****

**REPUBLIC OF KENYA**

**COMPETENCY BASED CURRICULUM**

 **FOR**

**TAX ADMINISTRATOR**

**LEVEL 6**



TVET CDACC

 P.O. BOX 15745-00100

NAIROBI

First published 2019

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**FOREWORD**

The provision of quality education and training is fundamental to the Government’s overall strategy for social economic development. Quality education and training will contribute to achievement of Kenya’s development blueprint 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 and this resulted to the formulation of the Policy Framework for Reforming Education and Training (Sessional Paper No. 4 of 2016). A key feature of this policy is the radical change in the design and delivery of 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 this curriculum has been developed.

It is my conviction that this curriculum will play a great role towards development of competent human resource for the Taxation Sector’s 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 to address the mismatch between skills acquired through training and skills needed by industry as well as increase the global competitiveness of Kenyan labor force.

TVET Curriculum Development, Assessment and Certification Council (TVET CDACC) in conjunction with Taxation Sector Skills Advisory Committee (SSAC) have developed this curriculum.

This curriculum has been developed following the CBET framework policy; the CBETA Standards and guidelines provided by the TVET Authority and the Kenya National Qualification framework designed by the Kenya National Qualification Authority.

This curriculum is designed and organized with an outline of learning outcomes; suggested delivery methods, training/learning resources and methods of assessing the trainee’s achievement. The curriculum is competency-based and allows multiple entry and exit to the course.

I am grateful to the Council Members, Council Secretariat, Taxation SSAC, expert workers and all those who participated in the development of this curriculum.

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

**CHAIRMAN, TVET CDACC**

**ACKNOWLEDGMENT**

This curriculum has been designed for competency-based training and has independent units of learning that allow the trainee flexibility in entry and exit. In developing the curriculum, significant involvement and support was received from various organizations.

I recognize with appreciation the role of the Taxation Sector Skills Advisory Committee (SSAC) in ensuring that competencies required by the industry are addressed in the curriculum. I also thank all stakeholders in the Taxation sector for their valuable input and all those who participated in the process of developing this curriculum.

I am convinced that this curriculum will go a long way in ensuring that workers in Taxation Sector acquire competencies that will enable them to perform their work more efficiently.

**Dr. LAWRENCE GUANTAI M’ITONGA, PhD**

**COUNCIL SECRETARY/CEO**

**TVET CDACC**

# TABLE OF CONTENTS

[**FOREWORD** ii](#_Toc29974814)

[**PREFACE** iii](#_Toc29974815)

[**ACKNOWLEDGMENT** iv](#_Toc29974816)

[TABLE OF CONTENTS v](#_Toc29974817)

[ACRONYMS vi](#_Toc29974818)

[KEY TO UNIT CODE vii](#_Toc29974819)

[COURSE OVERVIEW viii](#_Toc29974820)

[BASIC UNITS OF LEARNING 1](#_Toc29974821)

[COMMUNICATION SKILLS 2](#_Toc29974822)

[NUMERACY SKILLS 5](#_Toc29974823)

[DIGITAL LITERACY 9](#_Toc29974824)

[ENTREPRENEURIAL SKILLS 12](#_Toc29974825)

[EMPLOYABILITY SKILLS 16](#_Toc29974826)

[ENVIRONMENTAL LITERACY 22](#_Toc29974827)

[OCRUPATIONAL SAFETY AND HEALTH PRACTICES 26](#_Toc29974828)

[COMMON UNITS OF LEARNING 28](#_Toc29974829)

[TAXATION 29](#_Toc29974830)

[BUSINESS LAW 30](#_Toc29974831)

[FINANCIAL ACCOUNTING 34](#_Toc29974832)

[CORE UNITS OF LEARNING 37](#_Toc29974833)

[TAX RETURNS 38](#_Toc29974834)

[PAYROLL ADMINISTRATION 41](#_Toc29974835)

[TAX DOCUMENTS 43](#_Toc29974836)

[TAX ARBITRATION 45](#_Toc29974837)

[COMPANY ASSETS REGISTER 47](#_Toc29974838)

 ACRONYMS

CDACC Curriculum Development Assessment and Certification Council

CU Curriculum

BC Basic Competency

CR Core Competency

CC Common Competency

KCSE Kenya Certificate of Secondary Education

KNQA Kenya National Qualifications Authority

OSHA Occupation Safety and Health Act

PPE Personal Protective Equipment

SSAC Sector Skills Advisory Committee

TVET Technical and Vocational Education and Training

SOP Standard operating procedures

# KEY TO UNIT CODE

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

Industry or sector

Curriculum

Occupational area

Type of competency

Competency number

Competency level

Version control

# COURSE OVERVIEW

**Description of the Course**

Tax Administration Certificate level 6 qualification consists of competencies that a person must achieve to enable him/her to demonstrate understanding of taxation ,apply principle of business law apply financial accounting skills, file tax returns ,administer payroll , manage tax documents ,perform tax arbitration and manage company asset register

**Units of Learning**

This course consists of basic, common and core units of learning as indicated below:

**Basic Units of Learning**

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit of Learning Code** | **Unit of Learning Title** | **Duration in Hours** | **Credit Factor** |
| BUS/CU/TX/BC/01/6/A | Communication skills | 40 | 4 |
| BUS/CU/TX/BC/02/6/A | Numeracy skills | 60 | 6 |
| BUS/CU/TX/BC/03/6/A | Digital literacy | 60 | 6 |
| BUS/CU/TX/BC/04/6/A | Entrepreneurial skills | 100 | 10 |
| BUS/CU/TX/BC/05/6/A | Employability skills | 80 | 8 |
| BUS/CU/TX/BC/06/6/A | Environmental literacy | 40 | 6 |
| BUS/CU/TX/BC/07/6/A | Occupational safety and health practices | 40 | 4 |
| **Total**  |  | **420** | **42** |

**Common units**

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit of Learning Code** | **Unit of Learning Title** | **Duration in Hours** | **Credit Factor** |
| BUS/CU/TX/CC/01/6/A | Taxation  | 100 | 10 |
| BUS/CU/TX/CC/02/6/A | Business Law | 100 | 10 |
| BUS/CU/TX/CR/01/6/A | Financial accounting  | 220 | 22 |
| **Total** |  | **420** | **42** |

**Core Units of Learning**

|  |  |  |  |
| --- | --- | --- | --- |
| **Unit of Learning Code** | **Unit of Learning Title** | **Duration in Hours** | **Credit Factor** |
| BUS/CU/TX/CR/01/6/A | Tax Returns  | 250 | 25 |
| BUS/CU/TX/CR/02/6/A |  Payroll administration  | 240 | 24 |
| BUS/CU/TX/CR/03/6/A | Tax documents  | 230 | 23 |
| BUS/CU/TX/CR/04/6/A | Tax arbitration  | 220 | 22 |
| BUS/CU/TX/CR/05/6/A |  Asset register  | 240 | 24 |
|  | Industrial Attachment | 480 | 48 |
| **Total** |  | **1660** | **166** |
| **Grand Total**  |  | **2500** | **250** |

The total duration of the course is 2500 hours which includes 480 hours of industrial attachment which are equivalent to 16 weeks.

**Entry Requirements**

An individual entering this course should have any of the following minimum requirements:

1. Craft certificate Level 5 in Taxation

 **Or**

1. Kenya Certificate of Secondary Education (KCSE) C- (Minus)

 **Or**

1. Equivalent qualifications as determined by Kenya National Qualifications Authority (KNQA)

**Assessment**

The course will be assessed at two levels: internally and externally. Internal assessment is continuous and is conducted by the trainer who is monitored by an accredited internal verifier while external assessment is the responsibility of TVET CDACC.

**Certification**

A candidate will be issued with a Record of Achievement for each Unit of Competency. To attain the qualification National Diploma Level 6 Tax Administrator, the candidate must demonstrate competence in all the units of competency as given in qualification pack. These certificates will be issued by TVET CDACC in conjunction with training provider.

# BASIC UNITS OF LEARNING

# COMMUNICATION SKILLS

**UNIT CODE:** BUS/CU/BF/BC/01/6/A

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: Demonstrate Communication Skills

**Duration of Unit:** 40 hours

**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.

**Summary of Learning Outcomes**

1. Meet communication needs of clients and colleagues
2. Develop communication strategies
3. Establish and maintain communication pathways
4. Promote use of communication strategies
5. Conduct interview
6. Facilitate group discussion
7. Represent the organization

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Meet communication needs of clients and colleagues
 | * Communication process
* Modes of communication
* Medium of communication
* Effective communication
* Barriers to communication
* Flow of communication
* Sources of information
* Organizational policies
* Organization requirements for written and electronic communication methods
* Report writing
* Effective questioning techniques (clarifying and probing)
* Workplace etiquette
* Ethical work practices in handling communication
* Active listening
* Feedback
* Interpretation
* Flexibility in communication
* Types of communication strategies
* Elements of communication strategy
 | * Interview
* Written texts
 |
| 1. Develop communication strategies
 | * Dynamics of groups
* Styles of group leadership
* Openness and flexibility in communication
* Communication skills relevant to client groups
 | * Interview
* Written texts
 |
| 1. Establish and maintain communication pathways
 | * Types of communication pathways
 | * Interview
* Written texts
 |
| 1. Promote use of communication strategies
 | * Application of elements of communication strategies
* Effective communication techniques
 | * Interview
* Written texts
 |
| 1. Conduct interview
 | * Types of interview
* Establishing rapport
* Facilitating resolution of issues
* Developing action plans
 | * Interview
* Written texts
 |
| 1. Facilitate group discussion
 | * Identification of communication needs
* Dynamics of groups
* Styles of group leadership
* Presentation of information
* Encouraging group members participation
* Evaluating group communication strategies
 | * Interview
* Written texts
 |
| 1. Represent the organization
 | * Presentation techniques
* Development of a presentation
* Multi-media utilization in presentation
* Communication skills relevant to client groups
 | * Interview
* Written texts
 |

**Suggested Methods of Instruction**

* Discussion
* Role playing
* Simulation
* Direct instruction

**Recommended Resources**

* Desktop computers/laptops
* Internet connection
* Projectors
* Telephone

# NUMERACY SKILLS

**UNIT CODE:** BUS/CU/BF/BC/02/6/A

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: Demonstrate Numeracy Skills.

**Duration of Unit:** 60 hours

**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.

**Summary of Learning Outcomes**

1. Apply a wide range of mathematical calculations for work
2. Apply ratios, rates and proportions to solve problems
3. Estimate, measure and calculate measurement for work
4. Use detailed maps to plan travel routes for work
5. Use geometry to draw and construct 2D and 3D shapes for work
6. Collect, organize and interpret statistical data
7. Use routine formula and algebraic expressions for work
8. Use common functions of a scientific calculator

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Apply a wide range of mathematical calculations for work
 | * Fundamentals of mathematics
* Addition, subtraction, multiplication and division of positive and negative numbers
* Algebraic expressions manipulation
* Forms of fractions, decimals and percentages
* Expression of numbers as powers and roots
 | * Written tests
* Assignments
* Supervised exercises
 |
| 1. Apply ratios, rates and proportions to solve problems
 | * Rates, ratios and proportions
* Meaning
* Conversions into percentages
* Direct and inverse proportions determination
* Performing calculations
* Construction of graphs, charts and tables
* Recording of information
 | * Written tests
* Assignments
* Supervised exercises
 |
| 1. Estimate, measure and calculate measurement for work
 | * Units of measurements and their symbols
* Identification and selection of measuring equipment
* Conversion of units of measurement
* Perimeters of regular figures
* Areas of regular figures
* Volumes of regular figures
* Carrying out measurements
* Recording of information
 | * Assignments
* Supervised exercises
* Written tests
 |
| 1. Use detailed maps to plan travel routes for work
 | * Identification of features in routine maps and plans
* Symbols and keys used in routine maps and plans
* Identification and interpretation of orientation of map to North
* Demonstrate understanding of direction and location
* Apply simple scale to estimate length of objects, or distance to location or object
* Give and receive directions using both formal and informal language
* Planning of routes
* Calculation of distance, speed and time
 | * Written
* Practical test
 |
| 1. Use geometry to draw and construct 2D and 3D shapes for work
 | * Identify two dimensional shapes and routine three dimensional shapes in everyday objects and in different orientations
* Explain the use and application of shapes
* Use formal and informal mathematical language and symbols to describe and compare the features of two dimensional shapes and routine three dimensional shapes
* Identify common angles
* Estimate common angles in everyday objects
* Evaluation of unknown angles
* Use formal and informal mathematical language to describe and compare common angles
* Symmetry and similarity
* Use common geometric instruments to draw two dimensional shapes
* Construct routine three dimensional objects from given nets
 |  |
| 1. Collect, organize and interpret statistical data
 | * + Classification of data
* Grouped data
* Ungrouped data
	+ Data collection
* Observation
* Recording
	+ Distinguishing between sampling and census
	+ Importance of sampling
	+ Errors in sampling
	+ Types of sampling and their limitations e.g.
* Stratified random
* Cluster
* Judgmental
	+ Tabulation of data
* Class intervals
* Class boundaries
* Frequency tables
* Cumulative frequency
	+ Diagrammatic and graphical presentation of data e.g.
* Histograms
* Frequency polygons
* Bar charts
* Pie charts
* Cumulative frequency curves
* Interpretation of data
 | * Assignments
* Supervised exercises
* Written tests
 |
| 1. Use routine formula and algebraic expressions for work
 | * + Solving linear equations
	+ Linear graphs
* Plotting
* Interpretation
* Applications of linear graphs
* Curves of first and second degree
* Plotting
* Interpretation
 | * Assignments
* Supervised exercises
* Written tests
 |
| 8. Use common functions of a scientific calculator | * Identify and use keys for common functions on a calculator
* Calculate using whole numbers, money and routine decimals and percentages
* Calculate with routine fractions and percentages
* Apply order of operations to solve multi-step calculations
* Interpret display and record result
 | * Written
* Practical test
 |

**Suggested Methods of Instruction**

* Group discussions
* Demonstration by trainer
* Practical work by trainee
* Exercises

**Recommended Resources**

* Calculators
* Rulers, pencils, erasers
* Charts with presentations of data
* Graph books
* Dice

# DIGITAL LITERACY

**UNIT CODE:** BUS/CU/BF/BC/03/6/A

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: Demonstrate Digital Literacy

**Duration of Unit:** 60 hours

**Unit Description**

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

**Summary of Learning Outcomes**

1. Identify computer software and hardware
2. Apply security measures to data, hardware, software in automated environment
3. Apply computer software in solving tasks
4. Apply internet and email in communication at workplace
5. Apply desktop publishing in official assignments
6. Prepare presentation packages

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Identify computer hardware and software
 | * Concepts of ICT
* Functions of ICT
* History of computers
* Components of a computer
* Classification of computers
 | * Written tests
* Oral presentation
 |
| 1. Apply security measures to data, hardware, software in automated environment
 | * Data security and control
* Security threats and control measures
* Types of computer crimes
* Detection and protection against computer crimes
* Laws governing protection of ICT
 | * Written tests
* Oral presentation
* Project
 |
| 1. Apply computer software in solving tasks
 | * Operating system
* Word processing
* Spread sheets
* Data base design and manipulation
* Data manipulation, storage and retrieval
 | * Oral questioning
* Project
 |
| 1. Apply internet and email in communication at workplace
 | * Computer networks
* Network configurations
* Uses of internet
* Electronic mail (e-mail) concept
 | * Oral questioning
* Written report
 |
| 1. Apply desktop publishing in official assignments
 | * Concept of desktop publishing
* Opening publication window
* Identifying different tools and tool bars
* Determining page layout
* Opening, saving and closing files
* Drawing various shapes using DTP
* Using colour pellets to enhance a document
* Inserting text frames
* Importing and exporting text
* Object linking and embedding
* Designing of various publications
* Printing of various publications
 | * Oral questioning
* Written report
* Project
 |
| 1. Prepare presentation packages
 | * Types of presentation packages
* Procedure of creating slides
* Formatting slides
* Presentation of slides
* Procedure for editing objects
 | * Oral questioning
* Written report
* Project
 |

**Suggested Methods of Instruction**

* Instructor led facilitation of theory
* Demonstration by trainer
* Practical work by trainee
* Viewing of related videos
* Project
* Group discussions

**Recommended Resources**

* Computers
* Printers
* Storage devices
* Internet access

# ENTREPRENEURIAL SKILLS

**UNIT CODE:** BUS/CU/BF/BC/04/6/A

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: Demonstrate Entrepreneurial Skills

**Duration of unit:** 100 hours

**Unit Description**

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

**Summary of Learning Outcomes**

* 1. Demonstrate understanding of who an entrepreneur
	2. Demonstrate knowledge of entrepreneurship and self-employment
	3. Identify entrepreneurship opportunities
	4. Create entrepreneurial awareness
	5. Apply entrepreneurial motivation
	6. Develop business innovative strategies
	7. Develop Business plan

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Demonstrate knowledge of entrepreneurship and self-employment
 | * Importance of self-employment
* Requirements for entry into self-employment
* Role of an Entrepreneur in business
* Contributions of Entrepreneurs to National development
* Entrepreneurship culture in Kenya
* Born or made entrepreneurs
 | * Individual/group assignments
* Projects
* Written tests
* Oral questions
* Third party report
 |
| 1. Identify entrepreneurship opportunities
 | * Business ideas and opportunities
* Sources of business ideas
* Business life cycle
* Legal aspects of business
* Assessment of product demand
* Business environment
* Factors to consider when evaluating business environment
* Technology in business
 | * Individual/group assignments
* Projects
* Written tests
* Oral questions
* Third party report
* Interviews
 |
| 1. Create entrepreneurial awareness
 | * Forms of businesses
* Sources of business finance
* Factors in selecting source of business finance
* Governing policies on Small Scale Enterprises (SSEs)
* Problems of starting and operating SSEs
 | * Individual/group assignments
* Projects
* Written tests
* Oral questions
* Third party report
* Interviews
 |
| 1. Apply entrepreneurial motivation
 | * Internal and external motivation
* Motivational theories
* Self-assessment
* Entrepreneurial orientation
* Effective communications in entrepreneurship
* Principles of communication
* Entrepreneurial motivation
 | * Case studies
* Individual/group assignments
* Projects
* Written tests
* Oral questions
* Third party report
* Interviews
 |
| 1. Develop business innovative strategies
 | * Innovation in business
* Small business Strategic Plan
* Creativity in business development
* Linkages with other entrepreneurs
* ICT in business growth and development
 | * Case studies
* Individual/group assignments
* Projects
* Written tests
* Oral questions
* Third party report
* Interviews
 |
| 1. Develop Business Plan
 | * Business description
* Marketing plan
* Organizational/Management
* plan
* Production/operation plan
* Financial plan
* Executive summary
* Presentation of Business Plan
 | * Case studies
* Individual/group assignments
* Projects
* Written tests
* Oral questions
* Third party report
* Interviews
 |

**Suggested Methods of Instruction**

* Direct instruction
* Project
* Case studies
* Field trips
* Discussions
* Demonstration
* Question and answer
* Problem solving
* Experiential
* Team training

**Recommended Resources**

* Case studies
* Business plan templates
* Computers
* Overhead projectors
* Internet
* Mobile phone
* Video clips
* Films
* Newspapers and Handouts
* Business Journals
* Writing materials

# EMPLOYABILITY SKILLS

**UNIT CODE:** BUS/CU/BF/BC/05/6/A

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: Demonstrate Employability Skills

**Duration of Unit:** 80 hours

**Unit Description**

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.

**Summary of Learning Outcomes**

1. Conduct self-management
2. Demonstrate interpersonal communication
3. Demonstrate critical safe work habits
4. Lead a workplace team
5. Plan and organize work
6. Maintain professional growth and development
7. Demonstrate workplace learning
8. Demonstrate problem solving skills
9. Manage ethical performance

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Conduct self-management
 | * Self-awareness
* Formulating personal vision, mission and goals
* Strategies for overcoming life challenges
* Managing emotions
* Emotional intelligence
* Assertiveness versus aggressiveness
* Expressing personal thoughts, feelings and beliefs
* Developing and maintaining high self-esteem
* Developing and maintaining positive self-image
* Setting performance targets
* Monitoring and evaluating performance
* Articulating ideas and aspirations
* Accountability and responsibility
* Good work habits
* Self-awareness
* Values and beliefs
* Self-development
* Financial literacy
* Healthy lifestyle practices
* Adopting safety practices
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |
| 1. Demonstrate interpersonal communication
 | * Meaning of interpersonal communication
* Listening skills
* Types of audience
* Public speaking
* Writing skills
* Negotiation skills
* Reading skills
* Meaning of empathy
* Understanding customers’ needs
* Establishing communication networks
* Assertiveness
* Sharing information
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |
| 1. Demonstrate critical safe work habits
 | * Stress and stress management
* Time concept
* Punctuality and time consciousness
* Leisure
* Integratingpersonal objectives into organizational objectives
* Resources mobilization
* Resources utilization
* Setting work priorities
* Developing healthy relationships
* HIV and AIDS
* Drug and substance abuse
* Managing emerging issues
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |
| 1. Lead a workplace team
 | * Leadership qualities
* Power and authority
* Team building
* Determination of team roles and objectives
* Team parameters and relationships
* Individual responsibilities in a team
* Forms of communication
* Complementing team activities
* Gender and gender mainstreaming
* Human rights
* Developing healthy relationships
* Maintaining relationships
* Conflicts and conflict resolution
* Coaching and mentoring skills
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |
| 1. Plan and organize work
 | * Functions of management
* Planning
* Organizing
* Time management
* Decision making concept
* Task allocation
* Developing work plans
* Developing work goals/objectives and deliverables
* Monitoring work activities
* Evaluating work activities
* Resource mobilization
* Resource allocation
* Resource utilization
* Proactive planning
* Risk evaluation
* Problem solving
* Collecting, analysing and organising information
* Negotiation
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |
| 1. Maintain professional growth and development
 | * Avenues for professional growth
* Training and career opportunities
* Assessing training needs
* Mobilizing training resources
* Licenses and certifications for professional growth and development
* Pursuing personal and organizational goals
* Managing work priorities and commitments
* Recognizing career advancement
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |
| 1. Demonstrate workplace learning
 | * Managing own learning
* Mentoring
* Coaching
* Contributing to the learning community at the workplace
* Cultural aspects of work
* Networking
* Variety of learning context
* Application of learning
* Safe use of technology
* Taking initiative/proactivity
* Flexibility
* Identifying opportunities
* Generating new ideas
* Workplace innovation
* Performance improvement
* Managing emerging issues
* Future trends and concerns in learning
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |
| 1. Demonstrate problem solving skills
 | * Critical thinking process
* Data analysis tools
* Decision making
* Creative thinking
* Development of creative, innovative and practical solutions
* Independence in identifying and solving problems
* Solving problems in teams
* Application of problem-solving strategies
* Testing assumptions
* Resolving customer concerns
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |
| 1. Manage ethical performance
 | * Meaning of ethics
* Ethical perspectives
* Principles of ethics
* Ethical standards
* Organization code of ethics
* Common ethical dilemmas
* Organization culture
* Corruption, bribery and conflict of interest
* Privacy and data protection
* Diversity, harassment and mutual respect
* Financial responsibility/accountability
* Etiquette
* Personal and professional integrity
* Commitment to jurisdictional laws
* Emerging issues in ethics
 | * Written tests
* Oral questioning
* Interviewing
* Portfolio of evidence
* Third party report
 |

**Suggested Methods of Instruction**

* Demonstrations
* Simulation/Role play
* Group Discussion
* Presentations
* Assignments
* Q&A

**Recommended Resources**

* Computers
* Stationery
* Charts
* Video clips
* Audio tapes
* Radio sets
* TV sets
* LCD projectors

# ENVIRONMENTAL LITERACY

**UNIT CODE**:BUS/CU/BF/BC/06/6/A

**Relationship to Occupational Standards**:

This unit addresses the Unit of Competency: Demonstrate Environmental Literacy

**Duration of Unit:** 40 hours

**Unit Description**

This unit describes the competencies required demonstrate environmental literacy.it involves controlling environmental hazard, controlling environmental pollution, complying with workplace 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, analysing resource use and developing resource conservation plans.

**Summary of Learning Outcomes**

1. Control environmental hazard
2. Control environmental Pollution
3. Demonstrate sustainable resource use
4. Evaluate current practices in relation to resource usage
5. Identify Environmental legislations/conventions for environmental concerns
6. Implement specific environmental programs
7. Monitor activities on Environmental protection/Programs
8. Analyze resource use
9. Develop resource conservation plans

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** |  **Content** | **Suggested Assessment Methods** |
| 1. Control environmental hazard
 | * Purposes and content of Environmental Management and Coordination Act 1999
* Storage methods for environmentally hazardous materials
* Disposal methods of hazardous wastes
* Types and uses of PPE in line with environmental regulations
* Occupational Safety and Health Standards (OSHS)
 | * Written questions
* Oral questions
 |
| 1. Control environmental Pollution control
 | * Types of pollution
* Environmental pollution control measures
* Types of solid wastes
* Procedures for solid waste management
* Different types of noise pollution
* Methods for minimizing noise pollution
 | * Written questions
* Oral questions
* Role play
 |
| 1. Demonstrate sustainable resource use
 | * Types of resources
* Techniques in measuring current usage of resources
* Calculating current usage of resources
* Methods for minimizing wastage
* Waste management procedures
* Principles of 3Rs (Reduce, Reuse, Recycle)
* Methods for economizing or reducing resource consumption
 | * Written questions
* Oral questions
* Role play
 |
| 1. Evaluate current practices in relation to resource usage
 | * Collection of information on environmental and resource efficiency systems and procedures,
* Measurement and recording of current resource usage
* Analysis and recording of current purchasing strategies.
* Analysis of current work processes to access information and data
* Identification of areas for improvement
 | * Written questions
* Oral questions
* Role play
 |
| 1. Identify Environmental legislations/conventions for environmental concerns
 | * Environmental issues/concerns
* Environmental legislations /conventions and local ordinances
* Industrial standard /environmental practices
* International Environmental Protocols (Montreal, Kyoto)
* Features of an environmental strategy
 | * Written questions
* Oral questions
 |
| 1. Implement specific environmental programs
 | * Community needs and expectations
* Resource availability
* 5s of good housekeeping
* Identification of programs/Activities
* Setting of individual roles /responsibilities
* Resolving problems /constraints encountered
* Consultation with stakeholders
 | * Written questions
* Oral questions
* Role play
 |
| 1. Monitor activities on Environmental protection/Programs
 | * Periodic monitoring and Evaluation of activities
* Gathering feedback from stakeholders
* Analyzing data gathered
* Documentation of recommendations and submission
* Setting of management support systems to sustain and enhance the program
* Monitoring and reporting of environmental incidents to concerned /proper authorities
 | * Oral questions
* Written tests
* Practical test
 |
| 1. Analyze resource use
 | * Identification of resource consuming processes
* Determination of quantity and nature of resource consumed
* Analysis of resource flow through different parts of the process.
* Classification of wastes for possible source of resources.
 | * Written tests
* Oral questions
* Practical test
 |
| 1. Develop resource Conservation plans
 | * Determination of efficiency of use/conversion of resources
* Causes of low efficiency of use of resources
* Plans for increasing the efficiency of resource use
 | * Written tests
* Oral questions
* Practical test
 |

**Suggested Methods of Instruction**

* Instructor led facilitation of theory
* Practical demonstration of tasks by trainer
* Practice by trainees
* Observations and comments and corrections by trainers

**Recommended Resources**

* Standard operating and/or other workplace procedures manuals
* Specific job procedures manuals
* Environmental Management and Coordination Act 1999
* Machine/equipment manufacturer’s specifications and instructions
* Personal Protective Equipment (PPE)
* ISO standards
* Company environmental management systems (EMS)
* Montreal Protocol
* Kyoto Protocol

# OCCUPATIONAL SAFETY AND HEALTH PRACTICES

**UNIT CODE:** BUS/CU/BF/BC/07/6/A

**Relationship to Occupational Standards**

This unit addresses the unit of competency: Demonstrate Occupational Safety and Health Practices

**Duration of Unit:** 40 hours

**Unit Description**

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

**Summary of Learning Outcomes**

1. Identify workplace hazards and risk
2. Control OSH hazards
3. Implement OSH programs

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Identify workplace hazards and risks
 | * Identification of hazards in the workplace and/or the indicators of their presence
* Evaluation and/or work environment measurements of OSH hazards/risk existing in the workplace
* Gathering of OSH issues and/or concerns
 | * Oral questions
* Written tests
* Portfolio of evidence
* Third party report
 |
| 1. Control OSH hazards
 | * Prevention and control measures e.g. use of PPE
* Risk assessment
* Contingency measures
 | * Oral questions
* Written tests
* Portfolio of evidence
* Third party report
 |
| 1. Implement OSH

 programs | * Company OSH program, evaluation and review
* Implementation of OSH programs
* Training of team members and advice on OSH standards and procedures
* Implementation of procedures for maintaining OSH-related records
 | * Oral questions
* Written tests
* Portfolio of evidence
* Third party report
 |

**Suggested Methods of instruction**

* Assigments
* Discussion
* Q&A
* Role play
* Viewing of related videos

**Recommended Resources**

* Standard operating and/or other workplace procedures manuals
* Specific job procedures manuals
* Machine/equipment manufacturer’s specifications and instructions
* Personal Protective Equipment (PPE) e.g.
* Mask
* Face mask/shield
* Safety boots
* Safety harness
* 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

# COMMON UNITS OF LEARNING

# TAXATION

UNIT CODE: **BUS/CU/TX/BC/01/6/A**

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: demonstrate understanding of taxation.

**Duration of Unit:** 100 Hours

**Unit Description**

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

**Summary of Learning Outcomes**

1. Apply taxation concept
2. Understand tax policies

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Apply taxation concept
 | * Tax
* Types of taxes
* Classification
* Principles/canons of taxation
* Purpose/reasons for taxation
* Taxable capacity
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Understand tax policies
 | * Double taxation treaties
* Resident and non-resident status
* Tax planning
 | * Written tests
* Observation
* Oral questions
* Third party report
 |

**Suggested Methods of Delivery**

* Project
* Demonstration by trainer
* Practice by the trainee
* Discussions
* Simulation
* On job training

**Recommended Resources**

* Writing materials
* Projector

# BUSINESS LAW

**UNIT CODE:** BUS/CU/TX/BC/02/6/A

**Relationship to Occupational Standards**

This unit addresses the unit of competency: Apply business law

**Duration of Unit:** 100 Hours

**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.

**Summary of Learning Outcomes**

1. Demonstrate understanding of law
2. Apply law of tort
3. Apply law of Persons
4. Apply law of contract
5. Apply law of sale of goods
6. Apply hire purchase contracts
7. Apply law of agency
8. Apply law of negotiable instruments
9. Apply law of insurance
10. Understanding administrative of law
11. Apply law of property
12. Apply law of partnership

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Demonstrate understanding of law
 | * Introduction to Law
* Court structure
* Alternative dispute resolutions
* Sources of law
* Purpose of the law
* Classification of Law
* Law and morality
 | * Oral questions
* Written tests
* Observation
* Third party report
 |
| 1. Apply law of tort
 | * Nature of law of tort
* Negligence
* General defences
* Vicarious liability
* Strict liability
* Defamation
* Occupiers liability
* Limitation of action
 | * Oral questions
* Written tests
* Practical test
* Observation
* Third party report
 |
| 1. Apply law of Persons
 | * Nature of persons
* Nationality
* Citizenship
* Domicile
* Corporative societies
* Unincorporated partnership
* Incorporated associations
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Apply law of contract
 | * Contact
* Classification of contract
* Essentials of valid contract
* Terms of contract
* Vitiating factors
* Illegal contracts
* Discharge of contracts
* Remedies for breach of a contract
* Limitation of actions
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Apply law of sale of goods
 | * Nature of contract
* Formalities of a contract
* Terms of the contract
* Implied terms by statute
* Rights and duties of the parties
* Auction sales
* International contract of sales
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Apply hire purchase contracts
 | * Nature of hire purchase contract
* Difference between hire purchase and conditional sales/credit sales
* Formalities of hire purchase contract
* Employed terms of the hire purchase contract
* Rights and duties of the parties
* Termination and completion of hire purchase contract
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Apply law of agency
 | * Nature of agency contract
* Types of agents
* Creation of agency
* Authority of an agent
* Rights and duties of parties
* Termination of agency
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Apply law of negotiable instruments
 | * Nature and characteristics of negotiable instruments
* Negotiability of instruments
* Types of negotiable instruments
* Obligations of the parties
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Apply law of insurance
 | * Nature of the contract
* Formation of the contract
* Principles of insurance
* Types of insurance
* Termination of the contract
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Apply law of property
 | * Nature of property
* Classification of property
* Property in land
* Interest in land
* Intellectual properties
* Industrial designs
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Understanding administrative of law
 | * Nature of administrative of law
* Functions of administrative of law
* Doctrine of separation of powers
* Principles of natural justice
* Judicial control of the executive
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Apply law of partnership
 | * Nature of partnership
* Formation of partnership
* Types of partnership
* Rights, duties and liabilities to existing, incoming, outgoing and minor partners
* Management of partnership
* Dissolution of partnership and consequences
 | * Written tests
* Observation
* Oral questions
* Third party report
 |

**Suggested Delivery Methods**

* Instructor led facilitation of theory
* Demonstration by trainer
* Practical work by trainee
* Viewing of related videos

**Recommended Resources**

* Standard operating and/or other workplace procedures manuals
* Specific job procedures manuals
* Machine/equipment manufacturer’s specifications and instructions
* Personal Protective Equipment (PPE) e.g.
* Mask
* Face mask/shield
* Safety boots
* Safety harness
* 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

# FINANCIAL ACCOUNTING

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

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: apply financial accounting

**Duration of Unit:** 220 hours

**Unit Description**

This unit specifies the competencies required to apply financial accounting skills. It involves understanding accounting basis and concepts, understanding accounting records and understanding financial statements.

**Summary of Learning Outcomes**

1. Understand accounting basis and concepts
2. Understand accounting records
3. Financial statements

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Understand accounting basis and concepts
 | * Meaning of financial accounting
* Types of principles/concepts of accounting
* Classification of assets
* Classification of liabilities
* Accounting equation
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Understand accounting records
 | * Meaning of journal
* Types of journals
* Pass journals
* Double entry rule system
* Preparation of trial balance
* Preparation of bank reconciliation
* Preparation of depreciation/revaluation accounts
* Preparation of control accounts
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Financial statements
 | * Preparation of income statement and statement of financial position of a sole trader
* Preparation of income statement and appropriation account and statement of financial position of a partnership
* Preparation of income statement, statement of changes in equity, notes to the accounts, statement of cash flows and statement of financial position of a company
* Preparation of manufacturing accounts.
* Preparation of Banking accounts
* Preparation Insurance companies accounts
 | * Written tests
* Observation
* Oral questions
* Third party report
 |

**Suggested Methods of Delivery**

* Project
* Demonstration by trainer
* Practice by the trainee
* Discussions
* Simulation
* On job training

**Recommended Resources**

* Writing materials
* Projector
* Computer
* Flip Chart/white board
* Computer
* Flip Chart/white board

# CORE UNITS OF LEARNING

# TAX RETURNS

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

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: file tax returns

**Duration of Unit:** 250 hours

**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.

**Summary of Learning Outcomes**

1. Prepare pay as you earn return (P.A.Y.E)
2. Prepare VAT returns
3. Prepare withholding taxes
4. Prepare installments tax
5. Prepare statutory deductions
6. Prepare income tax
7. File advanced tax
8. File property tax
9. File presumptive tax
10. File capital gain tax

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Prepare pay as you earn return (P.A.Y.E)
 | * Payroll
* Computation of gross pay
* Filing P.A.Y.E in ITAX
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Prepare VAT returns
 | * Registration and deregistration of VAT
* VAT
	+ Characteristics
	+ Advantages and disadvantages
	+ Terminologies
	+ Rates
* Rights of taxable person
* Right of commissioner of taxes
* Methods of calculating VAT
* Inclusive
* Exclusive
* Restriction
* Filing VAT in ITAX
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Prepare withholding taxes
 | * Withholding taxes
* Types
* Rates
* Computation
* Filing in ITAX
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Prepare installments tax
 | * Installment tax
* Methods of computing installment tax
* Computation of taxable business income
* Due dates for payment of installment tax
* Filing installment tax in ITAX
 | * Written tests
* Observation
* Practical tests
* Third party report
 |
| 1. Prepare statutory deductions
 | * Statutory deductions
* Types of statutory deductions
* Preparation of statutory deduction sheet
* Filing statutory deductions online
 | * Written tests
* Observation
* Practical tests
* Third party report
 |
| 1. Prepare income tax
 | * Income tax
* Types of income tax
* Employment income
* Business income
* Sole trader
* Partnership(including changes in partnership)
* Limited companies
* Cooperatives
* Banking institutions
* Insurance
* SACCOS
* Filling income tax in ITAX
 | * Written tests
* Observation
* Practical tests
* Third party report
 |
| 1. File advanced tax
 | * Advanced tax
* Classification of vehicles
 | * Written tests
* Observation
* Practical tests
* Third party report
 |
| 1. File property tax
 | * Property tax
* Calculation of gross income
* Rate of property income tax
* Computation of property tax
* Filing of property tax (ITAX)
 | * Written tests
* Observation
* Practical tests
* Third party report
 |
| 1. File presumptive tax
 | * Presumptive tax
* Rate of presumptive tax
 | * Written tests
* Observation
* Practical tests
* Third party report
 |
| 1. File capital gain tax
 | * Capital gain tax
* Rate of capital gain tax
* Computation of capital gain tax
* Filing of Capital gain tax (ITAX)
 | * Written tests
* Observation
* Practical tests
* Third party report
 |

**Suggested Methods of Delivery**

* Project
* Demonstration by trainer
* Practice by the trainee
* Discussions
* Simulation
* On job training

**Recommended Resources**

* Writing materials
* Projector
* Computer
* Flip Chart/white board

# PAYROLL ADMINISTRATION

UNIT CODE: BUS/CU/TX/CR/02/6/A

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: administer payroll system

**Duration of Unit:** 240 hours

**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.

**Summary of Learning Outcomes**

1. Group organization employee
2. Determine the payroll system
3. Compute employee payment
4. Compute employee P.A.Y.E
5. Prepare employee payment excel sheet
6. Obtain approval of employee payment

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Group organization employee
 | * Organization structure
* Types of employees
* Permanent
* Casual
* Contract
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Determine the payroll system
 | * Types of Payroll software’s
* Control measures in payroll system
* Advantages/Disadvantages of payroll systems
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Compute employee payment
 | * Computation of gross pay
* Computation of net pay
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Compute employee P.A.Y.E
 | * Compute employee gross pay
* Compute P.A.Y.E
* Features of P10 and P9 Forms
* Filing of P.A.Y.E in ITAX
 | * Written tests
* Observation
* Practical tests
* Third party report
 |
| 1. Prepare employee payment excel sheet
 | * Design Excel sheet payroll template
* Extraction of payroll from other systems
 | * Written tests
* Observation
* Practical tests
* Third party report
 |
| 1. Obtain approval of employee payment
 | * Organization structure
* Methods of payments
* Record keeping
 | * Observation
* Practical tests
* Third party report
 |

**Suggested Methods of Delivery**

* Project
* Demonstration by trainer
* Practice by the trainee
* Discussions
* Direct instruction
* Simulation
* On job training

**Recommended Resources**

* Writing materials
* Projector
* Computer
* Flip Chart/white board

# TAX DOCUMENTS

UNIT CODE: **BUS/CU/TX/CR/03/6/A**

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: manage tax documents

**Duration of Unit:** 230 hours

**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.

**Summary of Learning Outcomes**

1. Categorize tax documents
2. Analyze Custom duty documents
3. Analyze Excise duty documents
4. File Tax documents

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Categorize tax documents
 | * Types of tax documents
* Features of tax documents
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Analyze Custom duty documents
 | * Meaning of custom duty
* Features of custom duty
* Import duty on custom
* Roles of clearing agents
* Check status of an entry form
* Custom duty exemptions
* Custom duty penalties
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Analyze Excise duty documents
 | * Meaning of excise duty
* Features of custom duty
* Sources of excise duty stamps
* Roles of clearing agents
* Excise duty exemptions
* Excise duty penalties
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. File Tax documents
 | * Record keeping
 | * Written tests
* Observation
* Oral questions
* Third party report
 |

**Suggested Methods of Delivery**

* Project
* Demonstration by trainer
* Practice by the trainee
* Discussions
* Direct instruction
* Simulation
* On job training

**Recommended Resources**

* Writing materials
* Projector
* Computer
* Flip Chart/white board

# TAX ARBITRATION

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

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: perform tax arbitration

**Duration of Unit:**220 hours

**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

**Summary of Learning Outcomes**

1. Review tax assessment
2. Identify source documents
3. Present source documents
4. Defend tax assessment disputes

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Review tax assessment
 | * Meaning of tax assessment
* Tax assessment documents
* Types of assessments
* Duration of tax assessment
* Reasons of tax assessment
* Penalties of tax assessment
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Identify source documents
 | * Source documents
* Types of source documents
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Present source documents
 | * Assessment objection procedures
* Steps in assessment objection
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Defend tax assessment disputes
 | * Dispute resolutions
* Procedures of engaging a lawyer
 | * Written tests
* Oral questions
* Third party report
 |

**Suggested Methods of Delivery**

* Project
* Demonstration by trainer
* Practice by the trainee
* Discussions
* Direct instruction
* Simulation
* On job training

**Recommended Resources**

* Writing materials
* Projector
* Computer
* Flip Chart/white board

#  COMPANY ASSETS REGISTER

UNIT CODE: BUS/CU/BF/CR/05/6/A

**Relationship to Occupational Standards**

This unit addresses the Unit of Competency: management of company assets register

**Duration of Unit:** 240 hours

**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.

**Summary of Learning Outcomes**

1. Analyze company asset
2. Determination of qualifying costs
3. Determination of capital allowances
4. Legal Ownership

**Learning Outcomes, Content and Suggested Assessment Methods**

|  |  |  |
| --- | --- | --- |
| **Learning Outcome** | **Content** | **Suggested Assessment Methods** |
| 1. Analyze company asset
 | * Classification of assets
* Prepare excel sheet template of assets schedule
* Prepare coding system
* Record keeping
 | * Observation
* Practical tests
* Third party report
 |
| 1. Determination of qualifying costs
 | * Computation of qualifying costs
* Characteristics of qualifying costs
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Determination of capital allowances
 | * Computation of capital allowances
* Recording in excel sheet
* Record keeping
 | * Written tests
* Observation
* Oral questions
* Third party report
 |
| 1. Legal Ownership
 | * Types of legal documents
* Features of legal documents
 | * Written tests
* Observation
* Oral questions
* Third party report
 |

**Suggested Methods of Delivery**

* Project
* Demonstration by trainer
* Practice by the trainee
* Discussions
* Direct instruction
* Simulation
* On job training

**Recommended Resources**

* Writing materials
* Projector
* Computer
* Flip Chart/white board