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## BUSINESS FUNDAMENTALS, SUMMER CERTIFICATE

## LEARNING OUTCOMES

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- Describe basic business measurement as conveyed through accounting methods and reports. Read and interpret a balance sheet and income statement.
- 2. Describe the basic risk and return relationship and the use of diversification to manage overall risk.
- 3. Identify and describe basic business strategy and processes.
- 4. Measure and interpret cost benefit analysis including consideration of time value of money concepts.