



REPUBLIC OF KENYA

NATIONAL OCCUPATIONAL STANDARDS

FOR

AN ACCOUNTANT

LEVEL 6



TVET CDACC
P.O. BOX 15745-00100
NAIROBI

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FOREWORD

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

Reforms in the education sector are necessary for the achievement of Kenya Vision 2030 and meeting the provisions of the Constitution of Kenya 2010. The education sector had to be aligned to the Constitution of Kenya 2010 and this resulted 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 the TVET training. This policy document requires that training in TVET be competency based, curriculum development be industry led, certification be based on demonstration of competence and mode of delivery allows for multiple entry and exit in TVET programmes.

These reforms demand that Industry takes a leading role in curriculum development to ensure the curriculum addresses its competence needs. It is against this background that these Occupational Standards were developed for developing a competency-based curriculum for Accountant technician level 6. 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 the business sector's growth and sustainable development.

**PRINCIPAL SECRETARY, VOCATIONAL AND TECHNICAL TRAINING
MINISTRY OF EDUCATION**

PREFACE

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

The Technical and Vocational Education and Training Act No. 29 of 2013 and Sessional Paper No. 4 of 2016 on Reforming Education and Training in Kenya, emphasized the need to reform curriculum development, assessment and certification. This called for a shift to CBET to address the mismatch between skills acquired through training and skills needed by industry as well as increase the global competitiveness of Kenyan labor force.

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

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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 Accountancy sector Skills Advisory Committee (SSAC) members for their contribution to the development of these Standards.

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

CHAIRMAN

ACCOUNTANCY SECTOR SKILLS ADVISORY COMMITTEE

ACRONYMS

BUS	: Business
AC	: Accountancy
BC	: Basic Competency
CR	: Core Competency
ICT	: Information Communication Technology
OS	: Occupational Standards
OSH	: Occupation Safety and Health
OSHA	: Occupation Safety and Health Act
OSHS	: Occupational Safety and Health Standards
PPE	: Personal Protective Equipment
SSAC	: Sector Skills Advisory Committee
TVET	: Technical and Vocational Education and Training
TVET CDACC: TVET Curriculum Development Assessment and Certification Council	

KEY TO UNIT CODE

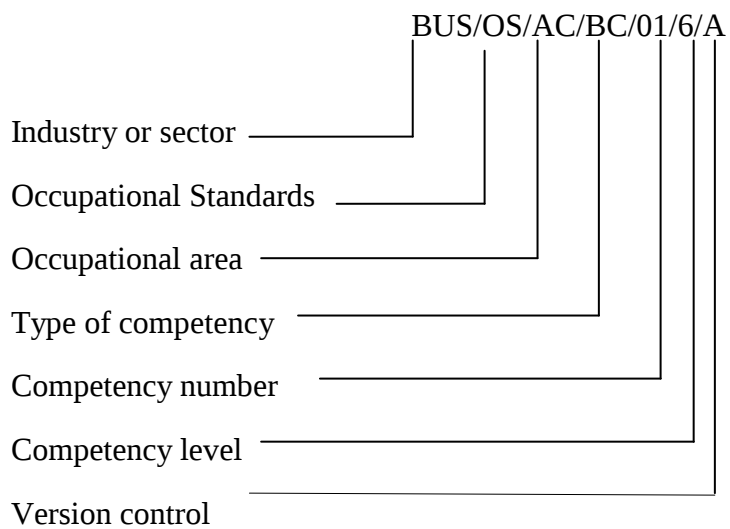


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OVERVIEW

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

The units of competency comprising accountant certificate level 6 qualifications include the following:

BASIC COMPETENCIES

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

COMMON COMPETENCY

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

CORE COMPETENCIES

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

BASIC UNITS OF COMPETENCY

DEMONSTRATE COMMUNICATION SKILLS

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

UNIT DESCRIPTION

This unit covers the competencies required in meeting communication needs of clients and colleagues; developing, establishing, maintaining communication pathways and strategies. It also covers competencies for conducting interview, facilitating group discussion and representing the organization in various forums.

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT	PERFORMANCE CRITERIA <i>Bold and italicized terms are elaborated in the Range</i>
1. Meet communication needs of clients and colleagues	1.1. Specific communication needs of clients and colleagues are identified and met 1.2. Different approaches are used to meet communication needs of clients and colleagues 1.3. Conflict is addressed promptly and in a timely way and in a manner, which does not compromise the standing of the organization.
2. Develop communication strategies	2.1. Strategies for effective internal and external dissemination of information are developed to meet the organization's requirements 2.2. Special communication needs are considered in developing strategies to avoid discrimination in the workplace 2.3. Communication strategies are analyzed, evaluated and revised where necessary to make sure they are effective
3. Establish and maintain communication pathways	3.1. Pathways of communication are established to meet requirements of organization and workforce 3.2. Pathways are maintained and reviewed to ensure personnel are informed of relevant information
4. Promote use of communication strategies	4.1. Information is provided to all areas of the organization to facilitate implementation of the strategy 4.2. Effective communication techniques are articulated and modelled to the workforce 4.3. Personnel are given guidance about adapting communication strategies to suit a range of contexts
5. Conduct interview	5.1. A range of appropriate communication strategies are employed in interview situations 5.2. Records of interviews are made and maintained in

	accordance with organizational procedures 5.3. Effective questioning, listening and nonverbal communication techniques are used to ensure that required message is communicated
6. Facilitate group discussion	6.1. Mechanisms which enhance effective group interaction is defined and implemented 6.2. Strategies which encourage all group members to participate are used routinely 6.3. Objectives and agenda for meetings and discussions are routinely set and followed 6.4. Relevant information is provided to group to facilitate outcomes 6.5. Evaluation of group communication strategies is undertaken to promote participation of all parties 6.6. Specific communication needs of individuals are identified and addressed
7. Represent the organization	7.1. When participating in internal or external forums, presentation is relevant, appropriately researched and presented in a manner to promote the organization 7.2. Presentation is clear and sequential and delivered within a predetermined time 7.3. Appropriate media is utilized to enhance presentation 7.4. Differences in views are respected 7.5. Written communication is consistent with organizational standards 7.6. Inquiries are responded in a manner consistent with 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
Communication strategies includes but not limited to:	1.1 Language switch 1.2 Comprehension check 1.3 Repetition 1.4 Asking confirmation 1.5 Paraphrase 1.6 Clarification request 1.7 Translation

	1.8 Restructuring 1.9 Approximation 1.10 Generalization
Interview situations includes but not limited to:	2.1 Establishing rapport 2.2 Eliciting facts and information 2.3 Facilitating resolution of issues 2.4 Developing action plans 2.5 Diffusing potentially difficult situations
Effective group interaction includes but not limited to:	3.1 Identifying and evaluating what is occurring within an interaction in a non-judgmental way 3.2 Using active listening 3.3 Making decision about appropriate words, behaviour 3.4 Putting together response which is culturally appropriate 3.5 Expressing an individual perspective 3.6 Expressing own philosophy, ideology and background and exploring impact with relevance to communication

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:

- Effective communication
- Active listening
- Giving/receiving feedback
- Interpretation of information
- Role boundaries setting
- Negotiation
- Establishing empathy
- Openness and flexibility in communication
- Communication skills required to fulfil job roles as specified by the organization
- Writing communications strategy
- Applying key elements of communications strategy

Required Knowledge

The individual needs to demonstrate knowledge of:

- Communication process
- Dynamics of groups and different styles of group leadership
- Communication skills relevant to client groups
- Flexibility in communication
- Communication skills relevant to client groups
- 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: 1.1 Developed communication strategies to meet the organization requirements and applied in the workplace 1.2 Established and maintained communication pathways for effective communication in the workplace 1.3 Used communication strategies involving exchanges of complex oral information
2. Resource Implications	The following resources should be provided: 2.1 Access to relevant workplace or appropriately simulated environment where assessment can take place 2.2 Materials relevant to the proposed activity or tasks
3. Methods of Assessment	Competency in this unit may be assessed through: 1.11 Direct Observation/Demonstration with Oral Questioning 1.12 Written Examination
2. Context of Assessment	Competency may be assessed individually in the actual workplace or through accredited institution
3. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

DEMONSTRATE NUMERACY SKILLS

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

UNIT DESCRIPTION:

This unit describes the competencies required by a worker in order to apply a wide range of mathematical calculations for work; apply ratios, rates and proportions to solve problems; estimate, measure and calculate measurement for work; Use detailed maps to plan travel routes for work; Use geometry to draw and construct 2D and 3D shapes for work; Collect, organize and interpret statistical data; Use routine formula and algebraic expressions for work and use 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. <i>Bold and italicized terms are elaborated in the Range.</i>
1. Apply a wide range of mathematical calculations for work	1.1 Mathematical information embedded in a range of workplace tasks and texts is extracted 1.2 Mathematical information is interpreted and comprehended 1.3 A range of mathematical and problem solving processes are select and used 1.4 Different forms of fractions, decimals and percentages are flexibly used 1.5 Calculation performed with positive and negative numbers 1.6 Numbers are expressed as powers and roots and are used in calculations 1.7 Calculations done using routine formulas 1.8 Estimation and assessment processes are used to check outcome 1.9 Mathematical language is used to discuss and explain the processes, results and implications of the task
2. Use and apply ratios, rates and proportions for work	2.1 Information regarding ratios, rates and proportions extracted from a range of workplace tasks and texts 2.2 Mathematical information related to ratios, rate and proportions is analyzed. 2.3 Problem solving processes are used to undertake the task 2.4 Equivalent ratios and rates are simplified 2.5 Quantities are calculated using ratios, rates and proportions

	2.6 Graphs, charts or tables are constructed to represent ratios, rates and proportions 2.7 The outcomes reviewed and checked 2.8 Information is record using mathematical language and symbols
3. Estimate, measure and calculate measurement for work	3.1 Measurement information embedded in workplace texts and tasks are extracted and interpreted 3.2 Appropriate workplace measuring equipment are identified and selected 3.3 Accurate measurements are estimate and made 3.4 The area of 2D shapes including compound shapes are calculated 3.5 The volume of 3D shapes is calculated using relevant formulas 3.6 Sides of right angled triangles are calculated using Pythagoras' theorem 3.7 conversions are perform between units of measurement 3.8 Problem solving processes are used to undertake the task 3.9 The measurement outcomes are reviewed and checked 3.10 Information is recorded using mathematical language and symbols appropriate for the task
4. Use detailed maps to plan travel routes for work	4.1 Different types of maps are identified and interpreted 4.2 Key features of maps are identified 4.3 Scales are identified and interpreted 4.4 Scales are applied to calculate actual distances 4.5 Positions or locations are determined using directional information 4.6 Routes are planned by determining directions and calculating distances, speeds and times 4.7 Information is gathered and identified and relevant factors related to planning a route checked 4.8 Relevant equipment is select and checked for accuracy and operational effectiveness 4.9 Task is planned and recorded using specialized mathematical language and symbols appropriate for the task
5. Use geometry to draw 2D shapes and construct 3D shapes for work	5.1 A range of 2D shapes and 3D shapes and their uses in work contexts is identified 5.2 Features of 2D and 3D shapes are named and described 5.3 Types of angles in 2D and 3D shapes are identified 5.4 Angles are drawn, estimated and measured using geometric instruments

	5.5 Angle properties of 2D shapes are named and identified 5.6 Angle properties are used to evaluate unknown angles in shapes 5.7 Properties of perpendicular and parallel lines are applied to shapes 5.8 Understanding and use of symmetry is demonstrated 5.9 Understanding and use of similarity is demonstrated 5.10 The workplace tasks and mathematical processes required are identified 5.11 2D shapes is drawn for work 5.12 3D shapes is constructed for work 5.13 The outcomes are reviewed and checked 5.14 Specialized mathematical language and symbols appropriate for the task are used
6. Collect, organize, and interpret statistical data for work	6.1 Workplace issue requiring investigation are identified 6.2 Audience / population / sample unit is determined 6.3 Data to be collected is identified 6.4 Data collection method is selected 6.5 Appropriate statistical data is collected and organized 6.6 Data is illustrated in appropriate formats 6.7 The effectiveness of different types of graphs are compared 6.8 The summary statistics for collected data is calculated 6.9 The results / findings are interpreted 6.10 Data is checked to ensure that it meets the expected results and content 6.11 Information from the results including tables, graphs and summary statistics is extracted and interpreted 6.12 Mathematical language and symbols are used to report results of investigation
7. Use routine formula and algebraic expressions for work	7.1 Understanding of informal and symbolic notation, representation and conventions of algebraic expressions is demonstrated 7.2 Simple algebraic expressions and equations are developed 7.3 Operate on algebraic expressions 7.4 Algebraic expressions are simplified 7.5 Substitution into simple routine equations is done 7.6 Routine formulas used for work tasks are identified and comprehended 7.7 Routine formulas are evaluate by substitution 7.8 Routine formulas transposed 7.9 Appropriate formulas are identified and used for work related

	tasks 7.10 Outcomes are checked and result of calculation used
8. Use common functions of a scientific calculator for work	8.1 Required numerical information to perform tasks is located 8.2 The order of operations and function keys necessary to solve mathematical calculation are determined 8.3 Function keys on a scientific calculator are identified and used 8.4 Estimations are referred to check reasonableness of problem solving process 8.5 Appropriate mathematical language, symbols and conventions are used to report results

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
Geometry includes but not limited to:	May include but not limited to: - Scale drawing - Triangles - Simple solid - Round - Square - Rectangular - Triangle - Sphere - Cylinder - Cube - Polygons - Cuboids

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:

- Applying Fundamental operations (addition, subtraction, division, multiplication)

- Using calculator
- Using different measuring tools

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 : 1.1 Applied a wide range of mathematical calculations for work 1.2 Demonstrated the ability to use and apply ratios, rates and proportions for work 1.3 Estimated, measured and calculated measurement for work 1.4 Demonstrated the ability to use detailed maps to plan travel routes for work 1.5 Demonstrated the ability to use geometry to draw 2D shapes and construct 3D shapes for work 1.6 Collected, organized, and interpreted statistical data for work 1.7 Demonstrated the ability to use routine formula and algebraic expressions for work.
2. Resource Implications	2.1 Calculator 1.2 Basic measuring instruments
3. Methods of Assessment	Competency may be assessed through: 3.1 Written Test 3.2 Interview/Oral Questioning 3.3 Demonstration
4. Context of Assessment	Competency may be assessed in an off the job setting

5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.
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DEMONSTRATE ENTREPRENEURIAL SKILLS

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

UNIT DESCRIPTION

This unit covers the outcomes required to build and develop the enterprise to be more competitive within a changing business environment, specifically responding to consumer demands while maintaining product quality and accessibility, building a customer base and employee motivation.

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT	PERFORMANCE CRITERIA
1. Develop business Innovative strategies	1.1 Business innovation strategies are determined in accordance with the organization strategies 1.2 Business innovative strategies are implemented for the Purpose of business growth 1.3 Track record and normative capability profile of enterprise and similar businesses are reviewed and considered in setting strategic directions. 1.4 Strengths, weaknesses, opportunities and threats are considered when developing new ideas, approaches, goals and directions 1.5 Decisions about enterprise strategies/directions are made after careful consideration of all relevant information 1.6 Business/corporate plan is developed that sets out tactics, resource implications, timeframes, production and sales target
2. Develop new products/markets	2.1 Alternative product/service offerings are canvassed and studied for feasibility 2.2 Potential and new sources/sellers of supplies and raw materials are identified and canvassed. 2.3 Target markets and buyers are identified and surveyed as to their preferences and brand loyalties.
3. Expand customers and product lines	3.1 Enterprise is built up and sustained through responsiveness to market demands and the regulatory environment. 3.2 Competitive advantage of existing products and services is maintained/enhanced through responsive advocacies and strategies. 3.3 Constant listening to stakeholder/client feedback is ensured to maintain loyal client base.
4. Motivate staff/workers	4.1 Regular dialogue is established and maintained in all levels

ELEMENT	PERFORMANCE CRITERIA
	and relevant sections of the enterprise 4.2 Flow of communications in both directions is encouraged 4.3 Helpful mechanisms and benefits are implemented 4.4 Issues/problems are proactively resolved through win-win solutions wherever practicable
5. Expand employed capital base	5.1 Capital employed in business is continuously reviewed as per the strategic plan 5.2 Business share holdings are reviewed in accordance with the type of business 5.3 Capital employed is expanded according to organization procedures 5.4 Types of shares are determined according to strategic plan 5.5 Shares diversification process is undertaken as per office procedures 5.6 Role of shareholders is determined and implemented in accordance organization procedures
6. Undertake county/ regional business expansion	6.1 Regions for expansion are continuously reviewed in accordance with strategic plan and company's expansion plan 6.2 County business regulations are reviewed and adhered to in accordance with set procedures 6.3 Regional laws and regulations are adhered to in accordance with set procedures 6.4 County/regional business expansion is undertaken in accordance with organization's growth/ expansion plan

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
Strategic directions include but not limited to:	1.1. Business continuity and succession 1.2. Resource access security 1.3. Core competencies development 1.4. New developments e.g. technological change, new products
Business/Corporate plan include but not limited to:	2.1 Action steps and responsibilities of departments and individual workers 2.2 Resource requirements and budget

Variable	Range
	2.3 Tactics and strategies to achieve objectives
Helpful mechanisms include but not limited to:	3.1 Wage and non-wage benefits 3.2 Employee awards and recognition systems 3.3 Employee rights and welfare policies 3.4 Full-disclosure/transparency policies

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:

- Assessing a range of alternative products and strategies
- Critically analyzing information, summarizing and making sense of previous and current market trends
- Identifying changing consumer preferences and demographics
- Thinking “outside the box”
- Ensuring quality consistency
- Reducing lead time to product/service delivery
- Managing operations/ production
- Using formal problem-solving procedures, e. g., root-cause analysis, six sigmas
- Communication skills
- Applying motivational principles, e. g., positive stroking, behavior modification
- Assessing range of alternatives rather than choosing the easiest option
- Achieving ownership and credibility for the enterprise vision
- Critically analyzing information, summarizing and making sense of previous and current market trends
- Developing solutions and practical strategies which are “outside the box”

Required Knowledge

The individual needs to demonstrate knowledge of:

- Features and benefits of common operational practices, e. g., continuous improvement (kaizen), waste elimination,
- Conflict resolution
- Health, safety and environment (HSE) principles and requirements
- Public-relations strategies
- Basic cost-benefit analysis

- Basic financial management
- Business strategic planning
- Impact of change on individuals, groups and industries
- Employee assistance
- Government and regulatory processes
- Local and international market trends
- Product promotion strategies
- Mechanisms in the enterprise
- Market and feasibility studies
- Local and global supply chains Business models and strategies
- Government and regulatory processes
- Local and international business environment
- Concepts of change management
- Relevant developments in other industries
- Capital employed
- Regional/ County business expansion
- Innovation in business

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: 1.1. Demonstrated ability to maintain a profitable and stable enterprise as shown by stakeholder feedback, employee testimonies and company financial statements 1.2. Demonstrated ability to conceptualize and plan a micro/small enterprise 1.3. Demonstrated ability to manage/operate a micro/small-scale business 1.4. Demonstrated basic marketing skills
2. Resource Implications	2.1 The following resources should be provided: 2.2 Interview guide for entrepreneurs 2.3 Enterprise workers and third parties 2.4 Materials and location relevant to the proposed activity and tasks
3. Methods of Assessment	3.1 Case problems 3.2 Interview 3.3 Portfolio 3.4 Third part reports
4. Context of	4.1 Competency may be assessed in workplace or in a simulated

Assessment	workplace setting 4.2 Assessment shall be observed while tasks are being undertaken whether individually or in-group
5. 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/AC/BC/05/6

UNIT DESCRIPTION

This unit covers competencies required to demonstrate employability skills. It involves competencies for exuding self-awareness and dealing with everyday life challenges; demonstrating critical safe work habits and leading a workplace team; planning and organizing work activities; applying learning, creativity and innovativeness in workplace functions; pursuing professional growth and managing time effectively in the workplace.

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT	PERFORMANCE CRITERIA Bold and italicized terms are elaborated in the Range
1. Develop self-awareness and understanding of every day demands and challenges in the workplace	1.1 Personal vision, mission and goals are formulated based on potential and in relation to organization objectives 1.2 Emotions are managed as per workplace requirements 1.3 Thoughts, feelings and beliefs are expressed in direct, honest and appropriate ways. 1.4 Feelings are shared with others according to personal issues for healthy relations. 1.5 Individual performance is evaluated and monitored according to the agreed targets. 1.6 Assertiveness is developed and maintained based on the requirements of the job. 1.7 Own ideas and visions that generates excitement, enthusiasm and commitment are articulated. 1.8 Accountability and responsibility for own actions are demonstrated. 1.9 Self-esteem and a positive self-image are developed and maintained.

ELEMENT	PERFORMANCE CRITERIA Bold and italicized terms are elaborated in the Range
2. Demonstrate critical safe work habits for employees in the workplace	2.1 Stress is managed at the workplace in accordance with workplace procedures. 2.2 Punctuality and time consciousness are demonstrated in line workplace policy. 2.3 <i>Personal objectives</i> are integrated with organization goals in accordance with organization's strategic plan. 2.4 <i>Resources</i> are effectively utilized in accordance with workplace policy. 2.5 Work priorities are set and met in according to workplace procedures. 2.6 Leisure time is recognized and used productively in line with organization policy. 2.7 Abstinence from <i>drug and substance abuse</i> is demonstrated as per workplace policy. 2.8 Awareness of HIV and AIDS is demonstrated in line with workplace requirements. 2.9 Safety consciousness is demonstrated in the workplace based on organization safety policy. 2.10 <i>Emerging issues</i> are dealt with in accordance with organization policy.
3. Lead a workplace team	3.1 Role and objectives of the <i>team</i> are determined in accordance workplace policy. 3.2 Team parameters and relationships are identified according to set rules and regulations. 3.3 Individual responsibilities are identified in accordance with work procedures. 3.4 Effective and appropriate forms of communication in a team are established according to office policy. 3.5 Business communication is carried out as per workplace place policy and requirements of the job. 3.6 Team activities are complemented in accordance with office procedures. 3.7 Team building activities are planned for in line

ELEMENT	PERFORMANCE CRITERIA Bold and italicized terms are elaborated in the Range
	with organization policy. 3.8 Conflicts are resolved between team members in line with organization rules and regulations. 3.9 <i>Gender mainstreaming</i> is undertaken in accordance with set regulations. 3.10 Human rights are adhered to in accordance with existing protocol. 3.11 Healthy <i>relationships</i> are developed and maintained for harmonious co-existence in line with workplace.
4. Plan and organize work	4.1 Work schedules are developed for accomplishing given tasks within the set time lines and based on workplace policy. 4.2 Time is managed achieve workplace set goals and objectives. 4.3 Clear project goals and deliverables are established according to company set policies and regulations. 4.4 Resources are mobilized, allocated and utilized to meet project goals and deliverables. 4.5 Work activities are monitored and evaluated in line with organization procedures. 4.6 Situations that require decision making are identified within the work place and decision made in accordance with workplace policy. 4.7 Steps required in making effective decisions are applied within the workplace. 4.8 Problems arising in the course of working are identified and solved or reported according the workplace policies and procedures. 4.9 Values required in problem solving process are demonstrated at the work place. 4.10 Situations within the workplace that require negotiation identified and negotiations done to create win-win situations. 4.11 Negotiation techniques are developed and applied at workplace to meet clientele's

ELEMENT	PERFORMANCE CRITERIA Bold and italicized terms are elaborated in the Range
5. Maintain professional growth and development in the workplace	satisfaction and organizations' objectives. 5.1 Personal training needs are assessed and identified in line with the requirements of the job. 5.2 <i>Training and career opportunities</i> are identified and availed based on job requirements. 5.3 Resources for training are mobilized and allocated based organizations skills needs. 5.4 Licensees and certifications relevant to job and career are obtained and renewed. 5.5 <i>Personal growth</i> is pursued towards improving the qualifications set for the profession. 5.6 Work priorities and commitments are managed based on requirement of the job and workplace policy. 5.7 Recognitions are sought as proof of career advancement in line with professional requirements.
6. Demonstrate learning, creativity and innovativeness in the workplace	6.1 Time and effort are invested in learning new skills-based job requirements. 6.2 Willingness to learn in different context is demonstrated based on available learning opportunities arising in the workplace. 6.3 Learning opportunities are sought and allocated based on job requirement and in line with organization policy. 6.4 Application of learning is demonstrated in both technical and non-technical aspects based on requirements of the job. 6.5 Application of a range of basic IT skills is demonstrated based on requirements of the job. 6.6 Awareness of Occupational Health and Safety procedures are demonstrated in use of technology in the workplace. 6.7 Initiative is taken to create more effective and efficient processes and procedures in line with

ELEMENT	PERFORMANCE CRITERIA Bold and italicized terms are elaborated in the Range
	workplace policy. 6.8 New systems are developed and maintained in accordance with the requirements of the job. 6.9 Opportunities that are not obvious are identified and exploited in line with organization objectives. 6.10 Opportunities for performance improvement are identified proactively in area of work. 6.11 Awareness of personal role in workplace <i>innovation</i> is demonstrated.

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.

Range	Variable
Drug and substance abuse include but not limited to:	Commonly abused Alcohol, Tobacco, Miraa, Over-the-counter drugs, Cocaine, Bhang, Glue
Feedback include but not limited to:	2.1 Verbal 2.2 Written 2.3 Informal 2.4 Formal
Clients include but not limited to:	3.1 New clients 3.2 Existing clients 3.3 Internal clients 3.4 External clients
Relationships include but not limited to:	4.1 Man/Woman 4.2 Trainer/trainee 4.3 Employee/employer 4.4 Client/service provider 4.5 Husband/wife 4.6 Boy/girl 4.7 Parent/child 4.8 Sibling relationships

Range	Variable
Communication methods include but not limited to:	5.1 Written 5.2 Talk/presentation 5.3 Video 5.4 Audio 5.5 Graphical 5.6 Modelling
Team include but not limited to:	6.1 Small work group 6.2 Staff in a section/department 6.3 Inter-agency group
Personal growth include but not limited to:	7.1 Growth in the job 7.2 Career mobility 7.3 Gains and exposure the job gives 7.4 Net workings 7.5 Benefits that accrue to the individual as a result of noteworthy performance
Personal objectives include but not limited to:	1.1 Long term 1.2 Short term 1.3 Broad 1.4 Specific
Trainings and career opportunities include but not limited to:	9.1 Participation in training programs - Technical - Supervisory - Managerial - Continuing Education 9.2 Serving as Resource Persons in conferences and workshops
Resources include but not limited to:	10.1 Human 10.2 Financial 10.3 Technology - Hardware - Software
Innovation include but not limited to:	11.1 New ideas 11.2 Original ideas 11.3 Different ideas 11.4 Methods/procedures 11.5 Processes 11.6 New tools

Range	Variable
Emerging issues include but not limited to:	12.1 Terrorism 12.2 Social media 12.3 National cohesion 12.4 Open offices

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:

- Personal hygiene practices
- Intra and Interpersonal skills
- Communication skills
- Knowledge management
- Interpersonal skills
- Critical thinking skills
- Observation skills
- Organizing skills
- Negotiation skills
- Monitoring skills
- Evaluation skills
- Record keeping skills
- Problem solving skills
- Decision Making skills
- Resource utilization skills
- Resource mobilization skills

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
- Personal hygiene practices
- Workplace communication
- Concept of time
- Time management

- Decision making
- Types of resources
- Work planning
- Resources and allocating resources
- Organizing work
- Monitoring and evaluation
- Record keeping
- Workplace problems and how to deal with them
- Negotiation
- Assertiveness
- Team work
- Gender mainstreaming
- HIV and AIDS
- Drug and substance abuse
- Leadership
- Safe work habits
- Professional growth and development
- Technology in the workplace
- Learning
- Creativity
- Innovation
- Emerging issues
- Social media
- Terrorism
- National cohesion

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: 1.1 Attained job targets within key result areas. 1.2 Maintained intra- and inter-personal relationship in the course of managing oneself. 1.3 Completed trainings and career progression opportunities in time. 1.4 Was punctual and time conscious. 1.5 Acquired and maintained licenses and/or certifications required for the job.
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	1.6 Planned and organized resources to achieve organization goals and objectives. 1.7 Monitored and evaluated work activities. 1.8 Identified, analysed and solved problem arising in the course of working. 1.9 Was conscious of health and safety while carrying out work functions. 1.10 Maintained a mentorship and coaching program for employees. 1.11 Innovatively made work processes and procedures more efficient. 1.12 Mainstreamed gender issues in the workplace. 1.13 Build a strong team of workers in the workplace. 1.14 Sought and allocated learning opportunities and resources in the workplace. 1.15 Demonstrated awareness of HIV and AIDS. 1.16 Abstained from drug and substance abuse. 1.17 Demonstrated ability to cope with emerging issues.
2. Resource Implications	The following resources should be provided: 2.1 Workplace or assessment location 2.2 Case studies/scenarios
3. Methods of Assessment	Competency in this unit may be assessed through: • Oral Interview • Observation • Third Party Reports • Written
4. Context of Assessment	4.1 Competency may be assessed in workplace or in a simulated workplace setting 4.2 Assessment shall be observed while tasks are being undertaken whether individually or in-group
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

DEMONSTRATE ENVIRONMENTAL LITERACY

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

UNIT DESCRIPTION

This unit specifies the competencies required to follow procedures for environmental hazard control, follow procedures for environmental pollution control, comply with workplace sustainable resource use, evaluate current practices in relation to resource usage, develop and adhere to environmental protection principles/strategies/guidelines, analyze resource use, develop resource conservation plans and implement selected plans.

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT	PERFORMANCE CRITERIA <i>Bold and italicized terms are elaborated in the Range</i>
1. Control environmental hazard	1.1. Storage methods for environmentally hazardous materials are strictly followed according to environmental regulations and OSHS. 1.2. Disposal methods of hazardous wastes are followed at all times according to environmental regulations and OSHS. 1.3. PPE (Personal Protective Equipment) is used according to OSHS.
2. Control environmental Pollution control	2.1. Environmental pollution control measures are compiled following standard protocol. 2.2. Procedures for solid waste management are observed according Environmental Management and Coordination Act 1999 2.3. Methods for minimizing noise pollution complied following environmental regulations.
3. Demonstrate sustainable resource use	3.1. Methods for minimizing wastage are complied with. 3.2. Waste management procedures are employed following principles of 3Rs (Reduce, Reuse, Recycle) 3.3. Methods for economizing or reducing resource consumption are practiced.
4. Evaluate current practices in relation to resource usage	4.1. Information on resource efficiency systems and procedures are collected and provided to the work group where appropriate. 4.2. Current resource usage is measured and

ELEMENT	PERFORMANCE CRITERIA <i>Bold and italicized terms are elaborated in the Range</i>
	recorded by members of the work group 4.3. Current purchasing strategies are analysed and recorded according to industry procedures 4.4. Current work processes to access information and data is analysed following enterprise protocol.
5. Identify Environmental legislations/conventions for environmental concerns	5.1. Environmental legislations/conventions and local ordinances are identified according to the different environmental aspects/impact 5.2. Industrial standard/environmental practices are described according to the different environmental concerns
6. Implement specific environmental programs	6.1. Programs/Activities are identified according to organizations policies and guidelines. 6.2. Individual roles/responsibilities are determined and performed based on the activities identified. 6.3. Problems/constraints encountered are resolved in accordance with organizations' policies and guidelines 6.4. Stakeholders are consulted based on company guidelines
7. Monitor activities on Environmental protection/Programs	7.1. Activities are periodically monitored and Evaluated according to the objectives of the environmental program 7.2. Feedback from stakeholders are gathered and considered in Proposing enhancements to the program based on consultations 7.3. Data gathered are analysed based on Evaluation requirements 7.4. Recommendations are submitted based on the findings 7.5. Management support systems are set/established to sustain and enhance the program 7.6. Environmental incidents are monitored and reported to concerned/proper authorities

ELEMENT	PERFORMANCE CRITERIA <i>Bold and italicized terms are elaborated in the Range</i>
8. Analyse resource use	8.1. All resource consuming processes are Identified 8.2. Quantity and nature of Resource consumed is determined 8.3. Resource flow is analysed through different parts of the process. 8.4. Wastes are classified for possible source of <i>resources</i> .
9. Develop resource Conservation plans	9.1. Efficiency of use/conversion of resources is determined following 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
PPE (Personal Protective Equipment) include but not limited to:	1.1 Mask 1.2 Gloves 1.3 Goggles 1.4 Safety hat 1.5 Overall 1.6 Hearing protector
Environmental pollution control measures include but not limited to:	2.1 Methods for minimizing or stopping spread and ingestion of airborne particles 2.2 Methods for minimizing or stopping spread and ingestion of gases and fumes 2.3 Methods for minimizing or stopping spread and ingestion of liquid wastes
Wastes include but not limited to:	3.1 Unnecessary waste 3.2 Necessary waste

Waste management Procedures include but not limited to:	4.1 Sorting 4.2 Storing of items 4.3 Recycling of items 4.4 Disposal of items
Resources include but not limited to:	5.1 Electric 5.2 Water 5.3 Fuel 5.4 Telecommunications 5.5 Supplies 5.6 Materials
Workplace environmental hazards include but not limited to:	6.1 Biological hazards 6.2 Chemical and dust hazards 6.3 Physical hazards
Organizational systems and procedures include but not limited to:	7.1 Supply chain, procurement and purchasing 7.2 Quality assurance 7.3 Making recommendations and seeking approvals
Legislations/Conventions include but not limited to:	8.1 EMCA 1999 8.2 Montreal Protocol 8.3 Kyoto Protocol
Environmental aspects/impacts include but not limited to:	9.1 Air pollution 9.2 Water pollution 9.3 Noise pollution 9.4 Solid waste 9.5 Flood control 9.6 Deforestation/Denudation 9.7 Radiation/Nuclear /Radio Frequency/ Microwaves 9.8 Situation 9.9 Soil erosion (e.g. Quarrying, Mining, etc.) 9.10 Coral reef/marine life protection
Industrial standards / Environmental practices include but not limited to:	10.1 ISO standards 10.2 Company environmental management systems 10.3 (EMS)

Periodically include but not limited to:	11.1 hourly 11.2 daily 11.3 weekly 11.4 monthly 11.5 quarterly 11.6 yearly
Programs/Activities include but not limited to:	12.1 Waste disposal (on-site and off-site) 12.2 Repair and maintenance of equipment 12.3 Treatment and disposal operations 12.4 Clean-up activities 12.5 Laboratory and analytical test 12.6 Monitoring and evaluation 12.7 Environmental advocacy programs

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: 1.1 Controlled environmental hazard 1.2 Controlled environmental pollution 1.3 Demonstrated sustainable resource use 1.4 Evaluated current practices in relation to resource usage 1.5 Demonstrated knowledge of environmental legislations and local ordinances according to the different environmental issues /concerns. 1.6 Described industrial standard environmental practices according to the different environmental issues/concerns. 1.7 Resolved problems/ constraints encountered based on management standard procedures 1.8 Implemented and monitored environmental practices on a periodic basis as per company guidelines 1.9 Recommended solutions for the improvement of the program 1.10 Monitored and reported to proper authorities any environmental incidents
2. Resource Implications	The following resources should be provided: 2.1 Workplace with storage facilities 2.2 Tools, materials and equipment relevant to the tasks (e.g. Cleaning tools, cleaning materials, trash bags) 2.3 PPE, manuals and references

	2.4 Legislation, policies, procedures, protocols and local ordinances relating to environmental protection 2.5 Case studies/scenarios relating to environmental Protection
3 Methods of Assessment	Competency in this unit may be assessed through: 3.1 Demonstration 3.2 Oral questioning 3.3 Written examination 3.4 Interview/Third Party Reports 3.5 Portfolio (citations/awards from GOs and NGOs, certificate of training – local and abroad) 3.6 Simulations and role-play
4 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.
5 Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

DEMONSTRATE OCCUPATIONAL SAFETY AND HEALTH PRACTICES

UNIT CODE: BUS/OS/AC/BC/07/6

UNIT DESCRIPTION

This unit specifies the competencies required to lead the implementation of workplace's safety and health program, procedures and policies/guidelines.

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT	PERFORMANCE CRITERIA
These describe the key outcomes which make up workplace function.	These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the Range</i>
1. Identify workplace hazards and risk	1.1 <i>Hazards</i> in the workplace and/or its <i>indicators</i> of its presence, are identified 1.2 <i>Evaluation and/or work environment</i> measurements of OSH hazards/risk existing in the workplace is conducted by Authorized personnel or agency 1.3 <i>OSH issues and/or concerns</i> raised by workers are Gathered
2. Identify and implement appropriate control measures	2.1 Prevention <i>and control measures</i> , including use of <i>safety gears / PPE (personal protective equipment)</i> for specific hazards identified and implemented 2.2 <i>Appropriate risk controls</i> based on result of OSH hazard evaluation is recommended. 2.3 <i>Contingency measures</i> , including <i>emergency procedures</i> during workplace <i>incidents and emergencies</i> are recognized and established in accordance with organization procedures.
3. Implement OSH programs, procedures and policies/ guidelines	3.1 Information to work team about company OSH program, procedures and policies/guidelines are provided 3.2 Implementation of OSH procedures and policies/ guidelines are participated 3.3 Team members are trained and advised on OSH standards and procedures 3.4 Procedures for maintaining <i>OSH-related records</i> are implemented

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
Hazards may include but are not limited to:	.1 Physical hazards – impact, illumination, pressure, noise, vibration, extreme temperature, radiation 1.1 Biological hazards- bacteria, viruses, plants, parasites, mites, molds, fungi, insects 1.2 Chemical hazards – dusts, fibers, mists, fumes, smoke, gasses, vapors 1.3 Ergonomics Psychological factors – over exertion/ excessive force, awkward/static positions, fatigue, direct pressure, varying metabolic cycles 1.4 Physiological factors – monotony, personal relationship, work out cycle 1.5 Safety hazards (unsafe workplace condition) -confined space, excavations, falling objects, gas leaks, electrical, poor storage of materials and waste, spillage, waste and debris 1.6 Unsafe workers’ act (Smoking in off-limited areas, Substance and alcohol abuse at work)
Indicators may include but are not limited to:	2.1 Increased of incidents of accidents, injuries 2.2 Increased occurrence of sickness or health complaints/ symptoms 2.3 Common complaints of workers related to OSH 2.4 High absenteeism for work-related reasons
Evaluation and/or work environment measurements may include but are not limited to:	3.1 Health Audit 3.2 Safety Audit 3.3 Work Safety and Health Evaluation 3.4 Work Environment Measurements of Physical and Chemical Hazards
OSH issues and/or concerns may include but are not limited to:	4.1 Workers’ experience/observance on presence of work hazards 4.2 Unsafe/unhealthy administrative arrangements (prolonged work hours, no break time, constant overtime, scheduling of tasks) 4.3 Reasons for compliance/non-compliance to use of PPEs or other OSH procedures/policies/guidelines

Prevention and control measures may include but are not limited to:	5.1 Eliminate the hazard (i.e., get rid of the dangerous machine) 5.2 Isolate the hazard (i.e. keep the machine in a closed room and operate it remotely; barricade an unsafe area off) 5.3 Substitute the hazard with a safer alternative (i.e., replace the machine with a safer one) 5.4 Use administrative controls to reduce the risk (i.e. give trainings on how to use equipment safely; OSH-related topics, issue warning signages, rotation/shifting work schedule) 5.5 Use engineering controls to reduce the risk (i.e. use safety guards to machine) 5.6 Use personal protective equipment 5.7 Safety, Health and Work Environment Evaluation 5.8 Periodic and/or special medical examinations of workers
Safety gears /PPE (Personal Protective Equipment) may include but are not limited to:	6.1 Arm/Hand guard, gloves 6.2 Eye protection (goggles, shield) 6.3 Hearing protection (ear muffs, ear plugs) 6.4 Hair Net/cap/bonnet 6.5 Hard hat 6.6 Face protection (mask, shield) 6.7 Apron/Gown/coverall/jump suit 6.8 Anti-static suits High-visibility reflective vest
Appropriate risk controls	Appropriate risk controls in order of impact are as follows: 7.1 Eliminate the hazard altogether (i.e., get rid of the dangerous machine) 7.2 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) 7.3 Substitute the hazard with a safer alternative (i.e., replace the machine with a safer one) 7.4 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) 7.5 Use engineering controls to reduce the risk (i.e., attach guards to the machine to protect users) 7.6 Use personal protective equipment (i.e., wear gloves and goggles when using the machine)

Contingency measures may include but are not limited to:	8.1 Evacuation 8.2 Isolation 8.3 Decontamination 8.4 (Calling designed) emergency personnel
Emergency procedures may include but are not limited to:	9.1 Fire drill 9.2 Earthquake drill 9.3 Basic life support/CPR 9.4 First aid 9.5 Spillage control 9.6 Decontamination of chemical and toxic 9.7 Disaster preparedness/management 9.8 use of fire-extinguisher
Incidents and emergencies may include but are not limited to:	10.1 Chemical spills 10.2 Equipment/vehicle accidents 10.3 Explosion 10.4 Fire 10.5 Gas leak 10.6 Injury to personnel 10.7 Structural collapse 10.8 Toxic and/or flammable vapours emission.
OSH-related Records may include but are not limited to:	11.1 Medical/Health records 11.2 Incident/accident reports 11.3 Sickness notifications/sick leave application 11.4 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:

- Skills on preliminary identification of workplace hazards/risks
- Knowledge management
- Critical thinking skills
- Observation skills
- Coordinating skills
- Communication skills
- Interpersonal skills
- Troubleshooting skills
- Presentation skills

- Training skills

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 counselling 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: 1.1 Identifies hazards/risks in the workplace and/or its indicators 1.2 Requests for evaluation and/or work environment measurements of OSH hazards/risk in the workplace 1.3 Gathers OSH issues and/or concerns raised by workers 1.4 Identifies and implements prevention and control measures, including use of PPE (personal protective equipment) for specific hazards 1.5 Recommends appropriate risk controls based on result of OSH hazard evaluation and OSH issues gathered 1.6 Establish contingency measures, including emergency procedures in accordance with organization procedures 1.7 Provides information to work team about company OSH program, procedures and policies/guidelines 1.8 Participates in the implementation of OSH procedures and policies/guidelines 1.9 Trains and advises team members on OSH standards and procedures 1.10 Implements procedures for maintaining OSH-related records
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2. Resource Implications	The following resources should be provided: 2.1 Workplace or assessment location 2.2 OSH personal records 2.3 PPE 2.4 Health records
3. Methods of Assessment	Competency may be assessed through: 3.1 Portfolio Assessment 3.2 Interview 3.3 Case Study/Situation 3.4 Observation/Demonstration and oral questioning
4. 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.
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

COMMON UNITS

DEMONSTRATE THE UNDERSTANDING INFORMATION COMMUNICATION TECHNOLOGY (ICT)

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

UNIT DESCRIPTION

This unit specifies the competencies required to demonstrate the understanding of information communication technology (ICT). It involves: determining Computer hardware, applying computer software, controlling Operating system, maintaining data security and control, applying word processing and power point developing, Spread-sheet maintaining, computer database, applying communication networks and internet and determining computer personnel.

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. <i>Bold and italicized terms are elaborated in the range.</i>
1. Determine Computer hardware	1.1 Computer hardware are identified as per the SOPs 1.2 Input devices are selected as per the SOPs. 1.3 Output devices are selected as per the SOPs. 1.4 Computer peripherals are selected as per the SOPS.
2. Apply Computer software	2.1 Operating system software is established as per the SOPs 2.2 Language translator's software are established as per the SOPs 2.3 Network and communication software are determined. 2.4 Utility programs are established as per the SOPs.
3. Apply Operating system	3.1 Operating systems are identified as 3.2 <i>Operating system resources</i> are established. 3.3 Operating systems functions are executed.
4. Maintain Data security and control	4.1 Computer security threats are identified. 4.2 Computer crimes are identified. 4.3 Security prevention measures are established. 4.4 Security and control measures are selected as per the organizational guidelines.

	4.5 Security and control measures are executed as per the SOPs.
5. Apply application packages	5.1 Office word task is identified. 5.2 MS word document is created. 5.3 MS word document is reviewed. 5.4 MS word file is saved. 5.5 MS power point slide is created. 5.6 MS power point slide is reviewed. 5.7 MS power point file is saved.
6. Manage information systems	6.1 Office spread- sheet task is identified. 6.2 Spread- sheet is created. 6.3 Spread- sheet is reviewed. 6.4 Spread- sheet file is saved.
7. Configure Computer networks	7.1.Computer database is organized as per the organization guideline. 7.2.Database information is manipulated. 7.3.Computer database is secured. 7.4.Database information is retrieved as per the organization guideline. 7.5.Database information is stored as per the organization guideline.
8. Apply communication networks and internet	8.1. Communication networks and internet are determined as per the work place requirement. 8.2.Communication networks services are determined as per the organizational objectives. 8.3.Communication networks and internet are configured as per the organization objectives.

RANGE

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

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

REQUIRED SKILLS AND KNOWLEDGE

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

Required skills

The individual needs to demonstrate the following skills:

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

Required knowledge

The individual needs to demonstrate knowledge of:

Organizational Policy and procedures

Current affairs

Ethics in ICT

Technological development

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate:
	1.1 Demonstrated the ability to determine Computer hardware

1.2 Demonstrated the

ability to apply Computer software

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	1.3 Demonstrated the ability to apply Operating system 1.4 Demonstrated the ability to maintain Data security and control 1.5 Demonstrated the ability to apply Word processing and power point 1.6 Demonstrated the ability to develop Spread-sheet 1.7 Demonstrated the ability to maintain computer database 1.8 Demonstrated the ability to apply communication networks and internet
2. Resource Implications	The following resources must be provided: 2.1 SOPs manuals 2.2 Finding tools 2.3 Working schedules
3. Methods of Assessment	Competency may be assessed through: 3.1 Interview 3.2 Observation 3.3 Written tests 3.4 Third party reports
4. Context of Assessment	Competency may be assessed on: 4.1 On the job 4.2 Off the job 4.3 In a Simulated workplace setting
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry subsector, workplace and job roles is recommended.

APPLY ECONOMICS SKILLS

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

UNIT DESCRIPTION

This unit specifies the competencies required to apply economics skills. It involves; making optimal use of resources in business set up, applying concept of demand in market analysis, applying concept of supply in market analysis, setting prices of the products, applying law of diminishing returns, differentiating market structures, understanding economic cycles and trends, understanding financial markets, providing solutions to prevailing inflation and unemployment in the economy and understanding international trade .

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Demonstrate understanding of economic concepts	1.1 Economic concepts are identified as per the organizational requirements. 1.2 Economic methodology is selected as per organizational requirements. 1.3 Required economic resources are identified as per the business needs. 1.4 Economic systems are developed as per the organizational requirements 1.5 Available resources are identified as per the organization capacity. 1.6 Resources are utilized effectively as per the financial objectives.
2. Apply concept of demand in market analysis	2.1 Market demand dynamics are determined in line with business objectives. 2.2 Factors affecting demand are outlined as per the organizational policy. 2.3 Demand curve is derived as per market trends. 2.4 Decisions are made in line with elasticity of demand.
3. Apply concept of supply in market analysis	3.1 Market demand dynamics are determined in line with business objectives. 3.2 Factors affecting supply are outlined as per the

	organizational policy. 3.3 Supply curve is derived as per market trends. 3.4 Decisions are made in line with elasticity of supply,
4. Set prices of the products	4.1 Pricing framework is developed as per organizational financial objective. 4.2 Customer purchasing habits are determined in line with market trends. 4.3 Overall costs are determined in line with financial objectives. 4.4 Projected revenues are determined as per desired profitability. 4.5 Costs and revenues are benchmarked in line with the industry. 4.6 Equilibrium price is established as per the market trends. 4.7 Recommendations are made in line with the organizational policy.
5. Apply theory of consumer behaviour	5.1 Consumer behavior approaches are identified as per organizational needs. 5.2 Consumer utility is analyzed as per organizational requirements. 5.3 Consumer equilibrium is analyzed based on the income and prices 5.4 Indifference curves are applied
6. Apply production theory	6.1 Mobility of factors of production is determined as per organizational requirements. 6.2 Output units are determined as per organizational resources. 6.3 Stages of production are identified as per organizational product. 6.4 Long run production is analyzed as per the organizational objectives
7. Apply theory of costs	7.1. Production costs are classified as per organizational policy. 7.2. Cost curves are analyzed as per organizational policy. 7.3. Optimal size of the firm is determined based on economies of scale.
8. Differentiate market structures.	8.1. Market structures are selected as per organizational requirement.

	8.2. Market output and prices are determined
9. Demonstrate understanding of national income	9.0 National income concepts are determined 9.1 Circular flow of income is drawn as per the national economic policy 9.2 National income methods are selected based on the measurements 9.3 National income statistics are applied as per the national economic policy 9.4 National income equilibrium is determined.
10. Demonstrate Understanding of money and banking	10.0 Features of money are identified as per the SOPs 10.1 Demand and supply of money is determined as per the SOPs 10.2 Financial institutions are identified as per the SOPs
11. Demonstrate Understanding of Inflation and unemployment	11.0 Inflation causes are classified as per the SOPs 11.1 Inflation effects are identified as per the SOPs 11.2 Measures of inflation control are determined 11.3 Unemployment causes are identified as per the SOPs 11.4 Unemployment control measures are determined as per the work place requirement
12. Demonstrate understanding of international trade	12.0 International trade theories are identified as per the SOPs 12.1 International balance trade is determined as per the SOPs 12.2 International balance of payment is determined as per the SOPs 12.3 Exchange rates are determined as per the SOPs 12.4 Economic integration and regional grouping are evaluated as per the SOPs 12.5 International financial institutions are selected as per the SOPs

RANGE

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

Variable	Range
Market structures include but not limited to:	.1 Monopoly .2 Perfect competition .3 Monopolistic competition .4 Oligopoly .5 Duopoly
Financial institutions include but not limited to:	.1 Regulatory bodies-Central bank, CMA,IRA,SASRA .2 Banking institutions .3 Non-banking financials
Costs include but not limited to:	.1 Fixed costs .2 Variable costs .3 Total cost .4 Opportunity costs .5 Marginal cost

REQUIRED KNOWLEDGE AND UNDERSTANDING

The individual needs to demonstrate knowledge of:

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

SKILLS

The individual needs to demonstrate the following skills:

- Interpersonal
- Critical thinking
- Communication
- Evaluation.
- Analytical

EVIDENCE GUIDE

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

1. Critical Aspects of	Assessment requires evidence that the candidate:
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Competency	1.1 Demonstrated understanding of economic concepts 1.2 Applied concept of demand in market analysis 1.3 Applied concept of supply in market analysis 1.4 Demonstrated the ability to set prices of the products 1.5 Demonstrated the ability to apply theory of consumer behaviour 1.6 Demonstrated the ability to apply production theory 1.7 Demonstrated the ability to apply theory of costs 1.8 Demonstrated the ability to differentiate market structures. 1.9 Demonstrated understanding of national income 1.10 Demonstrate Understanding of money and banking 1.11 Demonstrated understanding of Inflation and unemployment 1.12 Demonstrated understanding of international trade
2. Resource Implications	The following resources must be provided: 2.1 Exchange rate charts
3. Methods of Assessment	Competency may be accessed through: 3.1 Written tests 3.2 Oral questioning 3.3 Third party reports 3.4 Observation
4. Context of Assessment	Competency may be assessed: 4.1 On the job 4.2 Off the job 4.3 In work placement (attachment) 4.4 Off the job assessment must be undertaken in a closely simulated workplace environment
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

APPLY PRINCIPLES OF QUANTITATIVE TECHNIQUES

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Carry out quantitative techniques	1.1 Purpose of quantitative techniques are identified as per organizational requirement 1.2 Types of quantitative techniques are determined as per organizational requirements 1.3 Quantitative techniques are established as per organizational requirement
2. Apply Correlation and regression	2.1 Independent and dependent variables are identified based on the data provided. 2.2 Linear regression and correlation equations are formulated based on the data provided. 2.3 Linear regression and correlation equations are analyzed as data provided 2.4 Constants are interpreted as per equations.
3. Formulate linear programming models	3.1 Assumptions are identified 3.2 linear equations are formulated as per data 3.3 Linear programming methods are selected 3.4 Linear equations are analyzed as per data 3.5 Linear results are interpreted as per data.
4. Carry out Operational Matrices	4.1 Matrix order is determined 4.2 Matrix operations are preformed 4.3 Inverse of the matrix is determined 4.4 Simultaneous equation are formulated 4.5 The unknown variables are determined
5. Apply time series	5.1 Components of time series are identified 5.2 Time series methods are selected 5.3 Various time series models are decomposed

6. Analyse project Networks	6.1 Project networks are analyzed 6.2 Network rules are determined 6.3 Network analysis is constructed 6.4 Project critical path and duration are determined
7. Apply Calculus	7.1. Business functions are identified 7.2. Business functions are differentiated 7.3. Business functions are integrated 7.4. Business functions are interpreted
8. Formulate Inventory control models	8.1. Inventory control models assumptions are identified 8.2. Inventory control model is selected 8.3. Stock levels are determined 8.4. Total inventory costs are determined
9. Determine Probability and probabilistic distribution	9.1 Probability events are classified 9.2 Probability laws are applied 9.3 Probability distribution functions are determined
10. Carry out hypothesis Testing	10.1 Hypothesis tests are identified 10.2 Hypothesis errors are determined 10.3 Critical and acceptance regions are determined 10.4 Z-test and T-tests are carried out

RANGE

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

Variable	Range
Matrix operations includes but not limited:	- additions, - subtractions, - division - multiplication
Total inventory costs includes but not limited:	- Purchase - Ordering - Holding

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REQUIRED KNOWLEDGE AND UNDERSTANDING

The individual needs to demonstrate knowledge of:

- Mathematics
- Economics
- Numeracy
- Statistics

SKILLS

The individual needs to demonstrate the following skills:

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

EVIDENCE GUIDE

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

11 Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Demonstrated the ability to carry out quantitative techniques 1.2 Applied Correlation and regression 1.3 Formulated linear programming models 1.4 Demonstrated the ability to carry out operational matrices 1.5 Applied time series 1.6 Analyzed project Networks 1.7 Demonstrated the ability to apply Calculus 1.8 Formulated Inventory control models 1.9 Determined Probability and probabilistic distribution 1.10 Demonstrated the ability to test hypothesis
12 Resource Implications	The following resources must be provided: 2.1 Frequency distribution tables

13 Methods of Assessment	Competency may be accessed through: 3.1 Written tests 3.2 Oral questioning 3.3 Third party reports 3.4 Observation
14 Context of Assessment	Competency may be assessed: 4.1 On the job 4.2 Off the job 4.3 In work placement (attachment) Off the job assessment must be undertaken in a closely simulated workplace environment
15 Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

APPLY PRINCIPLES OF BUSINESS LAW

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

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. <i>Bold and italicized terms are elaborated in the range.</i>
1. Demonstrate understanding of law	1.1 Nature of law is determined as per common law of England 1.2 The sources of law are identified as per common law of England 1.3 The purpose the law is identified as per common law of England 1.4 Laws are classified as per common law of England.
2. Apply law of Persons	2.1 Functions of law of tort are determined as per company Act 2.2 Nature of tortious law liability is explained as per company Act 2.3 Tortious liability is determined as per company Act 2.4 Tort, crime, breach of contract and malice are differentiated as per company Act 2.5 Capacity to sue or be sued is determined as per company Act 2.6 General defense methods are identified as per company Act
3. Apply law of tort	3.1 Features of valid contract are identified as per company Act 3.2 Methods of forming contract are determined as per company Act 3.3 Terms of contract are identified as per company Act 3.4 Methods of discharging contract are identified as per company Act 3.5 Remedies of breach of contract are determined as per company Act

4. Apply law of contract	4.1 Agents are classified as per company Act 4.2 Methods of creating agents are identified as per company act 4.3 Events of agents authority are identified as per company Act 4.4 Duties and rights of agents are identified as per company Act 4.5 Methods of terminating agency are identified as per company Act
5. Apply law of sale of goods	5.1 Sale agreement to sell are differentiated as per sale of goods Act 5.2 Capacity to buy and sell is determined as per sale of goods Act 5.3 Implied conditions and warranties are identified as per sale of goods Act 5.4 Doctrine of caveat emptor 5.5 Factors affecting transfer of title are determined as per sale of goods Act 5.6 Rights of buyer and unpaid seller are identified as per sale of goods Act 5.7 Auction process is determined as per the sale of goods Act
6. Apply hire purchase contracts	6.1 Nature of hire purchase is determined as per hire purchase law 6.2 Hire purchase agreement are registered as per hire purchase law 6.3 Terms of terminating hire purchase agreement are determined as per hire purchase law 6.4 Completion of hire purchase agreement is determined as per hire purchase law
7. Apply law of agency	7.1 Agents are identified as per the organizational policies and procedures 7.2 Rights and duties of the parties are determined based on the contract 7.3 Authority of an agent is defined as per the organizational requirements 7.4 Termination of agency procedures are determined based on the contract

8. Apply law of negotiable instruments	8.1 Negotiable instruments are identified as per the company Act 8.2 Characteristics of negotiable instrument are identified as per the company Act
9. Apply law of insurance	9.1 Insurance contract are identified and selected 9.2 Insurance principles are formulated based on the contract 9.3 Contract are formed as per the organizational requirement
10. Apply law of property	10.1 Property is classified based on their properties 10.2 Land interests are determined as per the organizational requirements 10.3 Intellectual property is determined as per the SOPs.

RANGE

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

Variable	Range
1. Negotiable instrument includes but not limited to:	• Cheques • Bill of exchange • Promissory note
2. Property includes but not limited to:	• Real and personal • Movable • immovable • tangible • And intangible •
3. Intellectual property includes but not limited to:	• Plant breeder's patents • trademarks, • Copyrights • Industrial designs

REQUIRED KNOWLEDGE AND UNDERSTANDING

The individual needs to demonstrate knowledge of:

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

SKILLS

The individual needs to demonstrate the following skills:

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

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Demonstrated the ability to understand law 1.2 Demonstrated the ability to apply law of Persons 1.3 Demonstrated the ability to apply law of tort 1.4 Demonstrated the ability to apply law of contract 1.5 Demonstrated the ability to apply law of sale of goods 1.6 Demonstrated the ability to apply hire purchase contracts 1.7 Demonstrated the ability to apply law of agency 1.8 Demonstrated the ability to apply law of negotiable instruments 1.9 Demonstrated the ability to apply the law of insurance 1.10 Demonstrated the ability to apply the law of property
2. Resource Implications	The following resources must be provided: 2.1 Policy document
3. Methods of Assessment	Competency may be accessed through: 3.1 Written tests 3.2 Oral questioning 3.3 Third party reports 3.4 Case studies
4. Context of	Competency may be assessed:

Assessment	4.1 On the job 4.2 Off the job 4.3 In work placement (attachment) 4.4 Off the job assessment must be undertaken in a closely simulated workplace environment
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

APPLY PRINCIPLES OF MANAGEMENT

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Demonstrate understanding management thought	1.1 Scientific approach is identified as per the SOPs 1.2 General administrative approach is established as per the SOPs 1.3 Behavioral approach is established as per the SOPs 1.4 Business environment is identified as per the industry
2. Plan business function/Perform planning function	2.1 Planning process is established as the organizational requirements. 2.2 Types of planning are determined as SOPs. 2.3 Decision making process are established as per the SOPs
3. Organize business function	3.1 Principles of organizing are established as per the SOPs. 3.2 Process of organizing is determined as per the SOPs 3.3 Organizational structures are developed as per the work place requirements 3.4 Authority, responsibility and power is established as per the organizational requirement. 3.5 Delegation process is established as per the SOPs 3.6 Coordination process is determined.
4. Perform Staffing function	4.1 Recruitment and selection are carried out as per the organizational requirements. 4.2 Training and development are carried out as per the work place procedures 4.3 Performance appraisal is conducted as per the work place objectives. 4.4 Reward and compensation are administered as per the

	work place requirements. 4.5 Separation process is carried out as per the work place requirements.
5. Direct business function	5.1 Directing process is identified and established as per the SOPs. 5.2 Leadership styles are determined as per the work place needs. 5.3 Supervision is carried out par the work place requirements 5.4 Motivation process is determined as per the work place requirements. 5.5 Communication structure is developed as per SOPs.
6. Control business function	6.1 Control processes are identified as per the work place procedures. 6.2 Types of control systems are developed as per the work place requirements 6.3 Effective control systems are established as per the work place procedures.

RANGE

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

Variable	Range
Leadership styles include but not limited to:	• Bureaucratic leadership • Charismatic leadership • Situational leadership • Autocratic leadership

REQUIRED SKILLS AND KNOWLEDGE

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

Required skills

The individual needs to demonstrate the following skills:

- Analytical

- Critical thinking
- Decision making
- Communication
- Time management
- Planning
- Organizing
- Directing

Required knowledge

The individual needs to demonstrate knowledge of:

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

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Demonstrated understanding management thought 1.2 Demonstrated the ability to plan business function 1.3 Demonstrated the ability to organize business function 1.4 Demonstrated the ability to perform Staffing function 1.5 Demonstrated the ability to direct business function. 1.6 Demonstrated the ability to control business function.
2. Resource Implications	The following resources must be provided: 2.1 Policy documents
3. Methods of Assessment	Competency may be accessed through: 3.1 Observation 3.2 Written tests 3.3 Oral questioning 3.4 Third party report
4. Context of Assessment	Competency may be assessed: 4.1 On-the- job

	4.2 Off the job 4.3 Off the job assessment must be undertaken in a closely simulated workplace environment.
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job roles is recommended.

CORE UNITS OF COMPETENCY

APPLY FUNDAMENTALS OF ACCOUNTING

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Demonstrate Understanding of accounting principles and policies	1.1 Nature and purpose of accounting is established. 1.2 Users of accounting information and their information needs is established 1.3 Qualities of accounting information is determined 1.4 Accounting concepts/principles are identified 1.5 Accounting standards are determined 1.6 Accounting equation is prepared
2. Apply double entry concept	2.1 Accounting source documents are prepared 2.2 Books of original entry are determined 2.3 Double entry system is applied to prepare ledger accounts. 2.4 The trial balance and basic financial statements are prepared. 2.5 Computerized accounting systems is applied as per the accounting guidelines
3. Classify capital, liabilities and Assets	3.1 Accrued expenses and prepaid expenses are determined as per the accounting principles. 3.2 Accounting for revenue 3.3 Accounting for accounts receivables, bad debts and allowance for doubtful debts are determined. 3.4 Property plant and equipment accounts are managed 3.5 Inventory is recognized, measured and valued based on cost method. 3.6 Accounting for cash and cash equivalents, bank

	reconciliation 3.7 Accounts payable are accounted for including control account.
4. Correct accounting errors and suspense account	4.1 Errors that can be detected by the trial balance are determined. 4.2 Errors where the effect of the error causes the trial balance not to balance are identified. 4.3 Errors where the effect of the error causes the trial balance still balance are identified. 4.4 Procedures of correcting errors are determined as per the organization objectives. 4.5 Errors that can be corrected by suspense account are identified 4.6 Suspense account is prepared as per the SOPs.
5. Prepare sole trader statement	5.1 Sources of capital for sole trader are established 5.2 Sole trader Income statement is drafted as per accounting period. 5.3 Statement of financial position is prepared as per accounting period.
6. Prepare partnership statements	6.1 Contents of a partnership agreement are determined as per the SOPs. 6.2 Current and capital accounts are prepared as per the SOPs as per accounting standards. 6.3 Income Statement is prepared as per accounting standards. 6.4 Appropriation of profit and loss account is prepared. 6.5 Statement of financial is prepared as per the organizational requirements
7. Prepare company statements	7.1. Types of share capital are identified as company's Act 7.2. Types of reserves are determined as per the organizational objectives. 7.3. Issue of shares is determined as per the organizational requirements 7.4. Rights issues and bonus are calculated as per the company policies 7.5. Provisions and reserves are identified 7.6. Income tax is calculated as per the SOPs. 7.7. Accounting treatment and presentation is conducted as

	per the accounting standards 7.8. Income statement is drafted as per the accounting standards. 7.9. Statement of financial position is prepared as per the accounting standards.
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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
Revenue include but not limited to:	• Accrued income • Prepaid income
Types of share capital include but are not limited to	• Ordinary shares • preference shares
Types of reserves include but are not limited to	• Share premium, • Revaluation reserve, • General reserves • Retained profits

REQUIRED SKILLS AND KNOWLEDGE

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

Required skills

The individual needs to demonstrate the following skills:

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

Required knowledge

The individual needs to demonstrate knowledge of:

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

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Demonstrated understanding of accounting principles and policies 1.2 Demonstrated the ability to apply double entry concept 1.3 Demonstrated the ability to classify capital, assets and liabilities 1.4 Demonstrated the ability to correct accounting errors and suspense account 1.5 Demonstrated the ability to prepare sole trader statement 1.6 Demonstrated the ability to prepare partnership statements 1.7 Demonstrated the ability to prepare company statements
2. Resource Implications	The following resources must be provided: 2.1 Policy documents 2.2 Accounts statements.
3. Methods of Assessment	Competency may be accessed through: 3.1 Observation 3.2 Written tests 3.3 Oral questioning 3.4 Third party report
4. Context of Assessment	Competency may be assessed: 4.1 On-the- job 4.2 Off the job 4.3 Off the job assessment must be undertaken in a closely simulated workplace environment.
5. Guidance	Holistic assessment with other units relevant to the

information for assessment	industry sector, workplace and job roles is recommended.
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CARRY OUT BUSINESS MATHEMATICS AND STATISTICS

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function.	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Carry out statistics equations	1.1 Linear equations are determined as per the standard operating procedures (SOPs). 1.2 Quadratic equations are determined as per the standard operating procedures (SOPs). 1.3 Differentiation is carried out as per the SOPs. 1.4 Simultaneous equations are formulated as per the SOPs. 1.5 Break-even analysis is carried out as per the SOPs. 1.6 Total revenue, total cost and profit equations are calculated as per the SOPs.
2. Carry out statistical matrices	2.1 Addition, subtraction, division and multiplication formula are identified as per the SOPs. 2.2 Determinants of 2x2 matrices are calculated as per the SOPs. 2.3 Inverses of 2x2 matrices are calculated as per the sops. 2.4 Matrices applied to business operations as per the organizational objectives.
3. Prepare Commercial mathematics	3.1 <i>Buying and selling methods</i> are determined as per the organizational objectives. 3.2 <i>Commissions and salaries rates</i> are determined based on the company policies and procedures. 3.3 <i>Bills of utilities</i> are calculated as per the SOPs. 3.4 Simple and compound interest are calculated as per the SOPs. 3.5 Depreciation and appreciation of assets are carried out as per the accounting standards. 3.6 Hire purchase is determined as per the SOPs.

	3.7 Foreign exchange is determined as per the forex markets.
4. Perform Elementary statistics	4.1 Methods of data collection are selected as per the SOPs. 4.2 Sampling techniques and presentation of data is established as per the SOPs. 4.3 Tables and diagrams are prepared as per the SOPs. 4.4 Graphs are drafted as per the SOPs 4.5 Frequency distribution tables are drawn as per the SOPs. 4.6 Histogram and frequency polygons are drawn as per the SOPs. 4.7 Cumulative frequency curve (OGIVE) are drawn and applied.
5. Carry out Descriptive statistics	5.1 Measures of central tendency are established as per the SOPs. 5.2 Measures of dispersion are determined as per the SOPs 5.3 Measures of skewness and kurtosis are analyzed as per the SOPs.
6. Apply Set theory	6.1 Sets types are identified as per the SOPs. 6.2 Sets operations are performed as per the SOPs. 6.3 Venn diagrams are drawn as per the SOPs.
7. Apply Basic probability theory	7.1. Probability events are identified as per the work place requirements. 7.2.Types of events are determined as per the SOPs. 7.3.Rules of probability are applied based on additive and multiplicative rules. 7.4.Baye's Theorem is determined as per the SOPs. 7.5.Probability trees are drawn as per the SOPs.
8. Determine Index numbers	7.6.Index numbers are constructed as per the SOPs. 7.7.Methods of determining index numbers are applied as per the SOPs. 7.8.Consumer Price Index (CPI) is calculated as per the SOPs. 7.9.Weighted index numbers are determined as per the SOPs.

RANGE

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

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

REQUIRED SKILLS AND KNOWLEDGE

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

Required skills

The individual needs to demonstrate the following skills:

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

Required knowledge

The individual needs to demonstrate knowledge of:

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

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Demonstrated ability to carry out statistics equations 1.2 Carry out statistical matrices. 1.3 Demonstrated ability to prepare commercial mathematics. 1.4 Demonstrated ability to perform elementary statistics. 1.5 Demonstrated ability to carry out descriptive statistics. 1.6 Demonstrated ability to apply Set theory. 1.7 Demonstrated ability to apply Basic probability theory. 1.8 Demonstrated ability to determine Index numb
2. Resource Implications	The following resources must be provided: 2.1 Frequency charts 2.2 Data sheets
3. Methods of Assessment	Competency may be accessed through: 3.1 Observation

	3.2 Written tests 3.3 Oral questioning 3.4 Third party report
4. Context of Assessment	Competency may be assessed: 4.1 On-the- job 4.2 Off the job 4.3 Off the job assessment must be undertaken in a closely simulated workplace environment.
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job roles is recommended.

CARRY OUT FINANCIAL ACCOUNTING

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Account for assets and liabilities	1.1 Organization assets are determined as per the accounting standards. 1.2 Organizational liabilities are determined as per the accounting standards. 1.3 Plant, property and equipment movement schedule is prepared as per the accounting standards.
2. Prepare Financial statements of a partnership	2.1 Partnership income statement is prepared as per the accounting standards. 2.2 Partnership financial position statement is prepared. 2.3 Changes in partnership – admission of a new partner, retirement and change are established. 2.4 Partnership profit sharing ratio is applied as per the partnership deed.
3. Prepare Financial statements of a company	3.1 Income statement is prepared as per the accounting standards. 3.2 Statement of financial position is prepared as per the accounting standards 3.3 Financial statements under incomplete information are prepared.
4. Prepare Financial statements of a manufacturing entity	4.1 Features of a manufacturing entity are identified 4.2 Costs between manufacturing selling and administration are Classified and apportioned as per the SOPs. 4.3 manufacturing account, income statement and 4.4 Statement of financial position is prepared as per the

	SOPs.
5. Prepare financial statements of a not-for-profit making organization	5.1 Non-profit making Features are determined as per the organizational requirements 5.2 Funds and their accounting treatment are established as per the work place requirements. 5.3 Income and expenditure account are prepared as per the accounting principles. 5.4 Statement of financial position is drafted as per the SOPs.
6. Analyze financial statements	6.1 Categories of cash are identified as per the SOPs. 6.2 Methods of preparing statement of cash flows are determined. 6.3 Statement of cash flows is prepared as per accounting standards. 6.4 Ratios are analyzed as per the accounting principles.
7. Carry out public sector accounting	6.1 Public sector entities are identified as per the international public sector accounting standards (IPSAS) 6.2 Regulatory and oversight structures are identified. 6.3 Public sector accounting sector techniques are applied as per the IPSAS. 6.4 Public sector accounts are carried out as per the IPSAS.

RANGE

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

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

REQUIRED SKILLS AND KNOWLEDGE

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

Required skills

The individual needs to demonstrate the following skills:

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

Required knowledge

The individual needs to demonstrate knowledge of:

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

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Accounted for assets and liabilities 1.2 Prepared Financial statements of a sole trader 1.3 Prepared Financial statements of a company 1.4 Prepared Financial statements of a company 1.5 Prepared Financial statements of a manufacturing entity 1.6 Prepared Financial statements of a not-for-profit making organization 1.7 Analyzed financial statements 1.8 Demonstrated the ability to carry out Public Sector Accounting.
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2. Resource Implications	The following resources must be provided: 2.1 Policy documents
3. Methods of Assessment	Competency may be accessed through: 3.1 Observation 3.2 Written tests 3.3 Oral questioning 3.4 Third party report
4. Context of Assessment	Competency may be assessed: 4.1 On-the- job 4.2 Off the job 4.3 Off the job assessment must be undertaken in a closely simulated workplace environment.
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job roles is recommended.

APPLY PRINCIPLES OF FINANCIAL MANAGEMENT

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Identify financial sources	1.1 Sources of finance are identified as per the SOPs 1.2 Finance sources are classified as per the SOPs. 1.3 Evaluation criteria are determined as per the SOPs. 1.4 Finance sources are evaluated as per the organizational objectives.
2. Evaluate financial markets and systems	2.1 <i>Financial institutions</i> are identified as per the SOPs. 2.2 Financial institutions roles are determined as per the SOPs. 2.3 Financial institutions are analyzed based on financial performance. 2.4 Financial institution is selected as per the organization objectives.
3. Determine time value of money	3.1 Discounting factor is determined as per the SOPs. 3.2 Future time value of money is computed based on discounting factor. 3.3 Present time values of money are computed based on discounting factor. 3.4 Annuities and perpetuities are determined as per the discounting factor. 3.5 Loan amortization schedule is prepared.
4. Analyze risk and return	4.1 Risk and return are identified as per the SOPs. 4.2 Risk and return components are determined as per the SOPs. 4.3 Risks are classified as per the standard operating

	procedures 4.4 Risk and return for a single asset is determined. 4.5 Investment decisions are determined as per the organizational requirement.
5. Determine cost of capital	5.1 Capital structure is determined as per financial statements. 5.2 Component costs of capital are identified as per financial statements. 5.3 Component costs of capital are computed as per financial statements. 5.4 Component costs of capital weights are calculated 5.5 Weighted average cost of capital is determined. 5.6 Marginal cost of capital is determined. 5.7 Optimal capital structure decision is determined.
6. Manage working capital	6.1 Components of working capital are identified as per the SOPs. 6.2 Working capital sources are selected as per the SOPs. 6.3 Operating cash cycle is determined as per the SOPs. 6.4 Working capital policies are formulated as per the SOPs. 6.5 Cash and inventory optimal levels are determined as per the SOPs. 6.6 Account payables period is determined as per the SOPs. 6.7 Account receivables collection period is determined
7. Evaluate Capital Budgeting decisions	7.1. Investment projects are classified. 7.2. Investment criterion is identified. 7.3. Investment techniques are selected as per the organizational requirements. 7.4. Investment projects are appraised based on the techniques. 7.5. Investment project is selected based on the criterion.
8. Formulate dividend decisions	8.1. Dividend policies are formulated 8.2. Forms of dividend payments are identified 8.3. Dividend Payment schedules is prepared as per the organizational policy.
9. Apply Islamic finance	9.4 Islamic finance principles and trends are determined.

	9.5 Islamic finance sources are selected as per the sharia law. 9.6 Islamic finance interest (RIBA) is determined. 9.7 Islamic finance returns are analyzed as per the work place objectives. 9.8 Islamic finance securities are evaluated.
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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
Financial institutions includes but not limited:	- Commercial banks - Merchant banks - Central bank - Sacco's - Pension funds - Mutual funds - Insurance - Micro-finance
Forms of dividend payments includes but not limited:	- Cash - Script/stock - Bonus - Rights

REQUIRED KNOWLEDGE AND UNDERSTANDING

The individual needs to demonstrate knowledge of:

- Mathematics
- Economics
- Financial accounting
- Law
- Statistics

SKILLS

The individual needs to demonstrate the following skills:

- Critical thinking
- Communication

- Analytical.
- Report writing.
- Problem solving
- Innovative
- Creativity

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Identified financial sources 1.2 Evaluated financial markets and systems 1.3 Determined time value of money 1.4 Analyzed risk and return 1.5 Determined cost of capital 1.6 Managed working capital 1.7 Evaluated Capital Budgeting decisions 1.8 Formulated dividend decisions 1.9 Demonstrated the ability to apply Islamic finance
2. Resource Implications	The following resources must be provided: 2.1 Financial tables
3. Methods of Assessment	Competency may be accessed through: 3.1 Written tests 3.2 Oral questioning 3.3 Third party reports 3.4 Observation
4. Context of Assessment	Competency may be assessed: 4.1 On the job 4.2 Off the job 4.3 In work placement (attachment) Off the job assessment must be undertaken in a closely simulated workplace environment
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

APPLY PRINCIPLES OF MANAGEMENT ACCOUNTING

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Gather costing data	1.1 Operating costs, administration and finance cost data are established as per the work place procedures. 1.2 Costing data is collected as per work place procedures.
2. Perform Cost classification	2.1 Costing data is coded and classified. 2.2 Costing data is reviewed as per the organizational policy. 2.3 Cost classification methods are identified and selected as per the organization policy.
3. Analyze costing data	3.1 Cost estimation methods are selected and applied. 3.2 Data is reconciled as per the organizational procedures. 3.3 Cost data is analyzed as per the work place procedures. 3.4 Costs data is interpreted as per organizational performance objectives. 3.5 Cost pricing is determined as per work place procedures.
4. Manage accounting costs	4.1 Elements of cost are identified as per the organizational objectives. 4.2 Costing procedures are developed as per the organizational requirements. 4.3 Cost element valuation methods are selected as per

	the organizational requirements. 4.4 Cost records are maintained as per the organizational requirement. 4.5 Cost control procedures are developed as per the organizational requirement.
5. Consolidate financial and cost accounting systems	5.1 Financial transactions are analyzed as per specific accounts. 5.2 Journal entries are recorded based on the double entry concept. 5.3 Entries are adjusted at the end of each accounting period. 5.4 Ledger systems are integrated and interlocked as per the accounting period.
6. Apply costing methods	6.1 Costing methods are selected. 6.2 Input cost data is recorded based on the selected method. 6.3 Cost data is analyzed as per the selected method. 6.4 Cost per unit is determined.
7. Prepare marginal and absorption costing	7.1. Costing techniques are selected. 7.2. Marginal and absorption statements are prepared. 7.3. Marginal and absorption profits/losses are reconciled. 7.4. Costs, sales and profits are analyzed. 7.5. Planning decision is determined.
8. Manage budgets and budgetary controls	8.1. Budgets are prepared as per the SOPs. 8.2. Budget estimates are forecasted as per the SOPs. 8.3. Budgets are documented as per the SOPs. 8.4. Budget estimates are implemented as per the SOPs. 8.5. Budget outcomes are monitored as per the SOPs. 8.6. Budget outcomes evaluated as per the SOPs.

RANGE

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

Variable	Range
Costing methods includes but not limited:	- Job order costing - Batching - Process costing - Service costing - Unit costing
Costing techniques includes but not limited:	- Marginal - Absorption

REQUIRED KNOWLEDGE AND UNDERSTANDING

The individual needs to demonstrate knowledge of:

- Mathematics
- Economics
- Financial accounting
- Law
- Statistics

SKILLS

The individual needs to demonstrate the following skills:

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

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Gathered costing data 1.2 Performed Cost classification 1.3 Analyzed costing data 1.4 Managed accounting costs 1.5 Consolidated financial and cost accounting systems 1.6 Applied costing methods 1.7 Prepared marginal and absorption statements 1.8 Managed budgets and budgetary controls
2. Resource Implications	The following resources must be provided: 2.1 Quotations
3. Methods of Assessment	Competency may be accessed through: 3.1 Written tests 3.2 Oral questioning 3.3 Third party reports 3.4 Observation
4. Context of Assessment	Competency may be assessed: 4.1 On the job 4.2 Off the job 4.3 In work placement (attachment) Off the job assessment must be undertaken in a closely simulated workplace environment
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

APPLY PRINCIPLES OF PUBLIC FINANCE AND TAXATION

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Demonstrate understanding of public finance and taxation process	1.1 Public finance sources are identified 1.2 Public expenditure is determined 1.3 Principles of an optimal tax system are identified as per income tax Act 1.4 Taxes and tax rates are classified as per income tax Act. 1.5 Impact, incidence and shifting of tax are determined as per income tax Act. 1.6 Taxable capacity is determined as per income tax Act. 1.7 Structure of revenue authority is reviewed as per the income tax Act.
2. Demonstrate understanding of Public budget process	2.1 Public budget policy is formulated as per the public finance management Act. 2.2 Budget committee is formed as per the public finance management Act. 2.3 Public budget components are identified as per the public finance management Act. 2.4 Previous public budget is reviewed as per the public finance management Act. 2.5 Public budget approval is carried out as per the public finance management Act. 2.6 Public budget is executed as per the public finance management Act. 2.7 Public budget is audited as per the public finance management Act.

3. Manage public finance	3.1 Public finance principles are applied as per the public finance management Act. 3.2 Government expenditure areas are identified as per the public finance management Act. 3.3 Government revenue sources are selected as per the public finance management Act. 3.4 Taxation principles are applied as per the public finance management Act. 3.5 Fiscal policy is formulated as per the public finance management Act. 3.6 National debt levels are determined as per the public finance management Act.
4. Compute taxable income	4.1 Sources of taxable income are identified as per income tax Act. 4.2 Employment income is computed as per income tax Act. 4.3 Business income is computed as per income tax Act. 4.4 Income from rent and royalties, farming, investment and capital gain tax are computed as per income tax Act.
5. Compute capital allowances	5.1 Investment deductions are determined as per the income tax Act. 5.2 Industrial building deductions are determined as per income tax Act. 5.3 Wear and tear allowances are determined as per income tax Act. 5.4 Farm works deductions are determined as per income tax Act. 5.5 Mining allowance are determined as per income tax Act 5.6 Shipping investment deduction is determined as per income tax Act.
6. Administer income tax	6.1 Assessments and returns are determined as per income tax Act. 6.2 PAYE returns are prepared as per income tax Act. 6.3 Notices, objections, appeals, appellant bodies and relief of mistakes are identified as per income tax Act.

	6.4 Collection, recovery and refund of taxes procedures are determined as per the revenue authority procedures 6.5 Offences, fines, penalties and interest are determined as revenue authority procedures 6.6 ICT is applied in taxation as per the integrated tax system
7. Administer presumptive tax and VAT	7.1. Presumptive tax is determined as per income tax Act. 7.2. Businesses are registered and deregistered for VAT as per VAT Act. 7.3. Taxable and non-taxable supplies/ and privileged persons and institutions are determined as per VAT Act. 7.4. VAT is accounted for as per VAT Act. 7.5. VAT is remitted and refunded as per VAT Act 7.6. Rights and obligations of VAT registered person are identified as per VAT Act. 7.7. Offences fines, penalties and interest implications are determined as per the VAT Act.
8. Administer customs and excise duty	8.1. Customs and excise duty procedures are determined as per customs and excise Act. 8.2. Import and export duties are determining as per customs and excise Act. 8.3. Prohibitions and restriction measures on import are identified as per customs and excise Act. 8.4. Transit goods and bond securities are identified as per customs and excise Act. 8.5. Excisable goods and services are identified as per customs and excise Act. 8.6. Customs and excise duties purpose are identified as per customs and excise Act 8.7. Goods subject to customs control are identified as per customs and excise Act. 8.8. Import declaration form, pre-shipment inspection, clean report of findings is identified as per customs and excise Act.

RANGE

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

Variable	Range
1. Businesses include but not limited to:	1.1 Sole proprietorship 1.2 Partnership 1.3 Companies 1.4 NGOs 1.5 SACCOs and cooperatives

REQUIRED KNOWLEDGE AND UNDERSTANDING

The individual needs to demonstrate knowledge of:

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

SKILLS

The individual needs to demonstrate the following skills:

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

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Demonstrated understanding of public finance and taxation process 1.2 Demonstrated understanding of Public budget process 1.3 Managed public finance 1.4 Computed taxable income 1.5 Computed capital allowances
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	1.6 Administered income tax 1.7 Administered presumptive tax and VAT. 1.8 Administered customs and excise duty.
2. Resource Implications	The following resources must be provided: 2.1 .KRA tax rates
3. Methods of Assessment	Competency may be accessed through: 3.1 Written tests 3.2 Oral questioning 3.3 Third party reports 3.4 Case studies
4. Context of Assessment	Competency may be assessed: 4.1 On the job 4.2 Off the job 4.3 In work placement (attachment) 4.4 Off the job assessment must be undertaken in a closely simulated workplace environment
5. Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

CONDUCT FINANCIAL AUDITS

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

UNIT DESCRIPTION

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

ELEMENTS AND PERFORMANCE CRITERIA

ELEMENT These describe the key outcomes which make up workplace function .	PERFORMANCE CRITERIA These are assessable statements which specify the required level of performance for each of the elements. <i>Bold and italicized terms are elaborated in the range.</i>
1. Carry out pre-engagement procedures	1.1 Firm's ability to perform the audit engagement is determined as per audits requirements. 1.2 Compliance of the firm and the engagement team is determined as per ethical standards. 1.3 Audit independence is determined as per audit requirements. 1.4 Engagement letter is offered as per audit requirement.
2. Plan financial audit	2.1 Audit approach is determined as per organization policy. 2.2 Audit schedule is prepared as per the approach. 2.3 Audit plan is prepared as per audit schedule 2.4 Internal control system is reviewed. 2.5 Audit team is updated on internal control systems.
3. Monitor internal control system	3.1 Internal controls are identified as per the organizational requirement 3.2 Internal control system is designed as per the organizational requirements. 3.3 Internal control systems are developed. 3.4 Internal control system is tested as per the organizational requirements 3.5 Internal control system is implemented as per the work place requirements 3.6 Internal control system is evaluated as per the organizational requirements

4. Detect errors and frauds	4.1 Audit tests are carried out as per the organizational requirements 4.2 Errors and frauds are identified as per the organizational requirements 4.3 Errors and frauds are classified as per the organizational requirements 4.4 Errors and frauds significance level is determined
5. Gather audit evidence	5.1 Documents, intangible and records are inspected 5.2 Procedures and processes are observed 5.3 Management enquires are carried out 5.4 Confirmation evidence is obtained 5.5 audit evidence is analyzed
6. Carry out risk assessment	6.1 Risks of material misstatement at both the financial statement level and assertion level are assessed. 6.2 Inherent risks, control risks and limitations are identified as per audit requirements. 6.3 Level of detection risk is determined as per assessed level of risk of material misstatement. 6.4 Auditing procedures are planned as per level of risk of material misstatement.
7. Carry out computerized auditing	7.1. Computerized auditing systems are identified. 7.2. Operational contents are examined as per the organizational requirements. 7.3. Auditing checklist is prepared based on the inspection process. 7.4. Auditing technique is selected as per the audit requirements. 7.5. Auditing process is carried out based on the selected technique.
8. Carry out audit report	8.1. Analytical procedures are carried out as per audit procedures. 8.2. Subsequent events are reviewed as per audit procedures 8.3. Going concern of is determined as per audit requirements. 8.4. Financial statement compliance with IFRS is checked 8.5. Audit documentation is reviewed to determine conclusion support for audit report

	8.6.Audit report is prepared as per international standards of auditing (ISAs).
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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
Substantive procedures includes but not limited to:	- Selection samples - Stratifying information - Analyzing data
Subsequent events includes but not limited to:	- Payment to supplier - Testing inventory cut off
Test controls includes but not limited to:	- Cash payment controls - Asset controls - Debtors controls - Payables controls

REQUIRED KNOWLEDGE AND UNDERSTANDING

The individual needs to demonstrate knowledge of:

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

SKILLS

The individual needs to demonstrate the following skills:

- Interpersonal skills.
- Professional skepticism

- Critical thinking and business acumen
- Emotional intelligence
- Communication skills
- Evaluation.
- Analysis.
- Numeracy.
- Report writing.
- Negotiation

EVIDENCE GUIDE

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

1. Critical Aspects of Competency	Assessment requires evidence that the candidate: 1.1 Carried out pre-engagement procedures 1.2 Planned financial audit 1.3 Monitored internal control system 1.4 Detected errors and frauds 1.5 Gathered audit evidence 1.6 Carried out risk assessment 1.7 Carried out computerized auditing 1.8 Carried out audit report
2. Resource Implications	The following resources must be provided: 2.1 Financial reports
3. Methods of Assessment	Competency may be accessed through: 3.1 Written tests 3.2 Oral questioning 3.3 Third party reports 3.4 Observation
4. Context of Assessment	Competency may be assessed: 4.1 On the job 4.2 Off the job 4.3 In work placement (attachment) 4.4 Off the job assessment must be undertaken in a closely simulated workplace environment
5. Guidance information for	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.

assessment	
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