****

**REPUBLIC OF KENYA**

**NATIONAL OCCUPATIONAL STANDARDS**

**FOR**

**ACCOUNTANT**

**LEVEL 6**



TVET CDACC

P.O. BOX 15745-00100

NAIROBI

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# FOREWORD

The provision of quality education and training is fundamental to the Government’s overall strategy for social economic development. Quality education and training will contribute to achievement of Kenya’s development blueprint, Vision 2030 and sustainable development goals.

Reforms in the education sector are necessary for the achievement of Kenya Vision 2030 and meeting the provisions of the Constitution of Kenya 2010. The education sector had to be aligned to the Constitution of Kenya 2010 and this resulted in the formulation of the Policy Framework for Reforming Education and Training (Sessional Paper No. 4 of 2016). A key feature of this policy is the radical change in the design and delivery of the TVET training. This policy document requires that training in TVET be competency based, curriculum development be industry led, certification be based on demonstration of competence and mode of delivery allows for multiple entry and exit in TVET programmes.

These reforms demand that Industry takes a leading role in curriculum development to ensure the curriculum addresses its competence needs. It is against this background that these Occupational Standards were developed for developing a competency-based curriculum for Accountancy Technician Level 6. These Occupational Standards will also be the basis for assessment of an individual for competence certification.

It is my conviction that these Occupational Standards will play a great role towards development of competent human resource for the business sector’s growth and sustainable development.

**PRINCIPAL SECRETARY, VOCATIONAL AND TECHNICAL TRAINING**

**MINISTRY OF EDUCATION**

# PREFACE

Kenya Vision 2030 aims to transform the country into a newly industrializing, “middle-income country providing a high-quality life to all its citizens by the year 2030”. Kenya intends to create a globally competitive and adaptive human resource base to meet the requirements of a rapidly industrializing economy through life-long education and training. TVET has a responsibility of facilitating the process of inculcating knowledge, skills and attitudes necessary for catapulting the nation to a globally competitive country, hence the paradigm shift to embrace Competency Based Education and Training (CBET).

The Technical and Vocational Education and Training Act No. 29 of 2013 and Sessional Paper No. 14 of 2012 on Reforming Education and Training in Kenya, emphasized the need to reform curriculum development, assessment and certification. This called for a shift to CBET to address the mismatch between skills acquired through training and skills needed by industry as well as increase the global competitiveness of Kenyan labor force.

The TVET Curriculum Development, Assessment and Certification Council (TVET CDACC), in conjunction with Business Sector Skills Advisory Committee (SSAC) have developed these Occupational Standards for Accountant. These standards will be the basis for development of competency-based curriculum for Accountancy Technician Level 6.

The occupational standards are designed and organized with clear performance criteria for each element of a unit of competency. These standards also outline the required knowledge and skills as well as evidence guide.

I am grateful to the Council Members, Council Secretariat, Business SSAC, expert workers and all those who participated in the development of these Occupational Standards.

**CHAIRPERSON, TVET CDACC**

# ACKNOWLEDGMENT

These Occupational Standards were developed through combined effort of various stakeholders from private and public organizations. I am thankful to the management of these organizations for allowing their staff to participate in this course. I wish to acknowledge the invaluable contribution of industry players who provided inputs towards the development of these Standards.

I thank TVET Curriculum Development, Assessment and Certification Council (TVET CDACC) for providing guidance on the development of these Standards. My gratitude goes to Business Sector Skills Advisory Committee (SSAC) members for their contribution to the development of these Standards.

My gratitude and appreciation go to all the individuals and organizations who participated in the development of these Standards.

**CHAIRPERSON**

**BUSINESS SECTOR SKILLS ADVISORY COMMITTEE**

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**ABBREVIATIONS AND ACRONYMS**

A Control version

AC Accountancy

AIDS Acquired Immunodeficiency Syndrome

BC Basic Competency

BUS Business

CBET Competency Based Education and Training

CC Common Competency

CDACC Curriculum Development Assessment Certification Council

CEO Council Secretary

CMA Capital Market Authority

CPI Consumer Price Index

CPU Central Processing Unit

CR Core Unit

HIV Acquired Immunodeficiency Virus

ICT Information Communication Technology

IFRS International Financial Reporting Standards

IPSAS International Public Sector Accountancy Standards

IRA Insurance Regulatory Authority

ISAs International Standards of Auditing

LAN Local Area Network

MAN Metropolitan Area Network

NGOs Non-Governmental organization

OS Occupational Standard

OSH Occupational Safety and Health

PAYE Pay as You Earn

PESTEL Political Environmental Social Technological Economic Legal

PPE Personal Protective Equipment

RIBA Islamic Finance Interest

SACCOs Savings and Credit Cooperative Organizations.

SASRA Sacco Societies Regulatory Authority

SOPStandard Operating Procedure

SSAC Sector Skills Advisory Committee

SWOT Strength Weakness Opportunity Threat

TVET Technical and Vocational Education and Training

VAT Value Added Tax

WAN Wide Area Network

# KEY TO UNIT CODE

BUS/OS/AC/BC/01/6/A

Industry or sector

Occupational Standards

Occupational area

Type of competency

Competency number

Competency level

Version control

**OVERVIEW**

Accountant certificate level 6 qualification consists of competencies that an individual must achieve to conduct financial audit, prepare financial statement, perform account reconciliation, process financial transaction and prepare interim reports, manage cost accounting information, manage budgets and forecasts and manage source documents.

The units of competency comprising Accountancy Technician Level 6 qualifications include the basic, common and core units of competency as shown below:

**Basic Units of Competency**

|  |  |
| --- | --- |
| **Unit Code** | **Unit Title** |
| BUS/OS/AC/BC/01/6/A | Demonstrate communication skills |
| BUS/OS/AC/BC/02/6/A | Demonstrate numeracy skills |
| BUS/OS/AC/BC/03/6/A | Demonstrate entrepreneurial skills |
| BUS/OS/AC/BC/04/6/A | Demonstrate employability skills |
| BUS/OS/AC/BC/05/6/A | Demonstrate environmental literacy |
| BUS/OS/AC/BC/06/6/A | Demonstrate occupational safety and health practices |

**Common Units of Competency**

|  |  |
| --- | --- |
| **Unit Code** | **Unit Title** |
| BUS/OS/AC/CC/01/6/A | Demonstrate information communication technology (ICT) |
| BUS/OS/AC/CC/02/6/A | Apply economic skills |
| BUS/OS/AC/CC/03/6/A | Apply principles of quantitative techniques |
| BUS/OS/AC/CC/04/6/A | Apply principles of business law |
| BUS/OS/AC/CC/05/6/A | Apply principles of management |

**Core Units of Competency**

|  |  |
| --- | --- |
| **Unit Code** | **Unit Title** |
| BUS/OS/AC/CR/01/6/A | Apply fundamentals of accounting |
| BUS/OS/AC/CR/02/6/A | Carry out business mathematics and statistics |
| BUS/OS/AC/CR/03/6/A | Carry out financial accounting |
| BUS/OS/AC/CR/04/6/A | Apply principles of financial management |
| BUS/OS/AC/CR/05/6/A | Apply principles of management accounting |
| BUS/OS/AC/CR/06/6/A | Apply principles of public finance and taxation |
| BUS/OS/AC/CR/07/6/A | Conduct financial audit |

**BASIC UNITS OF COMPETENCY**

# DEMONSTRATE COMMUNICATION SKILLS

**UNIT CODE:** BUS/OS/AC/BC/01/6/A

**UNIT DESCRIPTION**

This unit covers the competencies required to demonstrate communication skills. It involves meeting communication needs of clients and colleagues, developing communication strategies, establishing and maintaining communication pathways, conducting interviews, facilitating group discussion and representing the organization.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the key outcomes which make up workplace function | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the Range*** |
| 1. Meet communication needs of clients and colleagues | 1. Specific communication needs of clients and colleagues are identified and met based on workplace requirements 2. Different communication approaches are identified and applied according to clients’ needs 3. Conflict is identified and addressed as per the standards of the organization |
| 1. Develop communication strategies | * 1. Strategies for effective internal and external dissemination of information are developed as per organization’s requirements   2. Special communication needs are considered in developing strategies according workplace procedures   3. ***Communication strategies*** are analyzed, evaluated and revised based the workplace needs |
| 1. Establish and maintain communication pathways | * 1. Pathways of communication are established as per organization policy   2. Pathways are maintained and reviewed according to organization procedures |
| 1. Promote use of communication strategies | * 1. Information is provided to all areas of the organization as per strategy requirements   2. Effective communication techniques are articulated and modeled according work requirements   3. Personnel are given guidance about adapting communication strategies as per organization procedures |
| 1. Conduct interview | 1. A range of appropriate communication strategies are employed in ***interview situations*** based on the workplace requirements 2. Records of interviews are made and maintained in accordance with organizational procedures 3. Effective questioning, listening and nonverbal communication techniques are used as per needs |
| 1. Facilitate group discussion | 1. Mechanisms to enhance ***effective group interaction*** are identified and implemented according to workplace requirements 2. Strategies to encourage group participation are identified and used as per organizations’ procedures 3. Meetings objectives and agenda are set and followed based on workplace requirements 4. Relevant information is provided and feedback obtained according to set protocols 5. Evaluation of group communication strategies is undertaken in accordance with workplace guidelines 6. Specific communication needs of individuals are identified and addressed as per individual needs |
| 1. Represent the organization | 1. 7Relevant presentation are researched and presented based on internal or external communication forums requirements 2. Presentation is delivered in a clear and sequential manner as per the predetermined time 3. Presentation is made as per appropriate media 4. Difference views are respected based on workplace procedures 5. Written communication is done as per organizational standards 6. Inquiries are responded according to organizational standard |

**RANGE**

This section provides work environment and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Communication strategies may include but not limited to: | * Language switch * Comprehension check * Repetition * Asking confirmation * Paraphrase * Clarification request * Translation * Restructuring * Approximation * Generalization |
| 1. Effective group interaction may include but not limited to: | * Identifying and evaluating what is occurring within an interaction in a nonjudgmental way * Using active listening * Making decision about appropriate words, behavior * Putting together response which is culturally appropriate * Expressing an individual perspective * Expressing own philosophy, ideology and background and exploring impact with relevance to communication |
| 1. Situations may include but not limited to: | * Establishing rapport * Eliciting facts and information * Facilitating resolution of issues * Developing action plans * Diffusing potentially difficult situations |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Communication
* Active listening
* Interpretation
* Negotiation
* Writing

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Communication process
* Dynamics of groups
* Styles of group leadership
* Key elements of communications strategy

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical aspects of Competency | Assessment requires evidence that the candidate:   1. Developed communication strategies to meet the organization requirements and applied in the workplace 2. Established and maintained communication pathways for effective communication in the workplace 3. Used communication strategies involving exchanges of complex oral information |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace or appropriately simulated environment where assessment can take place 2. Materials relevant to the proposed activity or tasks |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Direct observation 2. Oral questioning 3. Written texts |
| 1. Context of Assessment | Competency may be assessed:   1. On-the-job 2. Off-the –job 3. During Industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE NUMERACY SKILLS

**UNIT CODE:** BUS/OS/AC/BC/02/6/A

**UNIT DESCRIPTION**

This unit describes the competencies required to demonstrate numeracy skills. It involves; applying a wide range of mathematical calculations for work; applying ratios, rates and proportions to solve problems; estimating, measuring and calculating measurement for work; using detailed maps to plan travel routes for work; using geometry to draw and construct 2D and 3D shapes for work; collecting, organizing and interpreting statistical data; using routine formula and algebraic expressions for work and using common functions of a scientific calculator.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the key outcomes which make up workplace function. | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms*** ***are elaborated in the Range.*** |
| 1. Apply a wide range of mathematical calculations for work | * 1. Mathematical information embedded in a range of workplace tasks and texts is extracted as per workplace procedures.   2. Mathematical information is interpreted and comprehended as per job specifications   3. A range of mathematical and problem solving processes are selected and used as per job specification   4. Different forms of fractions, decimals and percentages are flexibly used as per SOPs   5. Calculation performed with positive and negative numbers as per SOPs   6. Numbers are expressed as powers and roots and are used in calculations as per SOPs   7. Calculations done using routine formulas as per SOPs   8. Estimation and assessment processes are used to check outcome as per workplace procedures   9. Mathematical language is used to discuss and explain the processes, results and implications of the task as per workplace procedures |
| 1. Use and apply ratios, rates and proportions for work | * 1. Information regarding ratios, rates and proportions extracted from a range of workplace tasks and texts as per SOPs   2. Mathematical information related to ratios, rate and proportions is analyzed as per SOPs   3. Problem solving processes are used to undertake the task as per workplace procedures   4. Equivalent ratios and rates are simplified as per SOPs   5. Quantities are calculated using ratios, rates and proportions as per SOPS   6. Graphs, charts or tables are constructed to represent ratios, rates and proportions as per SOPs   7. The outcomes reviewed and checked as per job specifications   8. Information is record using mathematical language and symbols as per workplace procedures |
| 1. Estimate, measure and calculate measurement for work | * 1. Measurement information embedded in workplace texts and tasks are extracted and interpreted as per job specifications   2. Appropriate workplace measuring equipment are identified and selected as per job specifications   3. Accurate measurements are estimated and made as per SOPs   4. The area of ***2D shapes*** including compound shapes is calculated as per SOPs   5. The volume of 3D shapes is calculated using relevant formulas as per SOPs   6. Sides of right-angled triangles are calculated using Pythagoras’ theorem as per SOPs   7. conversions are performed between units of measurement as per job specification   8. Problem solving processes are used to undertake the task as per workplace Procedures   9. The measurement outcomes are reviewed and checked as per workplace procedures   10. Information is recorded using mathematical language and symbols appropriate for the task as per workplace procedures |
| 1. Use detailed maps to plan travel routes for work | * 1. Different types of maps are identified and interpreted as per job requirements   2. Key features of maps are identified as per job requirements   3. Scales are identified and interpreted as per job requirements   4. Scales are applied to calculate actual distances   5. Positions or locations are determined using directional information as per job requirements   6. Routes are planned by determining directions and calculating distances, speeds and times as per job requirements   7. Information is gathered and identified and relevant factors related to planning a route checked as per job requirements   8. Relevant equipment is select and checked for accuracy and operational effectiveness as per job requirements   9. Task is planned and recorded using specialized mathematical language and symbols appropriate for the task as per job requirements |
| 1. Use geometry to draw 2D shapes and construct 3D shapes for work | * 1. A range of 2D shapes and 3D shapes and their uses in work contexts is identified as per job specifications   2. Features of 2D and 3D shapes are named and described as per job specifications   3. Types of angles in 2D and 3D shapes are identified as per job specifications   4. Angles are drawn, estimated and measured using geometric instruments as per job requirements   5. Angle properties of 2D shapes are named and identified as per SOPs   6. Angle properties are used to evaluate unknown angles in shapes as per SOPs   7. Properties of perpendicular and parallel lines are applied to shapes as per SOPs   8. Understanding and use of symmetry is demonstrated as per SOPs   9. Understanding and use of similarity is demonstrated as per SOPs   10. The workplace tasks and mathematical processes required are identified as per workplace procedures   11. 2D shapes is drawn for work as per job specification   12. 3D shapes is constructed for work as per job specification   13. The outcomes are reviewed and checked as per workplace procedures   14. Specialized mathematical language and symbols appropriate for the task are used as per SOPs |
| 1. Collect, organize, and interpret statistical data for work | * 1. Workplace issue requiring investigation are identified as per workplace procedures   2. Audience / population / sample unit is determined as per workplace procedures as per workplace procedures   3. Data to be collected is identified as per workplace procedures   4. Data collection method is selected as per workplace procedures   5. Appropriate statistical data is collected and organized as per SOPs   6. Data is illustrated in appropriate formats as per SOPs   7. The effectiveness of different types of graphs are compared as per SOPs   8. The summary statistics for collected data is calculated as per SOPs   9. The results / findings are interpreted as per SOPs   10. Data is checked to ensure that it meets the expected results and content as per workplace procedures   11. Information from the results including tables, graphs and summary statistics is extracted and interpreted as per workplace procedure   12. Mathematical language and symbols are used to report results of investigation as per workplace procedure |
| 1. Use routine formula and algebraic expressions for work | * 1. Understanding of informal and symbolic notation, representation and conventions of algebraic expressions is demonstrated as per SOPs   2. Simple algebraic expressions and equations are developed as per job specification   3. Operate on algebraic expressions as per job requirement   4. Algebraic expressions are simplified as per job requirement   5. Substitution into simple routine equations is done as per SOPs   6. Routine formulas used for work tasks are identified and comprehended as per SOPs   7. Routine formulas are evaluated by substitution as per SOPs   8. Routine formulas transposed as per SOPs   9. Appropriate formulas are identified and used for work related tasks as per workplace procedures   10. Outcomes are checked and result of calculation used as per workplace procedures |
| 1. Use common functions of a scientific calculator for work | * 1. Required numerical information to perform tasks is located as per job specification   2. The order of operations and function keys necessary to solve mathematical calculation are determined as per job specification   3. Function keys on a scientific calculator are identified and used as per SOPs   4. Estimations are referred to check reasonableness of problem-solving process as per workplace procedures   5. Appropriate mathematical language, symbols and conventions are used to report results as per workplace procedures |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. 2D shapes may include but not limited may include but not limited to: | * Triangles * Square * Rectangle * Triangle |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Measuring
* Logical thinking
* Computing
* Drawing of graphs
* Applying mathematical formulas
* Analytical

**Required knowledge**

The individual needs to demonstrate knowledge of:

* Types of common shapes
* Differentiation between two dimensional shapes / objects
* Formulae for calculating area and volume
* Types and purpose of measuring instruments
* Units of measurement and abbreviations
* Fundamental operations (addition, subtraction, division, multiplication)
* Rounding techniques
* Types of fractions
* Different types of tables and graphs
* Meaning of graphs, such as increasing, decreasing, and constant value
* Preparation of basic data, tables & graphs

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical aspects of Competency | Assessment requires evidence that the candidate:   1. Developed communication strategies to meet the organization requirements and applied in the workplace 2. Established and maintained communication pathways for effective communication in the workplace 3. Used communication strategies involving exchanges of complex oral information |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace or appropriately simulated environment where assessment can take place 2. Materials relevant to the proposed activity or tasks |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Observation 2. Oral questioning 3. Written test 4. Portfolio of Evidence 5. Interview 6. Third party report |
| 1. Context of Assessment | Competency may be assessed:   1. On-the-job 2. Off-the –job 3. During Industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

**DEMONSTRATE ENTREPRENEURIAL SKILLS**

**UNIT CODE :** BUS/OS/AC/BC/03/6/A

**UNIT DESCRIPTION**

This unit covers the competencies required to demonstrate understanding of entrepreneurship. It involves demonstrating understanding of an entrepreneur, entrepreneurship, and self-employment, identifying entrepreneurship opportunities, creating entrepreneurial awareness, applying entrepreneurial motivation, developing business innovative strategies and developing business plan.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT** | **PERFORMANCE CRITERIA** |
| 1. Demonstrate understanding of an Entrepreneur | 1. Entrepreneurs and Business persons are distinguished as per principles of entrepreneurship 2. ***Types of entrepreneurs*** are identified as per principles of entrepreneurship 3. Ways of becoming an Entrepreneur are identified as per principles of Entrepreneurship 4. ***Characteristics of Entrepreneurs*** are identified as per principles of Entrepreneurship 5. Factors affecting Entrepreneurship development are explored as per principles of Entrepreneurship |
| 1. Demonstrate understanding of Entrepreneurship and self-employment | 1. Entrepreneurship and self-employment are distinguished as per principles of entrepreneurship 2. Importance of self-employment is analysed based on business procedures and strategies 3. ***Requirements for entry into self-employment*** are identified according to business procedures and strategies 4. Role of an Entrepreneur in business is determined according to business procedures and strategies 5. Contributions of Entrepreneurs to National development are identified as per business procedures and strategies 6. Entrepreneurship culture in Kenya is explored as per business procedures and strategies 7. Born or made Entrepreneurs are distinguished as per entrepreneurial traits |
| 1. Identify Entrepreneurship opportunities | 1. Sources of business ideas are identified as per business procedures and strategies 2. Business ideas and opportunities are generated as per business procedures and strategies 3. Business life cycle is analysed as per business procedures and strategies 4. Legal aspects of business are identified as per procedures and strategies 5. Product demand is assessed as per market strategies 6. Types of ***business environment*** are identified and evaluated as per business procedures 7. Factors to consider when evaluating business environment are explored based on business procedure and strategies 8. Technology in business is incorporated as per best practice |
| 1. Create entrepreneurial awareness | 1. ***Forms of businesses*** are explored as per business procedures and strategies 2. Sources of business finance are identified as per business procedures and strategies 3. Factors in selecting source of business finance are identified as per business procedures and strategies 4. ***Governing policies*** on Small Scale Enterprises (SSEs) are determined as per business procedures and strategies 5. Problems of starting and operating SSEs are explored as per business procedures and strategies |
| 1. Apply entrepreneurial motivation | 1. ***Internal and external motivation*** factors are determined in accordance with motivational theories 2. Self-assessment is carried out as per entrepreneurial orientation 3. Effective communications are carried out in accordance with communication principles 4. Entrepreneurial motivation is applied as per motivational theories |
| 1. Develop innovative business strategies | 1. Business innovation strategies are determined in accordance with the organization strategies 2. Creativity in business development is demonstrated in accordance with business strategies 3. ***Innovative business strategies*** are developed as per business principles 4. Linkages with other entrepreneurs are created as per best practice 5. ICT is incorporated in business growth and development as per best practice |
| 1. Develop Business Plan | 1. Identified Business is described as per business procedures and strategies 2. Marketing plan is developed as per business plan format 3. Organizational/Management plan is prepared in accordance with business plan format 4. Production/operation plan in accordance with business plan format 5. Financial plan is prepared in accordance with the business plan format 6. Executive summary is prepared in accordance with business plan format 7. Business plan is presented as per best practice |

**RANGE**

This section provides work environment and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Types of entrepreneurs may include but not limited to: | * Innovators * Imitators * Craft * Opportunistic * Speculators |
| 1. Characteristics of Entrepreneurs may include but not limited to: | * Creative * Innovative * Planner * Risk taker * Networker * Confident * Flexible * Persistent * Patient * Independent * Future oriented * Goal oriented |
| 1. Requirements for entry into self-employment may include but not limited to | * Technical skills * Management skills * Entrepreneurial skills * Resources * Infrastructure |
| 1. Internal and external motivation may include but not limited to: | * Interest * Passion * Freedom * Prestige * Rewards * Punishment * Enabling environment * Government policies |
| 1. Business environment may include but not limited to: | * External * Internal * Intermediate |
| 1. Forms of businesses may include but not limited to: | * Sole proprietorship * Partnership * Limited companies * Cooperatives |
| 1. Governing policies may include but not limited to: | * Increasing scope for finance * Promoting cooperation between entrepreneurs and private sector * Reducing regulatory burden on entrepreneurs * Developing IT tools for entrepreneurs |
| 1. Innovative business strategies may include but not limited to: | * New products * New methods of production * New markets * New sources of supplies * Change in industrialization |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical
* Management
* Problem-solving
* Root-cause analysis
* Communication

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Decision making
* Business communication
* Change management
* Competition
* Risk
* Net working
* Time management
* Leadership
* Factors affecting entrepreneurship development
* Principles of Entrepreneurship
* Features and benefits of common operational practices, e. g., continuous improvement (kaizen), waste elimination,
* Conflict resolution
* Health, safety and environment (HSE) principles and requirements
* Customer care strategies
* Basic financial management
* Business strategic planning
* Impact of change on individuals, groups and industries
* Government and regulatory processes
* Local and international market trends
* Product promotion strategies
* Market and feasibility studies
* Government and regulatory processes
* Local and international business environment
* Relevant developments in other industries
* Regional/ County business expansion strategies

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency | 1. Assessment requires evidence that the candidate: 2. Distinguished entrepreneurs and businesspersons correctly 3. Identified ways of becoming an entrepreneur appropriately 4. Explored factors affecting entrepreneurship development appropriately 5. Analysed importance of self-employment accurately 6. Identified requirements for entry into self-employment correctly 7. Identified sources of business ideas correctly 8. GeneratedBusiness ideas and opportunities correctly 9. Analysed business life cycle accurately 10. Identified legal aspects of business correctly 11. Assessed product demand accurately 12. Determined Internal and external motivation factors appropriately 13. Carried out communications effectively 14. Identified sources of business finance correctly 15. Determined Governing policy on small scale enterprise appropriately 16. Explored problems of starting and operating SSEs effectively 17. Developed Marketing, Organizational/Management, Production/Operation and Financial plans correctly 18. Prepared executive summary correctly 19. Determined business innovative strategies appropriately 20. Presented business plan effectively |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | 1. Written tests 2. Oral questions 3. Third party report 4. Interviews 5. Portfolio of Evidence |
| 1. Context of Assessment | Competency may be assessed   1. On-the-job 2. Off-the –job 3. During Industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

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# DEMONSTRATE EMPLOYABILITY SKILLS

**UNIT CODE:** BUS/OS/AC/BC/04/6/A

**UNIT DESCRIPTON**

This unit covers competencies required to demonstrate employability skills. It involves conducting self-management, demonstrating interpersonal communication, critical safe work habits, leading a workplace team, planning and organizing work, maintaining professional growth and development, demonstrating workplace learning, problem solving skills and managing ethical performance.

**ELEMENTS AND PERFORMANCE CRITERIA**

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| **ELEMENT**  These describe the key outcomes which make up workplace function. | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the Range*** |
| 1. Conduct self-management | 1. Personal vision, mission and goals are formulated based on potential and in relation to organization objectives 2. Emotional intelligence is demonstrated as per workplace requirements. 3. Individual performance is evaluated and monitored according to the agreed targets. 4. Assertiveness is developed and maintained based on the requirements of the job. 5. Accountability and responsibility for own actions are demonstrated based on workplace instructions. 6. Self-esteem and a positive self-image are developed and maintained based on values. 7. Time management, attendance and punctuality are observed as per the organization policy. 8. Goals are managed as per the organization’s objective 9. Self-strengths and weaknesses are identified based on personal objectives |
| 1. Demonstrate interpersonal communication | 1. Writing skills are demonstrated as per communication policy 2. Negotiation and persuasion skills are demonstrated as per communication policy 3. Internal and external stakeholders’ needs are identified and interpreted as per the communication policy 4. Communication networks are established based on workplace policy 5. Information is shared as per communication policy |
| 1. Demonstrate critical safe work habits | * 1. Stress is managed in accordance with workplace policy.   2. Punctuality and time consciousness is demonstrated in line with workplace policy.   3. Personal objectives are integrated with organization goals based on organization’s strategic plan.   4. ***Resources*** are utilized in accordance with workplace policy.   5. Work priorities are set in accordance to workplace goals and objectives.   6. Leisure time is recognized and utilized in line with personal objectives.   7. ***Drugs and substances of abuse*** are identified and avoided based on workplace policy.   8. HIV and AIDS prevention awareness is demonstrated in line with workplace policy.   9. Safety consciousness is demonstrated in the workplace based on organization safety policy.   10. ***Emerging issues*** are identified and dealt with in accordance with organization policy. |
| 1. Lead a workplace team | 1. Performance targets for the ***team*** are set based on organization’s objectives 2. Duties are assigned in accordance with the organization policy. 3. ***Forms of communication*** in a team are established according to organization’s policy. 4. Team performance is evaluated based on set targets as per workplace policy. 5. Conflicts are resolved between team members in line with organization policy. 6. Gender related issues are identified and mainstreamed in accordance workplace policy. 7. Human rights and fundamental freedoms are identified and respected as Constitution of Kenya 2010. 8. Healthy relationships are developed and maintained in line with workplace. |
| 1. Plan and organize work | 1. Work plans are prepared based on activities and budget. 2. Assigned tasks are interpreted and expectations identified as per the workplace instructions. 3. Task occupational safety and health requirements are identified and observed regulations. 4. Work resources are identified, mobilized, allocated and utilized based on organization work plans. 5. Work activities are monitored and evaluated in line with work plans and workplace policy. 6. Work plans are reviewed based on target and available resources. |
| 1. Maintain professional growth and development | * 1. Personal training needs are identified and assessed in line with the requirements of the job.   2. ***Training and career opportunities*** are identified and utilized based on job requirements.   3. Resources for training are mobilized and allocated based organizations and individual skills needs.   4. Licensees and certifications relevant to job and career are obtained and renewed as per policy.   5. Work priorities and personal commitments are balanced and managed based on requirements of the job and personal objectives.   6. Recognitions are sought as proof of career advancement in line with professional requirements. |
| 1. Demonstrate workplace learning | * 1. Learning opportunities are sought and managed based on job requirement and organization policy.   2. Improvement in performance is demonstrated based on courses attended.   3. Application of learning is demonstrated in both technical and non-technical aspects based on requirements of the job   4. Time and effort is invested in learning new skills based on job requirements   5. Initiative is taken to create more effective and efficient processes and procedures in line with workplace policy.   6. New systems are developed and maintained in accordance with the requirements of the job.   7. Awareness of personal role in workplace ***innovation*** is demonstrated based on requirements of the job. |
| 1. Demonstrate problem solving skills | * 1. Creative, innovative and practical solutions are developed based on the problem   2. Independence and initiative in identifying and solving problems is demonstrated based on requirements of the job.   3. Team problems are solved as per the workplace guidelines   4. Problem solving strategies are applied as per the workplace guidelines   5. Problems are analyzed and assumptions tested as per the context of data and circumstances |
| 1. Manage ethical performance | * 1. Policies and guidelines are observed as per the workplace requirements   2. Self-worth and professionalism is exercised in line with personal goals and organizational policies   3. Code of conduct is observed as per the workplace requirements   4. Integrity is demonstrated as per legal requirement |

**RANGE**

This section provides work environment and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

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| **Variable** | **Range** |
| 1. Drug and substance abuse may include but not limited to: | Commonly abused   * Alcohol * Tobacco * Miraa * Over-the-counter drugs * Cocaine * Bhang * Glue |
| 1. Feedback may include but not limited to: | * Verbal * Written * Informal * Formal |
| 1. Relationships may include but not limited to: | * Man/Woman * Trainer/trainee * Employee/employer * Client/service provider * Husband/wife * Boy/girl * Parent/child * Sibling relationships |
| 1. Forms of communication may include but not limited to: | * Written * Visual * Verbal * Non verbal * Formal and informal |
| 1. Team may include but not limited to: | * Small work group * Staff in a section/department * Inter-agency group |
| 1. Personal growth may include but not limited to: | * Growth in the job * Career mobility * Gains and exposure the job gives * Net workings * Benefits that accrue to the individual as a result of noteworthy performance |
| 1. Personal objectives may include but not limited to: | * Long term * Short term * Broad * Specific |
| 1. Trainings and career opportunities may includes but not limited to | * Participation in training programs * Serving as Resource Persons in conferences and workshops |
| 1. Resource may include may but not limited to: | * Human * Financial * Technology |
| 1. Innovation may include but not limited to: | * New ideas * Original ideas * Different ideas * Methods/procedures * Processes * New tools |
| 1. Emerging issues may include but not limited to: | * Terrorism * Social media * National cohesion * Open offices |
| 1. Range of media for learning may include but not limited to: | * Mentoring * peer support and networking * IT and courses |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Interpersonal
* Communication
* Critical thinking
* Organizational
* Negotiation
* Monitoring
* Evaluation
* Record keeping
* Problem solving
* Decision Making
* Resource utilization
* Resource mobilization

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Work values and ethics
* Company policies
* Company operations, procedures and standards
* Occupational Health and safety procedures
* Fundamental rights at work
* Workplace communication
* Concept of time
* Time management
* Decision making
* Types of resources
* Work planning
* Organizing work
* Monitoring and evaluation
* Record keeping
* Gender mainstreaming
* HIV and AIDS
* Drug and substance abuse
* Professional growth and development
* Technology in the workplace
* Innovation
* Emerging issues

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

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| 1. Critical aspects of Competency | Assessment requires evidence that the candidate:   * 1. Conducted self-management   2. Demonstrated interpersonal communication   3. Demonstrated critical safe work habits   4. Demonstrated the ability to lead a workplace team   5. Planned and organized work   6. Maintained professional growth and development   7. Demonstrated workplace learning   8. Demonstrated problem solving skills   9. Demonstrated the ability to manage performance ethically |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Observation 2. Oral questioning 3. Written test 4. Portfolio of Evidence 5. Interview 6. Third party report |
| 1. Context of Assessment | Competency may be assessed:   1. On-the-job 2. Off-the –job 3. During Industrial attachment |
| 1. Guidance information for assessment | | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE ENVIRONMENTAL LITERACY

**UNIT CODE:** BUS/OS/AC /BC/05/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to demonstrate environmental literacy. It involves, controlling environmental hazard and environmental pollution, demonstrating sustainable resource use, evaluating current practices in relation to resource usage, identifying environmental legislations/conventions for environmental concerns, implementing specific environmental programs, monitoring activities on environmental protection/Programs, analyzing resource use and developing resource conservation plans

**ELEMENTS AND PERFORMANCE CRITERIA**

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| **ELEMENT**  These describe the key outcomes which make up workplace function. | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the Range*** |
| 1. Control environmental hazard | 1. Storage methods for environmentally hazardous materials are strictly followed according to environmental regulations and OSHS. 2. Disposal methods of hazardous wastes are followed according to environmental regulations and OSHS. 3. ***PPE*** is used according to OSHS. |
| 1. Control environmental Pollution | * 1. Environmental pollution ***control measures*** are implemented in accordance with international protocols.   2. Procedures for solid waste management are observed according Environmental Management and Coordination Act 1999   3. Methods for minimizing noise pollution is complied with based on Noise and Excessive Vibration Pollution and Control Regulations, 2009 |
| 1. Demonstrate sustainable resource use | * 1. Methods for minimizing wastage are complied with based on organizational waste management guide   2. Waste management procedures are employed following principles of 3Rs (Reduce, Reuse, Recycle)   3. Methods for economizing and reducing resource consumption are practiced as per the Constitution of Kenya 2010 Article 69 . |
| 1. Evaluate current practices in relation to resource usage | * 1. Information on resource efficiency systems and procedures are collected and provided as per work groups/sector   2. Current resource usage is measured and recorded as per work group   3. Current purchasing strategies are analyzed and recorded according to industry procedures.   4. Current work processes to access information and data is analyzed following enterprise protocol. |
| 1. Identify environmental legislations/conventions for environmental concerns | 1. Environmental legislations/conventions and local ordinances are identified according to the different environmental aspects/impact 2. Industrial standard/environmental practices are described according to the different environmental concerns |
| 1. Implement specific environmental programs | 1. Programs/Activities are identified according to organizations policies and guidelines. 2. Individual roles/responsibilities are determined and performed based on the activities identified. 3. Problems/constraints encountered are resolved in accordance with organizations’ policies and guidelines 4. Stakeholders are consulted based on company guidelines |
| 1. Monitor activities on Environmental protection/Programs | 1. Activities are periodically monitored and Evaluated according to the objectives of the environmental program 2. Feedback from stakeholders are gathered and considered in Proposing enhancements to the program based on consultations 3. Data gathered are analyzed based on Evaluation requirements 4. Recommendations are submitted based on the findings 5. Management support systems are set/established to sustain and enhance the program 6. Environmental incidents are monitored and reported to 7. concerned/proper authorities |
| 1. Analyze resource use | 1. All resource consuming processes are Identified as per the organizational work plan 2. Quantity and nature of resource consumed is determined based on processes 3. Resource flow is analyzed as per different parts of the process. 4. Wastes are classified according to NEMA regulations on waste management. |
| 1. Develop resource Conservation plans | 9.1. Efficiency of use/conversion of resources is determined according to industry protocol.  9.2. Causes of low efficiency of use of resources are Determined based on industry protocol.  9.3. Plans for increasing the efficiency of resource use are developed based on findings. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

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| **Variable** | **Range** |
| 1. PPE may include but not limited to | * + Mask   + Gloves   + Goggles   + Safety hat   + Overall * Hearing protector |
| 1. Control measures may include but not limited to | * Methods for minimizing or stopping spread and ingestion of airborne particles * Methods for minimizing or stopping spread and ingestion of gases and fumes * Methods for minimizing or stopping spread and ingestion of liquid wastes |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Measuring
* Recording
* Analytical
* Monitoring
* Communication
* Writing

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* PPEs
* Environmental regulations
* OSHS
* Pollution
* Waste management
* Principle of 3Rs
* Types of resources
* Techniques in measuring current usage of resources
* Environmental hazards
* Regulatory requirements

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

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| 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   * 1. Controlled environmental hazard   2. Controlled environmental pollution   3. Demonstrated sustainable resource use   4. Evaluated current practices in relation to resource usage   5. Demonstrated knowledge of environmental legislations and local ordinances according to the different environmental issues /concerns.   6. Described industrial standard environmental practices according to the different environmental issues/concerns.   7. Resolved problems/ constraints encountered based on management standard procedures   8. Implemented and monitored environmental practices on a periodic basis as per company guidelines   9. Recommended solutions for the improvement of the program   10. Monitored and reported to proper authorities any environmental incidents |
| 1. Resource Implications | The following resources should be provided:   * 1. Workplace with storage facilities   2. Tools, materials and equipment relevant to the tasks (e.g. Cleaning tools, cleaning materials, trash bags)   3. PPE, manuals and references   4. Legislation, policies, procedures, protocols and local ordinances relating to environmental protection   5. Case studies/scenarios relating to environmental Protection |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   * 1. Observation   2. Oral questioning   3. Written test   4. Portfolio of Evidence   5. Interview   6. Third party report |
| 1. Context of Assessment | Competency may be assessed   1. On-the-job 2. Off-the –job 3. During Industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE OCCUPATIONAL SAFETY AND HEALTH PRACTICES

**UNIT CODE:** BUS/OS/AC/BC/06/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to demonstrate occupational health and safety practices. It involves identifying workplace hazards and risks, identifying and implementing appropriate control measures to hazards and risks and implementing OSH programs, procedures and policies/guidelines.

**ELEMENTS AND PERFORMANCE CRITERIA**

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| **ELEMENT**  These describe the key outcomes which make up workplace function. | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the Range*** |
| 1. Identify workplace hazards and risk | 1.1 ***Hazards*** in the workplace are identified ***based their indicators***  1.2 Risks and hazards are evaluated based on legal requirements.  1.3 ***OSH concerns*** raised by workers are addressed as per legal requirements. |
| 1. Control OSH hazards | 2.1 Hazard prevention ***and control measures*** are implemented as per legal requirement.  2.2 Risk assessment is conductedand a risk matrix developed based on likely impact.  2.3 ***Contingency measures***, including ***emergency procedures*** during workplace ***incidents and emergencies*** are recognized and established in accordance with organization procedures. |
| 1. Implement OSH programs | 3.1 Company OSH program are identified, evaluated and reviewed based on legal requirements.  3.2 Company OSH programs are implemented as per legal requirements.  3.3 Workers are capacity built on OSH standards and procedures as per legal requirements  3.4 ***OSH-related records*** are maintained as per legal requirements. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

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| **Variable** | **Range** |
| 1. Hazards may include but not limited to: | * Physical hazards – impact, illumination, pressure, noise, * vibration, extreme temperature, radiation * Biological hazards- bacteria, viruses, plants, parasites, mites, molds, fungi, insects * Chemical hazards – dusts, fibers, mists, fumes, smoke, gasses, vapors * Ergonomics * Psychological factors – over exertion/ excessive force,   awkward/static positions, fatigue, direct pressure,   * varying metabolic cycles * Physiological factors – monotony, personal relationship, work out cycle * Safety hazards (unsafe workplace condition) –confined space, excavations, falling objects, gas leaks, electrical, poor storage of materials and waste, spillage, waste and debris * Unsafe workers’ act (Smoking in off-limited areas, Substance and alcohol abuse at work) |
| 1. Indicators may include but not limited to: | * Increased of incidents of accidents, injuries * Increased occurrence of sickness or health complaints/ symptoms * Common complaints of workers related to OSH * High absenteeism for work-related reasons |
| 1. OSH concerns may include but not limited to: | * Workers’ experience/observance on presence of work hazards * Unsafe/unhealthy administrative arrangements (prolonged work hours, no break time, constant overtime, scheduling of tasks) * Reasons for compliance/non-compliance to use of PPEs or other OSH procedures/policies/guidelines |
| 1. Safety gears /PPE (Personal Protective Equipment) may include but not limited to: | * Arm/Hand guard, gloves * Eye protection (goggles, shield) * Hearing protection (ear muffs, ear plugs) * Hair Net/cap/bonnet * Hard hat * Face protection (mask, shield) * Apron/Gown/coverall/jump suit * Anti-static suits * High-visibility reflective vest |
| 1. Appropriate risk controls   may include but not limited to: | * Appropriate risk controls in order of impact are as follows: * Eliminate the hazard altogether (i.e., get rid of the dangerous machine) * Isolate the hazard from anyone who could be harmed (i.e., keep the machine in a closed room and operate it remotely; barricade an unsafe area off) * Substitute the hazard with a safer alternative (i.e., replace the machine with a safer one) * Use administrative controls to reduce the risk (i.e., train workers how to use equipment safely; train workers about the risks of harassment; issue signage) * Use engineering controls to reduce the risk (i.e., attach guards to the machine to protect users) * Use personal protective equipment (i.e., wear * gloves and goggles when using the machine) |
| 1. Contingency measures may include but not limited to: | * Evacuation * Isolation * Decontamination * (Calling designed) emergency personnel |
| 1. Incidents and emergencies may include but not limited to: | * Chemical spills * Equipment/vehicle accidents * Explosion * Fire * Gas leak * Injury to personnel * Structural collapse * Toxic and/or flammable vapors emission. |
| 1. OSH-related Records may include but not limited to: | * Medical/Health records * Incident/accident reports * Sickness notifications/sick leave application * OSH-related trainings obtained |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Communication
* Interpersonal
* Presentation
* Risk assessment
* Evaluation
* Critical thinking
* Problem solving
* Negotiation

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* General OSH Principles
* Occupational hazards/risks recognition
* OSH organizations providing services on OSH evaluation and/or work environment measurements (WEM)
* National OSH regulations; company OSH policies and protocols
* Systematic gathering of OSH issues and concerns
* General OSH principles
* National OSH regulations
* Company OSH and recording protocols, procedures and policies/guidelines
* Training and/or counseling methodologies and strategies

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

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| 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Identified hazards in the workplace based their indicators 2. Evaluated workplace hazards based on legal requirements. 3. Addressed OSH concerns raised by workers as per legal requirements. 4. Implemented hazard prevention and control measures as per legal requirement. 5. Conducted risk assessment as per legal requirement. 6. Developed risk matrix based on likely impact. 7. Recognized and established contingency measures in accordance with organization procedures. 8. Identified, evaluated and reviewed company OSH program based on legal requirements. 9. Implemented company OSH programs as per legal requirements. 10. Capacity built workers on OSH standards and procedures as per legal requirements 11. Maintained OSH-related records as per legal requirements. |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Observation 2. Oral questioning 3. Written test 4. Portfolio of Evidence 5. Interview 6. Third party report |
| 1. Context of Assessment | Competency may be assessed:   1. On-the-job 2. Off-the –job 3. During Industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# COMMON UNITS OF COMPETNCY

# DEMOSTRATE UNDERSTANDING OF INFORMATION COMMUNICATION TECHNOLOGY (ICT)

**UNIT CODE:** BUS/OS/AC/CC/01/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to demonstrate the understanding of information communication technology (ICT). It involves: determining computer hardware, applying computer software, applying operating system, maintaining data security and control, applying application packages, managing information systems, configuring computer networks and applying computer internet.

**ELEMENTS AND PERFORMANCE CRITERIA**

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| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Determine Computer hardware | * 1. Computer hardware are identified as per the SOPs   2. Input devices are selected as per the SOPs.   3. Output devices are selected as per the SOPs.   4. Computer peripherals are selected as per the SOPS. |
| 1. Apply Computer software | * 1. Operating system software is established as per the SOPs   2. Language translator’s software are established as per the SOPs   3. Network and communication software are determined.   4. Utility programs are established as per the SOPs. |
| 1. Apply Operating system | * 1. Operating systems are identified as   2. ***Operating system resources*** are established.   3. Operating systems functions are executed. |
| 1. Maintain Data security and control | 1. Computer security threats are identified. 2. Computer crimes are identified. 3. Security prevention measures are established. 4. Security and control measures are selected as per the organizational guidelines. 5. Security and control measures are executed as per the SOPs. |
| 1. Apply application packages | 1. Office word task is identified. 2. MS word document is created. 3. MS word document is reviewed. 4. MS word file is saved. 5. MS power point slide is created. 6. MS power point slide is reviewed. 7. MS power point file is saved. |
| 1. Manage information systems | 1. Office spread- sheet task is identified. 2. Spread- sheet is created. 3. Spread- sheet is reviewed. 4. Spread- sheet file is saved. |
| 1. Configure Computer networks | 1. Computer database is organized as per the organization guideline. 2. Database information is manipulated. 3. Computer database is secured. 4. Database information is retrieved as per the organization guideline. 5. Database information is stored as per the organization guideline. |
| 1. Apply communication networks and internet | 1. ***Communication networks*** and internet are determined as per the work place requirement. 2. Communication networks services are determined as per the organizational objectives. 3. Communication networks and internet are configured as per the organization objectives. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

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| **Variable** | **Range** |
| 1. Operating system resources may include but not limited to: | * Output devices * Output devices * Access memory programs * Applications |
| 1. Communication networks may include but not limited to: | * WAN * LAN * MAN * Wireless * Inter Network |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required skills**

The individual needs to demonstrate the following skills:

* Evaluation
* Analytical skills
* Presentation
* Communication
* Interpersonal
* Organizational
* Innovation
* Creativity

**Required knowledge**

The individual needs to demonstrate knowledge of:

Organizational Policy and procedures

Current affairs

Ethics in ICT

Technological development

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

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| * + 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Demonstrated the ability to determine Computer hardware 2. Demonstrated the ability to apply Computer software 3. Demonstrated the ability to apply Operating system 4. Demonstrated the ability to maintain Data security and control 5. Demonstrated the ability to apply Word processing and power point 6. Demonstrated the ability to develop Spread-sheet 7. Demonstrated the ability to maintain computer database 8. Demonstrated the ability to apply communication networks and internet |
| * + 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| * + 1. Methods of Assessment | Competency may be assessed through:   * 1. Interview   2. Observation   3. Written tests   4. Third party reports |
| * + 1. Context of Assessment | Competency may be assessed on:   * 1. On the job   2. Off the job   3. During industrial attachment |
| * + 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry subsector, workplace and job roles is recommended. |

# APPLY ECONOMICS SKILLS

**UNIT CODE:** BUS/OS/AC/CC/02/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply economics skills. It involves; demonstrating understanding of economic concepts, applying concept of demand in market analysis, applying concept of supply in market analysis ,setting prices of the products, applying theory of consumer behavior, applying production theory, applying theory of costs, differentiating market structures, demonstrating understanding of national income, demonstrate understanding of money and banking, demonstrate understanding of inflation and unemployment and demonstrate understanding of international trade

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Demonstrate understanding of economic concepts | 1. Economic concepts are identified as per the organizational requirements. 2. Economic methodology is selected as per organizational requirements. 3. Required economic resources are identified as per the business needs. 4. Economic systems are developed as per the organizational requirements 5. Available resources are identified as per the organization capacity. 6. Resources are utilized effectively as per the financial objectives. |
| 1. Apply concept of demand in market analysis | 1. Market demand dynamics are determined in line with business objectives. 2. Factors affecting demand are outlined as per the organizational policy. 3. Demand curve is derived as per market trends. 4. Decisions are made in line with elasticity of demand. |
| 1. Apply concept of supply in market analysis | 1. Market demand dynamics are determined in line with business objectives. 2. Factors affecting supply are outlined as per the organizational policy. 3. Supply curve is derived as per market trends. 4. Decisions are made in line with elasticity of supply, |
| 1. Set prices of the products | 1. Pricing framework is developed as per organizational financial objective. 2. Customer purchasing habits are determined in line with market trends. 3. Overall costs are determined in line with financial objectives. 4. Projected revenues are determined as per desired profitability. 5. Costs and revenues are benchmarked in line with the industry. 6. Equilibrium price is established as per the market trends. 7. Recommendations are made in line with the organizational policy. |
| 1. Apply theory of consumer behaviour | 1. Consumer behavior approaches are identified as per organizational needs. 2. Consumer utility is analyzed as per organizational requirements. 3. Consumer equilibrium is analyzed based on the income and prices 4. Indifference curves are applied |
| 1. Apply production theory | 1. Mobility of factors of production is determined as per organizational requirements. 2. Output units are determined as per organizational resources. 3. Stages of production are identified as per organizational product. 4. Long run production is analyzed as per the organizational objectives |
| 1. Apply theory of costs | 1. Production costs are classified as per organizational policy. 2. Cost curves are analyzed as per organizational policy. 3. Optimal size of the firm is determined based on economies of scale. |
| 1. Differentiate market structures. | 1. ***Market structures*** are selected as per organizational requirement. 2. Market output and prices are determined |
| 1. Demonstrate understanding of national income | * 1. National income concepts are determined   2. Circular flow of income is drawn as per the national economic policy   3. National income methods are selected based on the measurements   4. National income statistics are applied as per the national economic policy   5. National income equilibrium is determined. |
| 1. Demonstrate Understanding of money and banking | * 1. Features of money are identified as per the SOPs   2. Demand and supply of money is determined as per the SOPs   3. ***Financial institutions*** are identified as per the SOPs |
| 1. Demonstrate Understanding of Inflation and unemployment | * 1. Inflation causes are classified as per the SOPs   2. Inflation effects are identified as per the SOPs   3. Measures of inflation control are determined   4. Unemployment causes are identified as per the SOPs   5. Unemployment control measures are determined as per the work place requirement |
| 1. Demonstrate understanding of international trade | * 1. International trade theories are identified as per the SOPs   2. International balance trade is determined as per the SOPs   3. International balance of payment is determined as per the SOPs   4. Exchange rates are determined as per the SOPs   5. Economic integration and regional grouping are evaluated as per the SOPs   6. International financial institutions are selected as per the SOPs |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

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| **Variable** | **Range** |
| 1. Market structures may include but not limited to: | * + Monopoly   + Perfect competition   + Monopolistic competition   + Oligopoly   + Duopoly |
| 1. Financial institutions may include but not limited to: | * + Regulatory bodies-Central bank, CMA,IRA,SASRA   + Banking institutions   + Non-banking financials |
| 1. Costs may include but not limited to: | * + Fixed costs   + Variable costs   + Total cost   + Opportunity costs   + Marginal cost |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Economics
* Computer Operations
* Bank operational procedures
* Legal operating environment
* Banking policies and procedures
* Market trends
* Financial markets

**SKILLS**

The individual needs to demonstrate the following skills:

* **Interpersonal**
* **Critical thinking**
* **Communication**
* Evaluation.
* Analytical

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Demonstrated understanding of economic concepts 2. Applied concept of demand in market analysis 3. Applied concept of supply in market analysis 4. Demonstrated the ability to set prices of the products 5. Demonstrated the ability to apply theory of consumer behavior 6. Demonstrated the ability to apply production theory 7. Demonstrated the ability to apply theory of costs 8. Demonstrated the ability to differentiate market structures. 9. Demonstrated understanding of national income 10. Demonstrate Understanding of money and banking 11. Demonstrated understanding of Inflation and unemployment 12. Demonstrated understanding of international trade |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | Competency may be accessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Observation |
| 1. Context of Assessment | Competency may be assessed:   1. On the job 2. Off the job 3. During industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# APPLY PRINCIPLES OF QUANTITATIVE TECHNIQUES

**UNIT CODE**: BUS/OS/AC/CC/03/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply principles of quantitative techniques. It involves carrying out quantitative techniques, applying correlation and regression analysis, formulating linear programming models, carrying out operational matrices, applying time series, analyzing project networks, applying calculus, formulating inventory control models, determining probability and probabilistic distribution and testing hypothesis.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Carry out quantitative techniques | 1. Purpose of quantitative techniques are identified as per organizational requirement 2. Types of quantitative techniques are determined as per organizational requirements 3. Quantitative techniques are established as per organizational requirement |
| 1. Apply correlation and regression | 1. Independent and dependent variables are identified based on the data provided. 2. Linear regression and correlation equations are formulated based on the data provided. 3. Linear regression and correlation equations are analyzed as data provided 4. Constants are interpreted as per equations. |
| 1. Formulate linear programming models | 1. Assumptions are identified 2. linear equations are formulated as per data 3. Linear programming methods are selected 4. Linear equations are analyzed as per data 5. Linear results are interpreted as per data. |
| 1. Carry out operational matrices | * 1. Matrix order is determined   2. ***Matrix operations*** are preformed   3. Inverse of the matrix is determined   4. Simultaneous equation are formulated   5. The unknown variables are determined |
| 1. Apply time series | * 1. Components of time series are identified   2. Time series methods are selected   3. Various time series models are decomposed |
| 1. Analyse project networks | * 1. Project networks are analyzed   2. Network rules are determined   3. Network analysis is constructed   4. Project critical path and duration are determined |
| 1. Apply calculus | * 1. Business functions are identified   2. Business functions are differentiated   3. Business functions are integrated   4. Business functions are interpreted |
| 1. Formulate inventory control models | * 1. Inventory control models assumptions are identified   2. Inventory control model is selected   3. Stock levels are determined   4. ***Total inventory costs*** are determined |
| 1. Determine probability and probabilistic distribution | * 1. Probability events are classified   2. Probability laws are applied   3. Probability distribution functions are determined |
| 1. Carry out hypothesis testing | * 1. Hypothesis tests are identified   2. Hypothesis errors are determined   3. Critical and acceptance regions are determined   4. Z-test and T-tests are carried out |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Matrix operations may include but not limited: | * additions, * subtractions, * division * multiplication |
| 1. Total inventory costs may include but not limited: | * Purchase * Ordering * Holding |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* **Mathematics**
* **Economics**
* **Numeracy**
* **Statistics**

**SKILLS**

The individual needs to demonstrate the following skills:

* **Critical thinking**
* **Communication skills**
* Analytical.
* Report writing.
* Problem solving

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Demonstrated the ability to carry out quantitative techniques 2. Applied Correlation and regression 3. Formulated linear programming models 4. Demonstrated the ability to carry out operational matrices 5. Applied time series 6. Analyzed project Networks 7. Demonstrated the ability to apply Calculus 8. Formulated Inventory control models 9. Determined Probability and probabilistic distribution 10. Demonstrated the ability to test hypothesis |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | Competency may be accessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Observation |
| 1. Context of Assessment | Competency may be assessed:   1. On the job 2. Off the job 3. During industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# APPLY PRINCIPLES OF BUSINESS LAW

**UNIT CODE:** BUS/OS/AC/CC/04/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply principles of business law; It involves demonstrating the understanding law, applying law of Persons, law of tort, law of contract, law of sale of goods, hire purchase contracts, law of agency, law of negotiable instruments, the law of insurance and the law of property.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Demonstrate understanding of law | * 1. Nature of law is determined as per common law of England   2. The sources of law are identified as per common law of England   3. The purpose the law is identified as per common law of England   4. Laws are classified as per common law of England. |
| 1. Apply law of Persons | * 1. Functions of law of tort are determined as per company Act   2. Nature of tortuous law liability is explained as per company Act   3. Tortuous liability is determined as per company Act   4. Tort, crime, breach of contract and malice are differentiated as per company Act   5. Capacity to sue or be sued is determined as per company Act   6. General defense methods are identified as per company Act |
| 1. Apply law of tort | * 1. Features of valid contract are identified as per company Act   2. Methods of forming contract are determined as per company Act   3. Terms of contract are identified as per company Act   4. Methods of discharging contract are identified as per company Act   5. Remedies of breach of contract are determined as per company Act |
| 1. Apply law of contract | * 1. Agents are classified as per company Act   2. Methods of creating agents are identified as per company act   3. Events of agents’ authority are identified as per company Act   4. Duties and rights of agents are identified as per company Act   5. Methods of terminating agency are identified as per company Act |
| 1. Apply law of sale of goods | * 1. Sale agreement to sell are differentiated as per sale of goods Act   2. Capacity to buy and sell is determined as per sale of goods Act   3. Implied conditions and warranties are identified as per sale of goods Act   4. Doctrine of caveat emptor   5. Factors affecting transfer of title are determined as per sale of goods Act   6. Rights of buyer and unpaid seller are identified as per sale of goods Act   7. Auction process is determined as per the sale of goods Act |
| 1. Apply hire purchase contracts | * 1. Nature of hire purchase is determined as per hire purchase law   2. Hire purchase agreement are registered as per hire purchase law   3. Terms of terminating hire purchase agreement are determined as per hire purchase law   4. Completion of hire purchase agreement is determined as per hire purchase law |
| 1. Apply law of   agency | * 1. Agents are identified as per the organizational policies and procedures   2. Rights and duties of the parties are determined based on the contract   3. Authority of an agent is defined as per the organizational requirements   4. Termination of agency procedures are determined based on the contract |
| 1. Apply law of negotiable instruments | * 1. ***Negotiable instruments*** are identified as per the company Act   2. Characteristics of negotiable instrument are identified as per the company Act |
| 1. Apply law of insurance | * 1. Insurance contract are identified and selected   2. Insurance principles are formulated based on the contract   3. Contract are formed as per the organizational requirement |
| 1. Apply law of property | * 1. ***Property*** is classified based on their properties   2. Land interests are determined as per the organizational requirements   3. ***Intellectual property*** is determined as per the SOPs***.*** |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Negotiable instrument may include but not limited to: | * + Cheques   + Bill of exchange   + Promissory note |
| 1. Property may include but not limited to: | * + Real and personal   + Movable   + immovable   + tangible   + And intangible |
| 1. Intellectual property may include but not limited to: | * + Plant breeder’s patents   + trademarks,   + Copyrights   + Industrial designs |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Business & Economic cycles in a diverse range of sectors.
* Financial Accounting.
* Risk management.

**SKILLS**

The individual needs to demonstrate the following skills:

* Evaluation.
* Communication
* Analysis.
* Numeracy.
* Report writing.
* Negotiation
* Inter-personal.

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Demonstrated the ability to understand law 2. Demonstrated the ability to apply law of Persons 3. Demonstrated the ability to apply law of tort 4. Demonstrated the ability to apply law of contract 5. Demonstrated the ability to apply law of sale of goods 6. Demonstrated the ability to apply hire purchase contracts 7. Demonstrated the ability to apply law of agency 8. Demonstrated the ability to apply law of negotiable instruments 9. Demonstrated the ability to apply the law of insurance 10. Demonstrated the ability to apply the law of property |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | Competency may be accessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Case studies |
| 1. Context of Assessment | Competency may be assessed:   1. On the job 2. Off the job 3. During industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# APPLY PRINCIPLES OF MANAGEMENT

**UNIT CODE:** BUS/OS/AC/CC/05/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply principles of management. It involves demonstrate understanding management thought, planning business function, organizing business function, performing staffing function, directing business function and controlling business function.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Demonstrate understanding management thought | 1. Scientific approach is identified as per the SOPs 2. General administrative approach is established as per the SOPs 3. Behavioral approach is established as per the SOPs 4. Business environment is identified as per the industry |
| 1. Plan business function | 1. Planning process is established as the organizational requirements. 2. Types of planning are determined as SOPs. 3. Decision making process are established as per the SOPs |
| 1. Organize business function | 1. Principles of organizing are established as per the SOPs. 2. Process of organizing is determined as per the SOPs 3. Organizational structures are developed as per the work place requirements 4. Authority, responsibility and power is established as per the organizational requirement. 5. Delegation process is established as per the SOPs 6. Coordination process is determined. |
| 1. Perform Staffing function | 1. Recruitment and selection are carried out as per the organizational requirements. 2. Training and development are carried out as per the work place procedures 3. Performance appraisal is conducted as per the work place objectives. 4. Reward and compensation are administered as per the work place requirements. 5. Separation process is carried out as per the work place requirements. |
| 1. Direct business function | 1. Directing process is identified and established as per the SOPs. 2. ***Leadership styles*** are determined as per the work place needs. 3. Supervision is carried out par the work place requirements 4. Motivation process is determined as per the work place requirements. 5. Communication structure is developed as per SOPs. |
| 1. Control business function | 1. Control processes are identified as per the work place procedures. 2. Types of control systems are developed as per the work place requirements 3. Effective control systems are established as per the work place procedures. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Leadership styles may include but not limited to: | * Bureaucratic leadership * Charismatic leadership * Situational leadership * Autocratic leadership |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required skills**

The individual needs to demonstrate the following skills:

* Analytical
* Critical thinking
* Decision making
* Communication
* Time management
* Planning
* Organizing
* Directing

**Required knowledge**

The individual needs to demonstrate knowledge of:

* Information technology and management
* Globalization
* Business ethics and integrity
* Corporate Social responsibility

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| * + - 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Demonstrated understanding management thought 2. Demonstrated the ability to plan business function 3. Demonstrated the ability to organize business function 4. Demonstrated the ability to perform Staffing function 5. Demonstrated the ability to direct business function. 6. Demonstrated the ability to control business function. |
| * + - 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| * + - 1. Methods of Assessment | Competency may be accessed through:   * 1. Observation   2. Written tests   3. Oral questioning   4. Third party report |
| * + - 1. Context of Assessment | Competency may be assessed:   1. On-the- job 2. Off the job 3. During industrial attachment |
| * + - 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job roles is recommended. |

# CORE UNITS OF COMPETENCY

# APPLY FUNDAMENTALS OF ACCOUNTING

**UNIT CODE**: BUS/OS/AC/CR/01/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply fundamentals of accounting. It involves demonstrating understanding of accounting principles and policies, applying double entry concept, classifying capital and liabilities, correcting accounting errors and suspense account, preparing sole trader statement, preparing partnership statements and prepare company statements.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Demonstrate understanding of accounting principles and policies | 1. Nature and purpose of accounting is established. 2. Users of accounting information and their information needs is established 3. Qualities of accounting information is determined 4. Accounting concepts/principles are identified 5. Accounting standards are determined 6. Accounting equation is prepared |
| 1. Apply double entry concept | 1. Accounting source documents are prepared 2. Books of original entry are determined 3. Double entry system is applied to prepare ledger accounts. 4. The trial balance and basic financial statements are prepared. 5. Computerized accounting systems is applied as per the accounting guidelines |
| 1. Classify capital, liabilities and assets | 1. Accrued expenses and prepaid expenses are determined as per the accounting principles. 2. Accounting for ***revenue*** 3. Accounting for accounts receivables, bad debts and allowance for doubtful debts are determined. 4. Property plant and equipment accounts are managed 5. Inventory is recognized, measured and valued based on cost method. 6. Accounting for cash and cash equivalents, bank reconciliation 7. Accounts payable are accounted for including control account. |
| 1. Correct accounting errors and suspense account | 1. Errors that can be detected by the trial balance are determined. 2. Errors where the effect of the error causes the trial balance not to balance are identified. 3. Errors where the effect of the error causes the trial balance still balance are identified. 4. Procedures of correcting errors are determined as per the organization objectives. 5. Errors that can be corrected by suspense account are identified 6. Suspense account is prepared as per the SOPs. |
| 1. Prepare sole trader statement | 1. Sources of capital for sole trader are established 2. Sole trader Income statement is drafted as per accounting period. 3. Statement of financial position is prepared as per accounting period. |
| 1. Prepare partnership statements | 1. Contents of a partnership agreement are determined as per the SOPs. 2. Current and capital accounts are prepared as per the SOPs as per accounting standards. 3. Income Statement is prepared as per accounting standards. 4. Appropriation of profit and loss account is prepared. 5. Statement of financial is prepared as per the organizational requirements |
| 1. Prepare company statements | 1. ***Types of share capital*** are identified as company’s Act 2. ***Types of reserves*** are determined as per the organizational objectives. 3. Issue of shares is determined as per the organizational requirements 4. Rights issues and bonus are calculated as per the company polices 5. Provisions and reserves are identified 6. Income tax is calculated as per the SOPs. 7. Accounting treatment and presentation is conducted as per the accounting standards 8. Income statement is drafted as per the accounting standards. 9. Statement of financial position is prepared as per the accounting standards. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Revenue may include but not limited to: | * Accrued income * Prepaid income |
| 1. Types of share capital may include but not limited to | * Ordinary shares * preference shares |
| 1. Types of reserves may include but not limited to | * Share premium, * Revaluation reserve, * General reserves * Retained profits |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required skills**

The individual needs to demonstrate the following skills:

* Negotiation
* Numeracy
* Analyze errors
* Conduct image analysis
* Interpret and analyze statistics
* Perform mental calculations
* Record with accuracy and precision
* Undertake high level computations

**Required knowledge**

The individual needs to demonstrate knowledge of:

* Principles of accounts
* Emerging trends
* Formation of companies
* Policies and procedures

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| * + - 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Demonstrated understanding of accounting principles and policies 2. Demonstrated the ability to apply double entry concept 3. Demonstrated the ability to classify capital, assets and liabilities 4. Demonstrated the ability to correct accounting errors and suspense account 5. Demonstrated the ability to prepare sole trader statement 6. Demonstrated the ability to prepare partnership statements 7. Demonstrated the ability to prepare company statements |
| * + - 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| * + - 1. Methods of Assessment | Competency may be accessed through:   * 1. Observation   2. Written tests   3. Oral questioning   4. Third party report |
| * + - 1. Context of Assessment | Competency may be assessed:   1. On-the- job 2. Off the job 3. During industrial attachment |
| * + - 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job roles is recommended. |

# CARRY OUT BUSINESS MATHEMATICS AND STATISTICS

**UNIT CODE**: BUS/OS/AC/CR/02/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to carrying out business mathematics and statistics. It involves carrying out statistical equations, carrying out statistical matrices, preparing commercial mathematics, performing elementary statistics, carrying out descriptive statistics, applying set theory, applying basic probability theory and determining index numbers.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| ELEMENT  These describe the key outcomes which make up workplace function. | PERFORMANCE CRITERIA  These are assessable statements which specify the required level of performance for each of the elements.  *Bold and italicized terms are elaborated in the range.* |
| 1. Carry out statistics equations | 1. Linear equations are determined as per the standard operating procedures (SOPs). 2. Quadratic equations are determined as per the standard operating procedures (SOPs). 3. Differentiation is carried out as per the SOPs. 4. Simultaneous equations are formulated as per the SOPs. 5. Break-even analysis is carried out as per the SOPs. 6. Total revenue, total cost and profit equations are calculated as per the SOPs. |
| 1. Carry out statistical matrices | 1. Addition, subtraction, division and multiplication formula are identified as per the SOPs. 2. Determinants of 2x2 matrices are calculated as per the SOPs. 3. Inverses of 2x2 matrices are calculated as per the sops. 4. Matrices applied to business operations as per the organizational objectives. |
| 1. Prepare commercial mathematics | 1. ***Buying and selling methods*** are determined as per the organizational objectives. 2. ***Commissions and salaries******rates*** are determined based on the company policies and procedures. 3. ***Bills of utilities*** are calculated as per the SOPs. 4. Simple and compound interest are calculated as per the SOPs. 5. Depreciation and appreciation of assets are carried out as per the accounting standards. 6. Hire purchase is determined as per the SOPs. 7. Foreign exchange is determined as per the forex markets. |
| 1. Perform elementary statistics | 1. ***Methods of data collection*** are selected as per the SOPs. 2. Sampling techniques and presentation of data is established as per the SOPs. 3. ***Tables and diagrams*** are prepared as per the SOPs. 4. ***Graphs*** are drafted as per the SOPs 5. Frequency distribution tables are drawn as per the SOPs. 6. Histogram and frequency polygons are drawn as per the SOPs. 7. Cumulative frequency curve (OGIVE) are drawn and applied. |
| 1. Carry out descriptive statistics | 1. ***Measures of central tendency*** are established as per the SOPs. 2. Measures of dispersion are determined as per the SOPs 3. Measures of skewness and kurtosis are analyzed as per the SOPs. |
| 1. Apply set theory | 1. Sets types are identified as per the SOPs. 2. Sets operations are performed as per the SOPs. 3. Venn diagrams are drawn as per the SOPS. |
| 1. Apply basic probability theory | 1. Probability events are identified as per the work place requirements. 2. Types of events are determined as per the SOPs. 3. Rules of probability are applied based on additive and multiplicative rules. 4. Baye’s Theorem is determined as per the SOPs. 5. Probability trees are drawn as per the SOPs. |
| 1. Determine index numbers | 1. Index numbers are constructed as per the SOPs. 2. Methods of determining index numbers are applied as per the SOPs. 3. Consumer Price Index (CPI) is calculated as per the SOPs. 4. ***Weighted index numbers*** are determined as per the SOPs. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| Variable | Range |
| 1. Buying and selling methods may include but not limited to: | * Discounts * Margins * mark-ups |
| 1. Commissions and salaries rates may include but not limited to: | * Piece and hourly rates * Gross and net pay * PAYE |
| 1. Bills of utilities may include but not limited to | * Water * Electricity |
| 1. Methods of data collection may include but not limited to | * Primary * Secondary Data |
| 1. Tables and diagrams may include but not limited to | * Bar charts * Pie charts |
| 1. Graphs may include but not limited to | * Basic time series graphs * Z-charts, * Lorenz curves and * Semi-log graphs |
| 1. Measures of central tendency may include but not limited to | * Mean: arithmetic mean, weighted arithmetic mean, geometric mean and harmonic mean * Mode * Median |
| 1. Weighted index numbers may include but not limited to | * Laspeyre’s * Paasche’s * Fisher’s ideal * Marshal |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required skills**

The individual needs to demonstrate the following skills:

* Negotiation
* Numeracy
* Analyze errors
* Conduct image analysis
* Interpret and analyze statistics
* Perform mental calculations
* Record with accuracy and precision
* Undertake high level computations

**Required knowledge**

The individual needs to demonstrate knowledge of:

* Research methods
* Statistics
* Qualitative techniques
* Policies and procedures

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| * + - 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Demonstrated ability to carry out statistics equations 2. Carry out statistical matrices. 3. Demonstrated ability to prepare commercial mathematics. 4. Demonstrated ability to perform elementary statistics. 5. Demonstrated ability to carry out descriptive statistics. 6. Demonstrated ability to apply Set theory. 7. Demonstrated ability to apply Basic probability theory. 8. Demonstrated ability to determine Index numb |
| * + - 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| * + - 1. Methods of Assessment | Competency may be accessed through:   * 1. Observation   2. Written tests   3. Oral questioning   4. Third party report |
| * + - 1. Context of Assessment | Competency may be assessed:   1. On-the- job 2. Off the job 3. During industrial attachment |
| * + - 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job roles is recommended. |

# CARRY OUT FINANCIAL ACCOUNTING

**UNIT CODE**: BUS/OS/AC/CR/03/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to carry out financial accounting. It involves accounting for assets and liabilities, preparing financial statements of a sole trader, a company, a manufacturing entity, a not-for-profit making organization, analyzing financial statements and carrying out public sector accounting.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Account for assets and liabilities | 1. ***Organization assets*** are determined as per the accounting standards. 2. ***Organizational liabilities*** are determined as per the accounting standards. 3. Plant, property and equipment movement schedule is prepared as per the accounting standards. |
| 1. Prepare financial statements of a partnership | 1. Partnership income statement is prepared as per the accounting standards. 2. Partnership financial position statement is prepared. 3. Changes in partnership – admission of a new partner, retirement and change are established. 4. Partnership profit sharing ratio is applied as per the partnership deed. |
| 1. Prepare financial statements of a company | 1. Income statement is prepared as per the accounting standards. 2. Statement of financial position is prepared as per the accounting standards 3. Financial statements under incomplete information are prepared. |
| 1. Prepare financial statements of a manufacturing entity | 1. Features of a manufacturing entity are identified 2. Costs between manufacturing selling and administration are Classified and apportioned as per the SOPs. 3. manufacturing account, income statement and 4. Statement of financial position is prepared as per the SOPs. |
| 1. Prepare financial statements of a not-for-profit making organization | 1. Non-profit making Features are determined as per the organizational requirements 2. Funds and their accounting treatment are established as per the work place requirements. 3. Income and expenditure account are prepared as per the accounting principles. 4. Statement of financial position is drafted as per the SOPs. |
| 1. Analyze financial statements | 1. Categories of cash are identified as per the SOPs. 2. Methods of preparing statement of cash flows are determined. 3. Statement of cash flows is prepared as per accounting standards. 4. Ratios are analyzed as per the accounting principles. |
| 1. Carry out public sector accounting | 1. Public sector entities are identified as per the international public sector accounting standards (IPSAS) 2. Regulatory and oversight structures are identified. 3. Public sector accounting sector techniques are applied as per the IPSAS. 4. Public sector accounts are carried out as per the IPSAS. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Organization assets may include but not limited to: | * Non -current assets: Property, plant and equipment * Intangible assets – recognition, measurement (amortization, impairment and revaluation), * Disposals and disclosures * Financial assets * Current assets: stock, debtors |
| 1. Organizational liabilities mayinclude but not limited to: | * Loans – Accounting treatment of repayment of principal and interest * Creditors |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required skills**

The individual needs to demonstrate the following skills:

* Analytical
* Critical thinking
* Decision making
* Communication
* Time management
* Planning
* Organizing
* Directing

**Required knowledge**

The individual needs to demonstrate knowledge of:

* The accounting framework
* Sources of regulations at national and global levels; the law (Companies Act), professional bodies, global regulatory bodies
* Accounting standards (IASs/IFRSs) (their importance and limitations) -
* Professional ethics

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| * + - 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Accounted for assets and liabilities 2. Prepared Financial statements of a sole trader 3. Prepared Financial statements of a company 4. Prepared Financial statements of a company 5. Prepared Financial statements of a manufacturing entity 6. Prepared Financial statements of a not-for-profit making organization 7. Analyzed financial statements 8. Demonstrated the ability to carry out Public Sector Accounting. |
| * + - 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| * + - 1. Methods of Assessment | Competency may be accessed through:   * 1. Observation   2. Written tests   3. Oral questioning   4. Third party report |
| * + - 1. Context of Assessment | Competency may be assessed:   1. On-the- job 2. Off the job 3. During industrial attachment . |
| * + - 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job roles is recommended. |

# APPLY PRINCIPLES OF FINANCIAL MANAGEMENT

**UNIT CODE**: BUS/OS/AC/CR/04/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply principles of financial management. It involves; identifying financial sources, evaluating financial markets and systems, determining time value of money, analyzing risk and return, determining cost of capital, managing working capital, evaluating capital budgeting decisions, formulating dividend decisions and applying Islamic finance.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Identify financial sources | 1. Sources of finance are identified as per the SOPs 2. Finance sources are classified as per the SOPs. 3. Evaluation criteria are determined as per the SOPs. 4. Finance sources are evaluated as per the organizational objectives. |
| 1. Evaluate financial markets and systems | 1. ***Financial institutions*** are identified as per the SOPs. 2. Financial institutions roles are determined as per the SOPs. 3. Financial institutions are analyzed based on financial performance. 4. Financial institution is selected as per the organization objectives. |
| 1. Determine time value of money | 1. Discounting factor is determined as per the SOPs. 2. Future time value of money is computed based on discounting factor. 3. Present time values of money are computed based on discounting factor. 4. Annuities and perpetuities are determined as per the discounting factor. 5. Loan amortization schedule is prepared. |
| 1. Analyze risk and return | * 1. Risk and return are identified as per the SOPs.   2. Risk and return components are determined as per the SOPs.   3. Risks are classified as per the standard operating procedures   4. Risk and return for a single asset is determined.   5. Investment decisions are determined as per the organizational requirement. |
| 1. Determine cost of capital | 1. Capital structure is determined as per financial statements. 2. Component costs of capital are identified as per financial statements. 3. Component costs of capital are computed as per financial statements. 4. Component costs of capital weights are calculated 5. Weighted average cost of capital is determined. 6. Marginal cost of capital is determined. 7. Optimal capital structure decision is determined. |
| 1. Manage working capital | 1. Components of working capital are identified as per the SOPs. 2. Working capital sources are selected as per the SOPs. 3. Operating cash cycle is determined as per the SOPs. 4. Working capital polices are formulated as per the SOPs. 5. Cash and inventory optimal levels are determined as per the SOPs. 6. Account payables period is determined as per the SOPs. 7. Account receivables collection period is determined |
| 1. Evaluate capital budgeting decisions | 1. Investment projects are classified. 2. Investment criterion is identified. 3. Investment techniques are selected as per the organizational requirements. 4. Investment projects are appraised based on the techniques. 5. Investment project is selected based on the criterion. |
| 1. Formulate dividend decisions | * 1. Dividend policies are formulated   2. ***Forms of dividend payments*** are identified   3. Dividend Payment schedules is prepared as per the organizational policy. |
| 1. Apply Islamic finance | * 1. Islamic finance principles and trends are determined.   2. Islamic finance sources are selected as per the sharia law.   3. Islamic finance interest (RIBA) is determined.   4. Islamic finance returns are analyzed as per the work place objectives.   5. Islamic finance securities are evaluated. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Financial institutions may include but not limited: | * Commercial banks * Merchant banks * Central bank * Sacco’s * Pension funds * Mutual funds * Insurance * Micro-finance |
| 1. Forms of dividend payments may include but not limited: | * Cash * Script/stock * Bonus * Rights |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* **Mathematics**
* **Economics**
* **Financial accounting**
* **Law**
* **Statistics**

**SKILLS**

The individual needs to demonstrate the following skills:

* **Critical thinking**
* **Communication**
* Analytical.
* Report writing.
* Problem solving
* Innovative
* Creativity

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| * + - 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Identified financial sources 2. Evaluated financial markets and systems 3. Determined time value of money 4. Analyzed risk and return 5. Determined cost of capital 6. Managed working capital 7. Evaluated Capital Budgeting decisions 8. Formulated dividend decisions 9. Demonstrated the ability to apply Islamic finance |
| * + - 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| * + - 1. Methods of Assessment | Competency may be accessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Observation |
| * + - 1. Context of Assessment | Competency may be assessed:   1. On the job 2. Off the job 3. During industrial attachment |
| * + - 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# APPLY PRINCIPLES OF MANAGEMENT ACCOUNTING

**UNIT CODE**: BUS/OS/AC/CR/056

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply principles of management accounting. It involves gathering costing data, performing cost classification, analyzing costing data, managing accounting costs, consolidating financial and cost accounting systems, applying costing methods, preparing marginal and absorption costing and managing budgets and budgetary controls.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Gather costing data | 1. Operating costs, administration and finance cost data are established as per the work place procedures. 2. Costing data is collected as per work place procedures. |
| 1. Perform cost classification | 1. Costing data is coded and classified. 2. Costing data is reviewed as per the organizational policy. 3. Cost classification methods are identified and selected as per the organization policy. |
| 1. Analyze costing data | 1. Cost estimation methods are selected and applied. 2. Data is reconciled as per the organizational procedures. 3. Cost data is analyzed as per the work place procedures. 4. Costs data is interpreted as per organizational performance objectives. 5. Cost pricing is determined as per work place procedures. |
| 1. Manage accounting costs | 1. Elements of cost are identified as per the organizational objectives. 2. Costing procedures are developed as per the organizational requirements. 3. Cost element valuation methods are selected as per the organizational requirements. 4. Cost records are maintained as per the organizational requirement. 5. Cost control procedures are developed as per the organizational requirement. |
| 1. Consolidate financial and cost accounting systems | 1. Financial transactions are analyzed as per specific accounts. 2. Journal entries are recorded based on the double entry concept. 3. Entries are adjusted at the end of each accounting period. 4. Ledger systems are integrated and interlocked as per the accounting period. |
| 1. Apply costing methods | 1. ***Costing methods*** are selected. 2. Input cost data is recorded based on the selected method. 3. Cost data is analyzed as per the selected method. 4. Cost per unit is determined. |
| 1. Prepare marginal and absorption costing | 1. ***Costing techniques*** are selected. 2. Marginal and absorption statements are prepared. 3. Marginal and absorption profits/losses are reconciled. 4. Costs, sales and profits are analyzed. 5. Planning decision is determined. |
| 1. Manage budgets and budgetary controls | 1. Budgets are prepared as per the SOPs. 2. Budget estimates are forecasted as per the SOPs. 3. **B**udgets are documented as per the SOPs. 4. Budget estimates are implemented as per the SOPs 5. Budget outcomes are monitored as per the SOPs. 6. Budget outcomes evaluated as per the SOPs. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Costing methods may include but not limited: | * Job order costing * Batching * Process coasting * Service costing * Unit costing |
| 1. Costing techniques may include but not limited: | * Marginal * Absorption |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* **Mathematics**
* **Economics**
* **Financial accounting**
* **Law**
* **Statistics**

**SKILLS**

The individual needs to demonstrate the following skills:

* **Critical thinking**
* **Communication**
* Analytical.
* Report writing.
* Problem solving
* Innovative
* Creativity

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Gathered costing data 2. Performed Cost classification 3. Analyzed costing data 4. Managed accounting costs 5. Consolidated financial and cost accounting systems 6. Applied costing methods 7. Prepared marginal and absorption statements 8. Managed budgets and budgetary controls |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | Competency may be accessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Observation |
| 1. Context of Assessment | Competency may be assessed:   1. On the job 2. Off the job 3. During industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# APPLY PRINCIPLES OF PUBLIC FINANCE AND TAXATION

**UNIT CODE:** BUS/OS/AC/CR/06/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply principles of taxation. It involves; demonstrating understanding of public finance and taxation process, demonstrating understanding of public budget process, managing public finance, computing taxable income, computing capital allowances, administering income tax, administering presumptive tax and VAT and administering customs and excise duty.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Demonstrate understanding of public finance and taxation process | 1. Public finance sources are identified 2. Public expenditure is determined 3. Principles of an optimal tax system are identified as per income tax Act 4. Taxes and tax rates are classified as per income tax Act. 5. Impact, incidence and shifting of tax are determined as per income tax Act. 6. Taxable capacity is determined as per income tax Act. 7. Structure of revenue authority is reviewed as per the income tax Act. |
| 1. Demonstrate understanding of public budget process | 1. Public budget policy is formulated as per the public finance management Act. 2. Budget committee is formed as per the public finance management Act. 3. Public budget components are identified as per the public finance management Act. 4. Previous public budget is reviewed as per the public finance management Act. 5. Public budget approval is carried out as per the public finance management Act. 6. Public budget is executed as per the public finance management Act. 7. Public budget is audited as per the public finance management Act. |
| 1. Manage public finance | 1. Public finance principles are applied as per the public finance management Act. 2. Government expenditure areas are identified as per the public finance management Act. 3. Government revenue sources are selected as per the public finance management Act. 4. Taxation principles are applied as per the public finance management Act. 5. Fiscal policy is formulated as per the public finance management Act. 6. National debt levels are determined as per the public finance management Act. |
| 1. Compute taxable income | 1. Sources of taxable income are identified as per income tax Act. 2. Employment income is computed as per income tax Act. 3. ***Business*** income is computed as per income tax Act. 4. Income from rent and royalties, farming, investment and capital gain tax are computed as per income tax Act. |
| 1. Compute capital allowances | 1. Investment deductions are determined as per the income tax Act. 2. Industrial building deductions are determined as per income tax Act. 3. Wear and tear allowances are determined as per income tax Act. 4. Farm works deductions are determined as per income tax Act. 5. Mining allowance are determined as per income tax Act 6. Shipping investment deduction is determined as per income tax Act. |
| 1. Administer income tax | 1. Assessments and returns are determined as per income tax Act. 2. PAYE returns are prepared as per income tax Act. 3. Notices, objections, appeals, appellant bodies and relief of mistakes are identified as per income tax Act. 4. Collection, recovery and refund of taxes procedures are determined as per the revenue authority procedures 5. Offences, fines, penalties and interest are determined as revenue authority procedures 6. ICT is applied in taxation as per the integrated tax system |
| 1. Administer presumptive tax and VAT | 1. Presumptive tax is determined as per income tax Act. 2. Businesses are registered and deregistered for VAT as per VAT Act. 3. Taxable and non-taxable supplies/ and privileged persons and institutions are determined as per VAT Act. 4. VAT is accounted for as per VAT Act. 5. VAT is remitted and refunded as per VAT Act 6. Rights and obligations of VAT registered person are identified as per VAT Act. 7. Offences fines, penalties and interest implications are determined as per the VAT Act. |
| 1. Administer customs and excise duty | 1. Customs and excise duty procedures are determined as per customs and excise Act. 2. Import and export duties are determining as per customs and excise Act. 3. Prohibitions and restriction measures on import are identified as per customs and excise Act. 4. Transit goods and bond securities are identified as per customs and excise Act. 5. Excisable goods and services are identified as per customs and excise Act. 6. Customs and excise duties purpose is identified as per customs and excise Act 7. Goods subject to customs control are identified as per customs and excise Act. 8. Import declaration form, pre-shipment inspection, clean report of findings is identified as per customs and excise Act. |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Businesses may include but not limited to: | * + Sole proprietorship   + Partnership   + Companies   + NGOs   + SACCOs and cooperatives |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Business & Economic cycles in a diverse range of sectors.
* Financial Accounting.
* Risk management. **SKILLS**

The individual needs to demonstrate the following skills:

* Evaluation.
* Communication
* Analysis.
* Report writing.
* Negotiation
* Inter-personal.

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Demonstrated understanding of public finance and taxation process 2. Demonstrated understanding of public budget process 3. Managed public finance 4. Computed taxable income 5. Computed capital allowances 6. Administered income tax 7. Administered presumptive tax and VAT. 8. Administered customs and excise duty. |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | Competency may be accessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Case studies |
| 1. Context of Assessment | Competency may be assessed:   1. On the job 2. Off the job 3. In work placement (attachment) 4. During industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# CONDUCT FINANCIAL AUDITS

**UNIT CODE**: BUS/OS/AC/CR/07/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to conduct financial audits. It involves carrying out pre-engagement procedures, planning financial audit, monitoring internal control system, detecting errors and frauds, gathering audit evidence, carrying out risk assessment, carrying out computerized auditing and carrying out audit report.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**  These are **assessable** statements which specify the required level of performance for each of the elements.  ***Bold and italicized terms are elaborated in the range.*** |
| 1. Carry out pre-engagement procedures | 1. Firm’s ability to perform the audit engagement is determined as per audits requirements. 2. Compliance of the firm and the engagement team is determined as per ethical standards. 3. Audit independence is determined as per audit requirements. 4. Engagement letter is offered as per audit requirement. |
| 1. Plan financial audit | 1. Audit approach is determined as per organization policy. 2. Audit schedule is prepared as per the approach. 3. Audit plan is prepared as per audit schedule 4. Internal control system is reviewed. 5. Audit team is updated on internal control systems. |
| 1. Monitor internal control system | 1. Internal controls are identified as per the organizational requirement 2. Internal control system is designed as per the organizational requirements. 3. Internal control systems are developed. 4. Internal control system is tested as per the organizational requirements 5. Internal control system is implemented as per the work place requirements 6. Internal control system is evaluated as per the organizational requirements |
| 1. Detect errors and frauds | 1. Audit tests are carried out as per the organizational requirements 2. Errors and frauds are identified as per the organizational requirements 3. Errors and frauds are classified as per the organizational requirements 4. Errors and frauds significance level is determined |
| 1. Gather audit evidence | 1. Documents, intangible and records are inspected 2. Procedures and processes are observed 3. Management enquires are carried out 4. Confirmation evidence is obtained 5. audit evidence is analyzed |
| 1. Carry out risk assessment | 1. Risks of material misstatement at both the financial statement level and assertion level are assessed. 2. Inherent risks, control risks and limitations are identified as per audit requirements. 3. Level of detection risk is determined as per assessed level of risk of material misstatement. 4. Auditing procedures are planned as per level of risk of material misstatement. |
| 1. Carry out computerized auditing | 1. Computerized auditing systems are identified. 2. Operational contents are examined as per the organizational requirements. 3. Auditing checklist is prepared based on the inspection process. 4. Auditing technique is selected as per the audit requirements. 5. Auditing process is carried out based on the selected technique. |
| 1. Carry out audit report | 1. Analytical procedures are carried out as per audit procedures. 2. ***Subsequent events*** are reviewed as per audit procedures 3. Going concern of is determined as per audit requirements. 4. Financial statement compliance with IFRS is checked 5. Audit documentation is reviewed to determine conclusion support for audit report 6. Audit report is prepared as per international standards of auditing (ISAs). |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Subsequent events may include but not limited to: | * Payment to supplier * Testing inventory cut off |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Financial Accounting
* **Taxation**
* **Auditing**
* **Mathematics**
* **Business communication**
* **Economics**
* Company law
* Business ethics

**SKILLS**

The individual needs to demonstrate the following skills:

* **Interpersonal skills.**
* **Professional skepticism**
* **Critical thinking and business acumen**
* **Emotional intelligence**
* **Communication skills**
* Evaluation.
* Analysis.
* Numeracy.
* Report writing.
* Negotiation

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency | Assessment requires evidence that the candidate:   1. Carried out pre-engagement procedures 2. Planned financial audit 3. Monitored internal control system 4. Detected errors and frauds 5. Gathered audit evidence 6. Carried out risk assessment 7. Carried out computerized auditing 8. Carried out audit report |
| 1. Resource Implications | The following resources should be provided:   1. Access to relevant workplace where assessment can take place 2. Appropriately simulated environment where assessment can take place |
| 1. Methods of Assessment | Competency may be accessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Observation |
| 1. Context of Assessment | Competency may be assessed:   1. On the job 2. Off the job 3. During industrial attachment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |