Occupational Standards
of Competence

Accounting

Level 3

Hastings House West, Balmoral Gap, Christ Church

Telephone: (246) 435-3096   Fax: (246) 429 2060   E-mail: office@tvetcouncil.com.bb.

ACKNOWLEDGEMENTS

The Technical and Vocational Education and Training Council wishes to thank the following for their contribution to the development of this document:

Creative Skill Set: standards.creativeskillset.org

Members of the Working Group

Mr. Don Goddard	Tutor, BIMAP
Ms. Sonia Hunte	Consultant
Mr Sam Moseley	Tutor, BIMAP
Ms. Eurlinda Smith	Financial Controller, Guardian General Insurance Ltd
Mr. Robert Warner	Financial Controller, Gildan
Dr. Richard Graham	Consultant

Qualification Overview

NVQB

in

Accounting

Level 3

NVQB in Accounting Level 3

Qualification Overview

Employers can use this qualification to support employees in developing their accounting and general work skills, planning their careers and/or in the development of systems for better internal financial management.

Employees at this level must have an understanding of what skills and knowledge are required to function within any organization's accounting processes. They must also be able to contribute to the development of the team and improve the business process for better efficiency in the operations process, as it relates to both internal and external customers.

Like all NVQs this qualification is competence based. This means that it is linked to the candidate's ability to competently perform a range of tasks connected with their work. Candidates must plan a programme of development and assessment with their assessors and compile a portfolio of evidence to prove that they are competent in their work role.

Who is this qualification for?

The NVQB in Accounting Level 3 is aimed at persons who provide an accounting assisting function at a supervisory or first line management level.

DRAFT NATIONAL VOCATIONAL QUALIFICATION STRUCTURE

ACCOUNTING LEVEL 3

To achieve a full award, candidates must complete all eleven (11) mandatory units.

MANDATORY UNITS (ALL MUST BE COMPLETED)   **CODES**

1.   Maintain a safe, healthy and productive work environment   **U82003**

    1.1   Monitor and maintain a safe, healthy and secure working environment
    1.2   Monitor and maintain the working environment

2.   Make and record payments   **U82103**
    2.1   Process documents
    2.2   Process payments

3.   Prepare reports and returns   **U82203**

    3.1   Prepare and present performance reports
    3.2   Prepare reports and returns for outside agencies
    3.3   Collect and collate information for the preparation of final accounts
    3.4   Prepare VAT returns

 4.   Maintain financial records and prepare accounts   **U64703**

    4.1   Maintain records
    4.2   Collect and collate information
    4.3   Prepare final accounts of sole traders and partnerships

5.   Prepare ledger balance   **U64803**

    5.1   Balance bank transactions
    5.2   Prepare ledger balances and control accounts
    5.3   Draft an initial trial balance

6.   Provide customer service   **U64903**

    6.1   Communicate with customers
    6.2   Provide services to meet customer requirements
    6.3   Resolve problems and complaints

MANDATORY UNITS (ALL MUST BE COMPLETED)   **CODES**

7.   Record and evaluate costs and revenues   **U65003**

         7.1   Record information
         7.2   Analyze information
         7.3   Evaluate information

8.   Record income and receipts   **U65103**

         8.1   Process documents
         8.2   Process receipts

9.   Supply information for management control?   **U65203**
         9.1   Code and extract information
         9.2   Provide comparisons on costs and income

10.   Work with computers   **U65303**

         10.1   Use computer systems and software
         10.2   Maintain security of data

11.   Maintain and improve personal performance   **U65403**

         11.1   Plan and organize work
         11.2   Maintain working relationships
         11.3   Improve own performance

| **U82003** | **Maintain a safe, healthy and productive work environment** |

| Unit Descriptor: | This unit describes the knowledge, skills and attitudes required to monitor the working environment and ensure that it meets the requirements for health, safety, security and effective working conditions. Candidates are required to demonstrate that they can achieve this standard of health, safety and security. |

| **ELEMENT** | **PERFORMANCE CRITERIA** |

To be competent you must achieve the following:

1. Monitor and maintain a safe, healthy and secure working environment	1.1 Identify and correct health and safety **hazards** in the workplace within the limits of own authority
	1.2 Identify opportunities for improving health, safety and security and make recommendations made to the appropriate person.
	1.3 Follow organizational **emergency procedures** promptly, safely and efficiently.
	1.4 Maintain security of the workplace in accordance with organizational requirements.
	1.5 Use equipment and materials in accordance with manufacturer's instructions and organizational procedures.
	1.6 Transport and store equipment and materials in accordance industry requirements.
	1.7 Dispose of **waste** safely and correctly according to organizational procedures.
	1.8 Keep health and safety records up to date and accurately completed.
2. Monitor and maintain the working environment	2.1 Organize work area to allow self and others to work efficiently.
	2.2 Arrange work area according to organizational requirements.

Page 1 of 5

2.3   Identify conditions that interfere with effective work/productivity.

2.4   Rectify conditions that can be dealt with safely and competently and report those beyond the limits of own responsibility to relevant persons.

2.5   Use and maintain equipment in accordance with manufacturer's instructions and organizational procedures.

RANGE STATEMENT

All range statement items must be assessed:

1. **Hazards:**

   - People
   - Equipment and materials
   - Work area

2. **Emergency procedures:**

   - Accidents
   - Fires
   - Breaches of security

3. **Waste:**

   - Hazardous
   - Non-hazardous

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. What is the importance of health, safety and security in the workplace.

2. What are the basic requirements of health and safety and other legislation and regulations that apply to the workplace.

3. Who is responsible for health, safety and security in the workplace.

4. What is the relevant, up-to-date information on health, safety and security that applies to the workplace.

5. Why it is important to be alert to health, safety and security hazards.

6. What are the common health, safety and security hazards that affect persons working in an administrative role and how these should be identified.

7. Which are the conditions that can be put right and which ones must be reported.

8. Why it is important to warn others about hazards and how to do so until the hazard is removed.

9. What are the organization's emergency procedures.

10. How to follow organizational emergency procedures and what are own responsibilities in relation to these procedures.

11. How to recommend improvements to health and safety.

12. What health and safety records must be completed and how to do so.

13. How the conditions under which you work can affect your own efficiency and effectiveness and those around you.

14. How to organize your own work area so that you and others can work efficiently.

15. What are your organization's requirements on how to organize your own work area.

16. Why it is important to organize your own work area to make a positive impression on others.

17. Why it is important to work in a way that shows respect for others.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence(work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing specifications, applications, codes, standards, manuals and reference materials.

Simulation **should not be used** except in exceptional circumstances where natural work evidence is unlikely to occur.

U82103   **Make and record payments**

Unit Descriptor:	This unit describes the knowledge, skills and attitudes required to deal with the organization's expenditure. It includes dealing with documentation from suppliers, ordering and delivery documentation, preparing payments, recording expenditure in the appropriate records, and making payments relating to invoices, wages and salaries, and petty cash.

ELEMENT	PERFORMANCE CRITERIA

To be competent you must achieve the following:

1. Process documents	1.1	Check suppliers' invoices and credit notes for validity against relevant **documentation**.
	1.2	Check **calculations** on suppliers' invoices and credit notes for accuracy.
	1.3	Check suppliers' statements for accuracy and reconcile them.
	1.4	Identify and deduct available discounts.
	1.5	**Code** invoices and credit notes correctly according to organizational procedures.
	1.6	Enter invoices and credit notes correctly into appropriate **ledgers** and books of prime entry in accordance with organizational procedures.
	1.7	Identify and resolve **discrepancies** or refer to the appropriate person.
	1.8	Appropriately communicate information regarding accounts **communicated** to suppliers in line with organizational requirements.
2. Process payments	2.1	Generate **payments** from relevant **documentation** and enter into accounting records.
	2.2	Obtain authorization and schedule payments.
	2.3	Use appropriate **payment method** and timeline in accordance with organizational procedures.

Page 1 of 7

2.4   Enter payments correctly into accounting records in accordance with organizational procedures.

2.5   Identify and resolve **queries** or refer to the appropriate person.

2.6   Maintain security and confidentiality according to organizational procedures and financial regulations.

Technical and Vocational Education and Training (TVET) Council
Version 1.0 August 2015

RANGE STATEMENT

All range statements must be assessed:

1. **Documentation:**

   - Orders
   - Suppliers' invoices
   - Delivery notes
   - Credit notes

2. **Calculations:**

   - Pricing
   - Price extensions and VAT
   - Bulk, trade and settlement discounts
   - Cheque requisitions

3. **Code:**

   - Manual system
   - Computerized system

4. **Ledgers:**

   - Manual main ledger and subsidiary ledger
   - Computerized ledgers

5. **Discrepancies:**

   - Incorrect calculations
   - Non-delivery of goods charged
   - Duplicated invoices
   - Incorrect discounts

6. **Communicate:**

   - Verbally
   - In writing

7. **Payments:**

   - Payroll
   - Creditors/payables
   - Petty cash

8. **Payment method:**

   - Cash
   - Cheque
   - Automated payment

9. **Queries:**

   - Unauthorized documents for payment
   - Insufficient supporting evidence
   - Claims exceeding authorized limit

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. What are the necessary payment transactions.

2. What aspects of basic contract law cover payments.

3. What are the document retention policies regarding payments.

4. What types of discounts are available from suppliers.

5. What are the general features of cheques presented to customers, including crossings and endorsements.

6. What the various systems used for ordering.

7. How to handle automated payments to customers.

8. What documentation is used to make payments.

9. What is the basic data protection law regarding suppliers.

10. How double entry book-keeping is completed, including balancing accounts.

11. How accounting for payments to credit suppliers and suppliers without credit accounts is completed.

12. What are capital and revenue expenditure.

13. What methods of coding data can be used.

14. How the operation of manual accounting systems is managed.

15. How the operation of computerized accounting systems, including output is managed.

16. How to use the cash and petty cash books as part of the double entry system or as books of prime entry.

17. What is batch control.

18. What is the relationship between the accounting system and the ledger.

19. What credit card procedures are in existence.

20. What are the methods for handling and storing money, including security aspects.

21. What petty cash procedures are in existence.

22. How the organization's accounting and administrative systems and procedures function.

23. What is the nature of the organization's business transactions.

24. What are the processes and systems required to make and record internal and external payroll payments, excluding the use of tax and national insurance tables.

25. What are the organizational procedures for authorization and coding of purchase invoices and payments.

26. What are the organizational procedures for filing information.

27. What is the house style for correspondence.

28. What methods are in place to ensure security and confidentiality of information.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **should not be used** except in exceptional circumstances where natural work evidence is unlikely to occur.

U82203   **Prepare reports and returns**

Unit Descriptor:	This unit describes the knowledge, skills and attitudes required to prepare reports and returns from information obtained from relevant sources. It involves the calculation of ratios and performance indicators and the presentation of the information to internal staff or an external agency. Also covered are communication responsibilities including obtaining authorization prior to the dispatch of reports, seeking guidance from the VAT office and presenting reports in the appropriate manner.

ELEMENT	**PERFORMANCE CRITERIA**

To be competent you must achieve the following:

1. Prepare and present performance reports	1.1	Consolidate **information** derived from different units of the organization into the appropriate form.
	1.2	Appropriately reconcile **information** derived from different information systems within the organization.
	1.3	Compare results over time using an appropriate method that allows for changing price levels.
	1.4	Properly account for transactions between separate units in the organization in accordance with organizational procedures.
	1.5	Correctly calculate **ratios** and **performance indicators** in accordance with organizational procedures and financial requirements.
	1.6	Prepare reports in the appropriate form and present to management within required timescales.
2. Prepare reports and returns for outside agencies	2.1	Correctly identify relevant information and collate and present it in accordance with the conventions and definitions used by outside agencies.

Page 1 of 5

		2.2	Accurately complete calculations of **ratios** and **performance indicators** according to organizational procedures.
3.	Collect and collate information for the preparation of final accounts	3.1	Obtain authorization for the dispatch of completed **reports** and **returns** from the appropriate person.
		3.2	Present reports and returns in accordance with external agencies' requirements and deadlines.
4.	Prepare VAT returns	4.1	Correctly complete and submit VAT returns, using data from the appropriate **recording systems**, within statutory time limits in according to organizational requirements and financial regulations.
		4.2	Identify and calculate relevant **inputs and outputs**.
		4.3	Make submissions in accordance with current legislation.
		4.4	Seek guidance from the VAT office in a professional manner when required.

RANGE STATEMENT

All range statements must be assessed:

1. **Information:**

    - Costs
    - Revenue

2. **Ratios:**

    - Gross profit margin
    - Net profit margin
    - Return on capital employed

3. **Performance indicators:**

    - Productivity
    - Cost per unit
    - Resource utilization
    - Profitability

4. **Methods of presenting information:**

    - Written report containing diagrams
    - Table

5. **Recording systems:**

    - Computerized ledgers
    - Manual control account
    - Cash book

6. **Inputs and outputs:**

    - Standard supplies
    - Exempt supplies
    - Zero rated supplies
    - Imports
    - Exports

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. What are the main sources from which to obtain relevant government statistics.

2. What are the relevant performance and quality measures.

3. Which are the main types of external organizations requiring reports and returns.

4. What legislation and best practice covers your area of responsibility.

5. What sources of information are available about VAT.

6. What are the processes and systems required to complete and submit VAT returns in compliance with current legislation.

7. What special schemes in accounting exist.

8. How to use various accounting techniques to compile, record, analyze and present information.

9. How the accounting systems of an organization are affected by its organizational structure, administrative systems and procedures and the nature of its business transactions.

10. What are the purposes and structure of reporting systems within the organization.

11. Why the requirements for reports and returns from outside agencies must be built into the organization's administrative and accounting systems and procedures.

12. How recording and accounting practices may differ between organizations and within different parts of organizations.

13. What is the basis for the relationship between the organization and the VAT office.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **should not be used** except in exceptional circumstances where natural work evidence is unlikely to occur.

U64703   **Maintain financial records and prepare accounts**

Unit Descriptor:	This unit describes the knowledge, skills and attitudes required to maintain accounts from the drafting of the initial trial balance through to the preparation of information required to produce a set of final accounts.

ELEMENT	PERFORMANCE CRITERIA

To be competent you must achieve the following:

1.	Maintain records	1.1	Record relevant details on capital expenditure appropriately.
		1.2	Confirm agreement between organizational **records** and the physical presence of capital items.
		1.3	Correctly identify and appropriately record acquisition and disposal costs and revenue according to financial and organizational procedures.
		1.4	Calculate correctly and suitably record **depreciation** charges and other necessary entries and adjustments according to financial and organizational regulations.
		1.5	Record clearly prior authority for capital expenditure and disposal and the approved methods of funding and disposal.
		1.6	Calculate correctly and appropriately record profit and loss/income on disposal according to organizational procedures.
		1.7	Maintain capital records in accordance with organizational policies and procedures.
		1.8	Identify and resolve lack of agreement between physical items and records, or refer to the appropriate person.
		1.9	Make suggestions for improvements in the way the organization maintains its capital records to the appropriate person.

Page 1 of 6

2.	Collect and collate information	2.1	Obtain authorization for the dispatch of reports and returns from the appropriate person.
		2.2	Identify and rectify discrepancies in the reconciliation process or refer to the appropriate person.
		2.3	Accurately prepare a trial balance, and open a suspense account to record any imbalance according to organizational procedures.
		2.4	Establish **reasons for imbalance** and clear the suspense account by correcting or reducing errors and resolving outstanding items with the appropriate person.
		2.5	Correctly identify, calculate and record appropriate **adjustments** according to organizational and financial requirements.
.		2.6	Make relevant journal entries to close off revenue accounts in preparation for the transfer of balances to the final accounts.
		2.7	Conduct investigations into business transactions with tact and courtesy.
		2.8	Observe organizational policies, regulations, procedures and timescales relating to the preparation of final accounts.
3.	Prepare final accounts of sole traders and partnerships	3.1	Prepare **final accounts of sole traders** in the correct format from the trial balance
		3.2	**Prepare final accounts of partnerships** in correct format from the trial balance, in compliance with the partnership agreement.
		3.3	Observe organizational policies, regulations, procedures and timescales relating to preparation of final accounts for sole traders and partnerships.
		3.4	Identify and resolve unusual features or discrepancies, or refer to the appropriate person.

RANGE STATEMENT

All range statements must be assessed:

1. **Records:**

    - Asset register
    - Books of original entry
    - Ledger

2. **Depreciation:**

    - Straight line
    - Reducing balance

3. **Reasons for imbalance:**

    - Incorrect double entries
    - Missing entries
    - Numerical inconsistencies and wrong calculations
    - Insufficient data and incomplete records provided
    - Inconsistencies with data

4. **Adjustments:**

    - Prepayments and accruals
    - Provisions for doubtful debts
    - Provisions for depreciation
    - Closing stock

5. **Final accounts of sole traders:**

    - Profit and loss accounts
    - Balance sheets

6. **Final accounts of partnerships:**

    - Profit and loss accounts
    - Balance sheets
    - Partnership appropriation accounts
    - Partners' capital and current accounts

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. What are the types and characteristics of different assets and key issues relating to the acquisition and disposal of capital assets.

2. What are the relevant legislation and regulations relating to maintaining records and preparing accounts.

3. What are the main requirements of relevant Statements of Standard Accounting Practice and Financial Reporting Standards.

4. What legal requirements exist relating to the division of profits between partners.

5. What are the methods of recording information for organizational accounts of sole traders and partnerships.

6. What is the structure of the organizational accounts of sole traders and partnerships.

7. Why accounts need to be presented in the correct form.

8. What is the correct format in which accounts need to be presented.

9. What format the final accounts of sole traders and partnerships should take.

10. Why it is important to maintain the confidentiality of business transactions.

11. What methods of depreciation exist and when these should be used.

12. How to deal with capital items that have been sold, scrapped or otherwise retired from service.

13. How to use plant registers and other subsidiary records.

14. How to use the transfer journal.

15. What are the methods of funding part exchange deals.

16. How to deal with accruals and pre-payments.

17. What are the methods of analyzing income and expenditure.

18. What are the methods of closing off revenue accounts.

19. What are the methods of restructuring accounts from incomplete evidence.

20. How to identify and correct different types of accounting errors.

21. How to make and adjust provisions.

22. How to draft final year accounts of sole traders and partnerships.

23. What basic accounting concepts play a role in the selection of accounting policies, accruals and going concerns.

24. What are the objectives and constraints in selecting accounting policies - relevance, reliability, materiality, comparability and ease of understanding.

25. What are the principles of double entry accounting.

26. What is the distinction between capital and revenue expenditure and what constitutes capital expenditure.

27. What is the function and format of accounts for income and expenditure.

28. What is the function and format of a trial balance and an extended trial balance.

29. What is the function and format of a profit and loss account and balance sheet for sole traders and partnerships.

30. What are the basic principles of stock valuation including those relating to cost or net realizable value and what is included in cost.

31. What are the objectives of making provisions for depreciation and other purposes.

32. What are the ways in which the accounting system of an organization can be affected by its structure, administrative systems and procedures, and the nature of its business transactions.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations
- Professional discussion

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **should not be used** except in exceptional circumstances where natural work evidence is unlikely to occur.

| **U64803** | **Prepare ledger balance** |

Unit Descriptor:

This unit describes the knowledge, skills and attitudes required to perform internal checks on an organization's accounting processes. It involves recording details from the relevant primary documentation in the cashbook **-** manual and computerized, calculating totals and balances of receipts and payments and identifying and resolving discrepancies. Candidates will also be required to draft an initial trial balance manually and produce a trial balance from a computerized accounting system.

| **ELEMENT** | **PERFORMANCE CRITERIA** |

To be competent you must achieve the following:

1. Balance bank transactions

    1.1 Record details in the **cashbook and ledgers** from **primary documentation.**

    1.2 Correctly calculate totals and balances of receipts and payments according to organizational and financial requirements.

    1.3 Compare individual items on the bank statement and in the **cashbook** for accuracy.

    1.4 Identify **discrepancies** and prepare a **bank reconciliation statement**.

2. Prepare ledger balances and control accounts

    2.1 Make authorized **adjustments** and compile **records**.

    2.2 Total relevant accounts in the main ledger.

    2.3 **Reconcile control accounts** with totals of the balance in the subsidiary ledger.

    2.4 Reconcile petty cash **control account** with cash in hand and subsidiary records.

    2.5 Identify and resolve **discrepancies** arising from the reconciliation of **control accounts**, or refer to the appropriate person.

    2.6 Securely store documentation in line with organizational confidentiality requirements.

Page 1 of 6

3.   Draft an initial trial balance

      3.1   Prepare draft **initial trial balance** in line with organizational policies and procedures.

      3.2   Identify **discrepancies** in the balancing process.

      3.3   Identify reasons for the balance and **rectify** discrepancies**.**

      3.4   Balance trial balance.

RANGE STATEMENT

All range statements must be assessed:

1. **Cashbook and ledgers:**

    - Manual
    - Computerized

2. **Primary documentation:**

    - Credit transfer
    - Standing order and direct debit schedules
    - Bank statement

3. **Discrepancies:**

    - Manual sales ledger and manual purchase ledger control account not agreeing with subsidiary ledger
    - Cash in hand not agreeing with subsidiary record and control account
    - Incorrect double entries
    - Missing entries and wrong calculations

4. **Bank reconciliation statement:**

    - Manual
    - Computerized

5. **Records:**

    - Manual journal
    - Computerized journal

6. **Adjustments:**

    - Correct errors
    - Writing off approved bad debts

7. **Control accounts:**

    - Manual or computerized
    - Purchase ledger
    - Non-trade debtors/receivables

8. **Initial trial balance:**

    - Manual
    - Computerized

9. **Rectified:**

- Adjusting errors
- Creating a suspense account

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. What are the various types of business transactions and the documents involved.

2. What are the general principles of VAT applicable to the transactions.

3. What are the general bank services used and how the bank clearing system operates.

4. What is the function and form of the banking documentation used.

5. How double entry bookkeeping is completed, including balancing accounts.

6. What are the various methods of coding that can be used.

7. What are capital and revenue expenditure.

8. How the operation of manual accounting systems is managed.

9. How the operation of computerized accounting systems, including output, is managed.

10. How to use cash and petty cash books as part of the double entry system or as books of prime entry.

11. How to identify different types of errors.

12. What is the relationship between the accounting system and the ledger.

13. What are the methods of posting from primary records to the ledger.

14. How to use journals.

15. How to reconcile control accounts with memorandum accounts.

16. What is the function and form of the trial balance.

17. How the organization's accounting and administrative systems and procedures function.

18. What is the nature of the organization's business transactions.

19. What are the organizational procedures for filing source information.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **may be used**.

U64903 Provide customer service

Unit Descriptor:

This unit describes the knowledge, skills and attitudes required to communicate effectively with customers and to provide a service which gives a positive impression of yourself and your company.

ELEMENT	PERFORMANCE CRITERIA

To be competent you must achieve the following:

1. Communicate with customers	1.1 Follow correct organizational procedures for dealing with **customers**.
	1.2 Present a positive image of yourself, your colleagues and the organization when dealing with customers.
	1.3 **Communicate** with customers clearly, politely and confidently.
	1.4 Identify specific problems in communicating with customers, and follow organizational guidelines in seeking to resolve them.
	1.5 Refer problems you are unable to resolve to the **appropriate person**.
2. Provide services to meet customer requirements	2.1 Obtain relevant information about customer's needs and the services they require.
	2.2 Give information to customers that is accurate, up-to-date and within the limits of the organizational rules on confidentiality and your own authority.
	2.3 Provide requested services within the agreed timescales.
	2.4 Seek and obtain customer satisfaction on the service provided.
	2.5 Clearly and accurately record services requested and provided according to organizational procedures.

Page 1 of 6

3.	Resolve problems and complaints	3.1	Identify potential suitable solutions to problems using organizational procedures.
		3.2	Suggest and explain potential solutions to the customer, and seek agreement on resolution.
		3.3	Follow through on agreed solutions with customers and solicit their satisfaction with the solution -.
		3.4	Refer problems to the **appropriate person** if unable to resolve or it is outside own level of responsibility and keep the customer informed at all times.
		3.5	Follow organizational procedures for recording and reporting the problem and what has been done.

RANGE STATEMENT

All range statements must be assessed:

1. **Customers:**

   - Internal
   - External

2. **Communication:**

   - Verbal
   - Written

3. **Appropriate persons:**

   - Line manager
   - Project manager
   - Colleague

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. Why customer service is important to both internal and external customers.

2. Who are the customers for whom your organization provides goods and/or services.

3. What are the organizational procedures for dealing with customers.

4. Why it is important to identify and take account of any special needs customers may have and how to do so.

5. What is a 'positive image' of yourself and the people you work with, and how to present this both face-to-face and on the telephone and via email?

6. Why presenting a positive image is important.

7. Why you should deal with customers politely and promptly, and what are your organization's standards for doing so.

8. How to communicate clearly and confidently with customers adopting an appropriate tone of voice.

9. The importance of body language when communicating with customers face-to-face.

10. Why it is important that both yourself and the customer understand what is being said.

11. What are the types of problems that may occur when communicating with customers.

12. How to identify communication problems and deal with them effectively.

13. What are the types of services your organization provides to customers and your role in supporting these services.

14. Why it is important to be clear about what the customer requires, and how to do so.

15. Why it is important to identify customers' needs and other services you could supply to meet these.

16. Why it is important to keep a written record of the customer's requirements.

17. What are the types of services you provide within your job role.

18. How to ensure that information is accurate and up-to-date.

19. Why it is important to provide the service within agreed timescales.

20. Why it is important to check that customers are satisfied with the service, and what to do if they are not.

21. What are the basic legal requirements when dealing with customer problems and complaints.

22. What are your organization's procedures for dealing with problems and complaints.

23. Why it is important to collect as much information as possible about customer's problems and confirm the information with them.

24. What is the relevant information that should be collected.

25. Why it is important to explain more than one possible solution and reach agreement with the customer.

26. Why it is important to show empathy with the customer, and how to do so.

27. Who is the relevant person to whom you must refer problems when you cannot reach agreement with the customer.

28. Why it is important to keep customers fully informed about developments relating to the solution to their problem.

29. Why it is important to follow through agreed solutions and to check that the customer is satisfied.

30. How to deal with customers politely and calmly, especially when they are confused, excited or angry.

31. Why it is important to show customers that you are determined to solve the problem and how to do so.

32. What are the organizational procedures for recording and reporting problems and complaints.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic. Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **maybe used.**

U65003   Record and evaluate costs and revenues

Unit Descriptor:	This unit describes the knowledge, skills and attitudes required to record, analyze and report current and future costs and revenue data for use within the organization. It involves the ways in which organizations build up costs and revenues, how recording of costs varies with the type of industry and respective measurement rules.

ELEMENT	PERFORMANCE CRITERIA

To be competent you must achieve the following:

1. Record information	1.1	Identify **direct costs** in accordance with organizational costing procedures.
	1.2	Record and analyze information relating to direct costs.
	1.3	Calculate direct costs in accordance with organizational policies and procedures.
	1.4	Check cost information for **stocks** against usage and stock control practices.
	1.5	Resolve queries in consultation with staff in operational departments or refer to the appropriate person.
2. Analyze information	2.1	Identify **overhead costs** in accordance with organizational procedures.
	2.2	Attribute overhead costs to production and service cost centres in accordance with agreed **bases of allocation and apportionment**.
	2.3	Calculate overhead absorption rates in accordance with agreed **bases of absorption**.
	2.4	Record and analyze information relating to overhead costs in accordance with established procedures.

Page 1 of 6

		2.5	Make adjustment adjustments for under and over recovered overhead costs in accordance with established procedures.
		2.6	Review methods of allocation, apportionment and absorption at regular intervals and implement agreed changes.
3.	Evaluate information	3.1	Identify information relevant to estimating current and future revenues and costs.
.		3.2	Prepare **estimates** of future income and costs.
		3.3	Calculate the effects of variations in capacity on product costs.
		3.4	Analyze critical factors affecting costs and revenues using appropriate accounting techniques, and draw clear conclusions from the analysis.
		3.5	Clearly state assumptions used when evaluating future costs and revenues.
		3.6	Identify and evaluate options and solutions to contribute to organizational goals.
		3.7	Present recommendations to the appropriate persons in a clear, concise and logical manner.

RANGE STATEMENT

All range statements must be assessed:

1. **Direct costs:**

   - Materials
   - Direct labour costs

2. **Stocks:**

   - Raw materials
   - Part-finished goods
   - Finished goods

3. **Overhead costs:**

   - Fixed
   - Variable
   - Semi-variable

4. **Bases of allocation and apportionment:**

   - Direct methods
   - Step down methods

5. **Bases of absorption:**

   - Labour hour methods
   - Machine hour methods

6. **Estimates:**

   - Short term decisions
   - Break even analysis
   - Margin of safety
   - Target profit
   - Profit volume ratio
   - Limiting factors
   - Long term decisions
   - Project appraisal using payback and discounted cash flow methods

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. How to record cost and revenue data in the accounting records.

2. What methods of stock control and valuation can be used, including First in First Out, Last in First Out, and Weighted Average Cost.

3. What methods can be used for the calculation of payments for labour.

4. What are the procedures and documentation that relate to expenses.

5. What are the bases for allocating and apportioning indirect costs to responsibility centres, direct and step down methods.

6. How and when to use marginal versus absorption costing for costing and reporting purposes.

7. What are bases of absorption.

8. How to calculate product and service cost.

9. How to analyze the effect of changing activity levels on unit costs.

10. How to present information in written reports.

11. How to identify fixed, variable and semi-variable costs and their uses in cost recording, cost reporting and cost analysis.

12. How to perform cost-volume-profit analysis.

13. How to identify limiting factors.

14. What methods can be used in project appraisal, payback and discounted cash flow methods.

15. What is the nature and purpose of internal reporting.

16. What are management information requirements.

17. How to maintain an appropriate cost accounting system.

18. What is the relationship between the materials costing system and the stock control system.

19. What is the relationship between the labour costing system and the payroll accounting system.

20. What is the relationship between the accounting system and the expenses costing system.

21. What are marginal and absorption costing, cost behaviour and the principles of discounted cash f

22. What costing systems are appropriate to the organization: job, batch, unit and process costing systems.

23. What are the sources of information for revenue and costing data.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **may be used.**

U65103 **Record income and receipts**

Unit Descriptor:	This unit describes the knowledge, skills and attitudes required to prepare invoices and receive payments. Candidates are required to prepare manuals, code invoices and credit notes, check and record receipts and enter the details in manual and computerized systems.

ELEMENT	PERFORMANCE CRITERIA

To be competent you must achieve the following:

1. Process documents	1.1	Prepare **invoices and credit notes** are accurately in accordance with organizational requirements, and check against **source documents**.
	1.2	Appropriately authorize invoices and credit notes before sending to customers according to organizational procedures.
	1.3	Correctly **code** invoices and credit notes according to organizational procedures.
	1.4	Enter invoices and credit notes into **books of prime entry** according to organizational procedures.
	1.5	Enter invoices and credit notes in the appropriate **ledgers**.
	1.6	Produce **statements** of account for dispatch to debtors.
	1.7	**Communicate** relevant information regarding accounts to customers politely and effectively, using aged debtors' analysis.
2. Process receipts	2.1	Check **receipts** against relevant supporting information.
	2.2	Enter receipts in the appropriate accounting records.
	2.3	Prepare and reconcile paying-in documents to relevant records.

Page 1 of 7

2.4 Identify and resolve **unusual features** or refer to the appropriate person

RANGE STATEMENT

All range statements must be assessed:

1. **Invoices and credit notes:**

   - Pricing
   - Price extensions
   - Discounts
   - VAT

2. **Source documents:**

   - Quotations
   - Purchase orders
   - Delivery notes
   - Sales orders

3. **Coded:**

   - Manual systems
   - Computerized systems

4. **Books of prime entry:**

   - Manual sales daybook/sales journal
   - Manual sales return daybook
   - Relevant computerized records

5. **Ledgers:**

   - Manual main ledger
   - Manual subsidiary ledger
   - Computerized ledgers

6. **Statements:**

   - Manual
   - Computerized

7. **Receipts:**

   - Cash
   - Cheques
   - Automated payments

8. **Unusual features:**

- Wrongly completed cheques
- Out-of-date cheques
- Credit and debit card limits exceeded
- Disagreement with supporting documentation

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. What are income and receipt transactions.

2. What aspects of basic contract law cover income and receipts.

3. What are the document retention policies regarding income and receipts.

4. What are the general principles of VAT regarding income and receipts.

5. What are the types of discounts available to customers.

6. What are the general features of cheques presented by customers, including crossings and endorsements.

7. What documentation is used in banking.

8. How automated payments from customers are handled.

9. What are the limits to credit.

10. What is the basic data protection law regarding customers.

11. How double entry bookkeeping is done, including balancing accounts.

12. How accounting for receipts from credit customers and customers without accounts is done.

13. What methods of coding data can be used.

14. How the operation of manual accounting systems is managed.

15. How the operation of computerized accounting systems, including output is managed.

16. How to use the cash and petty cash books as part of the double entry system or as books of prime entry.

17. What is batch control.

18. What is the relationship between the accounting system and the ledger.

19. What credit card procedures exist.

20. What are the methods for handling and storing money, including the security aspects.

21. What petty cash procedures exist.

22. How the organization's accounting systems and administrative systems and procedures function.

23. What is the nature of the organization's business transactions.

24. What are the organizational procedures for authorization and coding of sales invoices.

25. What are the organizational procedures for filing source documents.

26. What is the in-house style for correspondence.

27. What are the organizational banking and security procedures.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out   of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **may be used**.

U65203   **Supply information for management control**

Unit Descriptor:	This unit describes the knowledge, skills and attitudes required to recognize and provide basic management information. This involves information relating to both costs and income and includes the comparison of actual costs and income against the previous and corresponding period's data and forecast data.

ELEMENT	**PERFORMANCE CRITERIA**

To be competent you must achieve the following:

1. Code and extract information	1.1 Recognize appropriate cost centres and **elements of costs**.
	1.2 Extract income and expenditure details from the relevant **sources.**
	1.3 Correctly code income and expenditure according to organizational procedures.
	1.4 Refer problems in obtaining the necessary **information** to the appropriate person.
	1.5 Identify and report **errors** to the appropriate person.
	1.6 Prepare reports in the appropriate format and present to management within required timelines.
2. Provide comparisons on costs and income	2.1 Clarify **information** requirements with the appropriate person.
	2.2 Compare **information** extracted from a particular **source** with actual results**.**
	2.3 Identify and rectify discrepancies or refer to the appropriate person.
	2.4 Provide comparisons, to the appropriate person in the required format.
	2.5 Strictly follow organizational requirements regarding **confidentiality**.

Page 1 of 4

RANGE STATEMENT

All the range statement must be assessed:

1. **Elements:**

   - Materials
   - Labour
   - Expenses

2. **Relevant sources:**

   - Purchase orders
   - Purchase invoices
   - Sales orders
   - Sales invoices
   - Policy manual
   - Payroll
   - Previous period's data
   - Corresponding period's data
   - Forecast data
   - Ledgers

3. **Information:**

   - Costs
   - Income
   - Expenditure

4. **Errors:**

   - Incorrect codes
   - Excessive volumes

5. **Format:**

   - Letter
   - Memo
   - Email
   - Note
   - word-processed report

6. **organizational requirements:**

   - Sharing of information
   - Storage of documents

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. What are the various types of cost centres, including profit centres and investment centres in the industry.

2. What are the cost centres in the organization.

3. How the cost centres are identified.

4. What are the costs, including wages, salaries, services and consumables.

5. What is the purpose of providing management information.

6. How gross pay is made up.

7. What is the relationship between financial and management accounting.

8. What are the various methods for analyzing information in spreadsheets.

9. What are the various methods for presenting information, including word-processed documents.

10. What information is confidential and how it should be handled.

11. What is the role of management information in the organization.

12. What are the organization's accounting and administrative systems and procedures.

13. What is the nature of the organization's business transactions.

14. What are the goods and services produced, bought and delivered by the organization.

15. What are the organization's coding structures.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **may be used.**

U65303 **Work with Computers**

Unit Descriptor:	This unit describes the knowledge, skills and attitudes required to use a computer system safely and effectively. Candidates must demonstrate a full awareness of the responsibilities when using a computer system and software packages. They also need to demonstrate an understanding of the need to keep data secure and confidential.

ELEMENT	PERFORMANCE CRITERIA

To be competent you must achieve the following:

1. Use computer systems and software	1.1	Perform initial **visual safety checks** and power up the **computer system.**
	1.2	Use **passwords** to access the **computer system** where limitations to data access are required.
	1.3	Access data files, save, print and exit from the relevant software.
	1.4	Back up work completed on the computer system to **suitable storage media** at regular intervals.
	1.5	Close down computer without damage to the system.
	1.6	Seek immediate assistance when **difficulties** occur.
2. Maintain security of data	2.1	Keep passwords secret and change at the appropriate time.
	2.2	Keep computer hardware and program disks secure.
	2.3	Identify **potential risks** to data from different **sources** and take steps to resolve or minimize them.
	2.4	Maintain **security** and confidentiality of data at all times.

Page 1 of 6

2.5   Demonstrate an understanding of relevant **legal regulations** prior to implementation.

RANGE STATEMENT

All range items must be assessed

1. **Visual safety checks:**

   - Hardware components
   - Plugs
   - Cables
   - Interfaces

2. **Passwords:**

   - System
   - Software

3. **Computer system:**

   - Standalone PC
   - Networked system

4. **Suitable storage media:**

   - External hard drive
   - CD
   - Flash drives
   - Cloud
   - Dropbox

5. **Difficulties:**

   - Hardware failure
   - Software failure
   - Corruption of data

6. **Potential risks:**

   - Corruption
   - Loss of data
   - Illegal copying

7. **Sources:**

   - Internal
   - External
   - Viruses
   - Poor storage facilities
   - Theft

Page 4 of 6

8. **Security:**

   - Back-up copies
   - Secure storage

9. **Legal regulations:**

   - Data protection
   - VDU
   - Health and safety
   - Document maintenance and retention

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. Why it is important to carry out simple visual safety checks on hardware and correct booting up and shutting down procedures.

2. What is the purpose of passwords.

3. How to save, transfer and print documents.

4. How to make back-up copies.

5. What are the causes of difficulties, necessary files which have been damaged or deleted, printer problems and hardware problems.

6. What are the different types of risk, viruses and confidentiality.

7. What are the relevant security and legal regulations, data protection legislation and health and safety regulations.

8. Where the hardware, software and back-up copies are located.

9. Where the information sources are located.

10. What are the organization's procedures for changing passwords, and doing back-ups.

11. What is the organization's style for presentation of documents.

12. What are the organization's security policies.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **may be used.**

U65403   **Maintain and improve personal performance**

Unit Descriptor:	This unit describes the knowledge, skills and attitudes required to perform the personal and organizational aspects of your role. Candidates are required to show how to plan, prioritize and organize work effectively, as well as demonstrate how to work effectively with others by offering assistance, resolving difficulties and meeting deadlines. Candidates are also required to demonstrate personal development through learning and acquiring new skills.

ELEMENT	**PERFORMANCE CRITERIA**

To be competent you must achieve the following:

1. Plan and organize work	1.1 Identify and prioritize **tasks** according to organizational procedures and regulatory requirements.
	1.2 Identify changes in priorities and adapt work plans and resource allocations accordingly.
	1.3 Use appropriate **planning aids** to plan and monitor work progress.
	1.4 Identify, negotiate and coordinate appropriate and relevant assistance, to meet specific demands and deadlines.
	1.5 Report anticipated difficulties in meeting deadlines to the **appropriate person**.
	1.6 Check conformation of work methods with legal and regulatory requirements.
2. Maintain working relationships	2.1 **Communicate** clearly and effectively in accordance with organizational procedures.
	2.2 Discuss and agree realistic objectives, resources, working methods and schedules with others in a way that promotes good working relationships.
	2.3 Meet commitments to colleagues within agreed timescales.

Page 1 of 6

		2.4	Offer assistance and support within own work constraints and commitments, where colleagues cannot meet deadlines.
		2.5	Find workable solutions for any conflicts and dissatisfaction which reduce personal and team effectiveness.
		2.6	Follow organizational procedures if there are any difficulties in working relationships which are beyond your authority to resolve and promptly refer to the **appropriate person**.
		2.7	Treat others courteously and perform work in a way that shows respect for others.
		2.8	Maintain strict confidentiality of information relating to colleagues and data protection requirements.
3.	Improve your own performance	3.1	Consider current work activities and career goals to **identify own development needs**.
		3.2	Define and agree development objectives with **appropriate persons**.
		3.3	Research appropriate ways of acquiring new skills and knowledge.
		3.4	Seek resources and support from relevant persons to ensure that development opportunities are realistic and achievable.
		3.5	**Review and evaluate performance and progress** to agreed timescales.
		3.6	Develop and maintain specialist knowledge relevant to your own working environment.
		3.7	Monitor understanding of developments relating to your job role.
		3.8	Undertake learning opportunities to assist in improving own performance.

RANGE STATEMENT

All range statements must be assessed:

1. **Tasks:**

   - Routine
   - Unexpected

2. **Planning aids:**

   - Diaries
   - Schedules
   - Action plans

3. **Appropriate persons:**

   - Line manager
   - Project Manager
   - Colleagues

4. **Communicate:**

   - Face to face
   - By telephone
   - By fax
   - By email
   - In writing e.g. word processed documents

5. **Identify own development needs:**

   - Through training
   - Through discussions with supervisor/line manager/HR personnel
   - Self-study of relevant materials

6. **Review and evaluate performance and progress:**

   - Alone
   - In conjunction with others

UNDERPINNING KNOWLEDGE AND SKILLS

You need to know and understand:

1. What are the work methods and practices in your organization.

2. How to handle confidential information.

3. How to establish constructive relationships.

4. Why it is important to integrate your work with that of other persons.

5. What are the ways of identifying development needs.

6. How self-development objectives are set.

7. What are development opportunities and their resource implications.

8. What are the ways of assessing own performance and progress.

9. How to maintain good working relationships, even when disagreeing with others.

10. What are the scope and limit of your own authority for taking corrective action.

11. How to use different styles of approach in different circumstances.

12. How to set targets, prioritize and organize work, and inform and consult with others about work methods.

13. How to use scheduling techniques and aids, and plan work.

14. How to manage time, deadlines and timescales, work as a team, seek and exchange information, advice and support.

15. How to handle disagreements and conflict and what procedures exist to deal with conflict and poor working relationships.

16. How to show commitment and motivation towards your work.

17. How to deal with changed priorities and unforeseen situations.

18. How to negotiate the assistance of others.

19. How to coordinate resources and tasks.

20. What are the organizational and department structure.

21. What is own work role and responsibility and colleagues' work roles and responsibilities.

22. What are the reporting procedures.

23. Where to access information that will assist in learning including formal training courses.

24. Who are the people able to assist with planning and implementing own required learning.

EVIDENCE GUIDE

For assessment purposes:

(1) Critical Aspects of Evidence

Candidates must prove that they can carry out **all** of the elements, meeting **all** of the performance criteria, range and underpinning knowledge **on more than one occasion**. This evidence must come from a real working environment.

(2) Methods of Assessment

Assessors should gather a range of evidence that is valid, sufficient, current and authentic.

Evidence of competence may be obtained through a variety of methods including:

- Observation
- Written/oral questioning
- Witness testimony
- Written evidence (work records, reports)
- Simulations

Questioning techniques should not require language, literacy and numeracy skills beyond those required in this unit of competency.

(3) Context of Assessment

This unit may be assessed on the job, off the job or a combination of both. Where assessment occurs off the job, that is, the candidate is not in productive work, then an appropriate simulation must be used where the range of conditions reflects realistic workplace situations. The competencies covered by this unit would be demonstrated by a candidate working alone or as part of a team. The assessment environment should not disadvantage the candidate.

The candidate must have access to all tools, equipment, materials and documentation required. The candidate must be permitted to refer to any relevant workplace procedures, product and manufacturing applications, codes, standards, manuals and reference materials.

Simulation **may be used.**

Assessment methods

The methods which can be used to determine competence in performance and underpinning knowledge.

Assessors

The Assessor guides and assesses the candidate. His/her role is to determine whether evidence presented by a candidate for assessment within the programme, meets the required standard of competence in the relevant unit or element. The Assessor needs to be competent to assess to national standards in the area under assessment.

Approved Centre

Organization/Centre approved by the TVET Council to offer full National Vocational Qualifications.

Case Studies

In situations where it is difficult for workplace assessment to take place, case studies can offer the candidate an opportunity to demonstrate potential competence.

A case study is a description of an actual or imaginary situation presented in some detail. The way the case study is presented will vary depending upon the qualification, but the most usual methods are written, taped or filmed.

The main advantage of a case study is the amount of evidence of underpinning knowledge they can generate and the specific nature of the evidence produced.

Competence

In the context of vocational qualifications, competence means: the ability to carry out prescribed activities to nationally pre-determined standards in an occupation. The definition embraces cognitive, practical and behavioural skills, underpinning knowledge and understanding and the ability to react appropriately in contingency situations.

Element

An element is a description of an activity which a person should be able to do. It is a description of an action, behaviour or outcome which a person should be able to demonstrate.

Explanation of NVQ Levels

NVQs cover five (5) levels of competence, from entry level staff at Level 1 through to senior management at Level 5.

Level	
3	**Glossary of Terms**

Level 1 - Entry Level

Recognizes competence in a range of varied work activities performed in a variety of contexts. Most work activities are simple and routine. Collaboration with others through work groups or teams may often be a requirement. Substantial supervision is required especially during the early months evolving into more autonomy with time.

Level 2 - Skilled Occupations:

Recognizes competence in a broad range of diverse work activities performed in a variety of contexts. Some of these may be complex and non-routine and involve some responsibility and autonomy. Collaboration with others through work groups or teams and guidance of others may be required.

Level 3 - Technician and Supervisory Occupations:

Recognizes competence in a broad range of complex, technical or professional work activities performed in a wide variety of contexts, with a substantial degree of personal responsibility and autonomy. Responsibility for the work of others and the allocation of resources are often a requirement. The individual is capable of self-directed application, exhibits problem solving, planning, designing and supervisory capabilities.

Level 4 - Technical Specialist and Middle Management Occupations:

Recognizes competence involving the application of a range of fundamental principles and complex techniques across a wide and unpredictable variety of contexts. Requires very substantial personal autonomy and often significant responsibility for the work of others, the allocation of resources, as well as personal accountability for analysis, diagnosis, design, planning, execution and evaluation.

Level 5 - Chartered, Professional and Senior Management Occupations:

Recognizes the ability to exercise personal professional responsibility for the design, development or improvement of a product, process, system or service. Recognizes technical and management competencies at the highest level and includes those who have occupied positions of the highest responsibility and made outstanding contribution to the promotion and practice of their occupation.

External Verifier

The External Verifier is trained and appointed by the TVET Council and is competent to approve and

ensure an approved Centre's quality of provision.

Internal Verifier

The Internal Verifier acts in a supporting role for Assessors to ensure consistent quality of assessment and competence. They need to be competent to assess to national standards in the area under assessment.

NVQ

National Vocational Qualifications (NVQs) are work-based qualifications that assess an individual's competence in a work situation and certify that the individual can perform the work role to the standards expected in employment.

NVQs are based on national occupational standards of competence drawn up by standards-setting bodies known as Industry Lead Bodies. The standards describe the level and breadth of performance that is expected of persons working in the industry or sector which the NVQ covers.

NVQ Coordinator

The NVQ Coordinator is the centre contact within each approved Centre offering NVQs. He/she has overall responsibility for the operation and administration of the NVQ system.

Observation

Observation of the candidate carrying out his/her job in the workplace is the assessment method recommended in the vast majority of units and elements. Observation of staff carrying out their duties is something that most supervisors and managers do every day.

Performance Criteria

Performance criteria indicate what is required for the successful achievement of an element. They are descriptions of what you would expect to see in competent performance.

Product of Work

This could be items produced during the normal course of work, which can be used for evidence purposes such as reports, menus, promotional literature, training plans, etc.

Questioning

Questioning is one of the most appropriate ways to collect evidence to assess a candidate's underpinning knowledge and understanding.

Questioning can also be used to assess a candidate in those areas of work listed in the range which cannot be assessed by observation. Guidance on when this assessment method can be used is given in the assessment guidance of each individual element.

As an assessment method, questioning ensures you have all of the evidence about a candidate's performance. It also allows you to clarify situations.

Range statements

The range puts the element of competence into context. A range statement is a description of the range of situations to which an element and its performance criteria is intended to apply.

Range statements are prescriptive therefore each category must be assessed.

Role-plays

Role-plays are simulations where the candidate is asked to act out a situation in the way he/she considers "real" people would behave. By using role-play situations to assess a candidate you are able to collect evidence and make a judgment about how the candidate is most likely to perform. This may be necessary if the range specified includes a situation in which the candidate is unlikely to find himself/herself in the normal course of their work, or where the candidate needs to develop competence, before being judged competently, for example, in a disciplinary situation,

Level	
3	**Glossary of Terms**

Simulations

Where possible, assessment should always be carried out by observing **natural performance** in the workplace. **Simulated performance,** however, can be used where specified to collect evidence about an aspect of the candidate's work which occurs infrequently or is potentially hazardous; for example, dealing with fires.

By designing the simulated situation, briefing the candidate and observing his/her performance, you will be able to elicit evidence which will help you judge how a candidate is **most likely** to perform in real life.

Supplementary evidence

Supplementary evidence can be used to confirm and support performance evidence. Types of supplementary evidence include witness testimonies, reports, journals or diaries, records of activities, personal statements, simulation (see note in glossary).

Underpinning knowledge

Underpinning knowledge indicates what knowledge is <u>essential</u> for a person to possess in order to successfully achieve an element and prove total competence.

Units

A unit of competence describes one or more activities which form a significant part of an individual's work. Units are accredited separately but in combination can make up a vocational qualification. There are three categories of units:

Mandatory units - are core to a qualification and must to be completed.

Optional units - candidates must choose the required number of individual units, specified in the qualification structure, to achieve the qualification.

Work-based projects

Work-based projects are a useful way for you to collect evidence to support any decision you make about a candidate's performance. They are particularly appropriate in determining the level of a candidate's underpinning knowledge and understanding where it may be insufficient to rely only on questioning observation.

A project often involves the identification of a solution to a specific problem identified by you and/or the candidate (such as looking at ways to redress a recent drop in sales), or may be a structured programme of work built around a central situation or idea (such as the introduction of a new job rostering process).