

# BUSINESS FUNDAMENTALS, SUMMER CERTIFICATE

## LEARNING OUTCOMES

1. 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.