

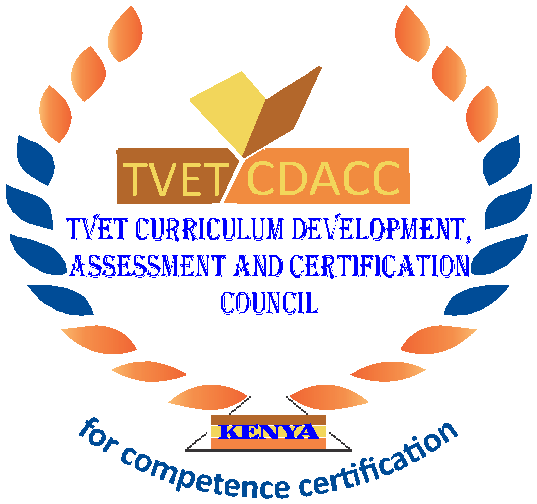
**REPUBLIC OF KENYA**

**NATIONAL OCCUPATIONAL STANDARDS**

**FOR**

**TAX ADMINISTRATOR**

**LEVEL 6**



TVET CDACC

P.O. BOX 15745-00100

NAIROBI

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**Council Secretary/CEO**

**TVET Curriculum Development, Assessment and Certification Council**

**P.O. Box 15745–00100**

**Nairobi, Kenya**

**Email:** [**cdacc.tvet@gmail.com**](mailto:cdacc.tvet@gmail.com)

**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 to the formulation of the Policy Framework for Reforming Education and Training (Sessional Paper No. 4 of 2012). 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 the purpose of developing a competency-based curriculum for Tax Administrator. These Occupational Standards will also be the bases 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 Tax sector growth and 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 on Reforming Education and Training in Kenya, emphasized the need to reform curriculum development, assessment and certification. This called for a shift to CBET in order to address the mismatch between skills acquired through training and skills needed by industry as well as increase the global competitiveness of Kenyan labour force.

The TVET Curriculum Development, Assessment and Certification Council (TVET CDACC), in conjunction with Tax Sector Skills Advisory Committee (SSAC) have developed these Occupational Standards for Tax Administrator. These standards will be the bases for development of competency-based curriculum for Tax Administration 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, Taxation SSAC, expert workers and all those who participated in the development of these Occupational Standards.

**Prof. CHARLES M. M. ONDIEKI, PhD, FIET (K), Con. EngTech.**

**CHAIRMAN, 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 Taxation Sector Skills Advisory Committee (SSAC) members for their contribution to the development of these Standards. I thank all the individuals and organizations who participated in the validation of these Standards.

I acknowledge all other institutions which in one way or another contributed to the development of these Standards.

**CHAIRMAN**

**TAXATION SECTOR SKILLS ADVISORY COMMITTEE**

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# **ACRONYMS**

TVET Technical and Vocational Education and Training

CDACC Curriculum Development Assessment and Certification Council

CBET Competency Based Education and Training

SSAC Sector Skills Advisory Committee

BC Basic Competency

CR Core Competency

CC Common Competency

OSHA Occupation Safety and Health Act

PPE Personal Protective Equipment

SOP Standard operating procedures

OS Occupational Standards

# KEY TO UNIT CODE

**BUS / OS /TX/BC/01/6/A A**

Industry or sector

Occupational Standards

Occupational area

Type of competency

Competency number

Competency level

Version control

# COURSE OVERVIEW

Tax Administration Certificate level 6 qualification consists of competencies that a person must achieve to enable him/her to demonstrate understanding of taxation, applying principles of business law applying financial accounting skills, filing tax returns, administering payroll, manage tax documents, performing tax arbitration and managing company asset register

The units of competency leading to Taxation Certificate level 6 qualification include the basic, common and core competencies as indicated below:

**BASIC UNITS OF COMPETENCY**

|  |  |
| --- | --- |
| **UNIT CODE** | **UNIT TITLE** |
| BUS/OS/TX/BC/01/6/A | Demonstrate communication skills |
| BUS/OS/TX/BC/02/6/A | Demonstrate numeracy skills |
| BUS/OS/TX/BC/03/6/A | Demonstrate digital literacy |
| BUS/OS/TX/BC/04/6/A | Demonstrate entrepreneurial skills |
| BUS/OS/TX/BC/05/6/A | Demonstrate employability skills |
| BUS/OS/TX/BC/06/6/A | Demonstrate environmental literacy |
| BUS/OS/TX/BC/07/6/A | Demonstrate occupational safety and health practices |

**COMMON UNITS OF COMPETENCY**

|  |  |
| --- | --- |
| **UNIT CODE** | **UNIT TITLE** |
| BUS/OS/TX/CC/01/6/A | Understanding of taxation |
| BUS/OS/TX/CC/02/6/A | Apply principle of business law |
| BUS/OS/TX/CC/03/6/A | Apply Financial accounting skills |

**CORE UNITS OF COMPETENCY**

|  |  |
| --- | --- |
| **UNIT CODE** | **UNIT TITLE** |
| BUS/OS/TX/CR/01/6/A | File Tax Returns |
| BUS/OS/TX/CR/02/6/A | Administer Payroll |
| BUS/OS/TX/CR/03/6/A | Manage Tax Documents |
| BUS/OS/TX/CR/04/6/A | Perform Tax Arbitration |
| BUS/OS/TX/CR/05/6/A | Manage Company Asset Register |

# BASIC UNITS OF COMPETENCY

# DEMONSTRATE COMMUNICATION SKILLS

**UNIT CODE:** BUS/OS/TX/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/TX/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 analysed 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 are 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 perform 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 evaluate 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 DIGITAL LITERACY

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

**UNIT DESCRIPTION**

This unit describes competencies required to demonstrate digital literacy. It involves, identifying computer software and hardware, applying security measures to data, hardware, and software in automated environment, applying computer software in solving task, applying internet and email in communication at workplace, applying desktop publishing in official assignments and preparing presentation packages.

**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 appropriate computer software and hardware | * 1. Concepts of ICT are determined in accordance with computer equipment   2. Classifications of computers are determined in accordance with manufacturers specification   3. Appropriate computer software is identified according to manufacturer’s specification   4. Appropriate computer hardware is identified according to manufacturer’s specification   5. Functions and commands of operating system are determined in accordance with manufacturer’s specification |
| 1. Apply security measures to data, hardware, software in automated environment | * 1. ***Data security and privacy are classified*** in accordance with the prevailing technology   2. ***Security threats*** reidentified ***and control measures*** are applied in accordance with laws governing protection of ICT   3. Computer threats and crimes are detected in accordance to Information Management security guidelines   4. Protection against computer crimes is undertaken in accordance with laws governing protection of ICT |
| 1. Apply computer software in solving tasks | * 1. ***Word processing concepts*** are applied in resolving workplace tasks, report writing and documentation as per the job requirements   2. ***Word processing utilities*** are applied in accordance with workplace procedures   3. Worksheet layout is prepared in accordance with work procedures   4. Worksheet is built and data manipulated in the worksheet in accordance with workplace procedures   5. Continuous data manipulated on worksheet is undertaken in accordance with work requirements   6. Database design and manipulation is undertaken in accordance with office procedures   7. Data sorting, indexing, storage, retrieval and security is provided in accordance with workplace procedures |
| 1. Apply internet and email in communication at workplace | * 1. Electronic mail addresses are opened and applied in workplace communication in accordance with office policy   2. Office internet functions are defined and executed in accordance with office procedures   3. ***Network configuration*** is determined in accordance with office operations procedures   4. Official World Wide Web is installed and managed according to workplace procedures |
| 1. Apply Desktop publishing in official assignments | * 1. Desktop publishing functions and tools are identified in accordance with manufactures specifications   2. Desktop publishing tools are developed in accordance with work requirements   3. Desktop publishing tools are applied in accordance with workplace requirements   4. Typeset work is enhanced in accordance with workplace standards |
| 1. Prepare presentation packages | * 1. Types of presentation packages are identified in accordance with office requirements   2. Slides are created and formulated in accordance with workplace procedures   3. Slides are edited and run-in accordance with work procedures   4. Slides and handouts are printed according to work 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.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Appropriate computer hardware may include but not limited to: | Collection of physical parts of a computer system such as:   * Computer case, monitor, keyboard, and mouse * All the parts inside the computer case, such as the hard disk drive, motherboard and video card |
| 1. Data security and privacy may include but not limited to: | * Confidentiality of data * Cloud computing * Integrity -but-curious data surfing |
| 1. Security and control measures may include but not limited to: | * Counter measures against cyber terrorism * Risk reduction * Cyber threat issues * Risk management * Pass-wording |
| 1. Security threats may include but not limited to: | * Cyber terrorism * Hacking |

**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 skills
* Interpretation
* Typing
* Communication
* Computing (applying fundamental operations such as addition, subtraction, division and multiplication)
* Using calculator
* Basic ICT skills

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Software concept
* Functions of computer software and hardware
* Data security and privacy
* Computer security threats and control measures
* Technology underlying cyber-attacks and networks
* Cyber terrorism
* Computer crimes
* Detection and protection of computer crimes
* Laws governing protection of ICT
* Word processing;
* Functions and concepts of word processing.
* Documents and tables creation and manipulations
* Mail merging
* Word processing utilities
* Spread sheets;
* Meaning, formulae, function and charts, uses and layout
* Data formulation, manipulation and application to cells
* Database;
* Database design, data manipulation, sorting, indexing, storage retrieval and security
* Desktop publishing;
* Designing and developing desktop publishing tools
* Manipulation of desktop publishing tools
* Enhancement of typeset work and printing documents
* Presentation Packages;
* Types of presentation Packages
* Creating, formulating, running, editing, printing and presenting slides and handouts
* Networking and Internet;
* Computer networking and internet.
* Electronic mail and world wide web
* Emerging trends and issues in ICT;
* Identify and integrate emerging trends and issues in ICT
* Challenges posed by emerging trends and issues

**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 and controlled security threats   2. Detected and protected computer crimes   3. Applied word processing in office tasks   4. Designed, prepared work sheet and applied data to the cells in accordance to workplace procedures   5. Opened electronic mail for office communication as per workplace procedure   6. Installed internet and World Wide Web for office tasks in accordance with office procedures   7. Integrated emerging issues in computer ICT applications   8. Applied laws governing protection of ICT |
| 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. 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/TX/BC/04/6/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. |

# DEMONSTRATE EMPLOYABILITY SKILLS

**UNIT CODE:** BUS/OS/TX/BC/05/6/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**

|  |  |
| --- | --- |
| **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.

|  |  |
| --- | --- |
| **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.

|  |  |
| --- | --- |
| 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/TX/BC/06/6/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**

|  |  |
| --- | --- |
| **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.

|  |  |
| --- | --- |
| **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.

|  |  |
| --- | --- |
| 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/TX/BC/07/6/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**

|  |  |
| --- | --- |
| **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.

|  |  |
| --- | --- |
| **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 2. 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.

|  |  |
| --- | --- |
| 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 COMPETENCY

# UNDERSTANDING OF TAXATION CONCEPT

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

**UNIT DESCRIPTION**

This unit specifies the competencies required to demonstrate understanding of taxation concept. It involves applying taxation concept and understanding tax policies.

**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 taxation concept | * 1. Types of taxes are identified as per tax Act   2. Features of taxation are identified as per tax Act   3. Taxes are classified as per tax Act   4. Reasons for taxation are identified as per tax Act   5. Taxable capacity is determined as per tax Act   6. Principles of taxation are identified as per tax Act |
| 1. Understand tax policies | * 1. Double taxation treaties are identified as per tax Act   2. Resident and non -resident status are identified as per tax Act   3. Method of ***tax planning*** is identified as per tax 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. Tax planning | * + Avoidance   + Evasion |

**REQUIRED SKILLS AND KNOWLEDGE**

**SKILLS**

The individual needs to demonstrate the following skills:

* Communication
* Report writing.
* Decision making
* Advisory
* Negotiation
* Inter-personal.

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Understanding various types of taxes
* Understanding taxable capacity
* Understanding features of taxation
* Understanding the principles of taxation
* Understand double taxation treaties
* Understand tax planning

**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 various types of taxes   2. Demonstrated the ability to understand taxable capacity   3. Demonstrated the ability to understand features of taxation   4. Demonstrated the ability to understand principles of taxation   5. Demonstrated the ability to understand double taxation treaties   6. Demonstrated the ability to understand tax planning |
| 1. Resource Implications | The following resources must be provided:   * 1. Stationery   2. Internet connectivity   3. Computers.   4. Policy document |
| 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)   Off the job assessment must be undertaken in a closely simulated workplace environment |
| 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/TX/CC/02/6/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. Court structure is determined as per law Act of Kenya   3. The sources of law are identified as per common law of England   4. The purpose of the law is identified as per common law of England   5. Laws are classified as per common law of England.   6. Law and morality are identified as per law Act of Kenya   7. Alternative dispute resolutions are identified as per law Act of Kenya |
| 1. Apply law of tort | * 1. Functions of law of tort are determined as per law Act of Kenya   2. Nature of tortuous law liability is explained as per law Act of Kenya   3. Tortuous liability is determined as per law Act of Kenya   4. Tort, crime, breach of contract and malice are differentiated as per law Act of Kenya   5. Capacity to sue or be sued is determined as per law Act of Kenya   6. General defense methods are identified as per law Act of Kenya   7. Occupiers liabilities are identified as per law Act of Kenya   8. Limitation of actions are identified as per law Act of Kenya |
| 1. Apply law of Persons | 1. Nature of persons are identified as per law Act of Kenya 2. Nationality are defined as per law Act of Kenya 3. Citizenship are defined as per law Act of Kenya 4. Domicile are defined as per law Act of Kenya 5. Corporative societies are defined as per law Act of Kenya 6. Unincorporated partnership is defined as per law Act of Kenya 7. Incorporated associations are defined as per law Act of Kenya |
| 1. Apply law of contract | 1. Contract are classified as per of law Act of Kenya 2. Essentials of valid contract are determined as per law Act of Kenya 3. Terms of contract are defined as per law Act of Kenya 4. Vitiating factors are identified as per law Act of Kenya 5. Illegal contracts are defined as per law Act of Kenya 6. Discharge of contracts is defined as per law Act of Kenya 7. Remedies for breach of a contract are identified as per law Act of Kenya |
| 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 as per insurance policies   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***.*** |
| 1. Understanding administrative of law | * 1. Functions of administrative law are identified as per law Act of Kenya   2. Doctrines of separation of power are identified as per law Act of Kenya   3. Principles of natural justice are identified as per law Act of Kenya   4. Judicial control of executive are identified as per law Act of Kenya |
| 1. Apply law of partnership | * 1. Types of partnership are identified as per partnership deed   2. Rights, duties and liabilities of partners are identified as per partnership deed   3. Management of partnership is defined as per partnership deed.   4. Terms of dissolution of partnership are identified as per partnership deed   5. Implications of partnership are identified as per partnership deed |

**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 includes but not limited to: | * + Cheques   + Bill of exchange   + Promissory note |
| 1. Property includes but not limited to: | * + Real and personal   + Movable   + immovable   + tangible   + And intangible |
| 1. Intellectual property includes but not limited to: | * + Patents   + trademarks,   + Copyrights   + Industrial designs   + Royalties |
| 1. Elements of Tort | * + Trespass   + Nuisance   + Defamation   + Breach of duty |

**REQUIRED SKILLS AND KNOWLEDGE**

**SKILLS**

The individual needs to demonstrate the following skills:

* Communication
* Report writing.
* Negotiation
* Inter-personal.
* Decision making.
* Advisory skills.

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Negotiation skills.
* Knowledge in understanding the nature of law.
* Knowledge in understanding the nature of law of contracts.
* Knowledge in understanding the law of tort.
* Knowledge in differentiating negotiable instruments
* Knowledge on Intellectual property
* Understanding the law of persons.
* Understanding the law of sale of goods.
* Understanding hire purchase contract.
* Understanding agency law.
* Understanding partnership law.
* Understanding administrative law

**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 must be provided:   * 1. Policy and procedures document |
| 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. Off the job assessment must be undertaken in a closely simulated workplace environment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# APPLY FINANCIAL ACCOUNTING SKILLS

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

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply financial accounting skills. It involves understanding accounting principles and policies, interpreting audited financial statements, interpreting management account; preparing and interpreting budget and forecast; analyzing trade cycle, evaluating management financial decision making and managing debtors and creditors ledger.

**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. Understand accounting basis and concepts | * 1. Nature of financial accounting is identified as per accounting standards   2. Accounting principles/concepts are identified as per accounting standards   3. Types of assets are identified as per accounting standards   4. Types of liabilities are identified as per accounting standards   5. Accounting equation is derived as per accounting standards |
| 1. Understand accounting records | * 1. Journals are prepared as per accounting standards   2. Double Entry are prepared as per accounting standards   3. Journals are prepared as per accounting standards   4. Bank reconciliation is prepared as per accounting standards   5. Depreciations/Revaluation of assets are prepared as per accounting standards   6. Control accounts are prepared as per accounting standards |
| 1. Understand financial statements | * 1. Financial statements of a sole trader are prepared as per accounting standards   2. Financial statements of a partnership are prepared as per accounting standards   3. Financial statements of companies are prepared as per accounting standards   4. Cash flows statement is prepared as per accounting standards   5. Manufacturing accounts are prepared as per accounting standards.   6. Banking accounts are prepared as per accounting standards   7. Insurance accounts are prepared as per 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. Accounting Concepts | * + Going concern   + Accrual basis   + Prudence   + materiality |
| 1. Audited Financial Statements | * + Statement of financial position   + Cash Flow Statement   + Statement of comprehensive income   + Statement of changes in equity |

**REQUIRED SKILLS AND KNOWLEDGE**

**SKILLS**

The individual needs to demonstrate the following skills:

* Communications
* Analytical skills.
* Report writing.
* Inter-personal.
* Decision making skills.
* Advisory skills.
* Accounting skills.

**KNOWLEDGE**

The individual needs to demonstrate knowledge of:

* Understand accounting basis and concepts
* Understand accounting records
* Knowledge in Financial Accounting.
* Understand financial statements
* Knowledge in insurance accounting
* Knowledge in control accounts
* Knowledge in bank reconciliation
* Knowledge in banking accounts
* Knowledge in depreciation policies
* Knowledge in manufacturing accounts
* Knowledge in cash flow statements

**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 ability to review & prepare accounting records. 3. Demonstrated ability to prepare insurance financial statements. 4. Demonstrated ability to prepare banking financial statements. 5. Demonstrated ability to interpret audited financial statements 6. Demonstrated ability to interpret cash flow statements. 7. Demonstrated ability to prepare cash flow statements 8. Demonstrated ability to evaluate & prepare bank reconciliations. 9. Demonstrated ability to prepare control accounts. 10. Demonstrated ability to prepare manufacturing accounts. 11. Demonstrated ability to prepare depreciation schedules. |
| 1. Resource Implications | The following resources must be provided:   * 1. Periodic financial statements |
| 1. Methods of Assessment | Competency may be accessed through:   1. Written tests 2. Oral questioning 3. Third party reports |
| 1. Context of Assessment | Competency may be assessed:   1. On the job 2. Off the job 3. In work placement (attachment)   Off the job assessment must be undertaken in a closely simulated workplace environment |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# CORE UNITS OF COMPETENCY

# FILE TAX RETURNS

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

**UNIT DESCRIPTION**

This unit specifies the competencies required to file tax returns.it involves preparing pay as you earn return (P.A.Y.E), preparing VAT returns, preparing withholding taxes, preparing installments tax, preparing statutory deductions, preparing income tax, filing advanced tax, filing property tax, filing presumptive tax and filing capital gain tax.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the key outcomes which make up workplace function (to be stated in active) | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements (to be stated in passive voice)  *Bold and italicized terms* *are elaborated in the Range* |
| 1. Prepare pay as you earn return (P.A.Y.E) | * 1. ***Payroll*** is prepared as per organization system   2. ***Gross pay*** is computed as per the employment terms   3. P.A.Y.E is computed as per graduated scale rate   4. P.A.Y.E is filed online as per KRA ITAX system   5. P.A.Y.E is paid as per KRA ITAX receipt   6. P.A.Y.E payment slips are filed as per organization policy |
| 1. Prepare VAT returns | * 1. Monthly sales invoice is obtained as per organization procedure   2. Monthly z-report is generated as per fiscal tax register   3. Monthly sales invoice is compared against monthly z-report   4. Monthly z-report is reconciled against the monthly sales report   5. Total output figure is obtained as per the reconciled monthly report   6. Monthly purchase invoice is analyzed as per the purchase day book   7. Total input figure is obtained as per the monthly purchase invoice   8. VAT payable/refundable is computed as the ITAX system   9. VAT receipt is printed as per the ITAX system   10. VAT refundable is carried forward as per KRA policy   11. VAT payable is paid as per the ITAX system   12. VAT payment slips are filed as per organization policy |
| 1. Prepare withholding taxes | * 1. ***Withholding taxes*** are determined as per KRA policy   2. Invoice raised are obtained as per the tax policy   3. Withholding tax is filed as per ITAX system   4. Withholding tax receipt is generated as per ITAX system   5. Withholding tax is paid as per ITAX system   6. Withholding tax payment slips are filed as per organization policy |
| 1. Prepare installments tax | * 1. Income tax is estimated as per the previous financial year records   2. Estimated income tax is divided by four as per the tax policy   3. Due dates of installment tax payment is determined as the tax policy   4. Installment tax is paid as per tax policy   5. Annual income tax is computed as income tax act   6. Difference between annual income and installment tax is determined and paid as per tax policy   7. Installment tax payment slips are filed as per organization policy |
| 1. Prepare statutory deductions | * 1. Number of employees is determined as per organization employment record   2. Gross pay of the employee is determined as per the employee contract   3. Amount payable by each employee is determined as per statutory deduction guidelines   4. Amount of ***Statutory deduction*** is uploaded to the specific portal   5. E-slip is generated as per the specific portal   6. Amount of statutory deduction is paid as per E-slip   7. Statutory payment slips are filed as per organization policy |
| 1. Prepare income tax | * 1. Annual employment income is determined as per Income Tax Act   2. Annual ***business income*** is computed as per the income tax act   3. File amount payable from income tax computed as per Itax system   4. E- slip is generated as per the income tax   5. Amount generated is paid as per Itax System   6. Invoices are filed as per organizational policy |
| 1. File advanced tax | * 1. Vehicle class is identified as per the Tax Act   2. Number of vehicle is identified as per the organization records   3. Vehicle capacity is determined as per the registered vehicle type   4. Advanced tax is computed as per the Tax Act   5. Advanced tax is keyed in the ITAX system as per Tax Act |
| 1. File property tax | * 1. Identify the type of property as per the Tax Act   2. Obtain monthly gross rental incomes as per the occupation agreement   3. Compute the monthly tax payable as per rental income Tax Act   4. File the amount payable as per the itax system   5. E-slip is generated as the itax system   6. Paid the amount on E-slip through the bank   7. Invoice is filed as per the organization policy |
| 1. File presumptive tax | * 1. trading license is obtained as per the county government Act   2. Tax is deducted at the source as per the county regulations   3. Tax is remitted by the county government as per the Tax Act |
| 1. File capital gain tax | * 1. Profit from the transferred property is obtained as per the Tax Act.   2. the tax payable is computed as per the Tax Act   3. the amount payable is filed as per Itax system   4. E-slip is generated as per Itax system   5. Amount on E-slip is paid through the bank   6. Invoice is filed as per the organization policy |

**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. Payroll | * May include but are not limited to: * Employee name * Employee bank details * Employee pays * Employee net pay |
| 1. Withholding taxes | * Investment income (dividends and interest) * Royalties * Professional services * Withholding VAT |
| 1. Statutory deduction | * NSSF * NHIF * HELB |
| 1. business income | * Sole trader * Partnership * Corporate bodies * Financial Institutions |

**REQUIRED SKILLS AND KNOWLEDGE**

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

* Knowledge to understand payroll.
* Knowledge to understand PAYE.
* Knowledge to understand filling of PAYE
* Knowledge to understand VAT.
* Knowledge to understand filling of vat
* Knowledge to understand withholding tax.
* Knowledge to understand filling of withholding tax.
* Knowledge to understand installment tax.
* Knowledge to understand filling of Installment tax.
* Knowledge to understand statutory deductions.
* Knowledge to understand filling of statutory deductions.
* Knowledge to understand income tax.
* Knowledge to understand filling of income tax.
* Knowledge to understand property tax.
* Knowledge to understand filling of property tax.
* Knowledge to understand presumptive tax
* Knowledge to understand advance tax
* Knowledge to understand capital gain tax.

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical
* Communication
* Decision making.
* Advisory skills.
* Computer skills.

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* I Tax
* Tax
* Accounting

**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:  Demonstrated ability to;   * 1. Prepare and understand payroll.   2. Understand and compute PAYE.   3. File PAYE   4. Understand and compute VAT.   5. File vat returns   6. Understand and compute withholding tax.   7. File withholding tax.   8. Understand and compute installment tax.   9. File Installment tax.   10. Understand and prepare statutory deductions.   11. File statutory deductions.   12. Compute income tax.   13. File income tax.   14. Understand and compute property tax.   15. File property tax.   16. Understand and compute presumptive tax   17. Understand advance tax   18. Understand and compute capital gain tax |
| 1. Resource Implications | The following resources should be provided:   * 1. P9 and P10 documents |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Written tests 2. Oral questioning 3. Third party reports |
| 1. Context of Assessment | Competency may be assessed on the job, off the job or a combination of these. Off the job assessment must be undertaken in a closely simulated workplace environment. |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# ADMINISTER PAYROLL SYSTEM

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

**UNIT DESCRIPTION**

This unit specifies the competencies required to administer payroll system.it involves grouping organization employee, determining the payroll system, computing employee payment, computing employee P.A.Y.E, preparing employee payment excel sheet and obtaining approval of employee payment.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the key outcomes which make up workplace function (to be stated in active) | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements (to be stated in passive voice)  ***Bold and italicized terms* *are elaborated in the Range*** |
| 1. Group organization employee | * 1. Employee appointment letter is obtained as per organization procedures   2. Employee appointment letters are categorized as per terms of employment   3. Employees are categorized as per job specialization |
| 1. Determine the payroll system | * 1. Number of employees is determined as per the   2. Acceptability of the software is determined as per organizational policy   3. Affordability of the software is determined as per   4. Ability of the software to ***support employment contract*** terms   5. Security of the software is determined as per the control system of the organization   6. System controller is identified as per the organization policy |
| 1. Compute employee payment | * 1. Payroll system is chosen as per the organization policy   2. Employee details are obtained as per human resource records   3. Employee basic pay is determined as per the appointment letter   4. Total gross pay is determined as per employee basic pay, allowances and overtime   5. Net salary is determined as per employee gross pay less statutory deductions   6. Net pay is determined as per net salary less contributions |
| 1. Compute employee P.A.Y.E | * 1. Gross pay is obtained as per the company employee payroll.   2. Amount of P.A.Y.E is determined as per the current graduated scale rate.   3. ***P10 template*** is created as per KRA requirements.   4. P10 template is uploaded in ITAX system as per KRA guidelines.   5. P.A.Y.E E-slip is generated as per ITAX system   6. Amount of P.A.Y.E is paid as per KRA guidelines   7. Payment slip is filed as per organization policy |
| 1. Prepare employee payment excel sheet | * 1. Number of employees is keyed in as per the payroll   2. Employee names is keyed in as per the payroll   3. Employee bank keyed in as per the payroll   4. Employee bank branch keyed in as per the payroll   5. Employee branch code keyed in as per the payroll   6. Account number is keyed in as per the payroll   7. Net pay is keyed in as per the payroll |
| 1. Obtain approval of employee payment | * 1. Two copies of excel sheet are printed as per organization policy   2. Copies of printed excel sheet are approved as per organizational procedures   3. Soft copy of approved excel sheet is sent to bank as per organization procedure   4. Copy of approved excel sheet is filed as per organization policy |

**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. Ability of the software to support employment contract | * May include but are not limited to:   + Weekly pay   + Monthly pay |
| 1. P10 template | * Name of employee * KRA Personal identification number * Status * Gross pay * Personal relief |

**REQUIRED SKILLS AND KNOWLEDGE**

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

* Knowledge to understand appointment letter
* Knowledge to understand payroll system
* Knowledge to understand payroll software’s
* Knowledge to understand excel sheet
* Knowledge to understand file payroll records

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical
* Communication
* Decision making
* Advisory skills
* Interpersonal skills

**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:  Demonstrated ability to;   * 1. Knowledge of payroll system   2. Prepare P10 on excel sheet   3. file Pay As You Earn   4. Knowledge in excel sheet   5. Understand procedures of obtaining approval for employee payments |
| 1. Resource Implications | The following resources should be provided:   * 1. Payroll calculator |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Written tests 2. Oral questioning 3. Third party reports |
| 1. Context of Assessment | Competency may be assessed on the job, off the job or a combination of these. Off the job assessment must be undertaken in a closely simulated workplace environment. |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# MANAGE TAX DOCUMENTS

UNIT CODE: BUS/OS/TX/CR/03/6/A

**UNIT DESCRIPTION**

This unit specifies the competencies required manage tax documents.it involves categorizing tax document, analyzing custom duty documents, analyzing exercise duty documents and archiving tax documents.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the key outcomes which make up workplace function (to be stated in active) | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements (to be stated in passive voice)  *Bold and italicized terms* *are elaborated in the Range* |
| 1. Categorize tax document | * 1. Tax documents are identified as per KRA guidelines   2. Files are opened as per each tax document   3. Tax documents are filed as per the organization policy |
| 1. Analyze custom duty documents | * 1. custom duty documents are received as per the organization policy   2. custom duty documents are verified as per the organization policy   3. custom duty documents are recorded the organization policy   4. custom duty documents are filed as per the organization policy |
| 1. Analyze exercise duty documents | * 1. Excise duty documents are received as per the organization policy   2. Excise duty documents are verified as per the organization policy   3. Excise duty documents are recorded as per the organization policy   4. Excise duty documents are filed as per the organization policy |
| 1. Archive tax documents | * 1. ***Archiving method*** is determined as per organizational policy   2. Storage space is created as per the organization policy   3. Tax documents retention time frame are verified as per the organization policy   4. The tax documents are indexed as per the organization policy   5. Index tax card is generated as per organization policy |

**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. Archiving method | * May include but are not limited to: * Manual * Digital |

**REQUIRED SKILLS AND KNOWLEDGE**

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

* Knowledge to understand tax documents
* Knowledge to understand custom duty
* Knowledge to understand excise duty
* Knowledge to understand archiving process

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical
* Communication
* Decision making
* Advisory
* 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:  Demonstrated ability to;   * 1. Demonstrated ability to categorize tax documents   2. Demonstrated ability to understand custom duty documents   3. Demonstrated ability to understand excise duty documents   4. Demonstrated ability to understand archiving methods for tax documents   5. Demonstrated ability to understand indexing methods   6. Demonstrated ability to retention criteria of tax documents |
| 1. Resource Implications | The following resources should be provided:   * 1. Tax policies and procedures   2. Tax schedules |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Case studies |
| 1. Context of Assessment | Competency may be assessed on the job, off the job or a combination of these. Off the job assessment must be undertaken in a closely simulated workplace environment. |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# PERFORM TAX ARBITRATION

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

**UNIT DESCRIPTION**

This unit addresses competencies required to perform tax arbitration.it involves reviewing tax assessment documents, identifying source documents, presenting source document and defending tax assessment disputes

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**  These describe the key outcomes which make up workplace function **(to be stated in active)** | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements (to be stated in passive voice)  ***Bold and italicized terms* *are elaborated in the Range*** |
| 1. Review tax assessment documents | * 1. ***Tax assessment documents*** are verified as per organization policy   2. The tax assessment document is filed as per as organizational policy   3. Organization auditor is engaged as per organizational policy |
| 1. Identify source documents | * 1. E-slip documents are retrieved as per organizational policy   2. Tax invoices are retrieved as per organizational policy   3. Disputed bank statements are retrieved as per organizational policy   4. Retrieve disputed trial balance as per organizational policy   5. Retrieve disputed payroll as per organizational policy   6. Obtain audited report on disputed tax assessment as per organizational policy |
| 1. Present source document | * 1. Disputed tax source documents are presented to the commissioner of domestic taxes as per organizational policy   2. Audited report are presented to the commissioner of domestic taxes as per organizational policy |
| 1. Defend tax assessment disputes | * 1. Argue disputed tax against tax assessment by the commissioner of domestic tax   2. Legal advice is sought if disputed tax is not resolved   3. Resolution agreed are complyed to as per organization policy   4. The resolution agreement documents are filed as per organization policy |

**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. Tax assessment documents | * May include but are not limited to: * Bank statement * Trial balance * Payroll |

**REQUIRED SKILLS AND KNOWLEDGE**

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

* Knowledge to understand tax assessment
* Knowledge to understand source documents
* Knowledge to understand presentation of source documents
* Knowledge to defend tax assessment

**Required Skills**

The individual needs to demonstrate the following skills:

* Interpersonal
* Presentation
* Communication
* Negotiation
* Decision making
* Advisory

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Tax
* Tax Act
* Legal

**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 ability to understand tax assessment   2. Demonstrated ability to review tax assessment documents   3. Demonstrated ability to understand source documents   4. Demonstrated ability to understand procedures used in presentation of source documents   5. Demonstrated ability to understand tax assessment disputes |
| 1. Resource Implications | The following resources should be provided:   * 1. Tax compliance statements   2. Tax rates schedules |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Case studies |
| 1. Context of Assessment | Competency may be assessed on the job, off the job or a combination of these. Off the job assessment must be undertaken in a closely simulated workplace environment. |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# MANAGE COMPANY ASSET REGISTER

**UNIT CODE**: BUS/OS/TX/CR/05/6/A

**UNIT DESCRIPTION**

This unit addresses competencies required to manage company asset register.it involves analyzing company assets, determining qualifying cost of the asset, determining capital allowance and determining legal ownership.

**ELEMENTS AND PERFORMANCE CRITERIA**

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| **ELEMENT**  These describe the key outcomes which make up workplace function **(to be** **stated in active)** | **PERFORMANCE CRITERIA**  These are assessable statements which specify the required level of performance for each of the elements (to be stated in passive voice)  ***Bold and italicized terms* *are elaborated in the Range*** |
| * 1. Analyze company assets | * 1. Type of asset is identified as per organization purchase records   2. ***Company assets*** are classified as per Tax Act   3. Company assets are recorded as per organization policy   4. Company assets are coded as per organization policy |
| * 1. Determine Qualifying cost of the asset | * 1. Purchase invoices are obtained as per organization policy   2. ***Incidental cost*** invoices are obtained as per Tax Act   3. Qualifying cost is determined as per the Tax Act   4. Qualifying cost is recorded as per the organization policy |
| * 1. Determine capital allowance | * 1. Qualifying cost are identified as per Tax Act   2. Assets are classified as per Tax Act   3. ***Capital allowance*** are calculated as per Tax Act   4. Capital allowance records are maintained in excel sheet as per organization policy |
| * 1. Determine legal ownership | * 1. Legal documents are obtained as per organization policy   2. Authenticity of legal documents is confirmed as per organization policy   3. Actual assets are verified against the legal documents as per organization policy |

**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. Incidental cost | * May include but are not limited to: * Import duty * Insurance on transit * Transportation * Installation * Testing * Custom duty |
| 1. Capital allowance | * Investment deduction * Industrial building deductions * Wear and tear allowance * Farm work deductions * Mining deductions |

**REQUIRED SKILLS AND KNOWLEDGE**

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

* Knowledge to understand analyzing company assets
* Knowledge to understand Qualifying costs
* Knowledge to Calculate capital allowances
* Knowledge to understand legal ownership of the asset

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical
* Communication
* Negotiation
* Decision making
* Advisory

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Accounting
* Taxation
* Legal
* Excel sheet

**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. Classified company assets   2. Determined qualifying cost   3. Demonstrated the ability to understand incidental cost   4. Demonstrated the ability to understand of capital allowance   5. Computed capital allowance   6. Demonstrated the ability to use excel sheet   7. Demonstrated the ability to understand of legal documents |
| 1. Resource Implications | The following resources should be provided:   * 1. Asset register |
| 1. Methods of Assessment | Competency in this unit may be assessed through:   1. Written tests 2. Oral questioning 3. Third party reports 4. Case studies |
| 1. Context of Assessment | 1. Competency may be assessed on the job, 2. Off the job or a combination of these. 3. Off the job assessment must be undertaken in a closely simulated workplace environment. |
| 1. Guidance information for assessment | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |