "Broad, Integrative Knowledge" portion of outcomes, the DQP states that a bachelor's student does the following:

Explains a contemporary or recurring challenge or problem in science, the arts, society, human services, economic life or technology from the perspective of at least two academic fields, explains how the methods of inquiry and/or research in those disciplines can be brought to bear in addressing the challenge, judges the likelihood that the combination of disciplinary perspectives and methods would contribute to the resolution of the challenge, and justifies the importance of the challenge in a social or global context. (Adelman et al., 2011, p. 11)

This outcome could, with very little alteration, formulate a project in a specific course. Similarly, in the "Applied Learning" set of outcomes, the DQP states that a student at the associate level will do the following:

Describes in writing at least one substantial case in which knowledge and skills acquired in academic settings are applied to a challenge in a non-academic setting; evaluates, using evidence and examples, the learning gained from the application; applies that learning to the question; and analyzes at least one significant concept or method related to his or her course of study in light of learning outside the classroom. (p. 15)

This apparent attempt to control *how* professors teach learning outcomes is largely absent from the European approach to qualifications frameworks. Given that conscientiously performing even an overhaul of credit weightings can be a dauntingly time-consuming task (HM Inspectorate of Education, 2006), it is odd that the DQP would try to influence in-course decisions in this way. The DQP's emphasis seems to be more on what students *will do in courses*, rather than qualifications frameworks' more conventional emphasis on what students *can do after they graduate and outside of courses*. Focusing on the former also contradicts the DQP's claim that it is summative in nature. It is true that questions about assessment are the next frontier in the study of learning outcomes (European Centre for the Development of Vocational Training, 2009, 2010), but trying to work this material into a qualifications framework is probably overly ambitious and unrealistic.

The DQP is explicitly an instrument for curriculum revision and improvement, not for documenting current standards. It was created to be revisionary: "the DQP was designed to be a promising beacon for transformative change" (Geary Schneider, 2013, p. 23). The Lumina Foundation decided to create it to support greater postsecondary participation:

... in 2009, Lumina Foundation for Education announced its Big Goal: an increase, by 2025, from 40% to 60% of the proportion of adults in the United States with a postsecondary credential or degree. Because it was soon clear that achieving this landmark would be a hollow attainment if the quality of the learning was substandard, the

nonnegotiable target became high-quality credentials in the form of degrees and certificates with well-defined and transparent learning outcomes ... (Kuh & Ikenberry, 2013, p. 4)

The challenge that it sets is therefore meant to be aspirational; portions of it, however, could not be met by Ontario students at prestigious Ontario universities, such as the bachelor's directive that a student "in a language other than English, and either orally or in writing, conducts an inquiry with a non-English-language source concerning information, conditions, technologies and/or practices in his or her major field" (Adelman et al., 2011, p. 14). Similarly, in the mere two-year span of an associate degree, a student "describes the ways in which at least two disciplines define, address and interpret the importance of a contemporary challenge or problem in science, the arts, society, human services, economic life or technology" (p. 11). These expectations are not realistic for many extant, high-quality programs.

Finally, the DQP does not yet have sufficient buy-in to truly operate as a qualifications framework. It still needs to be "established ... through accrediting organization endorsement and/or by state systems adopting it" (Geary Schneider, 2013, p. 24), neither of which has happened. Institutions that are praised as exemplary in the 2013 update on the state of the DQP tend to be marginal, not necessarily in terms of quality but certainly in terms of representative characteristics, and include schools such as Western Governors University (all online), Excelsior College (focused on adult learning and flexible programs), and The Master's College (conservative Christian college) (Ewell et al., 2013). The DQP is thus an interesting experiment that may eventually yield good results, but does not function as a good qualifications comparator at this point in time.

The LEAP learning outcomes are a similarly laudable beginning, but also cannot function as comparators because, unlike the DQP, they are not levelled. Instead, they are presented as valid "beginning in school, and continuing at successively higher levels across ... college studies" (AAC&U, 2013). It should be remembered that there is no larger qualifications framework through which to feed these particular outcomes and effectively level them, so the LEAP project is not particularly useful for comparing qualifications, especially foreign ones.

Further complicating the American scene is that, unlike in Europe, three-year bachelor's degrees are very marginal. While interest in them is growing, likely because they are seen as a way of increasing campus and graduation efficiency while counteracting spiralling tuition costs (Hurley & Harnisch, 2012), and while a few three-year bachelor's programs have a long history in the United States, "three-year degree programs remain relatively obscure today, are more common at private colleges, and have few participants and even fewer completers" (p. 2). Furthermore, "the most widely-known approach is the *compression* model, whereby the bachelor's degree is condensed into three years through the integration of summer and inter-term courses" (p. 2), which is effectively no different than the current four-year bachelor's program, and certainly no different in terms of learning outcomes. Attempts at creating three-year options via course reduction or competency-based approaches (including prior learning assessment) are not yet prominent (Hurley & Harnisch, 2012). This kind of initiative in general has support at the state governmental and sometimes at the institutional administrative levels, but faces serious opposition over quality concerns and the reality that there usually are not enough students taking

advantage of pilot programs to warrant instituting them more permanently (Hurley & Harnisch, 2012). Hurley and Harnisch (2012) see the most promise in the competency-based model, but again, it is not widely used. This lack of three-year programs means that the volume of learning in an Ontario advanced diploma is not generally reproduced in the United States. The result is that attempting to map the Ontario advanced diploma to American comparators becomes an exercise in positioning it *between* the two-year associate degree and the four-year bachelor's, and trying to determine which option it leans more toward.

Accreditation Standards: The Accreditation Council for Business Schools and Programs (ACBSP)

There are two remaining sources of learning outcomes at the associate's and bachelor's levels that can yield useful, if only preliminary, information: accreditation standards and the Tuning USA project. In terms of business programs, there are two principal accreditation bodies in the United States: the Association to Advance Collegiate Schools of Business (AACSB), which does not take into account the associate level and which focuses intensely on institutions' research capabilities, and the Accreditation Council for Business Schools and Programs (ACBSP), which does look at the associate level and which is oriented more toward teaching institutions than research ones. Both bodies are recognized by the Council for Higher Education Accreditation (essentially the accrediting body at the American federal level); given Ontario colleges' focus on teaching, the ACBSP is the natural comparator.

ACBSP has a mostly inputs-oriented approach to accreditation (including institutional structure, faculty characteristics, etc.), but at the associate level does include five basic learning outcomes:

Knowledge of essential elements and operations of a business Knowledge of business ethics Computer literacy Global business awareness Critical thinking and research skills (ACBSP, 2013, p. 27)

There is no comparable list of outcomes at the bachelor's level, since here ACBSP has defaulted to the usual, "historic" position that "accredited [bachelor's] programs have focused on faculty input as a basis for demonstrating quality" (ACBSP, 2012, p. 31). It is therefore impossible to determine from the accreditation literature alone to what extent the outcomes listed at the associate level would need to be exceeded in order to qualify as bachelor-level outcomes. The associate-level outcomes are also inordinately broad.

Notwithstanding the hazy nature of the associate-level outcomes, it is possible to very tentatively attempt to position the Ontario advanced diploma programs in relation to these outcomes. "Critical thinking and research skills" can be interpreted very broadly at all levels of postsecondary programs, as can "knowledge of business ethics" and "global business awareness" (ACBSP, 2013), so those three outcomes need to be set aside. The remaining two, however, have language that the Ontario advanced diploma would seem to exceed. First, "knowledge of *essential* elements and operations of a business" (emphasis added) performs restrictive work similar to Tuning Europe's first-cycle business competence "Apply knowledge *within defined*

boundaries," which all three advanced diploma exceed with at least one VLO, and which Accounting in particular very substantially exceeds (see Appendix C, Tables C7-C9). It should be remembered that the Tuning competence is designed for three-year programs, which in and of itself implies more work and greater in-depth knowledge than a two-year associate degree. There are also subject-specific, unlevelled Tuning competences that are covered by the advanced diploma programs, often including VLOs, that would seem to naturally exceed the merely "essential elements and operations of a business." Such competences include cross-functional operations (well-covered by HR and Marketing), defining an enterprise and linking it with business environment analysis (well-covered by all three), understanding the implications of psychology, law, and new technology for organizations and markets (covered to a varving degree by all three), and managing and controlling an organization (covered by all three, but especially well-covered by HR and Accounting) (see Appendix C, Tables C4-C6). Similarly, the ACBSP competence "computer literacy" seems extremely restricted by the term "computer" and comparable to the restrictive first-cycle competence "use basic business software," which is exceeded in the case of HR and Marketing by one VLO and several Elements of Performance (see Appendix C, Tables C8 and C9). Furthermore, the Tuning generic competence in "information and communication technologies" and the subject-specific competence in understanding both "existing and new technology" and its impacts clearly exceed mere "computer literacy," and these two Tuning competences are covered to varying extents by all three advanced diploma programs (see Appendix C, Tables C1-C6).

Finally, there is the issue of sheer length of both the associate degree and the Ontario advanced diploma. Assuming that assessed prior learning is not a factor, the volume of post-secondary learning that can occur in these two qualifications should be markedly different (this difference may not hold in all cases, but should in many). This length alongside the suggestion that the learning outcomes for the advanced diploma programs exceed at least some of the learning outcomes for the associate degree (the remaining associate learning outcomes are not susceptible to analysis) means that the advanced diplomas would seem to hit at a higher level than the associate's. ACBSP currently does have several Canadian members, mostly in British Columbia or Newfoundland (although Centennial College in Toronto has applied for accreditation at the baccalaureate level)¹¹. There is no Ontario college that has applied for accreditation for an advanced diploma program. The closest analogue is the College of the North Atlantic (a public college in Newfoundland and Labrador with multiple sites and a satellite campus in Qatar) which does have a three-year program accredited, but as an associate degree (ACBSP, 2011). This program is not, however, in the Ontario system (College of the North Atlantic students graduate with a Business Management Diploma), nor do there appear to be any other decisions on threeyear programs outside the United States (at least, not easily discoverable ones). It is understandable why a three-year program might be deemed not a baccalaureate program in a system that seems to define "baccalaureate" as "four-year," but this decision does not necessarily imply that the Ontario advanced diploma would fit as an associate degree.

¹¹ See http://www.acbsp.org/p/cm/ld/fid=14#1367386434225 for a list of current members and accredited programs, as well as applications for candidacy

Tuning USA

There remains the Tuning USA project, which began with a few sample fields and later expanded to cover more, including Business programs in the second wave. Tuning USA is not methodologically the same project as Tuning Europe: where Europe engaged in extensive surveys of all stakeholders and statistical analysis of the results (in an effort to determine what the necessary competences actually are), the United States decided to use a focus group approach, composed mostly of academics but with some employers, students or graduates included (Institute for Evidence-Based Change, 2012, p. 19). This methodological discrepancy means that the American results are less robust than the European ones, although the American ones likely do capture academics' expectations in the particular region in which the particular focus group is located. Clifford Adelman (2010) explains that "each participating state ... included on the faculty disciplinary teams representatives from the 'flagship' state universities, the state's community colleges, and at least one private institution" (p. 619). As Adelman (2010) notes, "the 'flagships' are essential: without a state's leading public research university, there is no authority or credibility to such an undertaking" (p. 619). This is one form of authority that is insufficient in the Lumina DQP. In 2012, Kentucky produced Tuning USA's Business competences, which are levelled for associate, bachelor's, and master's programs, and which are all business-specific. The levelling is not always successful; however, these outcomes are the most specific ones that can be examined in the American environment.

Recommendation #8:

The Ontario Tuning project (which has started under the aegis of HEQCO) should adopt the more rigorous European approach to determining competences and outcomes, and should ensure that all competences/outcomes are appropriately laddered and levelled across the different qualifications included in the project.

The Kentucky levelling problems amount to insufficient differentiation in learning outcomes between the programs. For instance, in the "Fundamental Knowledge" category two-year (associate) students are expected to "Use current business terminology appropriately," and fouryear (bachelor's) students are expected to "Define and properly use relevant business terminology" (Kentucky Tuning, 2012, p. 2). It is not possible to "use current business terminology appropriately" without also being able to define the terms, since understanding the definition is required for appropriate use. In the "Oral and Written Communication" category, two-year students are expected to "Produce clear, concise, and effective documents including emails, letters, memos and reports," which is not materially different from the four-year expectation that students will "Produce clear, concise, and effective written communication which could include social media, emails, letters, memos and reports" (p. 3). Similarly, the "Global and Multicultural" requirements that two-year students "Describe the implications of diversity in business" (p. 7) is very close to the four-year expectation that students "Demonstrate knowledge of the advantages of diversity in the workplace" (p. 7). This kind of problem appears repeatedly throughout all the business learning outcomes. There are also a few isolated instances of the DQP's tendency to suggest in-course assessment design (for instance, "Construct and

present a summative project(s) capturing the complexity of the business situation" at the fouryear level (p. 2)).

There are additional, if fewer, issues at what might be termed the competence level, which is a general description of expectations that is provided in each category for the two-year, four-year, and master's programs (the learning outcomes then further break down this general statement). For instance, the two-year "Oral and Written Communication" competence says that students will "Communicate effectively and professionally using standard English in business settings" while four-year and master's students will "Communicate effectively and professionally using standard English in business settings" while four-year and master's students will "Communicate effectively and professionally using standard English in business settings" while four-year and master's students will "Communicate effectively and professionally in business settings using supporting documentation," which seems to be levelled except for the fact that one of the two-year learning outcomes covers the use of supporting documentation ("Find, analyze, evaluate, and cite pertinent primary and secondary sources, including financial information") (p. 3). With the caveat that the structure of the Tuning USA business competences and outcomes is problematic, it is nonetheless clear that the Ontario advanced diploma Program Standards map onto the four-year, or bachelor's, level. Below is a table that condenses the Tuning USA business outcomes and compares them with the Tuning Europe mapping for the advanced diploma programs:

Tuning USA	Tuning USA Competences and Learning Outcomes	Tuning Europe Mapping Results
Category Fundamental Knowledge	 Two-year students Two-year students "Demonstrate a basic understanding of core business disciplines (accounting, economics, and legal and regulatory environment)" via "explain[ing] the scope and principal features of the core disciplines" (p. 2) Four-year students concentrate on "integrat[ing] fundamental knowledge of the core business disciplines," while master's students "synthesize and evaluate business knowledge" via "demonstrat[ing] entrepreneurial and business assessment skills" (p. 2)	 Abstract reasoning, which supports <u>synthesis</u>, <u>evaluation</u> and <u>integration</u>, is clearly covered by all three advanced diploma programs (Competence 1 of the generic competences) (see Appendix C, Tables C1-C3) <u>Evaluation</u> of "the quality of work produced" (Competence 23 of the generic competences) and of multiple possible solutions to problems (Competence 6 of the first-cycle competences) are strongly covered by all three advanced diploma programs (see Appendix C, Tables C1-C3 and C7-C9) The three advanced diploma programs map onto the high end (overlapping a bit with master's outcomes) of Tuning USA
Oral and Written Communication	• Two-year students "Communicate effectively	• <u>Oral</u> and written communication skills are

Critical Thinking,	 and professionally" via "produc[ing] clear, concise and effective documents" and "find[ing], analyzing, and cit[ing] pertinent primary and secondary sources" (p. 3); the emphasis is on writing alone Four-year and master's students "Communicate effectively and professionally " via "listen[ing] and <u>speak[ing]</u> competently," produc[ing] clear, concise, and effective written communication," and "understand[ing] the need for and demonstrat[ing] the ability to cite external sources" (p. 3) 	 strongly covered by all three advanced diploma programs via Competence 8 of the Generic Competences (see Appendix C, Tables C1-C3); they are also covered by All three of the Tuning USA levels require use of secondary sources, but do not say much about the quality/depth of that use; all three advanced diploma programs cover Generic Competence 9 ("Ability to search for, process and analyse information from a variety of sources") (see Appendix C, Tables C1-C3) All three advanced diploma programs map onto the four-year/master's level
Decision Making and Problem Solving	 Two-year students "Use critical thinking skills to identify solutions to fundamental business problems" via "organiz[ing] and present[ing] evidence" and "work[ing] in a team" (p. 4) Four-year students "Use critical thinking skills to analyze and identify tactical solutions to <u>structured</u> problems" via similar means as two-year students (p. 4) Master's students "Use critical thinking skills to identify creative and strategic solutions to business problems," with an emphasis on "complex real world business problems" (p. 4) 	 Abstract and applied problem-solving (Generic Competences 1 and 2) are strongly covered by all three advanced diploma programs (see Appendix C, Tables C1-C3) Analysis of enterprise problems and of the business environment (Subject-Specific Competences 9 and 12) are strongly covered by all three advanced diploma programs (see Appendix C, Tables C4-C6); this level of problem-solving transcends the "fundamental" level of the two-year Tuning USA competence The Marketing and Accounting advanced diplomas have expectations that <u>exceed</u> first-cycle Competence 5 for solving problems "mainly of a

		structured nature";
		 Accounting in particular has an emphasis on <u>open-ended</u> and <u>unstructured</u> problem- anticipation and -solving (see Appendix C, Tables C7 and C9) All three advanced diploma programs clearly operate at the four-year Tuning USA level, with some expectations at the extremely high end of this level
Information Technology	All three levels require a student to "apply information technology tools appropriately to the analysis of business problems," with an emphasis on "fundamental" problems at the two-year level (p. 5)	 Insufficient level differentiation in Tuning USA renders this competence difficult to map Marketing and Human Resources exceed first-cycle Competence 12 ("Use basic business software"), with an emphasis on adapting to new technology and new information needs; these outcomes may also exceed the two-year requirements for Tuning USA (see Appendix C, Tables C8-C9)
Ethics	Two-year students "Identify ethical issues in business and society and understand how individual actions affect others" Four-year and master's students emphasize "an understanding of the consequences of personal, group, and <u>organizational</u> actions" (p. 6)	 All three advanced diploma programs cover Subject-Specific Competence 13 ("Understand principles of ethics and implications for business organisations") and 14 ("Impact of culture and ethics on business"), and all do so with an emphasis on organizational ethics and/or corporate social responsibility (see Appendix C, Tables C4-C6) All three advanced diploma programs clearly map onto the four-year level
Global and •	The two-year and four-year	All three advanced diploma

an emphasis in the former o	
identifying	work in an international
global/multicultural concern	s context") and 26
and an emphasis in the latter	("Appreciation of and respect
on analyzing these issues (p	for diversity and
7)	multiculturality"), and
Master's students not only	Subject-Specific Competence
analyze but also "respond to	14 ("Impact of culture and
cultural dynamics in busines	s ethics on business"); Human
and society" (p. 7)	Resources and Marketing
	seem to map more closely
	onto the two-year level, while
	Accounting clearly requires
	analysis (see Appendix C,
	Tables C1-C6)
	• Only Accounting seems to
	clearly map onto the four-
	year level

Note. Kentucky Tuning, 2012; The Tuning Project, 2009 (pp. 131; 51; 55-56); MTCU 2005; MTCU 2008; MTCU 2009b.

Overall, the Ontario advanced diploma programs clearly meet the four-year (or bachelor's) expectations for business programs, at least according to the Tuning USA competences and learning outcomes.

Conclusions on European and American Comparators

Generally speaking, the American comparators are far weaker than the European ones. The evidence presented here is suggestive and points in the direction of an alignment between American bachelor's expectations and Ontario's three-year advanced diploma expectations, but more evidence is required to conclusively prove any equivalence. If the Lumina DQP and the Tuning USA project are both strengthened, this proof will be easier to establish, although direct curriculum comparisons (likely through the form of articulation agreements between Ontario colleges and American universities) are still required. Full equivalence between a three-year advanced diploma and a four-year bachelor's degree is unlikely because of the difference in volume of learning, but equivalence could be established between the advanced diploma and a three-year American bachelor's program, so long as the American program is not of the compressed variety.

The European results are far more conclusive, for two reasons. First, the length of the Ontario advanced diploma--three years--is congruent with the length of the new "Bologna bachelor's." Second, the results at the levels of qualifications frameworks (most abstract), Tuning competences/outcomes and Program Standards, and one-to-one curriculum comparisons in the form of articulation agreements (most concrete) all concur. Taken alone or in a pair any of this evidence would be suggestive, but all three elements are necessary to make a very strong case for equivalence. In particular, the Tuning competences and outcomes need to be balanced with higher-order levelling (performed by the overarching qualifications frameworks). Without this

levelling, it could wrongly seem that the two-year diploma versions of these programs also achieve sufficient, although less, coverage of the Tuning competences to also qualify as firstcycle awards; this problem occurs because the three-year Program Standards are scaffolded up from the two-year Standards, with the addition of only a few truly new VLOs and the general ratcheting-up of the two-year language in terms of complexity and degree of autonomy. Language at the level of the qualifications frameworks (the OQF, the QFEHEA and the EQF-LLL) clears up this issue. Additionally, the Tuning findings need to be concretely proven at the ground level, and this proof can manifest in the form of articulation agreements. Since all three elements (qualifications framework comparisons, Tuning comparisons, and curriculum comparisons) are present for this analysis and all point to the same conclusion, it seems extremely likely that the three sample Ontario advanced diploma programs are indeed equivalent to first-cycle, or bachelor's-level, awards in the European context.

One objection to these comparisons is the fear that they represent a slow encroachment on the four-year, or honours, bachelor degree as various Anglo-American systems know it. In particular, the suggestion that there is no material difference between the outcomes for the sample Ontario three-year advanced diploma programs and the Tuning USA outcomes at the four-year (bachelor's) level might seem to promote erosion between four-year and three-year bachelor's degrees. However, this scenario has not come to pass in many systems, European or otherwise; for instance, Ireland maintains both a three-year and a four-year bachelor's degree while stipulating that both are first-cycle awards under the overarching European qualifications framework (National Framework of Qualifications, 2003, "Honours," "Ordinary"), and New Zealand, which has sought harmonization with the new European system but which did not develop under it, has both three-year and four-year bachelor's programs, with each granting access to different master's program options (New Zealand Qualifications Authority, 2011). Additionally, one of the findings of a 2010 European survey of the changing nature of qualification systems found that qualifications frameworks, especially the overarching ones, often tend to lead to a proliferation of awards that operate at the same level but serve different niches (European Centre for the Development of Vocational Training, 2010). Suggesting that different qualifications operate at roughly the same level thus does not further enable "academic drift" in many cases, and instead draws attention to possibilities for new pathways for students through the post-secondary system both in their own regions and internationally.

General Conclusions and Recommendations

It seems clear from the European and American comparisons that an Ontario advanced diploma in Accounting, Human Resources, or Marketing is broadly equivalent to a three-year baccalaureate degree in an international context. It is also clear that these findings are the result of the transparency offered by an outcomes-based approach at both the level of qualifications frameworks, and of Program Standards and Tuning competences. Outcomes-based approaches really do facilitate the proper recognition of the relative worth of qualifications, provided the outcomes honestly reflect the difficulty level and expectations of qualifications and programs (in Ontario's case, there needs to be more dialogue over what the qualitative differences between similar college and university programs are, and to what extent they really matter). However, just as the findings at the document levels needed to be tested by real articulation agreements, any learning outcomes embedded in the Ontario system also need to meaningfully filter down to the classroom level; otherwise, the policy language will be divorced from practice and will be at best ineffective and at worst misleading. These concerns are reflected in this report's first three recommendations:

- 1) **Recommendation #1:** So that vocationally oriented language does not unfairly limit recognition of the learning levels of Ontario college students, Colleges Ontario should work with MTCU and other stakeholders to ensure that vocational language does not unfairly and inaccurately distinguish college-granted credentials from university-granted ones.
- **Recommendation #2:** Although Ontario colleges currently possess significant expertise regarding learning outcomes, they should devote more time and resources to foster their continued integration into curriculum from the level of qualifications and Program Standards down to the level of individual courses. In particular, recurrent training is necessary for all faculty, not just those involved with curriculum design and quality-assurance processes.
- **Recommendation #3:** In order to leverage this expertise, more research is needed regarding learning outcomes, especially with regard to the global implications of the Bologna Process.

Additionally, the unavoidably subjective nature of learning outcomes and qualifications frameworks comparisons requires additional verification in order to be truly persuasive:

• **Recommendation #4:** Investigate the extent to which the discourse analysis findings in this report are replicated by others performing this work, and/or invite others with the requisite post-secondary experience to review the work in this report.

Further revisions to the Ontario Program Standards to promote logical organization and optimum presentation of program features will further enable the kinds of comparisons that this report makes:

- **Recommendation #5:** In the interests of transparency and maximizing mobility opportunities, ensure that the VLOs do not omit coverage of any central aspect of a program (the Elements of Performance are insufficient on their own to rectify this kind of omission) and that their associated Elements can be logically inferred from them as much as possible. Additionally, eliminate needless redundancy from the Program Standards.
- **Recommendation #6:** Ensure that the volume of VLOs and Elements of Performance in Program Standards is sufficient to enable transparency and transfer opportunities, but that it is not so great that it raises quality questions.

Moreover, since articulation agreements provide the hard evidence that higher-order comparisons are correct, more research needs to be performed on them:

• **Recommendation #7:** Survey and study the nature of advanced diploma articulations with European partners and confirm whether the examples cited here are representative of the current trends.

Finally, Tuning projects are invaluable sources of information for the sake of program-based and regional comparisons, but in order for them to be maximally effective they should be as robust as possible:

• **Recommendation #8:** The Ontario Tuning project (which has started under the aegis of HEQCO) should adopt the more rigorous European approach to determining competences and outcomes, and should ensure that all competences/outcomes are appropriately laddered and leveled across the different qualifications included in the project.

It is our hope that this report can begin to fill the need for detailed evidence in favor of repositioning Ontario's advanced diploma as a three-year degree (evidence which thus far has been lacking in the policy discussions), and that it can help to delineate logical areas for further research in this area.

References

- AAC&U. (2013). Liberal education and America's promise (LEAP). Retrieved from http://www.aacu.org/leap/vision.cfm
- ACBSP. (2011). Membership status: College of the North Atlantic. Retrieved from http://www.acbsp.org/p/cm/ld/fid=14
- ACBSP. (2012). ACBSP standards and criteria for demonstrating excellence in baccalaureate/graduate degree schools and programs. Overland Park: author. Retrieved from http://www.acbsp.org/p/cm/ld/fid=81
- ACBSP. (2013). Standards and criteria for demonstrating excellence in associate degree schools and programs. Overland Park: author. Retrieved from http://www.acbsp.org/p/cm/ld/fid=80
- Adam, S. (2006). An introduction to learning outcomes: a consideration of the nature, function and position of learning outcomes in the creation of the European Higher Education Area. In E. Froment et al. (Eds.), *EUA Bologna Handbook* (pp.). Berlin: Raabe Verlag.
- Adelman, C. (2009). *The Bologna Process for U.S. eyes: Re-learning higher education in the age of convergence*. Washington, DC: Institute for Higher Education Policy. Retrieved from http://www.ihep.org/assets/files/EYESFINAL.pdf
- Adelman, C. (2010). The US response to Bologna: expanding knowledge, first steps of convergence. *European Journal of Education*, 45(4), 612-23.
- Adelman, C. et al. (2011). The Degree Qualifications Profile. Lumina Foundation for Education. Retrieved from http://www.luminafoundation.org/publications/The_Degree_Qualifications_Profile.pdf
- Airasian, P. W., et al. (2001). *A taxonomy for learning, teaching, and assessing*. L. W. Anderson & D. R. Krathwohl (Eds.) New York: Longman.
- Bell, J.E., & Watkins, R.A. (2007). Just for credential evaluators: dealing with the new credentials. *International Educator: Bologna Process Supplement*, 18-19.
- Bergan, S. (2006). Recognition 2010: opportunities from which we cannot run away. In A.
 Rauhvargers & S. Bergan (Eds.), *Recognition in the Bologna Process: Policy* development and the road to good practice (pp. 169-82). Strasbourg: Council of Europe.
- Bergan, S., & Hunt, E.S. (2009). Introduction. In S. Bergan & E.S. Hunt (Eds.), Developing attitudes to recognition: Substantial differences in an age of globalisation (pp. 7-14). Strasbourg: Council of Europe.
- Bologna Follow-Up Group. (2012). *The European Higher Education Area in 2012*. Brussels: Eurydice. doi:10.2797/81203. Retrieved from http://www.ehea.info/Uploads/%281%29/Bologna%20Process%20Implementation%20R eport.pdf

- Bologna Working Group on Qualifications Frameworks. (2005). A framework for qualifications of the European Higher Education Area. Copenhagen: Ministry of Science, Technology and Innovation. Retrieved from http://www.bologna-bergen2005.no/Docs/00-Main_doc/050218_QF_EHEA.pdf
- Canadian Institute of Chartered Accountants. (2010). The IFRS changeover: a guide for users of financial reports. Toronto: author. Retrieved from http://www.cica.ca/applying-the-standards/financial-reporting/international-financial-reporting-standards/item40241.pdf
- Clark, I. D., et al. (2009). Academic transformation: The forces reshaping higher education in *Ontario*. Montreal and Kingston: McGill-Queen's University Press.
- Coles, M., et al. (2011). Referencing national qualifications levels to the EQF. Luxembourg: Publications Office of the European Union. doi:10.2766/10878. Retrieved from http://ec.europa.eu/education/lifelong-learning-policy/doc/eqf/note3_en.pdf
- Colleges Ontario. (2012). Empowering Ontario: transforming higher education in the 21st century. Toronto: Author. Retrieved from http://www.collegesontario.org/policy-positions/position-papers/Empowering%20Ontario%20%282%29.pdf
- COU. (n.d.). *Ensuring the value of university degrees in Ontario*. Toronto: author. Retrieved from http://www.cou.on.ca/publications/reports/pdfs/ensuring-the-value-of-university-degrees-in-ontari
- Duggan, J. (2011). Bologna process degrees as basic degrees for graduate admission. UC Berkeley. Retrieved from http://grad.berkeley.edu/policies/guides/memo-bologna-process/
- European Centre for the Development of Vocational Training. (2009). *The shift to learning outcomes: Policies and practices in Europe*. Luxembourg: Office for Official Publications of the European Communities. Retrieved from http://www.cedefop.europa.eu/EN/Files/3054_en.pdf
- European Centre for the Development of Vocational Training. (2010). *Changing qualifications: A review of qualifications policies and practices*. Luxembourg: Publications Office of the European Union. doi:10.2801/37095 Retrieved from http://www.cedefop.europa.eu/EN/Files/3059_en.pdf
- European Commission. (2008). The European qualifications framework for lifelong learning. Retrieved from http://ec.europa.eu/education/pub/pdf/general/eqf/leaflet_en.pdf
- European Parliament. (2008). Recommendations. *Official Journal of the European Union*. Luxembourg: Publications Office of the European Union. Retrieved from http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=oj:c:2008:111:0001:0007:en:pdf
- Ewell, P., et al. (2013). The Lumina Degree Qualifications Profile (DQP): Implications for assessment. Champaign, IL: National Institute for Learning Outcomes Assessment. Retrieved from http://www.learningoutcomesassessment.org/documents/DQPop1.pdf

- Geary Schneider, C. (2013). Afterword. In Ewell, P., et al. *The Lumina Degree Qualifications Profile (DQP): Implications for assessment*. Champaign, IL: National Institute for Learning Outcomes Assessment. Retrieved from http://www.learningoutcomesassessment.org/documents/DQPop1.pdf
- HESA (Higher Education Strategy Associates). (2012). *Changing times, changing places: The global evolution of the bachelor's degree and the implications for Ontario*. Toronto: Higher Education Quality Council of Ontario. Retrieved from http://www.heqco.ca/SiteCollectionDocuments/Changing%20Times%20ENG.pdf
- HM Inspectorate of Education. (2006). SCQF college credit rating: evaluation of pilot project. Aberdeen: HM Inspectorate of Education. Retrieved from http://www.educationscotland.gov.uk/Images/CollegeCreditRating_tcm4-712699.pdf
- Hurley, D. & Harnisch, T. (2012). The three-year bachelor's degree: reform measure or red herring? Washington: American Association of State Colleges and Universities. Retrieved from http://www.aascu.org/policy/publications/policymatters/2012/threeyeardegrees.pdf
- Institute for Evidence-Based Change. (2012). Tuning American higher education: the process. Retrieved from http://tuningusa.org/TuningUSA/tuningusa.publicwebsite/c5/c58681b6-801e-49e1-bf55-4ff29e1b800b.pdf
- IOTI. (2013). "Ontario Students." Retrieved from http://www.ioti.ie/co
- Karseth, B. & Solbrekke, T. D. (2010). Qualifications frameworks: the avenue towards the convergence of European higher education? *European Journal of Education*, *45*(4), 563-76.
- Kehm, Barbara. (2010). Quality in higher European education: the influence of the Bologna Process. *Change* (May/June), 40-46.
- Kentucky Tuning. (2012). Final Kentucky Tuning competencies, learning outcomes, and assessments: business.
- Kuh, G. & Ikenberry, S. (2013). Foreword. In *The Lumina Degree Qualifications Profile (DQP): Implications for assessment*. Champaign, IL: National Institute for Learning Outcomes Assessment. Retrieved from http://www.learningoutcomesassessment.org/documents/DQPop1.pdf
- Maguire, B. (2010). Issues arising from qualifications frameworks in Europe. Dublin: Irish Bologna Expert Conference. Retrieved from http://www.eqfref.eu/index.php?option=com_content&view=article&id=61:issues-arising-fromqualifications-frameworks-in-europe&catid=1:news&Itemid=2
- Malfroy, Erwin. (2009). Recruitment to health professions: the case of a Master of Arts in Psychological Sciences. In S. Bergan & E.S. Hunt (Eds.), *Developing attitudes to recognition: Substantial differences in an age of globalisation* (pp. 51-58). Strasbourg: Council of Europe.

- Ministry of Education and Science of Georgia. (2008). Bologna seminar: aligning national against European qualifications frameworks: the principles of self certification. Tbilisi: Council of Europe. Retrieved from http://www.ehea.info/Uploads/Seminars/Tbilisi_background_discussion_groups.pdf
- Ministry of Training, Colleges and Universities. (2005). *Business Administration--Marketing program standard*. Toronto: author. Retrieved from http://www.tcu.gov.on.ca/pepg/audiences/colleges/progstan/business/busmrk-e.pdf
- Ministry of Training, Colleges and Universities. (2008). *Business Administration--Human Resources program standard*. Toronto: author. Retrieved from http://www.tcu.gov.on.ca/pepg/audiences/colleges/progstan/business/Business60223.pdf
- Ministry of Training, Colleges and Universities. (2009a). Advanced Diploma. In *Ontario Qualifications Framework (OQF)*. Toronto: MTCU. Retrieved from http://www.tcu.gov.on.ca/pepg/programs/oqf/certificate8.html
- Ministry of Training, Colleges and Universities. (2009b). *Business Administration--Accounting program standard*. Toronto: author. Retrieved from http://www.tcu.gov.on.ca/pepg/audiences/colleges/progstan/business/Administration_Acc ounting.pdf
- Ministry of Training, Colleges, and Universities. (2012). *Strengthening Ontario's centres of creativity, innovation, and knowledge: A discussion paper on innovation to make our university and college system stronger*. Toronto: Author. Retrieved from http://www.tcu.gov.on.ca/pepg/publications/DiscussionStrengtheningOntarioPSE.pdf
- National Framework of Qualifications. (2003). Honours Bachelor Degree. Dublin: Quality and Qualifications Ireland. Retrieved from http://www.nfq.ie/nfq/en/documents/HonoursBachelorDegree.pdf
- National Framework of Qualifications. (2003). Ordinary Bachelor Degree. Dublin: Quality and Qualifications Ireland. Retrieved from http://www.nfq.ie/nfq/en/documents/OrdinaryBachelorDegree.pdf
- National Qualifications Authority of Ireland. (2009). Referencing of the Irish National Framework of Qualifications (NFQ) to the European Qualifications Framework for Lifelong Learning (EQF). Dublin: Author. Retrieved from http://ec.europa.eu/education/lifelong-learning-policy/doc/eqf/irelandreport_en.pdf
- Naylor, D. (2013). Zombie vs zombies: tackling two dangerous myths about higher education and advanced research. Retrieved from http://www.president.utoronto.ca/securecontent/uploads/2013/03/David-Naylor-Empire-Club-Address.pdf
- New Zealand Qualifications Authority. (2011). *The New Zealand Qualifications Framework*. Wellington: author. Retrieved from http://www.nzqa.govt.nz/assets/Studying-in-NZ/New-Zealand-Qualification-Framework/requirements-nzqf.pdf

- Ontario College Quality Assurance Service. (2012). FAQs. Retrieved from http://www.ocqas.org/faqs.html
- Ontario PC Caucus. (2013). Paths to prosperity: higher learning for better jobs. Retrieved from http://studentunion.ca/docs/OPCP%20-%20Paths%20to%20prosperity%20-%20Higher%20learning%20for%20better%20jobs%20-%20February%202013.pdf
- Rauhvargers, A. (2006). Recognition between Bologna and the European Higher Education Area: status and overview. In A. Rauhvargers & S. Bergan (Eds.), *Recognition in the Bologna Process: Policy development and the road to good practice* (pp. 19-50).
 Strasbourg: Council of Europe.
- Scottish Working Group. (2007). Verification of compatibility of the framework for qualifications of higher education institutions in Scotland with the framework for qualifications of the European Higher Education Area. Author. Retrieved from http://enic-naric.net/documents/QF-Scotland_en.pdf
- Skolnik, M. (2012a). The OECD 2012 economic survey of Canada and the relationship between higher education and productivity. *College Quarterly*(15)2. Retrieved from http://www.collegequarterly.ca/2012-vol15-num02-spring/skolnik.html
- Skolnik, M. (2012b). Rethinking the system of credentials awarded by Ontario's Colleges of Applied Arts and Technology. Unpublished manuscript.
- Št'astná, V. (2008). Aligning national against European qualification frameworks: the principles of self-certification: final report. Tbilisi: Ministry of Education and Science of Georgia. Retrieved from http://www.ehea.info/Uploads/Seminars/Tbilisi_report_VeraStastna.pdf
- Steering Committee for National Consultation. (2006). Verification of compatibility of Irish National Framework of Qualifications with the Framework for Qualifications of the European Higher Education Area. Dublin: Author. Retrieved from http://www.nqai.ie/documents/VerificationofCompatibility220609.pdf
- Trick, D., Clark, I.D., & Van Loon, R. (2011). Academic reform: Policy options for improving the quality and cost-effectiveness of undergraduate education in Ontario. Montreal and Kingston: McGill-Queen's University Press.
- The Tuning Management Committee. (2006). Introduction. In *General brochure* (pp. 1-4). Bilbao: University of Deusto. Retrieved from http://www.unideusto.org/tuningeu/images/stories/documents/General_Brochure_final_vers ion.pdf
- The Tuning Project. (2009). *Reference points for the design and delivery of degree programmes in business*. Bilbao: University of Deustro. Retrieved from http://www.unideusto.org/tuningeu/images/stories/Publications/Business_final_version.pdf
- Usher, A., & Green, L. (2009). *Bologna and beyond*. Toronto: Educational Policy Institute.

- Villa, A., et al. (2006). Competences in the teaching and learning process. In *General brochure* (pp. 17-46). Bilbao: University of Deusto. Retrieved from http://www.unideusto.org/tuningeu/images/stories/documents/General_Brochure_final_v ersion.pdf
- Warring, S. (2011). An analysis of learning levels within and between a degree and a diploma: New Zealand case study. *Quality Assurance in Education*, 19(4), 441–450.
- West, C. (2010). Ripple effects: the Bologna Process, ten years on. *International Educator*, 19(6), 25-32.
- Young, M. (2007). Qualifications frameworks: some conceptual issues. *European Journal of Education*, 42(4), 445–457.

Appendix A

What's Happened and What's Next

This report raises particular issues in the Ontario post-secondary system, which had until recently operated as a "binary system" with the universities granting degrees and the colleges granting sub-baccalaureate qualifications (HESA, 2012, p. 21; Clark et al., 2009). This situation, however, has changed and may be poised to change further:

by the 1990s, with the baccalaureate becoming important for several of the fields for which the colleges had been providing programs, and with the increased interest in baccalaureate attainment generally, the colleges became concerned about creating degree completion opportunities for their students. Accordingly, they started giving considerable attention to finding ways of providing such opportunities. This included seeking transfer agreements with universities, developing joint programs, and when both of these approaches turned out to be insufficient, seeking to award baccalaureates on their own. (Trick et al, 2009, pp.10-11)

There are various reasons to consider converting Ontario's advanced diploma program to a baccalaureate degree. First, the advanced diploma "is not well understood internationally"; furthermore, domestic students (and their parents) often value degree terminology more than a diploma program, "even though college training will frequently open many more career doors" (Colleges Ontario, 2012, p. 9). As a result, "requiring colleges to award a diploma to graduates of three-year programs that meet degree standards does those students a disservice by not adequately reflecting their learning achievements" (p. 9). In addition, "according to the qualifications framework in place in Ontario, the knowledge and skills standards for three-year diplomas and three-year baccalaureate degrees at the universities are virtually the same" (p. 9).

The most comprehensive survey of this matter thus far, and the background source for the "virtually the same" point, is a report done for Colleges Ontario by Michael Skolnik (2012b), Professor Emeritus at the Ontario Institute for Studies in Education (OISE) at the University of Toronto. This report provides a comprehensive review of many aspects of advanced diploma programs, including their complex status in terms of credential nomenclature and the legislative hurdles required to permit conversion of advanced diplomas to three-year baccalaureate degrees within the context of the laws governing higher education in Ontario.

It is worth briefly rehearsing Skolnik's points here, both to contextualize our own arguments and to underscore the new analysis that this document brings to the conversation. Skolnik (2012b) raises three arguments in favor of converting advanced diplomas to three-year baccalaureate degrees. His first, an economic/human capital argument, points out the "value to individuals and to society" (11). His second, a resource-efficiency argument, advocates for broadened baccalaureate-granting authority for colleges in terms of "utilizing the considerable expertise, capacity and experience that the colleges have developed in providing occupationally focused programs of 3-years duration" (11). Finally, his third argument is that "the knowledge and skill requirements for these two credentials is virtually the same" (11).

Comparing learning outcomes for different programs within qualifications frameworks is a complex task: as Skolnik (2012b) notes, "the wording of the OQF [Ontario Qualifications

Framework] description for the advanced diploma and the baccalaureate degree are not exactly the same. For some of the items described, the statements for the advanced diploma are more detailed, while for others the statements for the baccalaureate degree are more detailed" (p. 12). For example, he compares the following statements from the OQF section entitled "Overall Program Design and Outcome Emphasis":

Advanced Diploma

Programs provide the knowledge, skills, and attitudes to enable graduates to work within a broad range of technical and/or management functions in a broad range of occupational areas. Graduates understand both the required conceptual frameworks as well as applications related to the specific occupational area.

Baccalaureate Degree

Programs provide some broad knowledge and conceptual sophistication, including specialized knowledge in at least one discipline or field.

(OQF qtd. in Skolnik, 2012, "Rethinking," p.12)

As Skolnik (2012b) notes, "the description of the advanced diploma contains a reference to some of the specific contexts in which graduates might apply their knowledge and skills, and it refers also to attitudes. Otherwise, it is difficult to discern a significant difference between the two credentials" (p. 12). Outcome analysis between college and university programs is complicated but also enriched, as Skolnik (2012b) further notes, by the fact that colleges have a broader set of outcome-based instruments than universities, including Essential Employability Outcomes and detailed Program Standards that "provide more detailed descriptions of knowledge and skill requirements [that] have been developed for the diploma programs" (p. 13).

Another potential problem with analyzing learning outcomes to assess credential equivalency involves, as Skolnik suggests, the language of the outcomes themselves. As linguistic constructs reflecting student achievements, outcomes are easiest to analyze when the language clearly ladders, or scaffolds, from one level to the next, with parallel statements providing approximately equivalent levels of detail. The above outcomes illustrate differences in linguistic orientation that make clear analysis of credential-to-credential laddering difficult: for example, college program descriptors necessarily emphasize workplace-ready skills because the provision of such skills is a central mandate for Ontario's colleges. It is nevertheless far from readily apparent why such a difference in orientation should involve a difference in credential type. We return to this point in our first set of recommendations.

In light of all these issues, this report extends Skolnik's analysis to provide still more detailed evidence regarding the relationship of advanced diplomas to baccalaureate degrees. Although Skolnik's report (2012b) provides a rich database of background details regarding the "ambiguous status" of the Ontario advanced diploma, its discussion of the equivalences in learning outcomes associated with advanced diplomas and baccalaureate degrees in Ontario is very brief, spanning only a few pages (pp.11-13). More detail is necessary.

Historically speaking, the colleges and the universities provided instruction that was qualitatively quite different from one another. Clark et al. (2009) note features that have traditionally differentiated colleges from universities:

at present there are six major ways in which the colleges are differentiated from universities in Ontario: (1) the relationship between socioeconomic status and participation in post-secondary education; (2) the vocational or applied orientation of the college instructional programs; (3) the emphasis on teaching and learning, and the associated nurturing environment in the colleges; (4) the substantially greater institutional autonomy of the universities relative to the colleges; (5) the significant restrictions on degree-granting in the colleges; and (6) the unique role of the universities in regard to basic research. (p. 159)

Even a cursory reading of the relevant documents that describe college programs—the OQF, the Credentials Framework/Minister's Binding Policy Directive, and the Standards for Programs of Instruction—reveals how significant differences of emphasis related to 2) above are embedded in the descriptor language itself.

Though this difference has historically reflected a difference between the *nature* of the programs in colleges (though not necessarily any substantial differences between the *level* of the credential that ought to be awarded), even this difference is disappearing:

while emphasis on applied learning has been one of the fundamental factors that has distinguished colleges from universities since the colleges were created, the extent and appropriateness of this source of differentiation between the sectors has come under some questioning in recent years. For example, Fisher and Robinson argued that a blurring of the boundary between universities and community colleges has occurred as Canadian universities have tended to increase the vocational orientation of their programs (1998, 94-95). They buttressed this assertion with some examples, including one of a wood processing program introduced at the University of British Columbia that appears similar in many ways to a program at Conestoga College in Ontario. (Clark et al., 2009, p. 159)

Any answers to these questions must account for subtle variations in linguistic emphasis between more traditionally academic and "vocational orientation[s]," often without clear lines of development between different credentials within the framework.

As Skolnik's analysis (2012b) suggests, and a recent HEQCO report (HESA, 2012) emphasizes, analysis of learning outcomes within the context of qualifications frameworks provides a powerful tool for properly recognizing learning within the context of student mobility goals. Because of the centrality of learning outcomes, then, a more detailed discussion of learning outcomes, qualifications frameworks, and some of the conceptual issues surrounding these instruments is necessary to establish the context for what follows.

Learning Outcomes and Qualifications Frameworks: Some Critical Questions, Answers, and Opportunities

Though learning outcomes/objectives¹² and related concepts that fall under their general umbrella have been a significant component of educational thinking for decades (Adam, 2006; Airasian et al., 2001), they have of late received considerably renewed attention in a number of distinct but overlapping arenas, including both Bologna Process documents (Bologna Follow-up Group, 2012) and a recent white paper from Ontario's Ministry of Training, Colleges, and Universities (2012). Perhaps the largest source of discourse about learning outcomes is associated with the ongoing reforms associated with the European Higher Education Area and generally clustered under the broad heading of "The Bologna Process."

According to Adam (2006), a learning outcome "is a written statement of what the successful student/learner is expected to be able to do at the end of the module/course unit, or qualification, and they are generally framed using verbs that indicate specific types of performance" (p.5). Adam (2006), in fact, on the same page lists a series of virtually identical formulations drawn from a series of sources, all reflecting various aspects of the previous definition. The approach described above, however, is but one of "two well-known and non-antagonistic patterns of definitions of learning outcomes": the other stems from the European Qualifications Framework for Life-long Learning and involves "knowledge, skills and competences" (Bologna Follow-Up Group, 2012, p. 49-50). Learning outcomes are a "fundamental building block in the Bologna educational reform process" (Adam, 2006, p. 3). Indeed, the key elements of the Bologna Process—"the implementation of ECTS [the European Credit Transfer and Accumulation System], student-centered learning, qualifications frameworks, [and] internal quality assurance"—"all depend on the successful implementation of learning outcomes" (Bologna Follow-Up Group, 2012, p. 11).

Additionally, learning outcomes are the conceptual basis of qualifications frameworks. These frameworks, which enable structured analysis of credentials and translations of them into other postsecondary systems, can exist at both the regional/national and overarching levels. The European Parliament (2008) defines "national qualifications framework" (the definition can be extended to regional ones like the Ontario Qualifications Framework) as

an instrument for the classification of qualifications according to a set of criteria for specified levels of learning achieved, which aims to integrate and coordinate national qualifications subsystems and improve the transparency, access, progression and quality of qualifications in relation to the labour market and civil society. (p. 4)

Overarching versions exist to, among other things, "establish real transparency between existing ... systems of higher education through the development of a shared basis for understanding these systems and the qualifications they contain" (Bologna Working Group on Qualifications Frameworks, 2005, p. 19).

¹² Scholars regularly use the terms "outcomes" and "objectives" interchangeably (Airasian et al., 2001; Adam, 2006). Though used as approximate synonyms, the terms have a significant difference in emphasis: "objective" suggests an aspirational element, whereas "outcome" suggests a minimum element of performance required to progress, be awarded a qualification, etc—in other words, a "threshold" element. In any case, throughout this report we prefer the term "outcome" because this term is more commonly used within both the EHEA documents that influence our approach and the Ontario policy documents that comprise central objects of this story.

Any viable analysis involving learning outcomes and qualifications frameworks must contend with the oft-occurring criticisms regarding learning outcomes. Criticisms of and anxieties about learning outcomes/objectives date from the earliest articulations of the concepts. "Members of the original group" whose initial discussions in 1948 led to the development of Bloom's *Taxonomy* (1956) worried "that the Taxonomy would freeze thought, stifling the development of new frameworks" (Airasian et al., 2001, p. xxvii). Writing much more recently, Stephen Adam (2006) has categorized criticisms of outcome-centered approaches to higher education into two categories: 1) "basic conceptual/philosophical objections," and 2) "practical/technical objections" (p.14). These categories provide a helpful framework for structuring the following discussion, which addresses criticisms and provides responses to them in light of the larger questions of this report.

One prominent critical thread involves the perceived Behaviorist origins of outcomes (Adam, 2006). Despite the original Behaviorist origins and inflections of learning outcomes, however, there is a crucial distinction between "behavior" and "Behaviorism" (Airasian et al., 2001, p. 13). Outcomes, as is well known, express via verbs various behaviors--i.e., what students *do* to demonstrate particular kinds of learning: "a change in behavior [is] the intended result of instruction" (Airasian et al., 2001, p. 13). A conflation of changed *behavior*, a goal, with *Behaviorism*, one of many methods for achieving said goal, is a classic confusion of two related but nonetheless distinct entities (Airasian et al., 2001). One can observe behavior, whether in the context of learning or not, without being a Behaviorist, and there are well-established differences between babies and bathwater.

Another philosophical objection to outcomes sidesteps the behavior/Behaviorism distinction altogether by arguing that the expression of learning via such linguistic constructs as outcomes is inherently problematic for different reasons at various levels of specificity (Airasian et al., 2001; Adam, 2006). Some critics have focused on the broad generality of high-level outcomes, such as those found in qualifications frameworks and related documents (Airasian et al., 2001; Adam, 2006). Others, meanwhile, have focused on problems with outcomes at the other end of the spectrum whose fine granularity raises a new set of concerns: greater "specificity can lead to large numbers of atomistic, narrow objectives" (Airasian et al., 2001, p. 20). As Adam (2006) puts it, "it is easy to get them [outcomes] wrong and create a learning straitjacket" (p.6).

A philosophical objection, closely related to the one outlined above, is that learning cannot be synchronized according to neat grids of verb+object statements; such grids, this position would have it, create an illusion of standardization and homogeneity that cannot capture the underlying variability of learning (Airasian et al., 2001). University-oriented educators often express particular reservations along these lines, intensified by the fear that too much focus on these grids "freeze" learning at it surface (to recall the fears of some members of the 1948 discussion group with which we began this section), obscuring the complexity beneath. "Academic study," according to this perspective,

... is different in nature and cannot be limited to a skill/competence-based approach that creates a target-led culture focused on ticking boxes. Learning outcomes are viewed as an attack on the liberal concept of education, which diminishes the teacher to facilitator and stifles the diversity of education by reducing it to a crass instrumentalist approach. (Adam, 2006, p.14)

Aside from the highly debatable notion that conceiving of teaching as facilitation is in some way negative, this position tends to conceive of learning-outcome-based approaches in terms of a straw-man fallacy that characterizes outcomes solely in terms of the most extreme, reductive manifestation possible. In any case, as a matter of actual implementation, it is important to note that learning outcomes codify measurable results; there is nothing inherent about learning outcomes that prescribes the methods via which these measurable results arise. Practically speaking, any given outcome can be achieved via any number of different educational approaches.

Practical objections are perhaps strongest from those with the deepest awareness of what is actually involved in creating an effective outcomes-centered system:

the implementation of learning outcomes is a formidable task that involves a huge staffdevelopment process as well as cost implications in terms of time and money. It is a massive undertaking to transform all curricula to be expressed in terms of outcomes and this often takes years to accomplish. In addition, there can be a high degree of initial staff resentment and disagreement concerning the detailed process of identifying, writing and implementing learning outcomes – and the consequential changes to teaching, learning and assessment. (Adam, 2006, p. 14)

It is, as Adam suggests here, not enough just to have a qualification framework: a jurisdiction cannot simply create such a framework and realistically expect it to have the much-touted advantages of promoting transparency and mobility/permeability. Such frameworks are meaningless unless they are thoroughly integrated into the practices inside the classrooms, labs, and faculty offices that define the on-the-ground practices of higher education. Such integration, however, requires enormous labour, and to make this labour productive, it is first necessary to ensure that faculty are on side.

Other critical stances towards learning outcomes focus less on the concept of the learning outcome itself than on the various implications of the larger concept of a qualifications framework. In relation to the use of outcomes-based qualifications frameworks in the EHEA, Michael Young (2007), for example, has raised a series of issues regarding different models for QF implementation. It should be noted at the outset that Young's critical analysis is less directed towards learning outcomes and outcome-centered qualifications frameworks in and of themselves than towards particular problems with QF implementation that can arise via uncritical, overreaching misapplications of these instruments. In fact, having noted the dearth of actual critical scholarship on qualifications frameworks, Young (2007) declares that his own purpose is to intervene positively in the ongoing international conversations about qualifications frameworks occurring across multiple higher-education jurisdictions: as he notes, "the aim of [his] article is to contribute to realizing the progressive and democratic opportunities that … QFs offer and to the debate about the different forms that they may take" (p. 446).

Of the various criticisms that Young (2007) levels, the one most immediately relevant to the concerns here involves the crucial need to avoid "fire and forget" approaches to qualifications frameworks by focusing productively on the interfaces between the frameworks and other endeavours: as he notes, "there is rarely a recognition of the gap between the written model and the problems faced by practitioners at different levels in making the model work" (p. 447). In this debate, Young tends to emphasize academic freedom (though he does not use this phrase) of

individual teachers via his celebration of the importance of "trust" over the "transparency" that QF promoters routinely note as a key feature: "In most cases," Young (2007) notes, "a combination of trust in teachers and in their professional accountability is likely to be more important than transparency" (p. 450).

Certainly trust is important, and few (if any) scholars, administrators, or policy makers would advocate imposing regulatory QF systems resembling a curricular police state. Unfortunately, however, over-emphasis on Young's "trust" can easily create an equal but opposite problem: instead of blandly homogenous regulation, crassly instrumentalist or otherwise, you end up back with a version of the problem of "atomistic, narrow objectives": atomistic teachers and courses operating in isolation without recourse to any of the coordinating advantages of larger frameworks that can encourage integrative, high-level outcomes (Airasian et al., 2001, p. 20). Such situations, however justifiably well trusted the individual teachers that define them may be, risk duplicated outcomes, conflicting outcomes, waste of valuable resources, and a curriculum that, lacking any scaffolding or systematic integration, may well not have any 'there there.'

All of this, in the end, comes back to Adam's (2006) most important "practical objections," which can, in fact, also be an opportunity. Young (2007) and Adam (2006) both point to the necessity of the on-the-ground work necessary to bring all those involved in curriculum into the fold. As Adam puts it, the

process of writing good learning outcomes is something that takes time and reflection. They are developed in a context where many variables have to be taken into consideration including: qualifications frameworks, external reference points, past experience, subject benchmark statements, employer requirements, student feedback, qualifications descriptors, etc. It is essential that such an exercise is not seen as a sterile creation of learning outcomes to fit existing un-modified modules and courses. The benefits in the creation of learning outcomes result from the dynamic and cathartic process of creation where a new approach to learning outcomes, their mode of delivery and their assessment. All learning outcomes must be capable of assessment or they are not fit for their task and should be scrapped. At the level of course and module design there is an obvious and intimate connection between learning outcomes-teaching-assessment that must be fully acknowledged. (p. 15)

In other words, fire-and-forget approaches are unlikely to work: you may build a qualifications framework, but unless specific efforts are made to bring all practitioners into the loop, they will not come.

One might reasonably ask whether these issues, drawn generally (but not exclusively) from the vast literature on learning outcomes associated with the Bologna Process, are relevant to Ontario, a jurisdiction with significantly different contextual variables. The short answer is yes. One concrete illustration comes from a recent (2013) conference on learning outcomes, "Learning Outcomes Assessment, Practically Speaking," attended by members of the university, college, and Ontario higher-education policy-and-governance communities (HEQCO, ONCAT, MTCU, and so on). All of the issues outlined above came up at this conference.

The contested pedagogical, curricular, and policy territory occupied by learning outcomes and qualifications frameworks, as mapped briefly above, actually presents opportunities for Ontario's Colleges because the College system is a center of expertise with regard to outcomes-based education. Following an MTCU discussion paper (2012) that recommended increased focus on learning outcomes within the Ontario higher-education system, Colleges Ontario (2012) in its own discussion paper noted that

colleges have a well-established history of focusing on learning outcomes. Faculty members are hired based on both their expertise in a program subject area and on actual workplace experience. College programs are developed in consultation with program advisory committees made up of industry and business leaders, to ensure that the programs offered to students have real-world relevance. (p. 20)

Another recommendation in the MTCU (2012) report is that the "government must increase its support for applied research in the college system" (p. 21). Although this recommendation relates most directly to "applied research projects with industry" focusing on "economic development, commercialization, and helping to develop the next generation of entrepreneurs" (p. 21), it is worth noting that colleges, when one considers their long-standing expertise in adult and vocational education and the increasing number of college faculty and managers with advanced academic credentials in education, have yet another research opportunity here: colleges have the opportunity to become centers of research excellence in outcomes, qualification frameworks, and other educational policy and curriculum instruments. In light of the increased prominence of these instruments internationally as a result of Bologna and affiliated processes and initiatives, colleges may wish to position themselves strategically to leverage this existing expertise.

The above passage points to two other important considerations regarding Ontario's colleges and potential cautions-and opportunities-regarding increasing emphasis on outcomes and outcomes-driven qualification frameworks, both of which relate, from slightly different angles, to Adam's (2006) point regarding the practical challenges of learning outcome implementation. First, because many models for learning outcomes, especially those emanating in from the EHEA, are oriented towards universities, "any learning outcome measures developed for Ontario's colleges must include valid assessments of all occupationally-based programs" (Colleges Ontario, 2012, p. 20). Second, because the validity of the mapping that comprises the focus of this report is predicated upon the careful harmonization of qualifications frameworks and Program Standards with the day-to-day curricular and assessment practices in individual courses (Adam, 2006; Bologna Follow-Up Group, 2012), it is crucially important that best practices regarding learning outcomes and qualifications frameworks permeate colleges at the level of individual employees whose roles involve these areas. In other words, carefully designed and frequent training opportunities are required. Here is yet another area in which Ontario can profit from implemented experiences documented in Bologna Process documents. For example, as the most recent *Bologna Process Implementation Report* (Bologna Follow-Up Group, 2012) reveals, the implementation of both qualification frameworks and learning outcomes is far from complete in many EHEA jurisdictions, and these implementation gaps are in many cases consequences of gaps in training.

The analysis in this section (Appendix A) informs the first three recommendations in this report.

Appendix B: Mapping the Vocational Learning Outcomes (VLOs) to the Tuning **Competences and Outcomes**

Comments by the report's authors are in *italics*.

2008 Tuning Generic Business Administration--Accounting Advanced Diploma Outcomes Competences 1 Ability for abstract thinking, VLO 3: contribute to strategic decision-making by applying advanced analysis and reasoning management accounting concepts Interpreted as necessitating VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of reflective reasoning strategies which positively impact financial performance VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account VLO 8: contribute to strategic decision-making by applying advanced financial management concepts VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles 2 Ability to apply knowledge in VLO 1: record financial transactions in compliance with Canadian Generally practical situations Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations VLO 7: analyze and evaluate an organization's internal control system, taking

risk management into account

Table B1:	Business	Administration	nAccounting	and the	2008 G	eneric Com	petences
I able DI.	Dubiness	. summon anoi	n necounting	and the	2000 0		perences

	VLO 8: contribute to strategic decision-making by applying advanced
	financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
3 Knowledge and understanding of the subject area and knowledge of the profession	VLO 1: record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations
	VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises
	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
4 Ability to identify, pose and solve problems	VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises
	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking

	risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
5 Capacity to learn and to stay up- to-date with learning	
6 Capacity to generate new ideas (creativity)	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
7 Ability to be critical and self- critical	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
8 Ability to communicate both orally and in writing in native language	VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
9 Ability to search for, process and analyse information from a variety of sources	
10 Ability to undertake research at an appropriate level	
11 Ability to work in a team	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
12 Interpersonal and interaction skills	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
13 Ability to work autonomously14 Ability to plan and manage time	VLO 9: co-ordinate the planning, implementation, management and

	evaluation of team projects by applying project management principles
15 Ability to adapt to and act in	VLO 3: contribute to strategic decision-making by applying advanced
new situations	management accounting concepts
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
16 Ability to make reasoned decisions	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
17 Ability to act on the basis of	
ethical reasoning	
18 Ability to communicate in a	
second language	
19 Skills in the use of information	
and communication technologies	
20 Ability to motivate people and move toward common goals	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
21 Ability to work in an	
international context	
22 Determination & perseverance	
in the tasks given & responsibilities taken	
23 Ability to evaluate and maintain the quality of work produced	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account

	VLO 9: co-ordinate the planning, implementation, management and
24 Ability to act with social	evaluation of team projects by applying project management principles VLO 6: analyze and evaluate, within a Canadian context, the impact of
responsibility and civic awareness	economic variables, legislation, ethics, technological advances and the
responsibility and civic awareness	environment on an organization's operations
25 Ability to design and manage	VLO 9: co-ordinate the planning, implementation, management and
	evaluation of team projects by applying project management principles
projects	evaluation of team projects by apprying project management principles
26 Appreciation of and respect for diversity and multiculturality	
27 Ability to communicate with	VLO 2: prepare and present financial statements, reports and other documents
non-experts in one's field	in compliance with Canadian Generally Accepted Accounting Principles for
	sole proprietorships, partnerships and private enterprises
	VLO 4: prepare individuals' and Canadian-controlled private corporations'
	income tax returns and individuals' basic tax planning in compliance with
	relevant legislation and regulations
28 Commitment to the	VLO 6: analyze and evaluate, within a Canadian context, the impact of
conservation of the environment	economic variables, legislation, ethics, technological advances and the
	environment on an organization's operations
29 Spirit of enterprise, ability to	VLO 5: analyze and evaluate organizational structures and the
take initiative	interdependence of functional areas and contribute to the development of
	strategies which positively impact financial performance
	VLO 8: contribute to strategic decision-making by applying advanced
	financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and
	evaluation of team projects by applying project management principles
30 Commitment to safety	
31 Ability to show awareness of	
equal opportunities & gender	
issues	

Note. The Tuning Project, 2009 (p. 131); MTCU, 2009b.

2008 Tuning Generic Competences	Business AdministrationHuman Resources Advanced Diploma
	Outcomes
1 Ability for abstract thinking, analysis and reasoning	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
Interpreted as necessitating reflective	
reasoning	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
2 Ability to apply knowledge in practical situations	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies
	VLO 2: administer and facilitate the performance management program
	VLO 3: coordinate and support the development, implementation, and

	evaluation of employee orientation, training, and development programs
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 5: administer and communicate the organization's total compensation plan
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	VLO 11: identify and communicate the human resources component of the organization's business plan
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
3 Knowledge and understanding of the subject area and knowledge of the	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies
profession	VLO 2: administer and facilitate the performance management program
	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 5: administer and communicate the organization's total compensation plan
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness

4 Ability to identify, pose and solve problems	 VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice VLO 11: identify and communicate the human resources component of the organization's business plan VLO 12: contribute to the collection, analysis, and utilization of human resources data VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources
	professional practice
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
5 Capacity to learn and to stay up-to-date with learning	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
Interpreted to include implicit	
<i>requirement to stay up-to-date</i> 6 Capacity to generate new ideas	
(creativity)	
7 Ability to be critical and self-critical	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
8 Ability to communicate both orally and in writing in native language	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
Interpreted to include collaboration that requires clear communication	VLO 5: administer and communicate the organization's total compensation plan
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 9: present and evaluate communication messages and processes

	related to the human resources function of the organization
	VLO 11: identify and communicate the human resources component of the organization's business plan
9 Ability to search for, process and analyse information from a variety of sources	VLO 12: contribute to the collection, analysis, and utilization of human resources data
10 Ability to undertake research at an appropriate level	VLO 12: contribute to the collection, analysis, and utilization of human resources data
11 Ability to work in a team	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies
	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	VLO 11: identify and communicate the human resources component of the organization's business plan
12 Interpersonal and interaction skills	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
13 Ability to work autonomously	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
14 Ability to plan and manage time	
15 Ability to adapt to and act in new situations	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
16 Ability to make reasoned decisions	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
17 Ability to act on the basis of ethical reasoning	
18 Ability to communicate in a second language	
0	

19 Skills in the use of information and	VLO 7: contribute to the identification of information needs and apply
communication technologies	current and emerging information technologies to support the human
	resources function
20 Ability to motivate people and move	VLO 3: coordinate and support the development, implementation, and
toward common goals	evaluation of employee orientation, training, and development
	programs
21 Ability to work in an international	
context	
22 Determination & perseverance in the	
tasks given & responsibilities taken	
23 Ability to evaluate and maintain the quality of work produced	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
24 Ability to act with social responsibility and civic awareness	
25 Ability to design and manage projects	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
26 Appreciation of and respect for diversity and multiculturality	
27 Ability to communicate with non- experts in one's field	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	VLO 9: present and evaluate communication messages and processed related to the human resources function of the organization
	VLO 11: identify and communicate the human resources component of the organization's business plan
28 Commitment to the conservation of the environment	
29 Spirit of enterprise, ability to take initiative	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
30 Commitment to safety	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices

31 Ability to show awareness of equal	
opportunities & gender issues	
Note The Tuning Design 2000 (r. 121), MTCLI 2008	

Note. The Tuning Project, 2009 (p. 131); MTCU, 2008.

Table B3: Business Administration--Marketing and the 2008 Generic Competences

2008 Tuning Generic Competences	Business AdministrationMarketing Advanced Diploma Outcomes
1 Ability for abstract thinking, analysis	VLO 8: address marketing problems and opportunities using a variety
and reasoning	of strategies and tactics
Interpreted as necessitating reflective reasoning	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions
2 Ability to apply knowledge in practical situations	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 7: project the impact of a marketing initiative using quantitative information
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 14: assist in the development of a business plan
	VLO 15: apply the principles of business ethics and corporate social responsibility
	VLO 16: use professional sales techniques to make a sale
	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environment

3 Knowledge and understanding of the subject area and knowledge of the profession	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 14: assist in the development of a business plan
	VLO 16: use professional sales techniques to make a sale
4 Ability to identify, pose and solve problems	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 12: conduct primary and secondary market research to provide

	information needed to make marketing decisions
	VLO 14: assist in the development of a business plan
5 Capacity to learn and to stay up-to- date with learning	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise
Interpreted to include implicit requirement to stay up-to-date	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environments
6 Capacity to generate new ideas (creativity)	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
7 Ability to be critical and self-critical	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise
8 Ability to communicate both orally and in writing in native language	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 10: communicate marketing information persuasively and accurately in oral, written, and graphic formats
	VLO 14: assist in the development of a business plan
9 Ability to search for, process and analyse information from a variety of sources	VLO 16: use professional sales techniques to make a saleVLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
Interpreted to include actions that implicitly require this competence	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 12: conduct primary and secondary market research to provide

10 Ability to undertake research at an appropriate levelV11 Ability to work in a teamV	nformation needed to make marketing decisions /LO 12: conduct primary and secondary market research to provide nformation needed to make marketing decisions
appropriate levelin11 Ability to work in a teamV	nformation needed to make marketing decisions
11 Ability to work in a team V	
	/LO 9: develop strategies to establish effective working relationships
	vith clients, customers, consumers, co-workers, supervisors, and others
V	/LO 14: assist in the development of a business plan
	/LO 9: develop strategies to establish effective working relationships
W	vith clients, customers, consumers, co-workers, supervisors, and others
	/LO 10: communicate marketing information persuasively and
ac	ccurately in oral, written, and graphic form
V	/LO 13: develop personal professional development strategies and
	plans to enhance leadership, management skills, and marketing expertise
F	
V	LO 16: use professional sales techniques to make a sale
13 Ability to work autonomously V	/LO 13: develop personal professional development strategies and
p	lans to enhance leadership, management skills, and marketing expertise
14 Ability to plan and manage time	
	/LO 4: determine strategies for developing new and modified products,
situations co	oncepts, goods, and services that respond to evolving market needs
	/LO 8: address marketing problems and opportunities using a variety of strategies and tactics
01	of strategies and factics
V	/LO 16: use professional sales techniques to make a sale
	/LO 5: evaluate results of marketing activities using criteria related to
	budgeted sales, costs, profits, and other appropriate criteria
V	/LO 7: project the impact of a marketing initiative using quantitative
in	nformation
	/LO 8: address marketing problems and opportunities using a variety
01	f strategies and tactics
V	/LO 11: evaluate the viability of marketing products, concepts, goods,
	or services in an international market or markets
	/LO 15: apply the principles of business ethics and corporate social
•	esponsibility
18 Ability to communicate in a second	
language	
	/LO 17: adapt to and apply various and changing technologies,
	ystems, and computer applications used in marketing environments
	/LO 9: develop strategies to establish effective working relationships
	vith clients, customers, consumers, co-workers, supervisors, and others
	/LO 11: evaluate the viability of marketing products, concepts, goods,
	or services in an international market or markets
22 Determination & perseverance in the tasks given & responsibilities taken	
*	/LO 5: evaluate results of marketing activities using criteria related to
	budgeted sales, costs, profits, and other appropriate criteria
	/LO 15: apply the principles of business ethics and corporate social
	esponsibility
	/LO 1: develop an integrated marketing communications strategy for

	marketing products, concepts, goods, or services based on an identified market
26 Appreciation of and respect for diversity and multiculturality	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 15: apply the principles of business ethics and corporate social responsibility
27 Ability to communicate with non- experts in one's field	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 10: communicate marketing information persuasively and accurately in oral, written, and graphic formats
	VLO 16: use professional sales techniques to make a sale
28 Commitment to the conservation of the environment	VLO 15: apply the principles of business ethics and corporate social responsibility
29 Spirit of enterprise, ability to take initiative	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions
	VLO 14: assist in the development of a business plan
30 Commitment to safety	VLO 16: use professional sales techniques to make a sale
31 Ability to show awareness of equal	VLO 15: apply the principles of business ethics and corporate social
opportunities & gender issues	responsibility
Note. The Tuning Project, 2009 (p. 131	

Note. The Tuning Project, 2009 (p. 131); MTCU, 2005.

All Tuning Subject-Specific	Business AdministrationAccounting Advanced Diploma Outcomes
Competences	
1 Identify functional areas of an	VLO 5: analyze and evaluate organizational structures and the
organisation & their relations	interdependence of functional areas and contribute to the development of
	strategies which positively impact financial performance
2 Reading, speaking & writing in a	
foreign language	VI O A. grant in dividuals' and Canadian controlled private
3 Learning to learn	VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in
Interpreted to include functions that	compliance with relevant legislation and regulations
implicitly require staying up-to-date	
4 Understand & use bookkeeping &	VLO 1: record financial transactions in compliance with Canadian
financial systems	Generally Accepted Accounting Principles for sole proprietorships,
	partnerships, private enterprises, publicly accountable enterprises and
	non-profit organizations
	ion pront organizations
	VLO 2: prepare and present financial statements, reports and other
	documents in compliance with Canadian Generally Accepted
	Accounting Principles for sole proprietorships, partnerships and private
	enterprises
	VLO 7: analyze and evaluate an organization's internal control system,
	taking risk management into account
	VIO_{2} contribute to strategic decision making by applying educated
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
5 Identify the constitutional	VLO 5: analyze and evaluate organizational structures and the
characteristics of an organisation	interdependence of functional areas and contribute to the development of
	strategies which positively impact financial performance
6 Understand structure & basic vocab of	
2nd language	
7 Identify and operate adequate software	
8 Identify & use adequate tools	
9 Analyse an enterprise problem and	VLO 3: contribute to strategic decision-making by applying advanced
design a solution	management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the
	interdependence of functional areas and contribute to the development of
	strategies which positively impact financial performance
	VLO 8: contribute to strategic decision-making by applying advanced
	financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and
	evaluation of team projects by applying project management principles
10 Understand details of business	VLO 1: record financial transactions in compliance with Canadian
functions, sectors, etc. and link with	Generally Accepted Accounting Principles for sole proprietorships,
knowledge and theories	partnerships, private enterprises, publicly accountable enterprises and
	non-profit organizations
	VLO 5: analyze and evaluate organizational structures and the
	interdependence of functional areas and contribute to the development of
	strategies which positively impact financial performance

 Table B4: Business Administration--Accounting and the Subject-Specific Competences

	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
11 Use instruments for business environment analysis	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
12 Define enterprise & link with environmental analysis	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
13 Understand principles of ethics and implications for business organisations	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
14 Impact of culture and ethics on business	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
15 Identify impact of macro & microeconomic elements	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
16 Principles of psychology and implications for organisations	
17 Principles of law and links to business/management	VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the

	environment on an organization's operations
18 Existing & new technology & impact	VLO 6: analyze and evaluate, within a Canadian context, the impact of
on markets	economic variables, legislation, ethics, technological advances and the
	environment on an organization's operations
19 Managing a companyplanning &	VLO 3: contribute to strategic decision-making by applying advanced
controlling	management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the
	interdependence of functional areas and contribute to the development of
	strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of
	economic variables, legislation, ethics, technological advances and the
	environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system,
	taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced
	financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and
	evaluation of team projects by applying project management principles
20 Audit an organisation & design	VLO 5: analyze and evaluate organizational structures and the
consultancy plans	interdependence of functional areas and contribute to the development of
2 I	strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of
	economic variables, legislation, ethics, technological advances and the
	environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system,
	taking risk management into account
21 Impact of culture on business	
22 Understand principles of engineering	VLO 5: analyze and evaluate organizational structures and the
& link with business	interdependence of functional areas and contribute to the development of
	strategies which positively impact financial performance
	VLO 9: co-ordinate the planning, implementation, management and
	evaluation of team projects by applying project management principles
23 Change management	
24 Design and implement information	
systems	
25 Work assignments abroad (e.g. work	
experience)	

Note. The Tuning Project, 2009 (p. 51); MTCU, 2009b.

Table B5: Business Administration--Human Resources and the Subject-Specific Competences

All Tuning Subject-Specific Competences	Business AdministrationHuman Resources Advanced Diploma Outcomes
1 Identify functional areas of an organisation & their relations	VLO 11: identify and communicate the human resources component of the organization's business plan

Interpreted to include explicitly cross-	
functional work	
2 Reading, speaking & writing in a foreign	
language	
3 Learning to learn	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
4 Understand & use bookkeeping & financial systems	VLO 5: administer and communicate the organization's total compensation plan
5 Identify the constitutional characteristics of an organisation	
6 Understand structure & basic vocab of 2nd language	
7 Identify and operate adequate software	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
8 Identify & use adequate tools	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies
	VLO 2: administer and facilitate the performance management program
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
9 Analyse an enterprise problem and design a solution	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
10 Understand details of business functions, sectors, etc. and link with knowledge and theories	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 5: administer and communicate the organization's total compensation plan
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 11: identify and communicate the human resources

	component of the organization's business plan
	VLO 12: contribute to the collection, analysis, and utilization of
11 Mar instruments for business environment	human resources data
11 Use instruments for business environment analysis	VLO 12: contribute to the collection, analysis, and utilization of human resources data
12 Define enterprise & link with	VLO 1: contribute to the planning and implementation of
environmental analysis	employee recruitment, selection, and retention strategies
	······································
	VLO 7: contribute to the identification of information needs and
	apply current and emerging information technologies to support
	the human resources function
	VIO_{2} , contribute to organizational development strategies simed
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
13 Understand principles of ethics and	
implications for business organisations	
14 Impact of culture and ethics on business	
15 Identify impact of macro & microeconomic	
elements	
16 Principles of psychology and implications	VLO 1: contribute to the planning and implementation of
for organisations	employee recruitment, selection, and retention strategies
	VLO 2: administer and facilitate the performance management
	program
	VLO 3: coordinate and support the development, implementation,
	and evaluation of employee orientation, training, and development
	programs
17 Principles of law and links to	VLO 4: implement and support effective employee and labour
business/management	relations strategies in both non-union and union environments
	VLO 6: collaborate with others in the implementation and
	monitoring of organizational health and safety policies and
	practices
18 Existing & new technology & impact on	
markets	
19 Managing a companyplanning &	VLO 1: contribute to the planning and implementation of
controlling	employee recruitment, selection, and retention strategies
	VLO 2: administer and facilitate the performance management
	program
	VLO 3: coordinate and support the development, implementation,
	and evaluation of employee orientation, training, and development
	programs
	VLO 6: collaborate with others in the implementation and
	monitoring of organizational health and safety policies and
	practices
	VLO 8: contribute to organizational development strategies aimed
	at promoting organizational effectiveness

	component of the organization's business plan
20 Audit an organisation & design consultancy	
plans	
21 Impact of culture on business	
22 Understand principles of engineering & link	
with business	
23 Change management	
24 Design and implement information systems	VLO 2: administer and facilitate the performance management
	program
	VLO 7: contribute to the identification of information needs and
	apply current and emerging information technologies to support
	the human resources function
25 Work assignments abroad (e.g. work	
experience)	

Note. The Tuning Project, 2009 (p. 51); MTCU, 2008.

Table B6: Business Administration--Marketing and the Subject-Specific Competences

All Tuning Subject-Specific Competences	Business AdministrationMarketing Advanced Diploma	
	Outcomes	
1 Identify functional areas of an organisation		
& their relations		
2 Reading, speaking & writing in a foreign		
language		
3 Learning to learn	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise	
4 Understand & use bookkeeping & financial systems	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria	
	VLO 7: project the impact of a marketing initiative using quantitative information	
5 Identify the constitutional characteristics of an organisation	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis	
Glossed by Tuning to include an understanding of organizational goals/objectives	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria	
6 Understand structure & basic vocab of 2nd language		
7 Identify and operate adequate software	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environments	
8 Identify & use adequate tools	VLO 8: address marketing problems and opportunities using a variety of strategies and tacticsVLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing	
	environments	
9 Analyse an enterprise problem and design a solution	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market	

	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 14: assist in the development of a business plan
10 Understand details of business functions, sectors, etc. and link with knowledge and theories	VLO 14: assist in the development of a business plan VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 5: evaluate results of marketing activities using criteria related to budget sales, costs, profits, and other appropriate criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 14: assist in the development of a business plan
	VLO 15: apply the principles of business ethics and corporate social responsibility
	VLO 16: use professional sales techniques to make a sale
11 Use instruments for business environment analysis	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets

	VLO 12: conduct primary and secondary market research to
	provide information needed to make marketing decisions
12 Define enterprise & link with	VLO 1: develop an integrated marketing communications
environmental analysis	strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 11: evaluate the viability of marketing products, concepts,
	goods, or services in an international market or markets
	VLO 14: assist in the development of a business plan
13 Understand principles of ethics and	VLO 15: apply the principles of business ethics and corporate
implications for business organisations	social responsibility
14 Impact of culture and ethics on business	VLO 15: apply the principles of business ethics and corporate social responsibility
15 Identify impact of macro & microeconomic	VLO 2: develop pricing strategies which take into account
elements	perceived value, competitive pressures, corporate objectives, and cost analysis
Interpreted to include actions that require	
knowledge of some aspects of micro/macroeconomics	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 7: project the impact of a marketing initiative using quantitative information
16 Principles of psychology and implications for organisations	 VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers,
for organisations	supervisors, and others
	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise
	VLO 16: use professional sales techniques to make a sale
17 Principles of law and links to business/management	
18 Existing & new technology & impact on markets	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
19 Managing a companyplanning & controlling	VLO 14: assist in the development of a business plan
20 Audit an organisation & design consultancy	

plans	
21 Impact of culture on business	VLO 11: evaluate the viability of marketing products, concepts,
	goods, or services in an international market or markets
22 Understand principles of engineering & link	
with business	
23 Change management	
24 Design and implement information systems	
25 Work assignments abroad (e.g. work	
experience)	

Note. The Tuning Project, 2009 (p. 51); MTCU, 2005.

Tuning Business First Cycle Subject-Specific Competences	Business AdministrationAccounting Advanced Diploma Outcomes	Exceeds
1 Demonstrate basic knowledge	Advanced Diploma Outcomes	
of the study field and of the profession		
2 Use and evaluate tools for analysing a company in its environment	VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account	
3 Work in a subject-specific field/function of a company, and be a specialist to some extent	 VLO 1: record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole 	
	proprietorships, partnerships and private enterprises VLO 3: contribute to strategic decision- making by applying advanced management accounting concepts	
	VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations	
	VLO 5: analyze and evaluate organizational structures and the	

Table B7: Business Administration--Accounting and the First-Cycle Competences

	interdependence of functional areas and	
	contribute to the development of	
	strategies which positively impact	
	financial performance	
	VLO 6: analyze and evaluate, within a	
	Canadian context, the impact of	
	economic variables, legislation, ethics,	
	technological advances and the	
	environment on an organization's	
	operations	
	VLO 7: analyze and evaluate an	
	organization's internal control system,	
	taking risk management into account	
	VLO 8: contribute to strategic decision-	
	making by applying advanced financial	
	management concepts	
	VLO 9: co-ordinate the planning,	
	implementation, management and	
	evaluation of team projects by applying	
	project management principles	
4 Interface with other functions	VLO 2: prepare and present financial	
	statements, reports and other documents	
Interpreted to include actions	in compliance with Canadian Generally	
that require communication with	Accepted Accounting Principles for sole	
other organizational areas	proprietorships, partnerships and private	
	enterprises	
	VLO 3: contribute to strategic decision-	
	making by applying advanced	
	management accounting concepts	
	VLO 5: analyze and evaluate	
	organizational structures and the	
	interdependence of functional areas and	
	contribute to the development of	
	strategies which positively impact	
	financial performance	
	VLO 6: analyze and evaluate, within a	
	Canadian context, the impact of	
	economic variables, legislation, ethics,	
	technological advances and the	
	environment on an organization's	
	operations	
	VLO 7: analyze and evaluate an	
	organization's internal control system,	
	taking risk management into account	
	VLO 8: contribute to strategic decision-	
	making by applying advanced financial	
	management concepts	

	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles	
5 Be able to identify criteria and argue for the principles to be used in finding solutions to problems, mainly of a structured nature and mainly at an		VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
Interpreted to include descriptions of problem-solving that may only imply aspects of		VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively
this competence		impact financial performance VLO 6: analyze and evaluate, within a Canadian context, the
		impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
		VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
		VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
		VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
6 Evaluate proposed solutions and contribute to decision making at mainly operational and tactical levels	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations	
	VLO 8: contribute to strategic decision- making by applying advanced financial management concepts	

		-
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles	
Tuning Business First Cycle Generic Competences	Business AdministrationAccounting Advanced Diploma Outcomes	Exceeds
7 Apply knowledge within defined boundaries	 VLO 1: record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations 	 VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account VLO 8: contribute to strategic decision-making by applying advanced financial management and evaluation of team projects by applying project management principles
8 Have self-awareness		principles
9 Plan and manage time	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles	
10 Demonstrate interpersonal skills	VLO 3: contribute to strategic decision- making by applying advanced management accounting concepts	
	VLO 8: contribute to strategic decision- making by applying advanced financial management concepts	
	VLO 9: co-ordinate the planning, implementation, management and	

	evaluation of team projects by applying	
	project management principles	
11 Adapt to new situations	VLO 3: contribute to strategic decision-	
	making by applying advanced	
	management accounting concepts	
	8	
	VLO 8: contribute to strategic decision-	
	making by applying advanced financial	
	management concepts	
	management concepts	
	$\mathbf{V} \mathbf{I} \mathbf{O} 0$, as ardinate the planning	
	VLO 9: co-ordinate the planning,	
	implementation, management and	
	evaluation of team projects by applying	
	project management principles	
12 Use basic business software		
13 Search for and analyse	VLO 6: analyze and evaluate, within a	
information from commonly-	Canadian context, the impact of	
used economic and business	economic variables, legislation, ethics,	
sources	technological advances and the	
	environment on an organization's	
	operations	
14 Make oral & written		
presentations in native language		
15 Continue learning in primary	VLO 6: analyze and evaluate, within a	
and related fields	Canadian context, the impact of	
	economic variables, legislation, ethics,	
Interpreted to include functions	technological advances and the	
that require staying up-to-date	environment on an organization's	
indirequire staying up-to-dute	operations	
16 A at athically within a defined		
16 Act ethically within a defined role	VLO 2: prepare and present financial	
rote	statements, reports and other documents	
	in compliance with Canadian Generally	
	Accepted Accounting Principles for sole	
	proprietorships, partnerships and private	
	enterprises	
	VLO 6: analyze and evaluate, within a	
	Canadian context, the impact of	
	economic variables, legislation, ethics,	
	technological advances and the	
	environment on an organization's	
	operations	

Note. The Tuning Project, 2009 (pp. 55-56); MTCU, 2009b.

Table B8: Business Administration--Human Resources and the First-Cycle Competences

Tuning Business First Cycle Subject-Specific Competences	Business AdministrationHuman Resources Advanced Diploma Outcomes	Exceeds
1 Demonstrate basic knowledge of the study field and of the profession		
2 Use and evaluate tools for analysing a company in its environment	VLO 2: administer and facilitate the performance management program	
	VLO 3: coordinate and support the	

	development, implementation, and	
	evaluation of employee orientation,	
	training, and development programs	
3 Work in a subject-specific	VLO 1: contribute to the planning	
field/function of a company, and be a	and implementation of employee	
specialist to some extent	recruitment, selection, and retention	
specialist to some extent		
	strategies	
	VLO 2: administer and facilitate the	
	performance management program	
	VLO 3: coordinate and support the	
	development, implementation, and	
	evaluation of employee orientation,	
	training, and development programs	
	VLO 4: implement and support	
	effective employee and labour	
	relations strategies in both non-union	
	and union environments	
	VLO 5: administer and communicate	
	the organization's total compensation	
	plan	
	VLO 6: collaborate with others in	
	the implementation and monitoring of	
	organizational health and safety	
	policies and practices	
	r · · · · · · · · ·	
	VLO 7: contribute to the	
	identification of information needs	
	and apply current and emerging	
	information technologies to support	
	the human resources function	
	VLO 8: contribute to organizational	
	development strategies aimed at	
	promoting organizational	
	effectiveness	
	VIO 0. proceed and see 1 at a	
	VLO 9: present and evaluate	
	communication messages and	
	processes related to the human	
	resources function of the organization	
	_	
	VLO 10: develop, implement, and	
	evaluate personal professional	
	development plans to achieve	
	ongoing competence in human	
	resources professional practice	
	VLO 11: identify and communicate	
	the human resources component of	
	the organization's business plan	

	VLO 12: contribute to the collection,	
	analysis, and utilization of human	
	resources data	
4 Interface with other functions	VLO 6: collaborate with others in	
	the implementation and monitoring of	
Interpreted to include functions that	organizational health and safety	
require communication with other	policies and practices	
organizational areas	ponereo una praeteceo	
organizational areas	VLO 8: contribute to organizational	
	development strategies aimed at	
	promoting organizational	
	effectiveness	
	VLO 11: identify and communicate	
	the human resources component of	
	the organization's business plan	
5 Be able to identify criteria and argue	VLO 1: contribute to the planning	
for the principles to be used in finding	and implementation of employee	
solutions to problems, mainly of a	recruitment, selection, and retention	
structured nature and mainly at an	strategies	
operational or tactical level	strategies	
	VIO 2: acordinate and summart the	
	VLO 3: coordinate and support the	
Interpreted to include descriptions of	development, implementation, and	
problem-solving that may only imply	evaluation of employee orientation,	
aspects of this competence	training, and development programs	
	VLO 4: implement and support	
	effective employee and labour	
	relations strategies in both non-union	
	and union environments	
	VLO 7: contribute to the	
	identification of information needs	
	and apply current and emerging	
	information technologies to support	
	the human resources function	
	VLO 8: contribute to organizational	
	development strategies aimed at	
	promoting organizational	
	effectiveness	
	VLO 9: present and evaluate	
	communication messages and	
	6	
	processes related to the human	
	resources function of the organization	
	VLO 10: develop, implement, and	
	evaluate personal professional	
	development plans to achieve	
	ongoing competence in human	
	resources professional practice	
	_	
	VLO 12: contribute to the collection,	
	analysis, and utilization of human	
	resources data	
	resources data	

6 Evaluate proposed solutions and	VLO 1: contribute to the planning	
contribute to decision making at	and implementation of employee	
mainly operational and tactical levels	recruitment, selection, and retention	
	strategies	
Interpreted to include descriptions of		
problem-solving that may only imply	VLO 3: coordinate and support the	
aspects of this competence	development, implementation, and	
	evaluation of employee orientation,	
	training, and development programs	
	VLO 6: collaborate with others in	
	the implementation and monitoring of	
	organizational health and safety	
	policies and practices	
	VLO 8: contribute to organizational	
	development strategies aimed at	
	promoting organizational	
	effectiveness	
	VI.O.0: present and evolute	
	VLO 9: present and evaluate communication messages and	
	processes related to the human	
	resources function of the organization	
	VLO 10: develop, implement, and	
	evaluate personal professional	
	development plans to achieve	
	ongoing competence in human	
	resources professional practice	
Tuning Business First Cycle		Exceeds
Tuning Business First Cycle Generic Competences	resources professional practice	Exceeds
	resources professional practice Business AdministrationHuman	Exceeds
	resources professional practice Business AdministrationHuman Resources Advanced Diploma	
Generic Competences	resources professional practice Business AdministrationHuman Resources Advanced Diploma Outcomes VLO 1: contribute to the planning	Exceeds VLO 10: develop, implement, and evaluate personal professional
Generic Competences 7 Apply knowledge within defined	resources professional practice Business AdministrationHuman Resources Advanced Diploma Outcomes	VLO 10: develop, implement,
Generic Competences 7 Apply knowledge within defined	resources professional practice Business AdministrationHuman Resources Advanced Diploma Outcomes VLO 1: contribute to the planning and implementation of employee	VLO 10: develop, implement, and evaluate personal professional development plans to achieve
Generic Competences 7 Apply knowledge within defined	resources professional practice Business AdministrationHuman Resources Advanced Diploma Outcomes VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention	VLO 10: develop, implement, and evaluate personal professional
Generic Competences 7 Apply knowledge within defined	resources professional practice Business AdministrationHuman Resources Advanced Diploma Outcomes VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practice Business AdministrationHuman Resources Advanced Diploma Outcomes VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practice Business AdministrationHuman Resources Advanced Diploma Outcomes VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies VLO 2: administer and facilitate the performance management program	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practice Business AdministrationHuman Resources Advanced Diploma Outcomes VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies VLO 2: administer and facilitate the	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHumanResources Advanced DiplomaOutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHumanResources Advanced DiplomaOutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHumanResources Advanced DiplomaOutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesOutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesOutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support effective employee and labour	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHumanResources Advanced DiplomaOutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support effective employee and labour relations strategies in both non-union	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support effective employee and labour	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesOutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support 	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support 	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesOutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support 	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
Generic Competences 7 Apply knowledge within defined	resources professional practiceBusiness AdministrationHuman Resources Advanced Diploma OutcomesVLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 2: administer and facilitate the performance management programVLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programsVLO 4: implement and support 	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human

		r
	the implementation and monitoring of organizational health and safety policies and practices	
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function	
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness	
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization	
	VLO 11: identify and communicate the human resources component of the organization's business plan	
	VLO 12: contribute to the collection, analysis, and utilization of human resources data	
8 Have self-awareness	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice	
9 Plan and manage time	resources professional practice	
10 Demonstrate interpersonal skills		
11 Adapt to new situations	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice	
12 Use basic business software		VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
13 Search for and analyse information	VLO 7: contribute to the	
from commonly-used economic and business sources	identification of information needs and apply current and emerging information technologies to support the human resources function	
	VLO 12: contribute to the collection, analysis, and utilization of human resources data	
14 Make oral & written presentations	VLO 5: administer and communicate	

in native language	the organization's total compensation plan	
	VLO 11: identify and communicate the human resources component of	
15 Continue learning in primary and related fields	the organization's business plan VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human	
16 Act ethically within a defined role	resources professional practice	

Note. The Tuning Project, 2009 (pp. 55-56); MTCU, 2008.

Table B9: Business Administration--Marketing and the First-Cycle Competences

Tuning Business First Cycle	Business AdministrationMarketing	Exceeds
Subject-Specific Competences	Advanced Diploma Outcomes	
1 Demonstrate basic knowledge of the		
study field and of the profession		
2 Use and evaluate tools for analysing	VLO 8: address marketing problems	
a company in its environment	and opportunities using a variety of	
	strategies and tactics	
3 Work in a subject-specific	VLO 1: develop an integrated	
field/function of a company, and be a	marketing communications strategy for	
specialist to some extent	marketing products, concepts, goods,	
	or services based on an identified	
	market	
	VIO 2: develop pricing strategies	
	VLO 2: develop pricing strategies which take into account perceived	
	value, competitive pressures, corporate	
	objectives, and cost analysis	
	objectives, and cost analysis	
	VLO 3: develop strategies for the	
	efficient and effective distribution of	
	products, concepts, goods, and services	
	VLO 4: determine strategies for	
	developing new and modified	
	products, concepts, goods, and services	
	that respond to evolving market needs	
	VLO 5: evaluate results of marketing	
	activities using criteria related to	
	budgeted sales, costs, profits, and other	
	appropriate criteria	
	VIO6: formulate and property a	
	VLO 6: formulate and prepare a marketing plan including marketing	
	objectives, marketing mix, marketing	
	strategies, budgetary considerations,	
	and evaluation criteria	
	VLO 8: address marketing problems	
	and opportunities using a variety of	

	strategies and tactics	
	VLO 10: communicate marketing information persuasively and accurately in oral, written, and graphic formats	
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets	
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions	
	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise	
	VLO 16: use professional sales techniques to make a sale	
4 Interface with other functions	VLO 3: develop strategies for the	
Interpreted to include actions that require communication with other	efficient and effective distribution of products, concepts, goods, and services	
organizational areas	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co- workers, supervisors, and others	
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions	
	VLO 14: assist in the development of a business plan	
5 Be able to identify criteria and argue for the principles to be used in finding solutions to problems, mainly of a structured nature and mainly at an operational or tactical level	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
Interpreted to include descriptions of problem-solving that may only imply aspects of this competence	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis	
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	

6 Evaluate proposed solutions and contribute to decision making at mainly operational and tactical levels	 VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria VLO 8: address marketing problems and opportunities using a variety of strategies and tactics VLO 14: assist in the development of a business plan VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria VLO 7: project the impact of a marketing initiative using quantitative information VLO 8: address marketing problems and opportunities using a variety of strategies and tactics 	
	or services in an international market or markets	
Tuning Business First Cycle Generic Competences	Business AdministrationMarketing Advanced Diploma Outcomes	Exceeds
7 Apply knowledge within defined boundaries	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis	
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria	
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria	

	VLO 7: project the impact of a marketing initiative using quantitative information	
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets	
	VLO 14: assist in the development of a business plan	
	VLO 16: use professional sales techniques to make a sale	
8 Have self-awareness	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise	
9 Plan and manage time		
10 Demonstrate interpersonal skills	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co- workers, supervisors, and others	
	VLO 16: use professional sales techniques to make a sale	
11 Adapt to new situations	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs	
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics	
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions	
	VLO 14: assist in the development of a business plan	
	VLO 16: use professional sales techniques to make a sale	
	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environment	
12 Use basic business software		VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in

		marketing environments
13 Search for and analyse information	VLO 12: conduct primary and	
from commonly-used economic and	secondary market research to provide	
business sources	information needed to make marketing	
	decisions	
14 Make oral & written presentations	VLO 10: communicate marketing	
in native language	information persuasively and	
	accurately in oral, written, and graphic	
	formats	
	VLO 16: use professional sales	
	techniques to make a sale	
15 Continue learning in primary and	VLO 13: develop personal	
related fields	professional development strategies	
	and plans to enhance leadership,	
	management skills, and marketing	
	expertise	
16 Act ethically within a defined role	VLO 15: apply the principles of	
	business ethics and corporate social	
	responsibility	

Note. The Tuning Project, 2009 (pp. 55-56); MTCU, 2005.

Appendix C: Mapping the Vocational Learning Outcomes (VLOs) and Elements of Performance to the Tuning Competences and Outcomes

Comments by the report's authors are in *italics*. Lists of Elements of Performance that exceed 15 items are condensed, with the condensation clearly noted.

2008 Tuning Generic Competences	Business AdministrationAccounting Advanced Diploma Outcomes
1 Ability for abstract thinking, analysis and reasoning	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
Interpreted as necessitating reflective reasoning	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
2 Ability to apply knowledge in practical situations	VLO 1: record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations
	VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises
	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the

Table C1: Business Administration--Accounting and the 2008 Generic Competences

	environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance: Very significant discursive concentration of Elements of Performance in this competence
3 Knowledge and understanding of the subject area and knowledge of the profession	VLO 1: record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations
	VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises
	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance: Very significant discursive concentration of Elements of Performance in this competence
4 Ability to identify, pose and solve problems	VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises
	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts

	 VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
5 Capacity to learn and to stay up-to-date with learning	 Elements of Performance: identify resources for current income tax legislation and updates (VLO 4)
6 Capacity to generate new ideas (creativity)	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	 Elements of Performance: recommend feasible solutions to recurring and strategic business operations issues which positively impact an organization's financial performance (VLO 5) develop technology-based strategies which can positively impact an
7 Ability to be critical and self- critical	organization's operations (VLO 6) VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial

[
	management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance:
	Significant discursive concentration of Elements of Performance in this
	competence
8 Ability to communicate both orally and in writing in native language	VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance:
	• prepare and maintain relevant documentation on an organization's internal control system (VLO 7)
	• utilize the appropriate software to produce reports and other documents related to financial management (VLO 8)
	• consolidate project updates regularly (VLO 9)
	 maintain current, clear and accurate project-related documents which adhere to organizational and industry standards and procedures (VLO 9)
9 Ability to search for, process	Elements of Performance:
and analyse information from a variety of sources	• utilize the appropriate software to collect data and produce relevant reports (VLO 3)
	 identify resources for current income tax legislation and updates (VLO 4)
	collect, organize and interpret statistical data related to an organization's operations (VLO 8)
10 Ability to undertake research at an appropriate level	Elements of Performance:
	• utilize the appropriate software to collect data and produce relevant reports (VLO 3)
	• identify resources for current income tax legislation and updates (VLO 4)
	• collect, organize and interpret statistical data related to an organization's operations (VLO 8)
11 Ability to work in a team	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation
	of team projects by applying project management principles
	Elements of Performance:
	• participate in the planning, identification, scheduling and assigning of tasks and resources involved in a project as required (VLO 9)
12 Interpersonal and interaction	VLO 9: co-ordinate the planning, implementation, management and evaluation
skills	of team projects by applying project management principles
	Elements of Performance:
	develop leadership skills to resolve business issues (VLO 5)
13 Ability to work autonomously14 Ability to plan and manage	VLO 9: co-ordinate the planning, implementation, management and evaluation
time	of team projects by applying project management principles

15 Ability to adapt to and act in new situations	 Elements of Performance: participate in the planning, identification, scheduling and assigning of tasks and resources involved in a project as required (VLO 9) contribute to the monitoring of resources and expenditures to maintain effectiveness and timelines as required (VLO 9) estimate accurately the time required to complete project elements (VLO 9) complete project elements according to schedule (VLO 9) identify problems that will affect the project timeline and recommend changes (VLO 9) VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	management concepts
	Elements of Performance: • identify resources for current income tax legislation and updates (VLO 4)
16 Ability to make reasoned decisions	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
17 Ability to act on the basis of ethical reasoning	 Elements of Performance: evaluate the impact of environmental and ethical issues, including but not limited to confidentiality, social responsibility, diversity and working environment on an organization's operations (VLO 6)
18 Ability to communicate in a	
second language 19 Skills in the use of information and communication	Elements of Performance: • utilize the appropriate software to record financial transactions and
	· · · · · · · · · · · · · · · · · · ·

	-
technologies	store financial information (VLO 1)
	• utilize the appropriate software to produce financial statements, reports
	and other documents (VLO 2)
	• utilize the appropriate software to collect data and produce relevant
	reports (VLO 3)
	• utilize the appropriate software to prepare individuals' and CCPCs'
	income tax returns and individuals' basic tax planning (VLO 4)
	 develop technology-based strategies which can positively impact an
	organization's operations (VLO 6)
	 utilize the appropriate software to produce reports and other
	documents related to financial management (VLO 8)
20 Ability to motivate accule and	
20 Ability to motivate people and	VLO 3: contribute to strategic decision-making by applying advanced
move toward common goals	management accounting concepts
	VLO 8: contribute to strategic decision-making by applying advanced financial
	management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation
	of team projects by applying project management principles
	Elements of Performance:
	develop leadership skills to resolve business issues (VLO 5)
21 Ability to work in an	Elements of Performance:
international context	• analyze and record translation in foreign exchange rates (VLO 1)
22 Determination & perseverance	
in the tasks given &	
responsibilities taken	
23 Ability to evaluate and	VLO 5: analyze and evaluate organizational structures and the interdependence
maintain the quality of work	of functional areas and contribute to the development of strategies which
produced	positively impact financial performance
	VLO 7: analyze and evaluate an organization's internal control system, taking
	risk management into account
	VLO 9: co-ordinate the planning, implementation, management and evaluation
	of team projects by applying project management principles
	Elements of Performance:
	• participate in the development of an organization's system of internal
	control, applying appropriate procedures and policies (VLO 7)
	 assess an organization's internal control system and make
	recommendations (VLO 7)
	• collaborate in the development of appropriate tests, including but not
	limited to compliance and substantive tests (VLO 7)
	• contribute to the monitoring of resources and expenditures to maintain
	effectiveness and timelines as required (VLO 9)
	• assist in the evaluation of project processes and outcomes (VLO 9)
24 Ability to act with social	VLO 6: analyze and evaluate, within a Canadian context, the impact of
responsibility and civic	economic variables, legislation, ethics, technological advances and the
awareness	environment on an organization's operations
	Elements of Performance:
	• evaluate the impact of environmental and ethical issues, including but
	not limited to confidentiality, social responsibility, diversity and
	Let milled to confidentiality, social responsionity, diversity and

	working environment on an organization's operations (VLO 6)
25 Ability to design and manage	VLO 9: co-ordinate the planning, implementation, management and evaluation
projects	of team projects by applying project management principles
	 Elements of Performance: participate in the planning, identification, scheduling and assigning of
	tasks and resources involved in a project as required (VLO 9)
	 contribute to the monitoring of resources and expenditures to maintain
	cost effectiveness and timelines as required (VLO 9)
	• consolidate project updates regularly (VLO 9)
	• estimate accurately the time required to complete project elements (VLO 9)
	• assist in the evaluation of project processes and outcomes (VLO 9)
	 interpret and use project planning documents (e.g., Gantt Charts, Critical Path Analysis, PERT Charts) (VLO 9)
	• identify problems that will affect the project timeline and recommend changes (VLO 9)
	 maintain current, clear and accurate project-related documents which adhere to organizational and industry standards and procedures (VLO 9)
	 utilize the appropriate project management software (VLO 9)
26 Appreciation of and respect	Elements of Performance:
for diversity and multiculturality	• evaluate the impact of environmental and ethical issues, including but
	not limited to confidentiality, social responsibility, diversity and
27.41.11	working environment on an organization's operations (VLO 6)
27 Ability to communicate with	VLO 2: prepare and present financial statements, reports and other documents
non-experts in one's field	in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises
	sole proprietorships, participings and private enterprises
	VLO 4: prepare individuals' and Canadian-controlled private corporations'
	income tax returns and individuals' basic tax planning in compliance with
	relevant legislation and regulations
28 Commitment to the	VLO 6: analyze and evaluate, within a Canadian context, the impact of
conservation of the environment	economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	Elements of Performance:
	• evaluate the impact of environmental and ethical issues, including but
	not limited to confidentiality, social responsibility, diversity and
	working environment on an organization's operations (VLO 6)
29 Spirit of enterprise, ability to	VLO 5: analyze and evaluate organizational structures and the interdependence
take initiative	of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 8: contribute to strategic decision-making by applying advanced financial
	management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance:
	 develop leadership skills to resolve business issues (VLO 5) recommend feasible solutions to recurring and strategic business operations issues which positively impact an organization's financial
	performance (VLO 5)

	 develop technology-based strategies which can positively impact an organization's operations (VLO 6) participate in the planning, identification, scheduling and assigning of tasks and resources involved in a project as required (VLO 9)
30 Commitment to safety	
31 Ability to show awareness of	Elements of Performance:
equal opportunities & gender issues	• evaluate the impact of environmental and ethical issues, including but not limited to confidentiality, social responsibility, diversity and working environment on an organization's operations (VLO 6)

Note. The Tuning Project, 2009 (p. 131); MTCU, 2009b.

2008 Tuning Generic	Business AdministrationHuman Resources Advanced Diploma Outcomes
Competences	
1 Ability for abstract thinking,	VLO 7: contribute to the identification of information needs and apply current
analysis and reasoning	and emerging information technologies to support the human resources function
Interpreted as necessitating reflective reasoning	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
	Elements of Performance:
	Significant discursive concentration of Elements of Performance for this competence
2 Ability to apply knowledge in	VLO 1: contribute to the planning and implementation of employee
practical situations	recruitment, selection, and retention strategies
	VLO 2: administer and facilitate the performance management program
	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 5: administer and communicate the organization's total compensation plan
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice

Table C2: Business Administration--Human Resources and the 2008 Generic Competences

	VLO 11: identify and communicate the human resources component of the organization's business plan
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
	Elements of Performance:
	Majority of Elements of Performance included in this competence
3 Knowledge and understanding of the subject area and	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies
knowledge of the profession	VLO 2: administer and facilitate the performance management program
	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 5: administer and communicate the organization's total compensation plan
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	VLO 11: identify and communicate the human resources component of the organization's business plan
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
	Elements of Performance:
	Majority of Elements of Performance included in this competence
4 Ability to identify, pose and solve problems	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 10: develop, implement, and evaluate personal professional development

	plans to achieve ongoing competence in human resources professional practice
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
	Elements of Performance:
	Significant discursive concentration of Elements of Performance in this competence
5 Capacity to learn and to stay	VLO 10: develop, implement, and evaluate personal professional development
up-to-date with learning	plans to achieve ongoing competence in human resources professional practice
Interpreted to include implicit	Elements of Performance:
requirement to stay up-to-date	• use valid assessment tools to determine suitability of prospective employees in accordance with relevant labour and human rights laws, policies, and regulations (VLO 1)
	• maintain all employee records in a confidential manner and in accordance with current privacy legislation (VLO 4)
	 act in accordance with employment legislation and collective agreements (VLO 4)
	• implement accommodation strategies in accordance with current legislation (VLO 6)
	 engage in continuous learning and commit to professional practice (VLO 10)
	 identify personal and professional development opportunities (VLO 10)
	• create personal professional learning plans aligned with organizational goals (VLO 10)
	• seek and utilize personal performance feedback to enhance professional practice (VLO 10)
	 identify and track changes to legislation, practices, and case law through human resources workshops, periodicals and other literature review (VLO 10)
	 maintain contact with others in the field through networking and participation in professional organizations (VLO 10)
	• identify the changing role of human resources in policy formulation and planning (VLO 11)
6 Capacity to generate new ideas	Elements of Performance:
(creativity)	 assist in developing techniques to positively influence behaviours within an organization consistent with the organization's strategic goals (VLO 8)
	• contribute to the development, implementation, and evaluation of strategies designed to support employee engagement and motivation (VLO 8)
7 Ability to be critical and self- critical	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence

8 Ability to communicate both orally and in writing in native language Interpreted to include collaboration that requires clear communication	 VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs VLO 5: administer and communicate the organization's total compensation plan VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization VLO 11: identify and communicate the human resources component of the organization's business plan Elements of Performance: Very significant discursive concentration of Elements of Performance in this
	competence, covering everything from written documents to interpersonal
	communication and presentations
9 Ability to search for, process and analyse information from a variety of sources	VLO 12: contribute to the collection, analysis, and utilization of human resources data
	Elements of Performance:
	• assist in environmental scans and acquire data related to demand and
	supply of human resources (VLO 1)
	 research and interpret case law (VLO 4) collect and summarize data from salary and benefits surveys (VLO 5)
	 research and access resources of safety organizations (VLO 6)
	• identify and track changes in information technology relevant to human resources (VLO 7)
	 collect appropriate human resource metrics, benchmarks, and indicators (VLO 7)
	• integrate factual human resources references and research evidence into presentations and responses to questions (VLO 9)
	• research industry best practices and write policy and procedure documents in a clear and understandable manner (VLO 9)
	 document human resources information precisely and accurately (VLO 9)
	• seek and utilize personal performance feedback to enhance professional practice (VLO 10)
	• identify and track changes to legislation, practices, and case law through human resources workshops, periodicals and other literature
	review (VLO 10)
	 collect, analyze, and report relevant human resources information (VLO 12)
	• locate information and resources needed for research (VLO 12)
	 interpret basic statistical analysis applied to human resources data (VLO 12)
	 read and interpret trends and indicators in human resources data (VLO 12)
10 Ability to undertake research	VLO 12: contribute to the collection, analysis, and utilization of human
at an appropriate level	resources data
	Elements of Performance:
	• research and interpret case law (VLO 4)
L	

 collect and summarize data from salary and benefits surveys (VLO 5) research and access resources of safety organizations (VLO 6) integrate factual human resources references and research evidence into presentations and responses to questions (VLO 9) research industry best practices and write policy and procedure documents in a clear and understandable manner (VLO 9)
 identify and track changes to legislation, practices, and case law through human resources workshops, periodicals and other literature review (VLO 10) collect, analyze, and report relevant human resources information (VLO 12) locate information and resources needed for research (VLO 12) interpret basic statistical analysis applied to human resources data (VLO 12) read and interpret trends and indicators in human resources data (VLO 12) WLO 1: contribute to the planning and implementation of employee
VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies
VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
VLO 11: identify and communicate the human resources component of the organization's business plan
 Elements of Performance: assist in environmental scans and acquire data related to demand and supply of human resources (VLO 1) contribute to the development of the selection processes and coordinate selection committees (VLO 1) coordinate and deliver employee orientations (VLO 3) coordinate and deliver training sessions (VLO 3) coordinate and deliver training sessions (VLO 3) identify industry best practices and contribute to the development of policies, procedures, and processes appropriate to the health and safety needs of the organization (VLO 6) contribute to the development and communication of the organization's Emergency Preparedness Plan (VLO 6) collaborate with information technology professionals in adapting technology to meet the specific requirements of human resources (VLO 7) contribute to the development of policies and practices that are consistent with the organizational culture (VLO 8) contribute to the development, implementation, and evaluation of strategies designed to support employee engagement and motivation (VLO 8) act as a resource for all functional areas of the organization (VLO 11)

12 Interpersonal and interaction	VLO 6: collaborate with others in the implementation and monitoring of
skills	organizational health and safety policies and practices
	Elements of Performance:
	• assist employees to align personal performance goals with the
	organization's strategic goals (VLO 2)
	 advise and support supervisors and others in performance management policies and processes (VLO 2)
	• create an engaging learning environment (VLO 3)
	• use effective coaching and mentoring competencies (VLO 3)
	• display empathy, cultural awareness, flexibility, tact, good judgment,
	and diplomacy in all interpersonal communications (VLO 4)
	• contribute to conflict resolution through mediation, conflict resolution,
	and alternate dispute resolution strategies within the framework of contract and policy interpretation (VLO 4)
	• identify the perspectives of others, and use this information to facilitate
	the resolution of conflicts (VLO 4)
	• model injury prevention and safety practices (VLO 6)
	liaise with insurance providers and Workplace Safety Insurance Board
	(WSIB) representatives regarding claims administration issues (VLO
	• establish and maintain effective working partnerships with line managers and staff (VLO 8)
	 champion and facilitate human resources initiatives in the organization (VLO 8)
	• inspire others to achieve personal objectives and to contribute to
	organizational goals (VLO 9)
	• maintain contact with others in the field through networking and
	participation in professional organizations (VLO 10)
	• act as a resource for all functional areas of the organization (VLO 11)
13 Ability to work autonomously	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
14 Ability to plan and manage	
time	
15 Ability to adapt to and act in	VLO 7: contribute to the identification of information needs and apply current
new situations	and emerging information technologies to support the human resources function
	VLO 10: develop, implement, and evaluate personal professional development
	plans to achieve ongoing competence in human resources professional practice
	Elements of Performance:
	• incorporate e-recruitment and other evolving technologies into the
	recruitment strategy (VLO 1)
	• use problem solving strategies to assess perceived grievances and
	resolve problems quickly (VLO 4)
	• research and interpret case law (VLO 4)
	• adapt communication style, method, and message to needs of diverse audiences (VLO 9)
16 Ability to make reasoned	VLO 7: contribute to the identification of information needs and apply current
decisions	and emerging information technologies to support the human resources function
	VLO 10: develop, implement, and evaluate personal professional development
	plans to achieve ongoing competence in human resources professional practice

	VLO 12: contribute to the collection, analysis, and utilization of human
	resources data
	Elements of Performance:
	• identify systems and processes that link the career plans and employee competencies with the current and future needs of the organization (VLO 1)
	• apply adult learning principles to training and development sessions (VLO 3)
	• determine performance gaps in the organization and determine if training is an appropriate solution (VLO 3)
	• act in a fair and impartial manner (VLO 4)
	 use problem solving strategies to assess perceived grievances and resolve problems quickly (VLO 4)
	• contribute to conflict resolution through mediation, conflict resolution, and alternate dispute resolution strategies within the framework of contract and policy interpretation (VLO 4)
	• act in accordance with employment legislation and collective agreements (VLO 4)
	• research and interpret case law (VLO 4)
	• contribute to the analysis and recommendations for the total compensation plan including salary, benefits, pension, and retirement plans that are most suited to employee needs and the organization's strategic goals (VLO 5)
	• implement accommodation strategies in accordance with current legislation (VLO 6)
	• conduct ongoing reviews of current health and safety policies and procedures, and make recommendations for change (VLO 6)
	 use information technology to enhance the efficiency and effectiveness of human resource functions within the organization (VLO 7)
	• evaluate human resources communication practices and make recommendations for improvements (VLO 9)
17 Ability to act on the basis of	Elements of Performance:
ethical reasoning	• use valid assessment tools to determine suitability of prospective employees in accordance with relevant labour and human rights laws, policies, and regulations (VLO 1)
	• identify compliance related training in occupational health and safety, human rights, and related employment legislation (VLO 3)
	• display empathy, cultural awareness, flexibility, tact, good judgment, and diplomacy in all interpersonal communications (VLO 4)
	• act in a fair and impartial manner (VLO 4)
	• maintain all employee records in a confidential manner and in accordance with current privacy legislation (VLO 4)
	 use collected human resources information for intended purposes only (VLO 7)
	• adhere to ethical guidelines, i.e., Canadian Council of Human Resources Associations (CCHRA) Code of Ethics (VLO 10)
18 Ability to communicate in a	
second language	
19 Skills in the use of information and communication technologies	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	Elements of Performance:
	incorporate e-recruitment and other evolving technologies into the

	 recruitment strategy (VLO 1) use human resources information systems to contribute to human resources planning (VLO 1) incorporate performance outcomes into human resources information system (VLO 2) use appropriate software to record and compile human resources information including statistical reports (e.g., staffing, performance ratings, wage information) (VLO 7) select and use appropriate software to produce necessary human resources reports and other documents (VLO 7) identify and track changes in information technology relevant to human resources (VLO 7) implement safeguards, operating restrictions, and policies for all users of the human resources information system (HRIS) (VLO 7) assist in the identification and comparison of HRIS vendors and products (VLO 7) contribute to the assessment of human resources' informational technology requirements (VLO 7) collaborate with information technology professionals in adapting technology to meet the specific requirements of human resources (VLO 7) use information technology to enhance the efficiency and effectiveness of human resource functions within the organization (VLO 7)
	• • • • • •
20 Ability to motivate people and	(VLO 9) VLO 3: coordinate and support the development, implementation, and
move toward common goals	evaluation of employee orientation, training, and development programs
move toward common goars	evaluation of employee orientation, training, and development programs
	Elements of Performance:
	 contribute to the development of the selection processes and coordinate
	selection committees (VLO 1)
	• assist employees to align personal performance goals with the
	organization's strategic goals (VLO 2)
	 advise and support supervisors and others in performance management policies and processes (VLO 2)
	 champion and facilitate human resources initiatives in the organization
	(VLO 8)
	• inspire others to achieve personal objectives and to contribute to
	organizational goals (VLO 9)
	 support and promote the development of the human resources field (VLO 10)
21 Ability to work in an	Elements of Performance:
international context	• maintain a global perspective on cultures and customs including
	qualifications of foreign credentialed applicants (VLO 1)
	• display empathy, cultural awareness, flexibility, tact, good judgment,
22 Determination &	and diplomacy in all interpersonal communications (VLO 4)
22 Determination & perseverance in the tasks given &	
responsibilities taken	
23 Ability to evaluate and	VLO 3: coordinate and support the development, implementation, and
maintain the quality of work	evaluation of employee orientation, training, and development programs
produced	
	VLO 6: collaborate with others in the implementation and monitoring of
	organizational health and safety policies and practices

	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	Elements of Performance:
	Significant discursive concentration of Elements of Performance in this
	competence
24 Ability to act with social	Elements of Performance:
responsibility and civic awareness	• maintain a global perspective on cultures and customs including qualifications of foreign credentialed applicants (VLO 1)
	• display empathy, cultural awareness, flexibility, tact, good judgment,
	 and diplomacy in all interpersonal communications (VLO 4) identify and implement best practices to support equality and diversity
	in the workplace (VLO 4)
25 Ability to design and manage	VLO 3: coordinate and support the development, implementation, and
projects	evaluation of employee orientation, training, and development programs
	Elements of Performance:
	• contribute to the development of the selection processes and coordinate selection committees (VLO 1)
	 coordinate and deliver employee orientations (VLO 3)
	 coordinate and deliver training sessions (VLO 3)
26 Appreciation of and respect	Elements of Performance:
for diversity and multiculturality	• use valid assessment tools to determine suitability of prospective
	employees in accordance with relevant labour and human rights laws,
	policies, and regulations (VLO 1)
	 maintain a global perspective on cultures and customs including qualifications of foreign credentialed applicants (VLO 1)
	 identify compliance related training in occupational health and safety,
	human rights, and related employment legislation (VLO 3)
	• display empathy, cultural awareness, flexibility, tact, good judgment,
	and diplomacy in all interpersonal communications (VLO 4)
	• identify and implement best practices to support equality and diversity in the workplace (VLO 4)
27 Ability to communicate with non-experts in one's field	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VIO6; collaborate with others in the implementation and monitoring of
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	VLO 9: present and evaluate communication messages and processed related to the human resources function of the organization
	VLO 11: identify and communicate the human resources component of the organization's business plan

	Elements of Performance:
	Significant discursive concentration of Elements of Performance in this competence
28 Commitment to the	
conservation of the environment	
29 Spirit of enterprise, ability to take initiative	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	 Elements of Performance: track recruitment programs and identify potential internal and external sources for qualified applicants who are reflective of the community (VLO 1) use information technology to enhance the efficiency and effectiveness of human resource functions within the organization (VLO 7) identify opportunities for organizational cross functional initiatives (VLO 8) create personal professional learning plans aligned with organizational goals (VLO 10) seek and utilize personal performance feedback to enhance
	professional practice (VLO 10)
30 Commitment to safety	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
31 Ability to show awareness of	 Elements of Performance: identify compliance related training in occupational health and safety, human rights, and related employment legislation (VLO 3) identify industry best practices and contribute to the development of policies, procedures, and processes appropriate to the health and safety needs of the organization (VLO 6) participate in and promote safety programs that contribute to employee well being beyond a compliance threshold (VLO 6) model injury prevention and safety practices (VLO 6) implement a disability management system including Early and Safe Return to Work (ESRTW), Second Injury Enhancement Funding (SIEF) plans, and the claims and case management processes (VLO 6) identify health and safety issues and trends that may indicate a deficiency (VLO 6) research and access resources of safety organizations (VLO 6) administer wellness and Employee Assistance Plans (EAP) aimed at employee well being and organizational effectiveness (VLO 6) contribute to the development and communication of the organization's Emergency Preparedness Plan (VLO 6) conduct ongoing reviews of current health and safety policies and procedures, and make recommendations for change (VLO 6) ensure due diligence with respect to the organization's health and safety policies, and legislative requirements (VLO 6)
31 Ability to show awareness of equal opportunities & gender issues	 Elements of Performance: use valid assessment tools to determine suitability of prospective employees in accordance with relevant labour and human rights laws, policies, and regulations (VLO 1) identify compliance related training in occupational health and safety, human rights, and related employment legislation (VLO 3) identify and implement best practices to support equality and diversity
	• identify compliance related training in occupational healt human rights, and related employment legislation (VLO

• administer the total compensation plan in accordance with relevant employment law (e.g., human rights, employment equity, pay equity), and collective agreements (VLO 5)
and conective agreements (vLO 3)

Note. The Tuning Project, 2009 (p. 131); MTCU, 2008.

2008 Tuning Generic Competences	Business AdministrationMarketing Advanced Diploma Outcomes
1 Ability for abstract thinking, analysis and reasoning	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
Interpreted as necessitating reflective reasoning	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
2 Ability to apply knowledge in practical situations	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 7: project the impact of a marketing initiative using quantitative information
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 14: assist in the development of a business plan
	VLO 15: apply the principles of business ethics and corporate social responsibility

3 Knowledge and understanding of the subject area and knowledge of the profession	VLO 16: use professional sales techniques to make a sale
	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environments
	Elements of Performance: Very significant discursive concentration of Elements of Performance in this competence
	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 14: assist in the development of a business plan
	VLO 16: use professional sales techniques to make a sale
	Elements of Performance:
4 Ability to identify, pose and solve problems	Majority of Elements of Performance included in this competence VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria

	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions
	VLO 14: assist in the development of a business plan
	Elements of Performance: Very significant discursive concentration of Elements of Performance in this competence
5 Capacity to learn and to stay up-to-date with learning	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise
Interpreted to include implicit requirement to stay up-to-date	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environments
	 Elements of Performance: Incorporate evolving technologies (e.g. Internet, multimedia) into the promotional plan (VLO 1) Apply research techniques to the new product development process (VLO 4) Solicit and use constructive feedback in the evaluation of personal knowledge and skills (VLO 13) Identify areas for ongoing growth and development (VLO 13) Incorporate various methods of increasing professional knowledge and skills into a professional development plan (VLO 13) Recognize the value of membership in professional associations and the importance of professional certifications and designations (VLO 13) Promote the importance of a commitment to life-long learning (VLO 13) Remain current and up-to-date on trends and issues impacting on marketing (VLO 13) Keep abreast of evolving technology and its application to marketing (VLO 17) Recognize the impact of technological changes on customer and consumer needs and demands (VLO 17)
6 Capacity to generate new ideas (creativity)	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	 Elements of Performance: Employ a variety of creative strategies in marketing projects and ensure the integration of all communications efforts (VLO 1) Apply research techniques to the new product development process (VLO 4) Contribute to new product development and product modification

	 (VLO 4) Make recommendations for future marketing activities (VLO 5)
	• Develop strategies to anticipate and address both favourable and unfavourable reactions to a particular approach (VLO 8)
	• Determine ways to improve the organization's ability to meet consumer, customer, and client needs (VLO 9)
	 Recommend strategies to enhance organizational loyalty (VLO 9) Contribute to the development of a customer relationship management (CRM) strategy (VLO 9)
	• Participate in the development of an international marketing plan (VLO 11)
	• List potential product adaptation to meet the needs of international markets (VLO 11)
	Suggest appropriate courses of action based on the market research information (VLO 12)
7 Ability to be critical and self- critical	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
8 Ability to communicate both orally and in writing in native language	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 10: communicate marketing information persuasively and accurately in oral, written, and graphic formats
	VLO 14: assist in the development of a business plan
	VLO 16: use professional sales techniques to make a sale
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
9 Ability to search for, process and analyse information from a	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
variety of sources	VLO 2: develop pricing strategies which take into account perceived value,
Interpreted to include actions that implicitly require this	competitive pressures, corporate objectives, and cost analysis
competence	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs

	7
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions
	Elements of Performance:
	Significant discursive concentration of Elements of Performance in this
	competence
10 Ability to undertake research at an appropriate level	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions
	Elements of Performance:
	 Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2)
	• Apply research techniques to the new product development process (VLO 4)
	• Conduct market assessments, both qualitative and quantitative, and identify market opportunities (VLO 4)
	• Use primary and secondary data in the preparation of a marketing plan (VLO 6)
	• Apply research to financial decision making (VLO 7)
	• Identify the primary data and the secondary data required (VLO 12)
	• Select appropriate data collection strategies (e.g., focus groups, surveys, industry publications, Internet search engines) (VLO 12)
	Compile and analyze information based on primary and secondary market research (VLO 12)
	• Incorporate the use of technology in conducting market research (VLO 12)
	• Apply knowledge of qualitative and quantitative techniques (VLO 12)
11 Ability to work in a team	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 14: assist in the development of a business plan
	Elements of Performance:
	Contribute to new product development and product modification (VLO 4)
	 Contribute to the development of a customer relationship management (CRM) strategy (VLO 9)
	 Apply mentoring, coaching, networking, and team building skills (VLO 9)
	 Collaborate with co-workers and supervisors (VLO 9)
	• Use effective interpersonal skills in dealing with others (VLO 9)
	• Facilitate cooperative interaction among those involved in the design
	and implementation of marketing projects (VLO 9)
	• Participate in the development of graphics, such as storyboards, desktop publishing, illustrations, art work, clip art, and web sites (VLO 10)
	Participate efficiently and effectively in meetings using professional

	protocols (VLO 10)
12 Interpersonal and interaction	VLO 9: develop strategies to establish effective working relationships with
skills	clients, customers, consumers, co-workers, supervisors, and others
	VLO 10: communicate marketing information persuasively and accurately in oral, written, and graphic form
	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise
	VLO 16: use professional sales techniques to make a sale
	Elements of Performance:
	Significant discursive concentration of Elements of Performance in this competence
13 Ability to work	VLO 13: develop personal professional development strategies and plans to
autonomously	enhance leadership, management skills, and marketing expertise
14 Ability to plan and manage time	
15 Ability to adapt to and act in new situations	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 16: use professional sales techniques to make a sale
	Elements of Performance:
	Significant discursive concentration of Elements of Performance in this
	competence
16 Ability to make reasoned decisions	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria
	VLO 7: project the impact of a marketing initiative using quantitative information\
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	Elements of Performance: Very significant discursive concentration of Elements of Performance in this competence
17 Ability to act on the basis of ethical reasoning	VLO 15: apply the principles of business ethics and corporate social responsibility
	Elements of Performance:
	 Consider legal, social, and ethical issues when setting and managing prices (VLO 2)
	• Conduct all business in an ethical, responsible, and legal manner (VLO 9)
	• Develop strategies which adhere to ethical principles and laws relating to business practices in general and to marketing in particular (VLO 15)

	 Establish professional and personal relationships which adhere to legal and ethical standards (VLO 15) Apply knowledge of conflict of interest (VLO 15) Develop policies and strategies to address ethical, moral, and legal issues (VLO 15) Conduct all business in an ethical, responsible, and legal manner (VLO 15)
	 Consider confidentiality, privacy, and risk issues (VLO 15)
18 Ability to communicate in a	• Consider confidentiality, privacy, and fisk issues (vEO 15)
second language	
19 Skills in the use of information and communication technologies	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environments
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
20 Ability to motivate people and move toward common goals	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	 Elements of Performance: Apply mentoring, coaching, networking, and team building skills (VLO 9) Collaborate with co-workers and supervisors (VLO 9)
	• Facilitate cooperative interaction among those involved in the design and implementation of marketing projects (VLO 9)
	 Present and defend marketing plans to promote the successful operation of an enterprise (VLO 10) Participate efficiently and effectively in meetings using professional
	protocols (VLO 10)
21 Ability to work in an international context	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	Elements of Performance:
	• Recognize the diversity of the marketplace and the impact of ethnicity (VLO 1)
	 Analyse how demographics and psychographics affect pricing (VLO 2) Evaluate the impact of economic, technological, competitive, environmental, social, political, and cultural aspects of society on marketing initiatives (VLO 6)
	• Recognize the impact of cultural differences, political environments, technological developments, population demographics, and economic environments on international marketing decisions (VLO 11)
	• Apply the principles of marketing management to issues of the international market (VLO 11)
	 Identify distribution opportunities within the international market (VLO 11) Analyze the impact of accounties to characterized accounties.
	• Analyze the impact of economic, technological, competitive, environmental, social, political, geographic, and cultural elements of society on marketing initiatives (VLO 11)
	• Participate in the development of an international marketing plan (VLO 11)
	• Evaluate the various methods of entering the international market, such as exporting, importing, licensing, joint venturing, direct investing, franchising, or management contracting (VLO 11)

	 List potential product adaptation to meet the needs of international markets (VLO 11) Recognize the impact of emerging technologies on international marketing initiatives (VLO 11) Consider the impact of international trade agreements and organizations (e.g., North American Free Trade Agreement [NAFTA], World Trade Organization [WTO]) (VLO 11) Apply the principles of accepted business etiquette (e.g., cultural, regional, international) (VLO 15)
22 Determination &	
perseverance in the tasks given	
& responsibilities taken	
23 Ability to evaluate and	VLO 5: evaluate results of marketing activities using criteria related to budgeted
maintain the quality of work produced	sales, costs, profits, and other appropriate criteria
	Elements of Performance:
	• Evaluate the effectiveness of integrated marketing communication strategies (VLO 1)
	• Monitor the effectiveness of channel partnerships (VLO 3)
	• Take into account the relationship between organizational goals and evaluation criteria (VLO 5)
	• Compare actual results to all stated marketing objectives (VLO 5)
	• Interpret results of past marketing initiatives (VLO 7)
	• Define the problem, identify the cause(s), generate alternatives,
	evaluate alternatives, select alternative(s), implement the solution(s),
	and evaluate the results (VLO 8)
24 Ability to act with social responsibility and civic awareness	VLO 15: apply the principles of business ethics and corporate social responsibility
	Elements of Performance:
	• Consider legal, social, and ethical issues when setting and managing prices (VLO 2)
	 Conduct all business in an ethical, responsible, and legal manner (VLO 9)
	Identify the marketing advantages of corporate social responsibility (VLO 15)
25 Ability to design and manage projects	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	Elements of Performance:
	 Employ a variety of creative strategies in marketing projects and ensure
	the integration of all communications efforts (VLO 1)
	 Outline an appropriate integrated marketing communication strategy for
	the marketing of particular products, concepts, goods, or services (VLO 6)
26 Appreciation of and respect for diversity and multiculturality	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 15: apply the principles of business ethics and corporate social responsibility
	 Elements of Performance: Recognize the diversity of the marketplace and the impact of ethnicity (VLO 1)

	 Recognize the impact of cultural differences, political environments, technological developments, population demographics, and economic environments on international marketing decisions (VLO 11) Apply the principles of accepted business etiquette (e.g., cultural, regional, international) (VLO 15)
27 Ability to communicate with non-experts in one's field	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 10: communicate marketing information persuasively and accurately in oral, written, and graphic formats
	VLO 16: use professional sales techniques to make a sale
	Elements of Performance:
	• Employ a variety of creative strategies in marketing projects and ensure the integration of all communications efforts (VLO 1)
	• Outline an appropriate integrated marketing communication strategy for the marketing of particular products, concepts, goods, or services (VLO 6)
	 Apply mentoring, coaching, networking, and team building skills (VLO 9)
	 Facilitate cooperative interaction among those involved in the design and implementation of marketing projects (VLO 9)
	• Present and defend marketing plans to promote the successful operation of an enterprise (VLO 10)
28 Commitment to the	Qualify and approach the customer (VLO 16) VLO 15: apply the principles of business ethics and corporate social
conservation of the environment	responsibility
	Elements of Performance:
	 Conduct all business in an ethical, responsible, and legal manner (VLO 9)
	• Consider potential consequences to the environment from all marketing activities (VLO 15)
29 Spirit of enterprise, ability to take initiative	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation

	criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions
	VLO 14: assist in the development of a business plan
	VLO 16: use professional sales techniques to make a sale
	Elements of Performance:
	Significant discursive concentration of Elements of Performance in this competence
30 Commitment to safety	
31 Ability to show awareness of	VLO 15: apply the principles of business ethics and corporate social
equal opportunities & gender	responsibility
issues	
	Elements of Performance:
	 Conduct all business in an ethical, responsible, and legal manner (VLO 9)

Note. The Tuning Project, 2009 (p. 131); MTCU, 2005.

All Tuning Subject-Specific	Business AdministrationAccounting Advanced Diploma Outcomes
Competences	
1 Identify functional areas of an organisation & their relations	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	 Elements of Performance: evaluate the organizational structures of a variety of organizations (VLO 5) analyze the interdependence of marketing, research and development, production, management, information technologies and finance functions of an organization (VLO 5) evaluate the impact of marketing strategies on an organization's financial performance (VLO 5) evaluate the impact of human resources management on an organization's financial performance (VLO 5)
2 Reading, speaking & writing in a foreign language	
3 Learning to learn Interpreted to include functions that implicitly require staying up-to-date	 VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations Elements of Performance: identify resources for current income tax legislation and updates OULO 4:
4 Understand & use bookkeeping & financial systems	(VLO 4)VLO 1: record financial transactions in compliance with CanadianGenerally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non- profit organizations

Table C4: Business Administration--Accounting and the Subject-Specific Competences

	 VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	Elements of Performance: Very substantial discursive concentration of Elements of Performance in this competence
5 Identify the constitutional characteristics of an organisation	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	 Elements of Performance: evaluate the organizational structures of a variety of organizations (VLO 5) analyze the interdependence of marketing, research and development, production, management, information technologies
	 and finance functions of an organization (VLO 5) evaluate the impact of marketing strategies on an organization's financial performance (VLO 5) evaluate the impact of human resources management on an
6 Understand structure & basic vocab of 2nd language	organization's financial performance (VLO 5)
7 Identify and operate adequate	Elements of Performance:
software	 utilize the appropriate software to record financial transactions and store financial information (VLO 1) utilize the appropriate software to produce financial statements,
	 reports and other documents (VLO 2) utilize the appropriate software to collect data and produce relevant reports (VLO 3)
	 utilize the appropriate software to prepare individuals' and CCPCs' income tax returns and individuals' basic tax planning (VLO 4)
	 develop technology-based strategies which can positively impact an organization's operations (VLO 6) utilize the appropriate software to produce reports and other
	 utilize the appropriate software to produce reports and other documents related to financial management (VLO 8) utilize the appropriate project management software (VLO 9)
8 Identify & use adequate tools	Elements of Performance:
	• explain the application of Canadian Generally Accepted Accounting Principles (GAAP) (VLO 1)
	• describe and select significant accounting policies (VLO 2)
	• calculate production costs using diverse approaches (VLO 3)
	• prepare various types of budgets and explain their applications (VLO 3)
	• calculate product and services pricing using diverse approaches (VLO 3)
	utilize the appropriate software to collect data and produce

	$(VI \cap 2)$
9 Analyse an enterprise problem and design a solution	 relevant reports (VLO 3) identify resources for current income tax legislation and updates (VLO 4) develop technology-based strategies which can positively impact an organization's operations (VLO 6) illustrate compliance and substantive tests and their applications (VLO 7) collaborate in the development of appropriate tests, including but not limited to compliance and substantive tests (VLO 7) prepare and maintain relevant documentation on an organization's internal control system (VLO 7) interpret and use project planning documents (e.g., Gantt Charts, Critical Path Analysis, PERT Charts) (VLO 9) VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of
	strategies which positively impact financial performance
	strategies which positivery impact infancial performance
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance:
	 identify, apply and analyze relevant costs and benefits (VLO 3) recommend feasible solutions to recurring and strategic business operations issues which positively impact an organization's financial performance (VLO 5)
	 develop technology-based strategies which can positively impact an organization's operations (VLO 6)
	 describe risk management and analyze risk factors (VLO 7) participate in the development of an organization's system of internal control, applying appropriate procedures and policies (VLO 7)
	• assess an organization's internal control system and make recommendations (VLO 7)
	 collaborate in the development of appropriate tests, including but not limited to compliance and substantive tests (VLO 7) calculate, analyze and evaluate past and present data to prepare
	estimates and forecast trends (VLO 8)
	• identify, analyze and evaluate various sources of financing including leasing, debt and equity (VLO 8)
	• collect, organize and interpret statistical data related to an organization's operations (VLO 8)
	• apply risk management analysis to generate information for decision-making and the creation of financial strategies (VLO 8)
	 participate in the planning, identification, scheduling and assigning of tasks and resources involved in a project as required (VLO 9)
	contribute to the monitoring of resources and expenditures to maintain effectiveness and timelines as required (VLO 9)

	• assist in the evaluation of project processes and outcomes (VLO
	9)
	• interpret and use project planning documents (e.g., Gantt Charts, Critical Path Analysis, PERT Charts) (VLO 9)
10 Understand details of business functions, sectors, etc. and link with knowledge and theories	VLO 1: record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non- profit organizations
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	Elements of Performance: Substantial discursive concentration of Elements of Performance in this
11 Use instruments for business	<i>competence</i> VLO 3: contribute to strategic decision-making by applying advanced
environment analysis	management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	Elements of Performance:
	• recommend feasible solutions to recurring and strategic business operations issues which positively impact an organization's financial performance (VLO 5)
	• evaluate the impact of economical factors, such as labour, inflation, interest rates, government policy and taxation on an organization's operations (VLO 6)
	• assess an organization's internal control system and make recommendations (VLO 7)
	• apply risk management analysis to generate information for
12 Define enterprise & link with	decision-making and the creation of financial strategies (VLO 8) VLO 3: contribute to strategic decision-making by applying advanced
environmental analysis	management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the

	interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	 Elements of Performance: recommend feasible solutions to recurring and strategic business operations issues which positively impact an organization's financial performance (VLO 5)
	 participate in the development of an organization's system of internal control, applying appropriate procedures and policies (VLO 7)
	 apply risk management analysis to generate information for decision-making and the creation of financial strategies (VLO 8) assist in the evaluation of project processes and outcomes (VLO 9)
13 Understand principles of ethics and implications for business organisations	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	Elements of Performance:
	 evaluate the impact of environmental and ethical issues, including but not limited to confidentiality, social responsibility, diversity and working environment on an organization's operations (VLO 6)
14 Impact of culture and ethics on business	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	Elements of Performance:
	 evaluate the impact of environmental and ethical issues, including but not limited to confidentiality, social responsibility, diversity and working environment on an organization's operations (VLO 6)
15 Identify impact of macro & microeconomic elements	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	Elements of Performance:
	 analyze and record translation in foreign exchange rates (VLO 1) calculate product and services pricing using diverse approaches (VLO 3)
	• explain inventory strategies, including but not limited to Just In Time (JIT) (VLO 3)
	 evaluate the impact of economical factors, such as labour, inflation, interest rates, government policy and taxation on an organization's operations (VLO 6)

	• analyze macro-economic models, the measurements of economic activity and fiscal and monotony policies (VI O 6)
16 Principles of psychology and	activity and fiscal and monetary policies (VLO 6) Elements of Performance:
implications for organisations	 evaluate the impact of environmental and ethical issues, including but not limited to confidentiality, social responsibility, diversity and working environment on an organization's operations (VLO 6)
17 Principles of law and links to business/management	VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	Elements of Performance:
	• identify resources for current income tax legislation and updates (VLO 4)
	• discuss the Provincial and Federal Government structures and the impact of regulations and political decisions on business operations (VLO 6)
	• evaluate the impact of a number of legal issues, including but not limited to ownership, intellectual property and contracts on an organization's operations (VLO 6)
18 Existing & new technology & impact on markets	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	Elements of Performance:
	 develop technology-based strategies which can positively impact an organization's operations (VLO 6)
19 Managing a companyplanning & controlling	VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts
	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations
	VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account
	VLO 8: contribute to strategic decision-making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles
	Elements of Performance:
	 recommend feasible solutions to recurring and strategic business operations issues which positively impact an organization's financial performance (VLO 5)

20 Audit an organisation & design consultancy plans	 evaluate the impact of economical factors, such as labour, inflation, interest rates, government policy and taxation on an organization's operations (VLO 6) evaluate the impact of environmental and ethical issues, including but not limited to confidentiality, social responsibility, diversity and working environment on an organization's operations (VLO 6) develop technology-based strategies which can positively impact an organization's operations (VLO 6) participate in the development of an organization's system of internal control, applying appropriate procedures and policies (VLO 7) assess an organization's internal control system and make recommendations (VLO 7) collaborate in the development of appropriate tests, including but not limited to compliance and substantive tests (VLO 7) prepare and maintain relevant documentation on an organization's internal control system (VLO 7) utilize the appropriate software to produce reports and other documents related to financial management (VLO 8) apply risk management analysis to generate information for decision-making and the creation of financial strategies (VLO 8) VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account Elements of Performance: recommend feasible solutions to recurring and strategic business operations issues which positively impact flactors, such as labour, inflation, interest rates, government policy and taxation on an organization
21 Impact of culture on business	
22 Understand principles of engineering & link with business	VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance
	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles

	 Elements of Performance: recommend feasible solutions to recurring and strategic business operations issues which positively impact an organization's financial performance (VLO 5) interpret and use project planning documents (e.g., Gantt Charts, Critical Path Analysis, PERT Charts) (VLO 9)
23 Change management	
24 Design and implement information	
systems	
25 Work assignments abroad (e.g.	
work experience)	

Note. The Tuning Project, 2009 (p. 51); MTCU, 2009b.

Table C5: Business AdministrationHuman Resources and the Subject-Specific
Competences

All Tuning Subject-Specific	Business AdministrationHuman Resources Advanced Diploma
Competences	Outcomes
1 Identify functional areas of an	VLO 11: identify and communicate the human resources component of
organisation & their relations	the organization's business plan
Interpreted to include explicitly cross- functional work	 Elements of Performance: communicate the health and safety responsibilities of employers, employees, and the role of the joint health and safety committee (VLO 6) examine the interaction between the human resources function and other functional areas within the organization (VLO 8) implement and evaluate information sharing strategies among the functional areas of the organization (VLO 8) identify opportunities for organizational cross functional initiatives (VLO 8) identify the changing role of human resources in policy formulation and planning (VLO 11) act as a resource for all functional areas of the organization (VLO 11) describe the relationship between human resources and key areas
	 of the organization, such as marketing, finance, and operations (VLO 11) communicate the role of the human resources to the organization's strategic plan (VLO 11)
2 Reading, speaking & writing in a foreign language	
3 Learning to learn	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice
	Elements of Performance:
	 evaluate own strengths and weaknesses (VLO 10) engage in continuous learning and commit to professional practice (VLO 10) identify personal and professional development opportunities (VLO 10) create personal professional learning plans aligned with organizational goals (VLO 10)

4 Understand & use bookkeeping & financial systems 5 Identify the constitutional characteristics of an organisation	 seek and utilize personal performance feedback to enhance professional practice (VLO 10) identify and track changes to legislation, practices, and case law through human resources workshops, periodicals and other literature review (VLO 10) maintain contact with others in the field through networking and participation in professional organizations (VLO 10) read and interpret trends and indicators in human resources data (VLO 12) VLO 5: administer and communicate the organization's total compensation plan Elements of Performance: collect and summarize data from salary and benefits surveys (VLO 5) contribute to the analysis and recommendations for the total compensation plan including salary, benefits, pension, and retirement plans that are most suited to employee needs and the organization's strategic goals (VLO 5) implement audits of the effectiveness of the organization's total compensation plan (VLO 5) apply the fundamentals of accounting and finance to the development of the human resources business plan (VLO 11) Elements of Performance: provide potential employees with all necessary information about
	 the organization (VLO 1) convey the organization's brand in order to recruit suitable applicants (VLO 1) identify systems and processes that link the career plans and employee competencies with the current and future needs of the organization (VLO 1)
6 Understand structure & basic vocab of 2nd language	
7 Identify and operate adequate software	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	 Elements of Performance: incorporate e-recruitment and other evolving technologies into the recruitment strategy (VLO 1) use appropriate software to record and compile human resources information including statistical reports (e.g., staffing, performance ratings, wage information) (VLO 7) select and use appropriate software to produce necessary human resources reports and other documents (VLO 7) identify and track changes in information technology relevant to human resources (VLO 7) contribute to the assessment of human resources' informational technology requirements (VLO 7) collaborate with information technology professionals in adapting technology to meet the specific requirements of human resources (VLO 7) use information technology to enhance the efficiency and effectiveness of human resource functions within the organization

	(VLO 7)
8 Identify & use adequate tools	VLO 1: contribute to the planning and implementation of employee
	recruitment, selection, and retention strategies
	VLO 2: administer and facilitate the performance management program
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
9 Analyse an enterprise problem and design a solution	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
10 Understand details of business functions, sectors, etc. and link with knowledge and theories	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies
kilowiedze and meories	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union environments
	VLO 5: administer and communicate the organization's total compensation plan
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization
	VLO 11: identify and communicate the human resources component of the organization's business plan
	VLO 12: contribute to the collection, analysis, and utilization of human resources data
	 Elements of Performance: identify competencies required for the position(s) (VLO 1) convey the organization's brand in order to recruit suitable applicants (VLO 1) use human resources information systems to contribute to human resources planning (VLO 1)

11 Use instruments for business environment analysis	 contribute to the analysis and recommendations for the total compensation plan including salary, benefits, pension, and retirement plans that are most suited to employee needs and the organization's strategic goals (VLO 5) examine the interaction between the human resources function and other functional areas within the organization (VLO 8) contribute to the development, implementation, and evaluation of strategies designed to support employee engagement and motivation (VLO 8) implement service-driven strategies to meet the needs of internal and external stakeholders (VLO 8) identify opportunities for organizational cross functional initiatives (VLO 8) research industry best practices and write policy and procedure documents in a clear and understandable manner (VLO 9) evaluate human resources communication practices and make recommendations for improvements (VLO 9) identify the changing role of human resources in policy formulation and planning (VLO 11) VLO 12: contribute to the collection, analysis, and utilization of human resources data
	 Elements of Performance: assist in environmental scans and acquire data related to demand and supply of human resources (VLO 1) collect appropriate human resource metrics, benchmarks, and indicators (VLO 7)
	 identify metrics and quality indicators of a service driven orientation (VLO 8) benchmark human resources best practices (VLO 12)
12 Define enterprise & link with environmental analysis	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategiesVLO 7: contribute to the identification of information needs and apply
	current and emerging information technologies to support the human resources function
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness
	 Elements of Performance: contribute to the assessment of human resources' informational technology requirements (VLO 7) assist in developing techniques to positively influence behaviours
	 within an organization consistent with the organization's strategic goals (VLO 8) implement service-driven strategies to meet the needs of internal and external stakeholders (VLO 8)
	 evaluate human resources communication practices and make recommendations for improvements (VLO 9) contribute to the evaluation of human resources initiatives which support the organization's strategic goals (VLO 11) contribute to human resources program audits to assess performance against policy expectations (VLO 12)

	• administer surveys (e.g., opinion, climate, salary) (VLO 12)
13 Understand principles of ethics and	Elements of Performance:
implications for business	display empathy, cultural awareness, flexibility, tact, good
organisations	judgment, and diplomacy in all interpersonal communications
	(VLO 4)
	· · · · · ·
	• identify and implement best practices to support equality and diversity in the workplace (VLO 4)
	• adhere to ethical guidelines, i.e., Canadian Council of Human Resources Associations (CCHRA) Code of Ethics (VLO 10)
14 Impact of culture and ethics on	Elements of Performance:
business	• maintain a global perspective on cultures and customs including qualifications of foreign credentialed applicants (VLO 1)
	• display empathy, cultural awareness, flexibility, tact, good
	judgment, and diplomacy in all interpersonal communications (VLO 4)
	 act in a fair and impartial manner (VLO 4)
	 identify and implement best practices to support equality and
	diversity in the workplace (VLO 4)
15 Identify impact of macro &	Elements of Performance:
microeconomic elements	• assist in environmental scans and acquire data related to demand
	and supply of human resources (VLO 1)
16 Principles of psychology and	VLO 1: contribute to the planning and implementation of employee
implications for organisations	recruitment, selection, and retention strategies
	VLO 2: administer and facilitate the performance management program
	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs
	Elements of Performance:
	• identify systems and processes that link the career plans and
	employee competencies with the current and future needs of the organization (VLO 1)
	• assist employees to align personal performance goals with the organization's strategic goals (VLO 2)
	• advise and support supervisors and others in performance management policies and processes (VLO 2)
	 apply adult learning principles to training and development sessions (VLO 3)
	 use effective coaching and mentoring competencies (VLO 3)
	 contribute to the development, implementation, and evaluation of
	strategies designed to support employee engagement and motivation (VLO 8)
	 inspire others to achieve personal objectives and to contribute to
	organizational goals (VLO 9)
17 Principles of law and links to	VLO 4: implement and support effective employee and labour relations
business/management	strategies in both non-union and union environments
	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	Elements of Performance:
	use valid assessment tools to determine suitability of prospective
	- use valid assessment tools to determine suitability of prospective

18 Existing & new technology & impact on markets 19 Managing a companyplanning & controlling	 employees in accordance with relevant labour and human rights laws, policies, and regulations (VLO 1) administer performance management processes in accordance with relevant law and organizational policy (VLO 2) identify compliance related training in occupational health and safety, human rights, and related employment legislation (VLO 3) maintain all employee records in a confidential manner and in accordance with current privacy legislation (VLO 4) act in accordance with employment legislation and collective agreements (VLO 4) prepare appropriate, accurate documentation of negotiation and mediation processes (VLO 4) research and interpret case law (VLO 4) administer the total compensation plan in accordance with relevant employment legislation (VLO 5) implement accommodation strategies in accordance with current legislation (VLO 6) communicate health and safety information in accordance with applicable legislation (VLO 6) implement a disability management system including Early and Safe Return to Work (ESRTW), Second Injury Enhancement Funding (SIEF) plans, and the claims and case management processes (VLO 6) ensure due diligence with respect to the organization's health and safety policies, practices, and legislation Council of Human Resources Associations (CCHRA) Code of Ethics (VLO 10) Elements of Performance: incorporate e-recruitment and other evolving technologies into the recruitment strategy (VLO 1) VLO 1: contribute to the planning and implementation of employee recruitment, salection, and retention strategies VLO 2: administer and facilitate the performance management programs VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices
	Significant discursive concentration of Elements of Performance in this
	competence
20 Audit an organisation & design	Elements of Performance:
consultancy plans	• research and interpret case law (VLO 4)

	 implement audits of the effectiveness of the organization's total compensation plan (VLO 5) identify health and safety issues and trends that may indicate a deficiency (VLO 6) contribute to human resources program audits to assess
	performance against policy expectations (VLO 12)
21 Impact of culture on business	 Elements of Performance: maintain a global perspective on cultures and customs including qualifications of foreign credentialed applicants (VLO 1)
22 Understand principles of	Elements of Performance:
engineering & link with business	• make recommendations to align the performance management program with the organization's strategic goals and direction (VLO 2)
23 Change management	Elements of Performance:
	• identify the role of training within change management and organizational development (VLO 3)
	• implement strategies to maintain employee morale during organizational change (VLO 8)
	identify the changing role of human resources in policy formulation and planning (VLO 11)
24 Design and implement information systems	VLO 2: administer and facilitate the performance management program
	VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function
	Elements of Performance:
	• make recommendations to align the performance management program with the organization's strategic goals and direction (VLO 2)
	• incorporate performance outcomes into human resources information system (VLO 2)
	• implement a disability management system including Early and Safe Return to Work (ESRTW), Second Injury Enhancement Funding (SIEF) plans, and the claims and case management processes (VLO 6)
	 administer wellness and Employee Assistance Plans (EAP) aimed at employee well being and organizational effectiveness (VLO 6) implement safeguards, operating restrictions, and policies for all users of the human resources information system (HRIS) (VLO 7)
	• implement and evaluate information sharing strategies among the functional areas of the organization (VLO 8)
	• implement internal and external stakeholder feedback systems to inform organizational decision making (VLO 8)
25 Work assignments abroad (e.g. work experience)	

Note. The Tuning Project, 2009 (p. 51); MTCU, 2008.

Table C6: Business Administration--Marketing and the Subject-Specific Competences

All Tuning Subject-Specific	Business AdministrationMarketing Advanced Diploma Outcomes	
Competences		
1 Identify functional areas of an	Elements of Performance:	
organisation & their relations	• Recognize the role of the marketing communications department	
	and marketing communications within an organization (VLO 10)	

2 Reading, speaking & writing in a		
foreign language 3 Learning to learn	VLO 13: develop personal professional development strategies and plans	
	to enhance leadership, management skills, and marketing expertise	
	Elements of Performance:	
	 Solicit and use constructive feedback in the evaluation of personal knowledge and skills (VLO 13) 	
	• Identify areas for ongoing growth and development (VLO 13)	
	 Incorporate various methods of increasing professional knowledge and skills into a professional development plan (VLO 13) 	
	• Recognize the value of membership in professional associations and the importance of professional certifications and designations (VLO 13)	
	 Promote the importance of a commitment to life-long learning (VLO 13) 	
	Remain current and up-to-date on trends and issues impacting on marketing (VLO 13)	
	Keep abreast of evolving technology and its application to marketing (VLO 17)	
4 Understand & use bookkeeping & financial systems	VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria	
	VLO 7: project the impact of a marketing initiative using quantitative information	
	Elements of Performance:Identify types of budgets and their uses (VLO 5)	
	 Calculate key financial indicators such as sales volume, market 	
	share, profit, return on investment, and payback (VLO 5)	
	 Contribute to cash flow analysis and cost analysis (VLO 5) Calculate a projected return on investment (VLO 7) 	
	 Calculate a projected return on investment (VLO 7) Prepare a financial analysis for all marketing initiatives (VLO 7) 	
	 Prepare a basic pro-forma financial statement using sound financial accounting practices (VLO 14) 	
	• Prepare a cost/benefit analysis for all marketing initiatives (VLO 14)	
	 Calculate a return on investment (VLO 14) Assist in the development of the financial plan including break- 	
	even analysis, project profit and loss, and projected cash flow (VLO 14)	
	• Use appropriate software to record and compile financial information (VLO 17)	
5 Identify the constitutional characteristics of an organisation	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis	
Glossed by Tuning to include an understanding of organizational goals/objectives	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria	
	 Elements of Performance: Apply knowledge of brand identity, brand equity, and brand management (VLO 1) 	

	 Evaluate the interrelationship between pricing decisions and organizational objectives and goals (VLO 2) Take into account the relationship between organizational goals and evaluation criteria (VLO 5) 	
6 Understand structure & basic vocab of 2nd language		
7 Identify and operate adequate software	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environments	
	 Elements of Performance: Utilize spreadsheet software to support analysis (VLO 7) Use appropriate information technologies to maintain accurate and timely information on all clients, customers, and consumers (VLO 9) Use presentation software, where appropriate, to improve the clarity and impact of a presentation (VLO 10) Participate in the development of graphics, such as storyboards, desktop publishing, illustrations, art work, clip art, and web sites (VLO 10) Incorporate the use of technology in conducting market research (VLO 12) Use all available resources (e.g., presentation technology, samples, hand outs, visuals) to improve the clarity and impact of a sales presentation (VLO 16) Apply computer skills to support the performance of a variety of functions in a marketing environment (VLO 17) Use appropriate software to record and compile financial information (VLO 17) Prepare correspondence, reports, presentations, and other print and electronic documents for marketing using appropriate software (e.g., spreadsheet, word processing, database, presentation, desktop publishing, web design) (VLO 17) 	
8 Identify & use adequate tools	 VLO 8: address marketing problems and opportunities using a variety of strategies and tactics VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environments 	
	 Elements of Performance: Select the appropriate promotional tools, methods, and elements for the marketing of particular products, concepts, goods, or services (VLO 1) Conduct market assessments, both qualitative and quantitative, and identify market opportunities (VLO 4) Take into account the relationship between organizational goals and evaluation criteria (VLO 5) Prepare a financial analysis for all marketing initiatives (VLO 7) Employ a variety of strategies and tactics in marketing initiatives (VLO 8) Develop strategies to anticipate and address both favourable and unfavourable reactions to a particular approach (VLO 8) Apply the principles of marketing management to issues of the international market (VLO 11) Evaluate the various methods of entering the international 	

	 market, such as exporting, importing, licensing, joint venturing, direct investing, franchising, or management contracting (VLO 11) Identify the primary data and the secondary data required (VLO 12) Select appropriate data collection strategies (e.g., focus groups, surveys, industry publications, Internet search engines) (VLO 12) Apply knowledge of qualitative and quantitative techniques (VLO 12) Identify the key components of a business plan (VLO 14)
9 Analyse an enterprise problem and design a solution	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market
	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 14: assist in the development of a business plan
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence
10 Understand details of business functions, sectors, etc. and link with knowledge and theories	VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis
	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs
	VLO 5: evaluate results of marketing activities using criteria related to budget sales, costs, profits, and other appropriate criteria
	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics
	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets

	VLO 14: assist in the development of a business plan	
	VLO 15: apply the principles of business ethics and corporate social responsibility	
	VLO 16: use professional sales techniques to make a sale	
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence	
11 Use instruments for business environment analysis	VLO 8: address marketing problems and opportunities using a variety of strategies and tactics	
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets	
	VLO 12: conduct primary and secondary market research to provide information needed to make marketing decisions	
	Elements of Performance:	
	 Analyse how demographics and psychographics affect pricing (VLO 2) 	
	• Conduct market assessments, both qualitative and quantitative, and identify market opportunities (VLO 4)	
	• Prepare an environmental scan (e.g. SWOT [strengths,	
	 weaknesses, opportunities, threats] analysis) (VLO 6) Evaluate the marketing environment, market segmentation, and 	
	other variables (VLO 6)	
	• Assess the evolving major forces at work in the marketing environment and their impact on business (VLO 7)	
	• Evaluate the factors that have an impact on market share (VLO 7)	
	• Prepare a financial analysis for all marketing initiatives (VLO 7)	
	• Apply knowledge of customer and client behaviour in the design of a marketing plan or strategy (VLO 8)	
	 Apply a variety of opportunity identification techniques to the business environment (VLO 8) 	
	 Assess consumer, customer, and client needs (VLO 9) 	
	• Compile and analyze information based on primary and secondary market research (VLO 12)	
	• Suggest appropriate courses of action based on the market research information (VLO 12)	
	• Take into account the major forces at work in the marketing environment and how they affect business (VLO 14)	
12 Define enterprise & link with environmental analysis	VLO 1: develop an integrated marketing communications strategy for marketing products, concepts, goods, or services based on an identified market	
	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs	
	VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria	

	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets
	VLO 14: assist in the development of a business plan
	Elements of Performance:
	• Determine the appropriate merchandising strategies for a product (VLO 1)
	• Analyse how demographics and psychographics affect pricing (VLO 2)
	 Recommend appropriate strategies to manage ongoing logistical problems and opportunities (VLO 3)
	• Apply knowledge of the role and objectives of supply chain management and its effect on distribution, supply, and customer value and satisfaction (VLO 3)
	 Employ knowledge of segmentation in targeting customers (VLO 4)
	 Recognize the impact of the changing market environment including demographics and psychographics on the development of new products and services (VLO 4)
	• Conduct market assessments, both qualitative and quantitative, and identify market opportunities (VLO 4)
	• Apply knowledge of customer/client behaviour in the design of a marketing plan or strategy (VLO 6)
	 Evaluate the impact of economic, technological, competitive, environmental, social, political, and cultural aspects of society on marketing initiatives (VLO 6)
	• Develop a marketing plan based on an integration of product, price, place, promotion, process, physical environment, and people (VLO 6)
	• Apply knowledge of customer and client behaviour in the design of a marketing plan or strategy (VLO 8)
	• Determine ways to improve the organization's ability to meet consumer, customer, and client needs (VLO 9)
	• Identify distribution opportunities within the international market (VLO 11)
	• Analyze the impact of economic, technological, competitive, environmental, social, political, geographic, and cultural elements of society on marketing initiatives (VLO 11)
	• Participate in the development of an international marketing plan (VLO 11)
13 Understand principles of ethics and implications for business organisations	VLO 15: apply the principles of business ethics and corporate social responsibility
	Elements of Performance:
	• Consider legal, social, and ethical issues when setting and managing prices (VLO 2)
	 Conduct all business in an ethical, responsible, and legal manner (VLO 9)
	 Develop strategies which adhere to ethical principles and laws relating to business practices in general and to marketing in particular (VLO 15)
	• Establish professional and personal relationships which adhere to legal and ethical standards (VLO 15)

14 Impact of culture and ethics on business	 Consider potential consequences to the environment from all marketing activities (VLO 15) Apply knowledge of conflict of interest (VLO 15) Develop policies and strategies to address ethical, moral, and legal issues (VLO 15) Identify the marketing advantages of corporate social responsibility (VLO 15) Conduct all business in an ethical, responsible, and legal manner (VLO 15) Consider confidentiality, privacy, and risk issues (VLO 15) VLO 15: apply the principles of business ethics and corporate social responsibility
	Elements of Performance:
	• Recognize the diversity of the marketplace and the impact of ethnicity (VLO 1)
	• Analyse how demographics and psychographics affect pricing (VLO 2)
	 Consider legal, social, and ethical issues when setting and managing prices (VLO 2)
	• Recognize the impact of the changing market environment including demographics and psychographics on the development of new products and services (VLO 4)
	• Evaluate the impact of economic, technological, competitive, environmental, social, political, and cultural aspects of society on marketing initiatives (VLO 6)
	 Conduct all business in an ethical, responsible, and legal manner (VLO 9)
	• Recognize the impact of cultural differences, political environments, technological developments, population demographics, and economic environments on international marketing decisions (VLO 11)
	• Analyze the impact of economic, technological, competitive, environmental, social, political, geographic, and cultural elements of society on marketing initiatives (VLO 11)
	• Develop strategies which adhere to ethical principles and laws relating to business practices in general and to marketing in particular (VLO 15)
	• Consider potential consequences to the environment from all marketing activities (VLO 15)
	 Apply knowledge of conflict of interest (VLO 15) Develop policies and strategies to address ethical, moral, and
	legal issues (VLO 15)Apply the principles of accepted business etiquette (e.g., cultural,
	regional, international) (VLO 15)Conduct all business in an ethical, responsible, and legal manner
	 (VLO 15) Consider confidentiality, privacy, and risk issues (VLO 15)
15 Identify impact of macro &	VLO 2: develop pricing strategies which take into account perceived
microeconomic elements	value, competitive pressures, corporate objectives, and cost analysis
Interpreted to include actions that require knowledge of some aspects of micro/macroeconomics	VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services

	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs	
	VLO 7: project the impact of a marketing initiative using quantitative information	
	VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets	
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence	
16 Principles of psychology and implications for organisations	VLO 9: develop strategies to establish effective working relationships with clients, customers, consumers, co-workers, supervisors, and others	
	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise	
	VLO 16: use professional sales techniques to make a sale	
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence	
17 Principles of law and links to	competence	
business/management	 Elements of Performance: Consider legal, social, and ethical issues when setting and managing prices (VLO 2) 	
	• Conduct all business in an ethical, responsible, and legal manner (VLO 9)	
	• Establish professional and personal relationships which adhere to legal and ethical standards (VLO 15)	
	• Develop policies and strategies to address ethical, moral, and legal issues (VLO 15)	
	Consider confidentiality, privacy, and risk issues (VLO 15)	
18 Existing & new technology & impact on markets	VLO 4: determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs	
	 Elements of Performance: Assess the impact of new technology on consumers' need for new products, concepts, goods, and services (VLO 4) 	
	 Evaluate the impact of economic, technological, competitive, environmental, social, political, and cultural aspects of society on marketing initiatives (VLO 6) 	
	• Recognize the impact of cultural differences, political environments, technological developments, population	
	demographics, and economic environments on international marketing decisions (VLO 11)	
	 Analyze the impact of economic, technological, competitive, environmental, social, political, geographic, and cultural elements of society on marketing initiatives (VLO 11) 	
	 Recognize the impact of emerging technologies on international marketing initiatives (VLO 11) 	
	 Keep abreast of evolving technology and its application to marketing (VLO 17) 	
	 Recognize the impact of technological changes on customer and consumer needs and demands (VLO 17) 	

	• Apply knowledge of the application of technology to business (e.g., e-commerce, etailing) (VLO 17)	
19 Managing a companyplanning & controlling	VLO 14: assist in the development of a business plan	
20 Audit an organisation & design consultancy plans		
21 Impact of culture on business	s VLO 11: evaluate the viability of marketing products, concepts, good services in an international market or markets	
	Elements of Performance:	
	• Recognize the diversity of the marketplace and the impact of ethnicity (VLO 1)	
	 Analyse how demographics and psychographics affect pricing (VLO 2) 	
	 (VLO 2) Recognize the impact of the changing market environment including demographics and psychographics on the development of new products and services (VLO 4) Evaluate the impact of economic, technological, competitive, environmental, social, political, and cultural aspects of society on marketing initiatives (VLO 6) Recognize the impact of cultural differences, political environments, technological developments, population demographics, and economic environments on international marketing decisions (VLO 11) Analyze the impact of economic, technological, competitive, environmental, social, political, geographic, and cultural elements of society on marketing initiatives (VLO 11) List potential product adaptation to meet the needs of 	
22 Understand principles of	international markets (VLO 11)	
engineering & link with business		
23 Change management		
24 Design and implement information systems		
25 Work assignments abroad (e.g. work experience)		

Note. The Tuning Project, 2009 (p. 51); MTCU, 2005.

Table C7: Business Administration--Accounting and the First-Cycle Competences

Tuning Business First	Business AdministrationAccounting	Exceeds
Cycle Subject-Specific	Advanced Diploma Outcomes	
Competences		
1 Demonstrate basic	Elements of Performance:	
knowledge of the study	• differentiate private enterprises	
field and of the profession	and publicly accountable	
	enterprises (PAEs) (VLO 1)	
2 Use and evaluate tools for	VLO 2: prepare and present financial	VLO 3: contribute to strategic decision-
analysing a company in its	statements, reports and other documents	making by applying advanced
environment	in compliance with Canadian Generally	management accounting concepts
	Accepted Accounting Principles for sole	
	proprietorships, partnerships and private	
	enterprises	
	VLO 7: analyze and evaluate an	

	organization's internal control	
	organization's internal control system,	
	taking risk management into account	
	Elements of Performance:	
	Significant discursive concentration of	
	Elements of Performance in this	
	competence	
3 Work in a subject-specific	VLO 1: record financial transactions in	
field/function of a company,	compliance with Canadian Generally	
and be a specialist to some	Accepted Accounting Principles for sole	
extent	proprietorships, partnerships, private	
	enterprises, publicly accountable	
	enterprises and non-profit organizations	
	VLO 2: prepare and present financial	
	statements, reports and other documents	
	in compliance with Canadian Generally	
	Accepted Accounting Principles for sole	
	proprietorships, partnerships and private	
	enterprises	
	VLO 3: contribute to strategic decision-	
	making by applying advanced	
	management accounting concepts	
	VLO 4: prepare individuals' and	
	Canadian-controlled private corporations'	
	income tax returns and individuals' basic	
	tax planning in compliance with relevant	
	legislation and regulations	
	VLO 5: analyze and evaluate	
	organizational structures and the	
	interdependence of functional areas and	
	contribute to the development of	
	strategies which positively impact	
	financial performance	
	VLO 6: analyze and evaluate, within a	
	Canadian context, the impact of economic	
	variables, legislation, ethics, technological	
	advances and the environment on an	
	organization's operations	
	VLO 7: analyze and evaluate an	
	organization's internal control system,	
	taking risk management into account	
	VLO 8: contribute to strategic decision-	
	making by applying advanced financial	
	management concepts	
	VLO 9: co-ordinate the planning,	
	implementation, management and	
	evaluation of team projects by applying	
	project management principles	

	Elements of Performance:	
	Majority of Elements of Performance	
	included in this competence	
4 Interface with other	VLO 2: prepare and present financial	
functions	statements, reports and other documents	
	in compliance with Canadian Generally	
Interpreted to include	Accepted Accounting Principles for sole	
actions that require	proprietorships, partnerships and private	
communication with other	enterprises	
organizational areas	-	
	VLO 3: contribute to strategic decision-	
	making by applying advanced	
	management accounting concepts	
	VLO 5: analyze and evaluate	
	organizational structures and the	
	interdependence of functional areas and	
	contribute to the development of	
	strategies which positively impact	
	financial performance	
	VLO 6: analyze and evaluate, within a	
	Canadian context, the impact of economic	
	variables, legislation, ethics, technological	
	advances and the environment on an	
	organization's operations	
	VLO 7: analyze and evaluate an	
	organization's internal control system,	
	taking risk management into account	
	taking fisk management into account	
	VLO 8: contribute to strategic decision-	
	making by applying advanced financial	
	management concepts	
	VLO 9: co-ordinate the planning,	
	implementation, management and	
	evaluation of team projects by applying	
	project management principles	
	Elements of Performance:	
	Significant discursive concentration of	
	Elements of Performance in this	
	competence	
5 Be able to identify criteria	Elements of Performance:	VLO 3: contribute to strategic decision-
and argue for the principles	Significant discursive concentration of	making by applying advanced
to be used in finding	Elements of Performance in this	management accounting concepts
solutions to problems,	competence	
mainly of a structured		VLO 5: analyze and evaluate
nature and mainly at an		organizational structures and the
operational or tactical level		interdependence of functional areas and
, , , , , ,		contribute to the development of
Interpreted to include		strategies which positively impact
descriptions of problem-		financial performance
solving that may only imply		

aspects of this competence	VLO 6: analyze and evaluate, within a
	Canadian context, the impact of
	economic variables, legislation, ethics,
	technological advances and the environment on an organization's
	operations
	VLO 7: analyze and evaluate an
	organization's internal control system,
	taking risk management into account
	VLO 8: contribute to strategic decision-
	making by applying advanced financial management concepts
	VLO 9: co-ordinate the planning,
	implementation, management and
	evaluation of team projects by applying project management principles
	Elements of Performance:
	 analyze the interdependence of marketing, research and
	development, production,
	management, information
	technologies and finance
	functions of an organization (VLO 5)
	 recommend feasible solutions
	to recurring and strategic business operations issues
	which positively impact an
	organization's financial
	performance (VLO 5)
	 evaluate the impact of economical factors, such as
	labour, inflation, interest rates,
	government policy and
	taxation on an organization's
	operations (VLO 6)analyze macro-economic
	• analyze macro-economic models, the measurements of
	economic activity and fiscal
	and monetary policies (VLO 6)
	 evaluate the impact of a number of legal issues,
	including but not limited to
	ownership, intellectual
	property and contracts on an organization's operations (VLO
	6)
	• evaluate the impact of
	environmental and ethical issues, including but not
	limited to confidentiality,

6 Evaluate proposed solutions and contribute to	VLO 5: analyze and evaluate organizational structures and the	 social responsibility, diversity and working environment on an organization's operations (VLO 6) develop technology-based strategies which can positively impact an organization's operations (VLO 6) participate in the development of an organization's system of internal control, applying appropriate procedures and policies (VLO 7) assess an organization's internal control system and make recommendations (VLO 7) collaborate in the development of appropriate tests, including but not limited to compliance and substantive tests (VLO 7) collect, organize and interpret statistical data related to an organization's operations (VLO 8) apply risk management analysis to generate information for decision- making and the creation of financial strategies (VLO 8) participate in the planning, identification, scheduling and assigning of tasks and resources involved in a project as required (VLO 9) VLO 7: analyze and evaluate an organization's internal control system,
decision making at mainly	interdependence of functional areas and	taking risk management into account
operational and tactical	contribute to the development of	
levels	strategies which positively impact	Elements of Performance:
	financial performance	• analyze the interdependence of
	-	marketing, research and
	VLO 6: analyze and evaluate, within a	development, production,
	Canadian context, the impact of economic	management, information
	variables, legislation, ethics, technological advances and the environment on an	technologies and finance
	organization's operations	functions of an organization (VLO 5)
	organization s operations	 recommend feasible solutions
	VLO 8: contribute to strategic decision-	to recurring and strategic
	making by applying advanced financial	business operations issues
	management concepts	which positively impact an
		organization's financial
	VLO 9: co-ordinate the planning,	performance (VLO 5)
	implementation, management and evaluation of team projects by applying	• apply risk management
	evaluation of team projects by applying	analysis to generate

Tuning Business First	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence Business AdministrationAccounting	 making and the creation of financial strategies (VLO 8) participate in the planning, identification, scheduling and assigning of tasks and resources involved in a project as required (VLO 9) Exceeds
Cycle Generic	Advanced Diploma Outcomes	
Competences 7 Apply knowledge within defined boundaries	 VLO 1: record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises and non-profit organizations VLO 2: prepare and present financial statements, reports and other documents in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships and private enterprises VLO 4: prepare individuals' and Canadian-controlled private corporations' income tax returns and individuals' basic tax planning in compliance with relevant legislation and regulations Elements of Performance: Very significant discursive concentration of Elements of Performance in this competence 	 VLO 3: contribute to strategic decision-making by applying advanced management accounting concepts VLO 5: analyze and evaluate organizational structures and the interdependence of functional areas and contribute to the development of strategies which positively impact financial performance VLO 6: analyze and evaluate, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations VLO 7: analyze and evaluate an organization's internal control system, taking risk management into account VLO 8: contribute to strategic decision-making by applying advanced financial management concepts VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles Elements of Performance: evaluate the organizational structures of a variety of organizations (VLO 5) analyze the interdependence of marketing, research and development, production, management, information technologies and finance functions of an organization (VLO 5) recommend feasible solutions to recurring and strategic

business operations issues which positively impact an organization's financial performance (VLO 5)
 discuss the structure, function
and organization of business
activity in Canada (VLO 6)
 discuss the Provincial and Federal Government structures and the impact of regulations and political decisions on business operations (VLO 6)
 evaluate the impact of
economical factors, such as labour, inflation, interest rates, government policy and taxation on an organization's operations (VLO 6)
 analyze macro-economic models, the measurements of economic activity and fiscal and monotony policies (VLO 6)
 and monetary policies (VLO 6) evaluate the impact of a number of legal issues,
including but not limited to ownership, intellectual property and contracts on an
organization's operations (VLO 6)
• evaluate the impact of
environmental and ethical
issues, including but not limited to confidentiality, social responsibility, diversity and working environment on
an organization's operations (VLO 6)
 develop technology-based strategies which can positively impact an organization's operations (VLO 6)
• participate in the development of an organization's system of
appropriate procedures and policies (VLO 7)
• assess an organization's
internal control system and make recommendations (VLO 7)
• collaborate in the development
of appropriate tests, including but not limited to compliance
and substantive tests (VLO 7)collect, organize and interpret
concer, organize and interpret

8 Have self-awareness	Elements of Performance:	 statistical data related to an organization's operations (VLO 8) apply risk management analysis to generate information for decision-making and the creation of financial strategies (VLO 8)
	 develop leadership skills to resolve business issues (VLO 5) 	
9 Plan and manage time	VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles	
10 Demonstrate interpersonal skills	 Elements of Performance: participate in the planning, identification, scheduling and assigning of tasks and resources involved in a project as required (VLO 9) contribute to the monitoring of resources and expenditures to maintain effectiveness and timelines as required (VLO 9) estimate accurately the time required to complete project elements (VLO 9) complete project elements according to schedule (VLO 9) identify problems that will affect the project timeline and recommend changes (VLO 9) VLO 3: contribute to strategic decision-making by applying advanced more constrained account of the project in the project for the project and the project for the project for the project for the project in the project is the project	
	 management accounting concepts VLO 8: contribute to strategic decision- making by applying advanced financial management concepts VLO 9: co-ordinate the planning, implementation, management and evaluation of team projects by applying project management principles Elements of Performance: develop leadership skills to resolve business issues (VLO 5) participate in the planning, identification, scheduling and assigning of tasks and resources involved in a project as required (VLO 9) 	

11 A Janet to my site of	VI O 2. senteikute te staaterie desision
11 Adapt to new situations	VLO 3: contribute to strategic decision-
	making by applying advanced
	management accounting concepts
	VLO 8: contribute to strategic decision-
	making by applying advanced financial
	management concepts
	management concepts
	VLO 9: co-ordinate the planning,
	implementation, management and
	evaluation of team projects by applying
	project management principles
	Elements of Performance:
	identify resources for current
	income tax legislation and
	updates (VLO 4)
	• participate in the planning,
	identification, scheduling and
	assigning of tasks and resources
	involved in a project as required
	(VLO 9)
	consolidate project updates
	regularly (VLO 9)
	• estimate accurately the time
	required to complete project
	elements (VLO 9)
	• identify problems that will affect the project timeline and
	the project timeline and recommend changes (VLO 9)
12 Use basic business	Elements of Performance:
software	utilize the appropriate software
	to record financial transactions
	and store financial information
	(VLO 1)
	• utilize the appropriate software
	to produce financial statements,
	reports and other documents
	(VLO 2)
	• utilize the appropriate software
	to collect data and produce
	relevant reports (VLO 3)
	• utilize the appropriate software
	to prepare individuals' and
	CCPCs' income tax returns and
	individuals' basic tax planning
	(VLO 4)
	 utilize the appropriate software to produce reports and other
	documents related to financial
	management (VLO 8)
	 utilize the appropriate project
	management software (VLO 9)
13 Search for and analyse	VLO 6: analyze and evaluate, within a
information from	Canadian context, the impact of economic

commonly used economic	variables, legislation, ethics, technological	
commonly-used economic and business sources	advances and the environment on an	
and business sources	organization's operations	
	organization's operations	
	Elements of Performance:	
	identify resources for current	
	income tax legislation and	
	updates (VLO 4)	
	• collect, organize and interpret	
	statistical data related to an	
	organization's operations (VLO	
	8)	
14 Make oral & written	Elements of Performance:	
presentations in native	• prepare and present explanatory	
language	notes (VLO 2)	
	• prepare and maintain relevant	
	documentation on an	
	organization's internal control	
	system (VLO 7)	
	• utilize the appropriate software	
	to produce reports and other	
	documents related to financial	
	management (VLO 8)	
	consolidate project updates	
	regularly (VLO 9)	
	• maintain current, clear and	
	accurate project-related	
	documents which adhere to	
	organizational and industry	
	standards and procedures (VLO 9)	
15 Continue learning in	VLO 6: analyze and evaluate, within a	
primary and related fields	Canadian context, the impact of economic	
primary and related fields	variables, legislation, ethics, technological	
Interpreted to include	advances and the environment on an	
functions that require	organization's operations	
staying up-to-date	organization 5 operations	
	Elements of Performance:	
	develop technology-based	
	strategies which can positively	
	impact an organization's	
	operations (VLO 6)	1
16 Act ethically within a	VLO 2: prepare and present financial	
defined role	statements, reports and other documents	
	in compliance with Canadian Generally	
	Accepted Accounting Principles for sole	
	proprietorships, partnerships and private	
	enterprises	
	VLO 6: analyze and evaluate, within a	
	Canadian context, the impact of economic	
	variables, legislation, ethics, technological	
	advances and the environment on an	
	organization's operations	

Elements of Performance:	
• evaluate the impact of a number	
of legal issues, including but not	
limited to ownership, intellectual	
property and contracts on an	
organization's operations (VLO	
6)	
• evaluate the impact of	
environmental and ethical issues,	
including but not limited to	
confidentiality, social	
responsibility, diversity and	
working environment on an	
organization's operations (VLO	
6)	

Note. The Tuning Project, 2009 (pp. 55-56); MTCU, 2009b.

Tuning Business First Cycle Subject-Specific Competences	Business AdministrationHuman Resources Advanced Diploma Outcomes	Exceeds
1 Demonstrate basic knowledge of the study field and of the profession	 Elements of Performance: communicate performance interview format(s) (VLO 2) complete documentation necessary for performance management processes (VLO 2) identify compliance related training in occupational health and safety, human rights, and related employment legislation (VLO 3) identify internal and external training and development resources (VLO 3) identify the role of training within change management and organizational development (VLO 3) describe the relationship between human resources and key areas of the organization, such as marketing, finance, and operations (VLO 11) 	
2 Use and evaluate tools for analysing a company in its environment	 VLO 2: administer and facilitate the performance management program VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs Elements of Performance: 	

	Table C8:	Business Administration	Human Resources a	and the First-Cycle Co	mpetences
--	-----------	--------------------------------	-------------------	------------------------	-----------

	Elements of Performance in this	
3 Work in a subject-specific	<i>competence</i> VLO 1: contribute to the planning and	
field/function of a company,	implementation of employee recruitment,	
and be a specialist to some	selection, and retention strategies	
extent		
	VLO 2: administer and facilitate the	
	performance management program	
	VLO 3: coordinate and support the	
	development, implementation, and	
	evaluation of employee orientation,	
	training, and development programs	
	VLO 4: implement and support effective	
	employee and labour relations strategies	
	in both non-union and union	
	environments	
	VLO 5: administer and communicate the	
	organization's total compensation plan	
	VLO 6: collaborate with others in the	
	implementation and monitoring of	
	organizational health and safety policies	
	and practices	
	VLO 7: contribute to the identification of	
	information needs and apply current and	
	emerging information technologies to support the human resources function	
	support the numan resources function	
	VLO 8: contribute to organizational	
	development strategies aimed at	
	promoting organizational effectiveness	
	VLO 9: present and evaluate	
	communication messages and processes	
	related to the human resources function of the organization	
	VLO 10: develop, implement, and	
	evaluate personal professional	
	development plans to achieve ongoing	
	competence in human resources	
	professional practice	
	VLO 11: identify and communicate the	
	human resources component of the	
	organization's business plan	
	C C C C C C C C C C C C C C C C C C C	
	VLO 12: contribute to the collection,	
	analysis, and utilization of human	
	resources data	
	Elements of Deutenments	
	Elements of Performance:	

F		
	Majority of Elements of Performance	
	included in this competence	
4 Interface with other	VLO 6: collaborate with others in the	
functions	implementation and monitoring of	
	organizational health and safety policies	
Interpreted to include	and practices	
functions that require	1	
communication with other	VLO 8: contribute to organizational	
organizational areas	development strategies aimed at	
organizational areas	promoting organizational effectiveness	
	promoting organizational effectiveness	
	VLO 11: identify and communicate the	
	human resources component of the	
	organization's business plan	
	Elements of Performance:	
	Significant discursive concentration of	
	Elements of Performance in this	
	competence	
5 Be able to identify criteria	VLO 1: contribute to the planning and	Elements of Performance:
and argue for the principles to	implementation of employee recruitment,	integrate factual human
be used in finding solutions to	selection, and retention strategies	resources references and
problems, mainly of a	selection, and retention strategies	
	VI O 2. according to and support the	research evidence into
structured nature and mainly	VLO 3: coordinate and support the	presentations and responses
at an operational or tactical	development, implementation, and	to questions (VLO 9)
level	evaluation of employee orientation,	
	training, and development programs	
Interpreted to include		
descriptions of problem-	VLO 4: implement and support effective	
solving that may only imply	employee and labour relations strategies	
aspects of this competence	in both non-union and union	
1 5 1	environments	
	VLO 7: contribute to the identification of	
	information needs and apply current and	
	11.	
	emerging information technologies to	
	support the human resources function	
	VLO 8: contribute to organizational	
	development strategies aimed at	
	promoting organizational effectiveness	
	VLO 9: present and evaluate	
	communication messages and processes	
	related to the human resources function of	
	the organization	
	-	
	VLO 10: develop, implement, and	
	evaluate personal professional	
	development plans to achieve ongoing	
	competence in human resources	
	professional practice	
	VIO 12: contribute to the self-stier	
	VLO 12: contribute to the collection,	
	analysis, and utilization of human	
	resources data	

	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence	
6 Evaluate proposed solutions and contribute to decision making at mainly operational and tactical levels	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies	
Interpreted to include descriptions of problem- solving that may only imply aspects of this competence	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs	
uspects of this competence	VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices	
	VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness	
	VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization	
	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice	
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence	
Tuning Business First Cycle Generic Competences	Business AdministrationHuman Resources Advanced Diploma Outcomes	Exceeds
7 Apply knowledge within defined boundaries	VLO 1: contribute to the planning and implementation of employee recruitment, selection, and retention strategies	VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human
	VLO 2: administer and facilitate the performance management program	resources professional practice
	VLO 3: coordinate and support the development, implementation, and evaluation of employee orientation, training, and development programs	 Elements of Performance: research and interpret case law (VLO 4) integrate factual human resources references and research evidence into
	VLO 4: implement and support effective employee and labour relations strategies in both non-union and union	presentations and responses to questions (VLO 9)

[1
8 Have self-awareness	environments VLO 5: administer and communicate the organization's total compensation plan VLO 6: collaborate with others in the implementation and monitoring of organizational health and safety policies and practices VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function VLO 8: contribute to organizational development strategies aimed at promoting organizational effectiveness VLO 9: present and evaluate communication messages and processes related to the human resources function of the organization VLO 11: identify and communicate the human resources component of the organization's business plan VLO 12: contribute to the collection, analysis, and utilization of human resources data Elements of Performance: <i>Majority of Elements of Performance</i> <i>included in this competence</i> VLO 10: develop, implement, and evaluate personal professional development plans to achieve ongoing competence in human resources professional practice Elements of Performance:	 research industry best practices and write policy and procedure documents in a clear and understandable manner (VLO 9) identify and track changes to legislation, practices, and case law through human resources workshops, periodicals and other literature review (VLO 10) identify the changing role of human resources in policy formulation and planning (VLO 11) read and interpret trends and indicators in human resources data (VLO 12)
	Elements of Performance: • evaluate own strengths and weaknesses (VLO 10)	
	• identify personal and professional development opportunities (VLO 10)	
	• create personal professional learning plans aligned with organizational goals (VLO 10)	
	• seek and utilize personal performance feedback to enhance professional practice	
9 Plan and manage time	(VLO 10)	
		1

10 Demonstrate interpersonal	Elements of Performance:	
skills	contribute to the development of	
	the selection processes and	
	coordinate selection committees	
	(VLO 1)	
	 assist employees to align 	
	personal performance goals with	
	the organization's strategic goals	
	(VLO 2)	
	advise and support supervisors	
	and others in performance management policies and	
	processes (VLO 2)	
	 assist employees in identifying 	
	career paths (VLO 2)	
	• use effective coaching and	
	mentoring competencies (VLO 3)	
	• display empathy, cultural	
	awareness, flexibility, tact, good	
	judgment, and diplomacy in all interpersonal communications	
	(VLO 4)	
	• identify the perspectives of	
	others, and use this information	
	to facilitate the resolution of $\vec{n} = \vec{n} \cdot \vec{n}$	
	conflicts (VLO 4)	
	• model injury prevention and safety practices (VLO 6)	
	 liaise with insurance providers 	
	and Workplace Safety Insurance	
	Board (WSIB) representatives	
	regarding claims administration	
	issues (VLO 6)	
	• establish and maintain effective	
	working partnerships with line	
	 managers and staff (VLO 8) inspire others to achieve personal 	
	objectives and to contribute to	
	organizational goals (VLO 9)	
	• maintain contact with others in	
	the field through networking and	
	participation in professional	
	organizations (VLO 10)	
11 Adapt to new situations	VLO 10: develop, implement, and	
	evaluate personal professional development plans to achieve ongoing	
	competence in human resources	
	professional practice	
	Elements of Performance:	
	• identify the role of training	
	within change management and	
	organizational development	
	(VLO 3)	

		· · · · · · · · · · · · · · · · · · ·
12 Use basic business software	 identify the perspectives of others, and use this information to facilitate the resolution of conflicts (VLO 4) identify and track changes in information technology relevant to human resources (VLO 7) implement strategies to maintain employee morale during organizational change (VLO 8) adapt communication style, method, and message to needs of diverse audiences (VLO 9) identify and track changes to legislation, practices, and case law through human resources workshops, periodicals and other literature review (VLO 10) benchmark human resources best practices (VLO 12) Elements of Performance: use appropriate software to record and compile human resources information including statistical reports (e.g., staffing, performance ratings, wage information) (VLO 7) select and use appropriate software to produce necessary human resources reports and other documents (VLO 7) 	 VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function Elements of Performance: incorporate e-recruitment and other evolving technologies into the recruitment strategy (VLO 1) use human resources information systems to contribute to human resources planning (VLO 1) identify and track changes in information technology relevant to human resources (VLO 7) implement safeguards, operating restrictions, and policies for all users of the human resources information system (HRIS) (VLO 7) assist in the identification and comparison of HRIS vendors and products (VLO 7) contribute to the assessment of human resources' informational technology requirements (VLO 7)

		 adapting technology to meet the specific requirements of human resources (VLO 7) use information technology to enhance the efficiency and effectiveness of human resource functions within the organization (VLO 7)
13 Search for and analyse information from commonly- used economic and business sources	 VLO 7: contribute to the identification of information needs and apply current and emerging information technologies to support the human resources function VLO 12: contribute to the collection, analysis, and utilization of human resources data 	
	 Elements of Performance: assist in environmental scans and acquire data related to demand and supply of human resources (VLO 1) collect and summarize data from salary and benefits surveys (VLO 5) identify industry best practices and contribute to the development of policies, procedures, and processes appropriate to the health and safety needs of the organization (VLO 6) research and access resources of safety organizations (VLO 6) collect appropriate human resource metrics, benchmarks, and indicators (VLO 7) research industry best practices and write policy and procedure documents in a clear and understandable manner (VLO 9) identify and track changes to legislation, practices, and case law through human resources workshops, periodicals and other literature review (VLO 10) collect, analyze, and report relevant human resources information (VLO 12) locate information and resources needed for research (VLO 12) interpret basic statistical analysis applied to human resources data (VLO 12) read and interpret trends and 	

	indicators in human resources	
	data (VLO 12)	
	• benchmark human resources best	
14 Make oral & written	practices (VLO 12) VLO 5: administer and communicate the	
presentations in native	organization's total compensation plan	
language	organization's total compensation plan	
lunguage	VLO 11: identify and communicate the	
	human resources component of the	
	organization's business plan	
	Elements of Performance:	
	Significant discursive concentration of	
	Elements of Performance in this	
	competence	
15 Continue learning in	VLO 10: develop, implement, and	
primary and related fields	evaluate personal professional	
	development plans to achieve ongoing	
	competence in human resources professional practice	
	professional practice	
	Elements of Performance:	
	engage in continuous learning	
	and commit to professional	
	practice (VLO 10)	
	• identify personal and	
	professional development	
	opportunities (VLO 10)	
	 create personal professional 	
	learning plans aligned with	
	organizational goals (VLO 10)	
	• seek and utilize personal	
	performance feedback to	
	enhance professional practice	
	(VLO 10)	
	• identify and track changes to	
	legislation, practices, and case law through human resources	
	workshops, periodicals and other	
	literature review (VLO 10)	
	 maintain contact with others in 	
	the field through networking and	
	participation in professional	
	organizations (VLO 10)	
16 Act ethically within a	Elements of Performance:	
defined role	• display empathy, cultural	
	awareness, flexibility, tact, good	
	judgment, and diplomacy in all	
	interpersonal communications	
	(VLO 4)	
	• act in a fair and impartial manner $(VI \cap A)$	
	(VLO 4)maintain all employee records in	
	a confidential manner and in	
	accordance with current privacy	

legislation (VLO 4)	
 act in accordance with 	
employment legislation and	
collective agreements (VLO 4)	
• administer the total	
compensation plan in accordance	
with relevant employment law	
(e.g., human rights, employment	
equity, pay equity), and	
collective agreements (VLO 5)	
• implement accommodation	
strategies in accordance with	
current legislation (VLO 6)	
• use collected human resources	
information for intended	
purposes only (VLO 7)	
 adhere to ethical guidelines, i.e., 	
Canadian Council of Human	
Resources Associations	
(CCHRA) Code of Ethics (VLO	
10)	
/	

Note. The Tuning Project, 2009 (pp. 55-56); MTCU, 2008.

Tuning Business First Cycle Subject-Specific Competences	Business AdministrationMarketing Advanced Diploma Outcomes	Exceeds
Competences 1 Demonstrate basic knowledge of the study field and of the profession	 Elements of Performance: Identify supply and demand as elements in price setting (VLO 2) Identify product availability as a source of competitive advantage (VLO 3) Identify how the nature of products, concepts, goods, or services affects and is affected by their lifecycles (VLO 4) Identify types of budgets and their uses (VLO 5) Identify how a marketing plan fits into a business plan (VLO 6) Recognize the importance and characteristics of excellent customer service (VLO 9) Use professional and industry specific terminology effectively (VLO 10) Recognize the role of the marketing communications within an 	
	organization (VLO 10)List potential product adaptation	

	to meet the needs of
	international markets (VLO 11)
	Recognize the importance of
	entrepreneurial initiative to
	career advancement (VLO 13)
	• Identify the key components of a
	business plan (VLO 14)
	Take into account the major
	forces at work in the marketing
	environment and how they affect
	business (VLO 14)
2 Use and evaluate tools	VLO 8: address marketing problems and
for analysing a company in	opportunities using a variety of strategies
its environment	and tactics
	Elements of Performance:
	Analyse how demographics and
	psychographics affect pricing
	(VLO 2)
	• Conduct market assessments,
	both qualitative and quantitative,
	and identify market
	opportunities (VLO 4)
	• Take into account the
	relationship between
	organizational goals and
	evaluation criteria (VLO 5)
	Prepare an environmental scan
	(e.g. SWOT [strengths,
	weaknesses, opportunities,
	threats] analysis) (VLO 6)
	• Evaluate the marketing
	environment, market
	segmentation, and other
	variables (VLO 6)
	• Evaluate the impact of
	economic, technological,
	competitive, environmental,
	social, political, and cultural
	aspects of society on marketing
	initiatives (VLO 6)
	• Assess the evolving major forces
	at work in the marketing
	environment and their impact on
	business (VLO 7)
	• Evaluate the factors that have an
	impact on market share (VLO 7)
	• Prepare a financial analysis for all marketing initiatives (VLO 7)
	all marketing initiatives (VLO 7)
	• Apply a variety of opportunity identification techniques to the
	identification techniques to the business environment ($VI \cap 8$)
	business environment (VLO 8)
	• Assess consumer, customer, and
	client needs (VLO 9)
	Apply knowledge of qualitative

	and a contract of the	[
	and quantitative techniques	
	(VLO 12)	
	Recognize various sales and	
	marketing strategies and their	
	effects on sales and profits and	
	be able to recommend	
	appropriate strategies to solve	
	problems (VLO 14)	
	• Take into account the major	
	forces at work in the marketing	
	environment and how they affect	
2 Work in a subject	business (VLO 14)	
3 Work in a subject-	VLO 1: develop an integrated marketing	
specific field/function of a	communications strategy for marketing	
company, and be a	products, concepts, goods, or services	
specialist to some extent	based on an identified market	
	VIO2: dovolon pricing strategies which	
	VLO 2: develop pricing strategies which	
	take into account perceived value,	
	competitive pressures, corporate objectives, and cost analysis	
	objectives, and cost analysis	
	VLO 3: develop strategies for the	
	efficient and effective distribution of	
	products, concepts, goods, and services	
	VLO 4: determine strategies for	
	developing new and modified products,	
	concepts, goods, and services that	
	respond to evolving market needs	
	respond to evolving market needs	
	VLO 5: evaluate results of marketing	
	activities using criteria related to	
	budgeted sales, costs, profits, and other	
	appropriate criteria	
	VLO 6: formulate and prepare a	
	marketing plan including marketing	
	objectives, marketing mix, marketing	
	strategies, budgetary considerations, and	
	evaluation criteria	
	VLO 8: address marketing problems and	
	opportunities using a variety of strategies	
	and tactics	
	VLO 10: communicate marketing	
	information persuasively and accurately	
	in oral, written, and graphic formats	
	VLO 11: evaluate the viability of	
	marketing products, concepts, goods, or	
	services in an international market or	
	markets	
	VI O 12: conduct primary and secondary	
	VLO 12: conduct primary and secondary	

market research to provide information needed to make marketing decisionsVLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertiseVLO 16: use professional sales techniques to make a saleElements of Performance: Majority of Elements of Performance covered by this competence4 Interface with other functionsVLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertiseVLO 16: use professional sales techniques to make a saleElements of Performance: Majority of Elements of Performance covered by this competence4 Interface with other functionsVLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
development strategies and plans to enhance leadership, management skills, and marketing expertise VLO 16: use professional sales techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions efficient and effective distribution of products, concepts, goods, and services	
development strategies and plans to enhance leadership, management skills, and marketing expertise VLO 16: use professional sales techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions efficient and effective distribution of products, concepts, goods, and services	
enhance leadership, management skills, and marketing expertise VLO 16: use professional sales techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
enhance leadership, management skills, and marketing expertise VLO 16: use professional sales techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
and marketing expertise VLO 16: use professional sales techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
VLO 16: use professional sales techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions efficient and effective distribution of products, concepts, goods, and services	
techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions efficient and effective distribution of products, concepts, goods, and services	
Elements of Performance: Majority of Elements of Performance covered by this competence 4 Interface with other functions VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
Majority of Elements of Performance covered by this competence 4 Interface with other functions efficient and effective distribution of products, concepts, goods, and services	
Majority of Elements of Performance covered by this competence 4 Interface with other functions efficient and effective distribution of products, concepts, goods, and services	
covered by this competence 4 Interface with other VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
4 Interface with other functions VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services	
functions efficient and effective distribution of products, concepts, goods, and services	
products, concepts, goods, and services	
	1
actions that require VLO 9: develop strategies to establish	
<i>communication with other</i> effective working relationships with	
organizational areas clients, customers, co-	
workers, supervisors, and others	
workers, supervisors, and others	
VI O 12, conduct mimory and cocondary	
VLO 12: conduct primary and secondary	
market research to provide information	
needed to make marketing decisions	
VLO 14: assist in the development of a	
business plan	
Elements of Performance:	
Significant discursive concentration of	
Elements of Performance in this	
competence	
5 Be able to identify VLO 1: develop an integrated marketing VLO 4: determine strategies for	
criteria and argue for the communications strategy for marketing developing new and modified prod	lucts
principles to be used in products, concepts, goods, or services concepts, goods, and services that	
problems, mainly of a	
structured nature and VLO 2: develop pricing strategies which Elements of Performance:	-
mainly at an operational or take into account perceived value, • Analyse how demographic	
tactical level competitive pressures, corporate psychographics affect price	cing
objectives, and cost analysis (VLO 2)	
Interpreted to include • Apply research techniques	s to
descriptions of problem- VLO 3: develop strategies for the the new product developm	
solving that may only imply efficient and effective distribution of process (VLO 4)	
<i>aspects of this competence</i> products, concepts, goods, and services • Determine customer and	
consumer attitude and	
	15)
	(5)
objectives, marketing mix, marketing relationship between	
strategies, budgetary considerations, and organizational goals and	
evaluation criteria evaluation criteria (VLO 5	5)
• Assess the evolving major	
VLO 8: address marketing problems and forces at work in the mark	
opportunities using a variety of strategies	0

	and tactics VLO 14: assist in the development of a business plan Elements of Performance: Very significant discursive concentration of Elements of Performance in this competence	 environment and their impact on business (VLO 7) Apply research to financial decision making (VLO 7) Develop strategies to anticipate and address both favourable and unfavourable reactions to a particular approach (VLO 8) Define the problem, identify the cause(s), generate alternatives, evaluate alternatives, select alternative(s), implement the solution(s), and evaluate the results (VLO 8) Consider an entrepreneurial approach in dealing with problems and capitalizing on opportunities (VLO 8) Recognize the impact of cultural differences, political environments, technological developments, population demographics, and economic environments on international marketing decisions (VLO 11) Analyze the impact of economic, technological, competitive, environmental, social, political, geographic, and cultural elements of society on marketing initiatives (VLO 11) Compile and analyze information based on primary and secondary market research (VLO 12)
6 Evaluate proposed solutions and contribute to decision making at mainly operational and tactical levels	 VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria VLO 7: project the impact of a marketing initiative using quantitative information VLO 8: address marketing problems and opportunities using a variety of strategies and tactics VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets Elements of Performance: Significant discursive concentration of 	(VLO 12)

	Elements of Performance in this	
	competence	
Tuning Business First Cycle Generic	Business AdministrationMarketing Advanced Diploma Outcomes	Exceeds
Competences		
7 Apply knowledge within	VLO 1: develop an integrated marketing	VLO 4: determine strategies for
defined boundaries	communications strategy for marketing products, concepts, goods, or services based on an identified market	developing new and modified products, concepts, goods, and services that respond to evolving market needs
	 based on an identified market VLO 2: develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis VLO 3: develop strategies for the efficient and effective distribution of products, concepts, goods, and services VLO 5: evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria VLO 6: formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria VLO 7: project the impact of a marketing initiative using quantitative information VLO 11: evaluate the viability of marketing products, concepts, goods, or services in an international market or markets VLO 14: assist in the development of a business plan VLO 16: use professional sales techniques to make a sale Elements of Performance: Majority of Elements of Performance covered by this competence 	 respond to evolving market needs Elements of Performance: Employ a variety of creative strategies in marketing projects and ensure the integration of all communications efforts (VLO 1) Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development process (VLO 4) Determine customer and consumer attitude and behavioural change (VLO 5) Evaluate the impact of economic, technological, competitive, environmental, social, political, and cultural aspects of society on marketing initiatives (VLO 6) Assess the evolving major forces at work in the marketing environment and their impact on business (VLO 7) Consider an entrepreneurial approach in dealing with problems and capitalizing on opportunities (VLO 8) Recognize the impact of cultural differences, political environments, technological developments, population demographics, and economic

		 international market (VLO 11) Analyze the impact of economic, technological, competitive, environmental, social, political, geographic, and cultural elements of society on marketing initiatives (VLO 11) Identify the primary data and the secondary data required (VLO 12) Select appropriate data collection strategies (e.g., focus groups, surveys, industry publications, Internet search engines) (VLO 12) Compile and analyze information based on primary and secondary market research (VLO 12)
8 Have self-awareness	VLO 13: develop personal professional development strategies and plans to enhance leadership, management skills, and marketing expertise	
	Elements of Performance:	
	Solicit and use constructive	
	feedback in the evaluation of	
	personal knowledge and skills (VLO 13)	
	 Identify areas for ongoing 	
	growth and development (VLO 13)	
	• Incorporate various methods of increasing professional knowledge and skills into a professional development plan	
	(VLO 13)Present oneself using a format	
	which best identifies skills,	
	knowledge, attributes, and experience (e.g., resume,	
	portfolio, interview, web page) (VLO 13)	
9 Plan and manage time	Elements of Performance:	
	• Preplan, prepare, assess, and deliver a professional sales presentation (VLO 16)	
10 Demonstrate	VLO 9: develop strategies to establish	
interpersonal skills	effective working relationships with clients, customers, consumers, co-	
	workers, supervisors, and others	
	VLO 16: use professional sales techniques to make a sale	

	Elements of Performance:
	Recognize the importance and characteristics of excellent
	customer service (VLO 9)
	• Apply mentoring, coaching,
	networking, and team building
	skills (VLO 9)
	Collaborate with co-workers and
	supervisors (VLO 9)
	• Use effective interpersonal skills
	in dealing with others (VLO 9)
	Facilitate cooperative interaction
	among those involved in the
	design and implementation of
	marketing projects (VLO 9)
	• Use technology such as email,
	voice mail, and text messaging
	appropriately to communicate
	effectively (VLO 10)
	• Participate efficiently and
	effectively in meetings using
	professional protocols (VLO 10)
	• Apply the principles of accepted
	business etiquette (e.g., cultural,
	regional, international) (VLO
	15)
	• Qualify and approach the
	customer (VLO 16)
	 Clarify and analyze the
	customer's need or problem and
	establish a trust relationship
	(VLO 16)
	Manage sales resistance (VLO
	16)
	• Close the sale and follow up
	after the sale (VLO 16)
	 Foster an ongoing relationship
	• Poster an ongoing relationship with the customer by applying
	the principles of relationship
	marketing (VLO 16)
	Apply professional sales
	• Appry professional sales techniques to business-to-
	business and business-to-
	customer situations (VLO 16)
11 Adapt to new situations	VLO 4: determine strategies for
11 Adapt to new situations	developing new and modified products,
	concepts, goods, and services that
	respond to evolving market needs
	VLO 8: address marketing problems and
	opportunities using a variety of strategies
	and tactics
	VLO 12: conduct primary and secondary
	market research to provide information
	market research to provide mormation

	needed to make marketing decisions	
	VLO 14: assist in the development of a business plan	
	VLO 16: use professional sales techniques to make a sale	
	VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environment	
	Elements of Performance: Significant discursive concentration of Elements of Performance in this competence	
12 Use basic business software	 <i>Elements of Performance:</i> Utilize spreadsheet software to support analysis (VLO 7) Use appropriate information technologies to maintain accurate and timely information on all clients, customers, and consumers (VLO 9) Use presentation software, where appropriate, to improve the clarity and impact of a presentation (VLO 10) Participate in the development of graphics, such as storyboards, desktop publishing, illustrations, art work, clip art, and web sites (VLO 10) Use all available resources (e.g., presentation technology, samples, hand outs, visuals) to improve the clarity and impact of a sales presentation (VLO 16) Apply computer skills to support the performance of a variety of functions in a marketing environment (VLO 17) Use appropriate software to record and compile financial information (VLO 17) Prepare correspondence, reports, presentations, and other print and electronic documents for marketing using appropriate software (e.g., spreadsheet, word processing, database, presentation, desktop publishing, 	 VLO 17: adapt to and apply various and changing technologies, systems, and computer applications used in marketing environments Elements of Performance: Take into account the impact of technology on distribution channels (e.g. e-commerce, etailing) (VLO 3) Incorporate the use of technology in conducting market research (VLO 12) Keep abreast of evolving technology and its application to marketing (VLO 17) Recognize the impact of technological changes on customer and consumer needs and demands (VLO 17) Apply knowledge of the application of technology to business (e.g., e-commerce, etailing) (VLO 17)
13 Search for and analyse	web design) (VLO 17) VLO 12: conduct primary and secondary	

formation from ommonly-used economic ad business sourcesmarket research to provide information needed to make marketing decisionsElements of Performance: • Evaluate data from such areas as past sales, buying habits, consumer preferences, competitors' products, and market segmentation (VLO 1)• Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2)• Apply research techniques to the new product development
and business sources Elements of Performance: • Evaluate data from such areas as past sales, buying habits, consumer preferences, competitors' products, and market segmentation (VLO 1) • Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) • Apply research techniques to the new product development
Elements of Performance: • Evaluate data from such areas as past sales, buying habits, consumer preferences, competitors' products, and market segmentation (VLO 1) • Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) • Apply research techniques to the new product development
 Evaluate data from such areas as past sales, buying habits, consumer preferences, competitors' products, and market segmentation (VLO 1) Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 past sales, buying habits, consumer preferences, competitors' products, and market segmentation (VLO 1) Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 consumer preferences, competitors' products, and market segmentation (VLO 1) Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 competitors' products, and market segmentation (VLO 1) Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 market segmentation (VLO 1) Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 Compile, evaluate, and use quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 quantitative data in such areas as past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 past sales, buying habits, consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 consumer preferences, competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 competitors' products, market segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 segmentation, and break-even analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 analysis to develop pricing policies and strategies (VLO 2) Apply research techniques to the new product development
 policies and strategies (VLO 2) Apply research techniques to the new product development
 Apply research techniques to the new product development
new product development
process (VLO 4)
 Conduct market assessments,
both qualitative and quantitative,
and identify market
opportunities (VLO 4)
• Use primary and secondary data
in the preparation of a marketing
plan (VLO 6)
• Apply research to financial
decision making (VLO 7)
Select appropriate data
collection strategies (e.g., focus
groups, surveys, industry
publications, Internet search
engines) (VLO 12)
Compile and analyze
information based on primary
and secondary market research
(VLO 12)
• Incorporate the use of
technology in conducting market
research (VLO 12)
Apply knowledge of qualitative
and quantitative techniques
(VLO 12)
4 Make oral & written VLO 10: communicate marketing
resentations in native information persuasively and accurately
nguage in oral, written, and graphic formats
VLO 16: use professional sales
techniques to make a sale
terninques to make a sate
Elements of Performance:
• Use presentation software,
where appropriate, to improve
the clarity and impact of a

	presentation (VLO 10)
	Present and defend marketing
	plans to promote the successful
	operation of an enterprise (VLO
	• Speak and write clearly,
	concisely, persuasively, and
	logically (VLO 10)
	Prepare and present written and
	oral formal and informal reports
	to enhance the quality of service (VLO 10)
	Present oneself using a format which best identifies skills,
	knowledge, attributes, and
	experience (e.g., resume,
	portfolio, interview, web page)
	(VLO 13)
	• Preplan, prepare, assess, and
	deliver a professional sales
	presentation (VLO 16)
	• Use all available resources (e.g.,
	presentation technology,
	samples, hand outs, visuals) to
	improve the clarity and impact
	of a sales presentation (VLO 16)
	Prepare correspondence, reports,
	presentations, and other print
	and electronic documents for
	marketing using appropriate
	software (e.g., spreadsheet, word
	processing, database,
	presentation, desktop publishing, web design) (VLO 17)
15 Continue learning in	VLO 13: develop personal professional
primary and related fields	development strategies and plans to
printary and related neids	enhance leadership, management skills,
	and marketing expertise
	Elements of Performance:
	Solicit and use constructive
	feedback in the evaluation of
	personal knowledge and skills
	(VLO 13)
	Identify areas for ongoing
	growth and development (VLO
	13) Incorporate verieus methods of
	Incorporate various methods of increasing professional
	knowledge and skills into a
	professional development plan
	(VLO 13)
	Recognize the value of
	membership in professional
	associations and the importance

	 of professional certifications and designations (VLO 13) Promote the importance of a commitment to life-long learning (VLO 13) Remain current and up-to-date on trends and issues impacting on marketing (VLO 13) Keep abreast of evolving
	technology and its application to marketing (VLO 17)
16 Act ethically within a defined role	VLO 15: apply the principles of business ethics and corporate social responsibility
	Elements of Performance:
	 Conduct all business in an ethical, responsible, and legal manner (VLO 9) Develop strategies which adhere to ethical principles and laws relating to business practices in general and to marketing in particular (VLO 15) Establish professional and personal relationships which adhere to legal and ethical standards (VLO 15) Consider potential consequences to the environment from all marketing activities (VLO 15) Apply knowledge of conflict of interest (VLO 15) Develop policies and strategies to address ethical, moral, and legal issues (VLO 15) Identify the marketing advantages of corporate social responsibility (VLO 15) Conduct all business in an ethical, responsibile, and legal manner (VLO 15) Consider confidentiality,
	privacy, and risk issues (VLO 15)

Note. The Tuning Project, 2009 (pp. 55-56); MTCU, 2005.