

# ACCOUNTING AND FINANCE LEVEL – III



## TVET CURRICULUM

Based on December, 2021 (V- I) Occupational  
standard (OS)

## Preface

The reformed TVET-System is an outcome-based system. It utilizes the needs of the labor market and occupational requirements from the world of work as the benchmark and standard for TVET delivery. The requirements from the world of work are analyzed and documented – taking into account international benchmarking – as occupational standards (OS).

In the reformed TVET-System, curricula and curriculum development play an important role with regard to quality driven comparable TVET-Delivery. The Curricula help to facilitate the training process in a way, that trainees acquire the set of occupational competences (skills, knowledge and attitude) required at the working place and defined in the occupational standards (OS).

This curriculum has been developed by a group of professional experts from different Regional TVET Bureaus, colleges, Industries, Institutes and universities based on the occupational standard for **Accounting and Finance Level III**.

The curriculum development process has been actively supported and facilitated by Ministry of Labor and Skill.

## TVET-Program Design

### 1.1. TVET-Program Title: Accounting and Finance Level III

### 1.2. TVET-Program Description

The Program is designed to develop the necessary knowledge, skills and attitude of the trainees to the standard required by the occupation. The contents of this program are in line with the occupational standard. The Trainees who successfully completed the Program will be qualified to work as an **Accountant Level III** with competencies elaborated in the respective OS. Graduates of the program will have the required qualification to work in the **Labor and Social Affair** sector in the field of **Accounting and Finance**.

The prime objective of this training program is to equip the Trainees with the identified competences specified in the OS. Graduates are therefore expected to Process Financial Transactions and Extract Interim Reports, Administer, Monitor and Control General and Subsidiary Ledgers ,Perform Financial Calculations, Administer Financial Accounts; Prepare, Match and Process Receipts ; Process Payment Documentation, Balance Cash Holdings; Process Payroll; Prepare Financial Reports; Calculate and Administer Taxes, Fees and Charges; Handle Foreign Currency Transactions; Prevent and Eliminate MUDA. In accordance with the performance criteria and evidence guide described in the OS.

### 1.3. TVET-Program Training Outcomes

The expected outputs of this program are the acquisition.

LSA ACF3 01 1221 Process Financial Transactions and Extract Interim Reports,

LSA ACF3 02 1221 Administer, Monitor and Control General and Subsidiary Ledgers

LSA ACF3 03 1221 Perform Financial Calculations

LSA ACF3 04 1221 Administer Financial Accounts

LSA ACF3 05 1221 Prepare, Match and Process Receipts

LSA ACF3 06 1221 Process Payment Documentation

LSA ACF3 07 1221 Balance Cash Holdings

LSA ACF3 08 1221 Process Payroll

LSA ACF3 09 1221 Prepare Financial Reports

LSA ACF3 10 1221 Calculate and Administer Taxes, Fees and Charges

LSA ACF3 11 1221 Handle Foreign Currency Transactions

LSA ACF3 12 1221 Prevent and Eliminate MUDA

#### 1.4. Duration of the TVET-Program

The Program will have duration of **960 Hours** including the in school/ Institution training and on-the-job practice or cooperative training time. Such cooperative training based on realities of the industry, nature of the occupation, location of the TVET institution, and other factors will be considered in the training delivery to ensure that trainees acquire practical and workplace experience.

s.no	Unit competency	TVET Institution training		Cooperative training	Total hours	Remarks
		Theory	Practical			
1.	Process Financial Transactions and Extract Interim Reports	46	78	36	160	
2.	Administer, Monitor and Control General and Subsidiary Ledgers	30	34	16	80	
3.	Perform Financial Calculations	24	40	16	80	
4.	Administer Financial Accounts	20	32	8	60	
5.	Prepare and Prepare, Match and Process Receipts	16	28	16	60	
6.	Process Payment Documentation	24	32	16	70	
7.	Balance Cash Holdings	20	28	32	80	
8.	Process Payroll	26	42	32	100	
9.	Prepare Financial Reports	28	48	24	100	
10.	Calculate and Administer Taxes, Fees and Charges	20	24	16	60	
11.	Handle Foreign Currency Transactions	18	24	28	70	
12.	Prevent and Eliminate MUDA	12	20	8	40	
	Total allotted hour	284	430	248	<b>960</b>	

### 1.5. Qualification Level and Certification

Based on the descriptors elaborated on the Ethiopian National TVET Qualification Framework (NTQF) the qualification of this specific TVET Program is Level III.

The trainee can exit after successfully completing the modules in one level and will be awarded the equivalent institutional certificate on the level completed. However, only institutional certificate of training accomplishment will be awarded.

### 1.6. Target Groups

Any citizen with disability who meets the entry requirements under items 1.7 and capable of participating in the training activities is entitled to take part in the Program.

### 1.7 Entry Requirements

The prospective participants of this program are required to possess the requirements or directive of the Ministry of Labor and Skills.

### 1.8 Mode of Delivery

This TVET-Program is characterized as a formal Program on middle level technical skills. The mode of delivery is co-operative training. The time spent by the trainees in the real work place/ industry will give them enough exposure to the actual world of work and enable them to get hands-on experience.

The co-operative approach will be supported with school-based lecture-discussion, simulation and actual practice. These modalities will be utilized before the trainees are exposed to the industry environment.

Hence based on the nature of the occupation, location of the TVET institutions, and interest of the industry alternative mode of cooperative training such as apprenticeships, internship and traineeship will be employed. In addition, in the areas where industry is not sufficiently available the established production and service centers/learning factories in TVET institutions will be used as cooperative training places. The Training-Institution and identified companies have forged an agreement to co-operate with regard to the implementation of this program.

### 1.9. TVET-Program Structure

Unit of Competence	Module Code & Title	Training Outcomes	Duration (In Hours)
<a href="#">LSA ACF3 03 1221</a> Perform Financial Calculations	<a href="#">LSA ACF3 01 0322</a> Performing Financial Calculations	<ul style="list-style-type: none"> <li>Obtain data and resources for financial calculations</li> <li>Select appropriate methods and carry out financial calculations</li> <li>Check calculations and record outcomes</li> </ul>	80 Hr.
<a href="#">LSA ACF3 01 1221</a> Process Financial Transactions and Extract Interim Reports	<a href="#">LSA ACF3 02 0322</a> Processing Financial Transactions and Extract Interim Reports	<ul style="list-style-type: none"> <li>Check and verify supporting documentation</li> <li>Prepare and process banking and petty cash documents</li> <li>Prepare and process invoices for payment to creditors and for debtors</li> <li>Prepare journals and batch monetary items</li> <li>Post journal entries to ledger</li> <li>Enter data into system</li> </ul>	160
<a href="#">LSA ACF3 09 1221</a> Prepare Financial Reports	<a href="#">LSA ACF3 03 0322</a> Preparing Financial Reports	<ul style="list-style-type: none"> <li>Maintain asset register</li> <li>Record general journal entries for balance day adjustments</li> <li>Prepare final general ledger accounts</li> <li>Prepare end of period financial reports</li> </ul>	100

<a href="#">LSA ACF3 02 1221</a>	Administer, Monitor and Control General and Subsidiary Ledgers	<a href="#">LSA ACF3 04 0322</a>	Administering, Monitoring and Controlling General and Subsidiary Ledgers	<ul style="list-style-type: none"> <li>• Review accounts receivable process</li> <li>• Identify bad and doubtful debts</li> <li>• Review compliance with terms and conditions and plan recovery action</li> <li>• Prepare reports and file documentation.</li> <li>• Distribute creditors invoices for authorization</li> <li>• Remit payments to creditors</li> <li>• Prepare accounts paid report and reconcile balances outstanding</li> <li>• Collect and record monies due</li> </ul>	80
<a href="#">LSA ACF3 07 1221</a>	Administer Financial Accounts	<a href="#">LSA ACF3 05 0322</a>	Administering Financial Accounts	<ul style="list-style-type: none"> <li>• Allocate customer payments</li> <li>• Reconcile accounts</li> <li>• Maintain customer details</li> </ul>	60
<a href="#">LSA ACF3 07 1221</a>	Balance Cash Holdings	<a href="#">LSA ACF3 06 0322</a>	Balancing Cash Holdings	<ul style="list-style-type: none"> <li>• Maintain accurate cash floats</li> <li>• Remove receipts from terminal</li> <li>• Reconcile takings</li> </ul>	80
<a href="#">LSA ACF3 05 1221</a>	Prepare, Match and Process Receipts	<a href="#">LSA ACF3 07 0322</a>	Preparing , Matching and Processing Receipts	<ul style="list-style-type: none"> <li>• Receive, identify and record receipts</li> <li>• Match receipts to documentation</li> <li>• Enter data to systems</li> <li>• File documentation</li> </ul>	60
<a href="#">LSA ACF3 06 1221</a>	Process Payment Documentation	<a href="#">LSA ACF3 08 0322</a>	Process Payment Documentation	<ul style="list-style-type: none"> <li>• Enter data to system</li> <li>• Create payment facility</li> <li>• Verify payments against documentation</li> <li>• Effect payments</li> <li>• File documentation</li> </ul>	70

			<ul style="list-style-type: none"> <li>• Authorized payment</li> </ul>		
<a href="#">LSA ACF3 10 1221</a>	Calculate and Administer Taxes, Fees and Charges	<a href="#">LSA ACF3 09 0322</a>	Calculating and Administering Taxes, Fees and Charges	<ul style="list-style-type: none"> <li>• Assess goods and documents for duty and tax liability</li> <li>• Calculate taxes, fees and charges</li> <li>• Complete transaction records</li> <li>• Deal with enquiries and complaints</li> </ul>	60
<a href="#">LSA ACF3 08 1221</a>	Process Payroll	<a href="#">LSA ACF3 10 0322</a>	Processing Payroll	<ul style="list-style-type: none"> <li>• Record payroll data</li> <li>• Prepare payroll</li> <li>• Handle payroll enquiries</li> <li>• Maintain payroll</li> </ul>	100
<a href="#">LSA ACF3 11 1221</a>	Handle Foreign Currency Transactions	<a href="#">LSA ACF3 11 0322</a>	Handling Foreign Currency Transactions	<ul style="list-style-type: none"> <li>• Identify nature of customer's foreign currency needs</li> <li>• Verify that the proposed transaction can be conducted</li> <li>• Conduct the transaction Maintain accurate records of transaction</li> </ul>	70
<a href="#">LSA ACF3 12 1221</a>	Prevent and Eliminate MUDA	<a href="#">LSA ACF3 12 0322</a>	Preventing and Eliminate MUDA	<ul style="list-style-type: none"> <li>• Prepare for work</li> <li>• Identify MUDA and problem</li> <li>• Analyze causes of a problem.</li> <li>• Eliminate MUDA and Assess effectiveness of the solution</li> <li>• Prevent occurrence of wastes and sustain operation</li> </ul>	40

\*The time duration (Hours) indicated for the module should include all activities in and out of the TVET institution



LEARNING MODULE 01	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Performing Financial Calculations	
MODULE CODE : <u>LSA ACF3 M01 0322</u>	
NOMINAL DURATION : 80 Hours	
MODULE DESCRIPTION : This module covers the use of a common range of calculation methods and techniques for conducting routine financial calculations and transactions.	
<p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Obtain data and resources for financial calculations.</p> <p>LO2 Select appropriate methods and carry out financial calculations</p> <p>LO3. Check calculations and record outcomes</p>	
<p>MODULE CONTENTS:</p> <p>LO1 Obtain data and resources for financial calculations (<b>15hrs</b>)</p> <ol style="list-style-type: none"> <li>1.1. Obtaining and verifying Input data</li> <li>1.2. Determining and confirming outcomes of calculations</li> <li>1.3. Acquiring relevant resources and equipment</li> <li>1.4. Developing Simple spreadsheets</li> </ol> <p>LO2. Select appropriate methods and carry out financial calculations (<b>50hrs</b>)</p> <ol style="list-style-type: none"> <li>2.1. Using hand held calculators</li> <li>2.2. Performing calculations</li> <li>2.3. Re-checking data used in calculations</li> <li>2.4. Applying mathematical techniques for calculating interest</li> <li>2.5. Applying mathematical techniques for calculating break-even point</li> <li>2.6. Applying Mathematical techniques for calculating annuity</li> <li>2.7. Demonstrating accounting treatment of Non- interest bearing note</li> <li>2.8. Understanding financial services legislation and statutory requirements</li> </ol> <p>LO3. Check calculations and record outcomes (<b>15hrs</b>)</p> <ol style="list-style-type: none"> <li>3.1. Checking results</li> <li>3.2. Recording calculation results</li> <li>3.3. Storing worksheets and electronic files</li> </ol>	

Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipments/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>
Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>

	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

ASSESSMENT CRITERIA:

LO.1. Obtain data and resources for financial calculation

- *Input data* is obtained and verified as relevant for *workplace calculations*
- Outcomes of calculations are determined and confirmed from task specifications
- Relevant *resources and equipment* are acquired to perform the calculations effectively
- Simple spreadsheets are developed where necessary to perform calculations that may be repeated

LO.2 Select appropriate methods and carry out financial calculations

- Hand held calculators are primarily used for performing calculations with other equipment that may be required identified and obtained as necessary
- Calculations are performed to complete the work requirements using *appropriate techniques*
- Data used in calculations is re-checked against task specifications

LO.3 Check calculations and record outcomes

- Results are checked to ensure the calculations are accurate, meet the required outcomes with *common computational errors* recognized and corrected where required
- Calculation results are recorded to industry standards and enterprise requirements
- Calculation worksheets are stored or electronically filed for future use

### Annex: Resource Requirements

Module code: LSA ACF3 M01 0322				
Module Title: Performing Financial Calculations				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
2.1.	Mathematics with applications in Business and Economics	Bowen Earl K et AJ,1987	5	1:5
2.2.	Essentials of College Mathematics for business and Economics, life science and social science,	Barnett Raymond A. and Ziegler Michael R, 3rd ed., 1989	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	Whiteboard	50psc	
3	Duster	White Board	20psc	
4	Cartridge Ink	Laser Jet	5 unit	
5	Flip chart	585*810mm/25sheets	3unit	
<b>D. Tools and Equipment</b>				
1.	Computer	Del 720	25	1:1
2.	Laptop	Toshiba icore5	1	For trainer
3.	Printer	Laser Jet	1	1:25
4.	LCD Projector	Epson	1	1:25
5.	Scientific calculator	Casio	25	1:1
6.	Divider	Unit	10	
7.	Furniture and Fixtures	Unit	25	

<b>LEARNING MODULE 02</b>	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Processing Financial Transactions and Extracting Interim Reports	
MODULE CODE : <u>LSA ACF3 M02 0322</u>	
NOMINAL DURATION : 160 Hours	
MODULE DESCRIPTION: This module covers the functions involved in the preparation and processing of routine financial documents including preparing journal entries, posting journals to ledgers, preparing, banking and reconciling financial records, and extracting a trial balance and interim reports	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Check and verify supporting documentation</p> <p>LO2 Prepare and process banking and petty cash documents</p> <p>LO3. Prepare and process invoices for payment to creditors and for debtors</p> <p>LO4. Prepare journals and batch monetary items</p> <p>LO5. Post journals to ledger</p> <p>LO6. Enter data into system</p> <p>LO7. Prepare deposit facility and lodge flows</p> <p>LO8. Extract a trial balance and interim reports</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1 Check and verify supporting documentation <b>(20 hrs)</b></p> <p style="padding-left: 40px;">1.1. Identifying ,checking and recording Information from document</p> <p style="padding-left: 40px;">1.2. Examining Supporting documentation</p> <p>LO2. Prepare and process banking and petty cash documents <b>(20hrs)</b></p> <p style="padding-left: 40px;">2.1. Entering and balancing Deposits and withdrawals.</p> <p style="padding-left: 40px;">2.2. Checking Cheques and card vouchers</p> <p style="padding-left: 40px;">2.3. Reconciling Banking documentation</p> <p style="padding-left: 40px;">2.4. Processing and recording Petty cash claims and vouchers</p> <p>LO3. Prepare and process invoices for payment to creditors and for debtors <b>(30 hrs)</b></p> <p style="padding-left: 40px;">3.1. Preparing Invoices</p> <p style="padding-left: 40px;">3.2. Checking Invoices against source documents for auditing purposes</p> <p style="padding-left: 40px;">3.3. Filing all invoices and related documents for auditing purposes</p> <p>LO4 .Prepare journals and batch monetary items <b>(10 hrs)</b></p>	

- 4.1. Preparing Journals and batching items
- 4.2. Matching Batch items to initial receipt records
- 4.3. Authorizing Journals

**LO5. Post journal Entries to ledger (20 hrs)**

- 5.1. Posting Journal entries to ledger.

**LO6. Enter data into system (10 hrs)**

- 6.1. Entering data
- 6.2. Updating related systems

**LO7. Prepare deposit facility and lodge flows (10 hrs)**

- 7.1. Selecting a deposit facility
- 7.2. Balancing batch with deposit facility
- 7.3. Taking Security and safety precautions
- 7.4. Obtaining and filing Proof of lodgment

**LO8. Extract a trial balance and interim reports (30 hrs)**

- 8.1. Processing any special transactions
- 8.2. Completing and Posting Cash and credit journals
- 8.3. Extracting and Checking a trial balance and other required reports
- 8.4. Finding and correcting errors



Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipments/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

ASSESSMENT CRITERIA:

LO.1 Check and verify supporting documentation

- Identifying Information from documents is identified, checked and recorded
- Supporting documentation is examined to establish accuracy and completeness to ensure authorization by appropriate personnel

LO.2 Prepare and process banking and petty cash documents

- Deposits and withdrawals are accurately entered and balanced according to organizational procedures
- Cheques and card vouchers are checked for *validity* before processing
- Banking documentation is reconciled with organization's financial records
- Petty cash claims and vouchers are checked, processed and recorded and the petty cash book is balanced according to organizational procedures

LO.3 Prepare and process invoices for payment to creditors and for debtors

- Invoices are prepared in accordance with organizational procedures
- Invoices are checked against source documents for accuracy and any errors corrected
- All invoices and related documents are filed for auditing purposes

LO4. Prepare journals and batch monetary items

- *Journals* are prepared *accurately and completely* and items batched within organizational timelines
- *Batch items* are precisely matched to initial receipt records
- Journals are authorized in accordance with *organizational policy and procedures*

LO5. Post journal Entries to ledger

- Journals are posted to ledger accurately and in accordance with organization input standards with transactions correctly allocated to system and accounts

LO6. Enter data into system

- Data is entered into system accurately and in accordance with organization input standards with transactions correctly allocated to system and accounts
- Related systems are updated to maintain the integrity of relationships between financial systems

LO7. Prepare deposit facility and lodge flows

- A *deposit facility* is selected appropriate to the *banking method* to be used

- Batch is balanced with deposit facility without error
- *Security and safety precautions* are taken appropriate to the method of banking in accordance with organizational policy and *industry and legislative requirements*
- *Proof of lodgment* is obtained and filed so that it is easily accessible and traceable

LO8. Extract a trial balance and interim reports

- Any *special transactions* are processed accurately
- Cash and credit journals are completed and posted to general ledger
- A trial balance is extracted and checked and other required *reports* prepared
- Any *errors* are found and corrected

### Annex: Resource Requirements

Module code: LSA ACF3 M02 0322				
Module Title: Processing Financial transactions and extracting interim reports				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
1.	Principle of Accounting ,	Fees & Warren, 23 <sup>th</sup> edition, 2010	5	1:5
2.	Principles of Accounting	James M. Reeve, 2 <sup>nd</sup> Edition	5	1:5
3.	Financial Accounting tools for business decision making	Kimmel, Weygandt & Kieso, 1998	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	Whiteboard	50psc	
3	Journal book	Unit	5	1:5
4	Ledger book	Unit	5	1:5
3	Duster	White Board	3	
4	Cartridge Ink	Laser jet	5unit	
5.	Flip chart	585*810mm/25sheets	3	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	Hp Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5

LEARNING MODULE 03	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Preparing Financial Reports	
MODULE CODE : <u>LSA ACF3 M03 0322</u>	
NOMINAL DURATION : 100 Hours	
MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to record general journal adjustment entries and to prepare end of period financial reports.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Maintain asset register.</p> <p>LO2. Record general journal entries for balance day adjustments</p> <p>LO3. Prepare final general ledger accounts</p> <p>LO4. Prepare end of period financial reports</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1 Maintain asset register (<b>10hrs</b>)</p> <ol style="list-style-type: none"> <li>1.1. Preparing a register of property, plant and equipment</li> <li>1.2. Determining method of calculating depreciation</li> <li>1.3. Maintaining asset register and associated depreciation schedule.</li> </ol> <p>LO2. Record general journal entries for balance day adjustments (<b>40hrs</b>)</p> <ol style="list-style-type: none"> <li>2.1. Recording depreciation of non-current assets and disposal of fixed.</li> <li>2.2. Adjusting Expense and revenue accounts for prepayments and accruals</li> <li>2.3. Recording bad and doubtful debts</li> <li>2.4. Adjusting ledger accounts for inventories</li> </ol> <p>LO3 Prepare final general ledger accounts (<b>30hrs</b>)</p> <ol style="list-style-type: none"> <li>3.1. Entering General journal entries for balance day adjustments</li> <li>3.2. Posting Revenue and expense account balances</li> <li>3.3. Preparing Final general ledger accounts</li> <li>3.4. Applying the accounting and Auditing standards.</li> <li>3.5. Applying double entry principles</li> </ol> <p>LO4. Prepare end of period financial reports (<b>20hrs</b>)</p> <ol style="list-style-type: none"> <li>4.1. Preparing revenue statement</li> <li>4.2. Preparing balance sheet</li> <li>4.3. Identifying, correcting and referring errors.</li> </ol>	

Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipment's/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ provide tutorial support (if necessary)</li> </ul>



Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

**ASSESSMENT CRITERIA:**

**LO.1. Maintain asset register**

- A register of property, plant and equipment from fixed asset transactions is prepared in accordance with organizational policy and procedures
- Method of *calculating depreciation* is determined in accordance with tax authority requirements
- Asset register and associated depreciation schedule are maintained in accordance with tax authority, organizational policy, procedures and accounting requirements

**LO.2 Record general journal entries for balance day adjustments**

- Depreciation of non-current assets and disposal of fixed assets are recorded in accordance with organizational policy, procedures and accounting requirements
- *Expense accounts* and *revenue accounts* are adjusted for *prepayments and accruals*
- *Bad and doubtful debts* are recorded in accordance with organizational policy, procedures and accounting requirements
- Ledger accounts are adjusted for *inventories*, if required, and transfer to *final accounts*

**LO.3 .Prepare final general ledger accounts**

- General journal entries for balance day adjustments are entered in general ledger system in accordance with organizational policy, procedures and accounting requirements
- Revenue and expense account balances are posted to final general ledger accounts system
- Final general ledger accounts are prepared to reflect gross and net profits for reporting period

**LO.4. Prepare end of period financial reports**

- 4.1. Revenue statement is prepared in accordance with organizational requirements to reflect operating profit for *reporting period*
- 4.2. Balance sheet is prepared to reflect financial position of business at end of reporting period
- 4.3. Errors are identified and corrected, or referred for resolution in

### Annex: Resource Requirements

Module code: LSA ACF3 M03 0322				
Module Title: Preparing Financial reports				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
1.	Principle of Accounting ,	Fees & Warren, 16 <sup>th</sup> edition, 2010	5	1:5
2.	Principles of Accounting	James M. Reeve, 2 <sup>nd</sup> Edn.	5	1:5
3.	Financial Accounting tools for business decision making	Kimmel, Weygandt & Kieso, 1998	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	Whiteboard	50psc	
3	Journal book	Unit	5	1:5
4	Ledger book	Unit	5	1:5
5	Duster	White Board	3	
6	Cartridge Ink	Laser jet	5	
7	Flip chart	585*810mm/25sheets	3	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	HP Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Unit	5	1:5

LEARNING MODULE 04	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Administer, Monitor and Control General and Subsidiary Ledgers	
MODULE CODE : <u>LSA ACF2 M02 0322</u>	
NOMINAL DURATION : 80 Hours	
MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to reconcile and monitor financial accounts receivable systems, identify bad and doubtful debts and plan à recovery action and remit payments to sundry creditors.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Review accounts receivable process</p> <p>LO2. Identify bad and doubtful debts</p> <p>LO3. Review compliance with terms and conditions and plan recovery action</p> <p>LO4. Prepare reports and file documentation</p> <p>LO5. Distribute creditors invoices for authorization</p> <p>LO6. Remit payments to creditors</p> <p>LO7. Prepare accounts paid report and reconcile balances outstanding</p> <p>LO8. Collect and record monies due</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Review accounts receivable process (<b>10hrs</b>)</p> <p>    1.1. Checking receipts</p> <p>    1.2. Identifying and recording Incorrect entries</p> <p>    1.3. Identifying discrepancies</p> <p>    1.4. Amending receipts</p> <p>LO2. Identify bad and doubtful debts (<b>15hrs</b>)</p> <p>    2.1. Reviewing debtors ledger</p> <p>    2.2. Verifying bad or doubtful debt status</p> <p>    2.3. Completing reporting procedures and documentation</p> <p>LO3. Review compliance with terms and conditions and plan recovery action (<b>10hrs</b>)</p> <p>    3.1. Understanding accounting principles and practices</p> <p>    3.2. Identifying Clients in default of trading terms</p> <p>    3.3. Acting Monies owing that breaches organization credit policy</p>	

3.4.Reviewing Previous activities and communication with clients

LO4. Prepare reports and file documentation (**15hrs**)

- 4.1.Understanding organization policies and procedures and industry requirements
- 4.2. Developing plans to pursue debt recovery
- 4.3.Preparing reports of accounts receivable, debt recovery type, cause and recovery plan
- 4.4.Filing documentation

LO5. Distribute creditors invoices for authorization (**5hrs**)

- 5.1.Identifying, investigating and rectifying invoice discrepancies
- 5.2.Requesting authorization for payment

LO6. Remit payments to creditors (**10hrs**)

- 6.1. Drawing and authorizing cheque requisition.
- 6.2.Debiting correct account
- 6.3.Preparing Creditors payments

LO7. Prepare accounts paid report and reconcile balances outstanding (**5hrs**)

- 7.1.Collecting and entering data into spreadsheet
- 7.2.Finding Statements of outstanding balances from suppliers

LO8. Collect and record monies due (**10hrs**)

- 8.1. Determining Status of debt
- 8.2. Recording and Maintaining Transactions on account
- 8.3. Maintaining Records of customer contact

Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipments/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	



ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

**ASSESSMENT CRITERIA:**

**LO.1. Review accounts receivable process**

- *Receipts* entered into accounts receivable system are checked for accuracy, consistency and thoroughness
- Incorrect entries are identified and accurately recorded according to type and source of receipt
- *Discrepancies between monies owed and monies paid* are identified and investigated according to *organization policy, procedures and guidelines*
- Receipts entered into accounts receivable system are amended according to established procedure

**LO.2 Identify bad and doubtful debts**

- Debtors ledger is regularly reviewed in accordance with organization policy and guidelines to identify outstanding monies and further information, if required, sought from relevant sources
- *Bad or doubtful debt* status is verified through liaison with debtors
- Reporting procedures and appropriate documentation for bad and doubtful debts are completed in accordance with organization policy and guidelines

**LO3. Review compliance with terms and conditions and plan recovery action**

- *Clients* in default of trading terms are correctly identified according to organization operating procedures and contacted promptly and courteously to make satisfactory arrangements to pay monies outstanding
- Monies owing that constitute breaches of organization credit policy are acted in accordance with organization policy and procedures
- Previous activities and communication with clients are thoroughly reviewed to establish adequacy of follow-up procedures, and whether all usual organization recovery avenues have been exhausted
- Plans are developed to pursue debt recovery or to initiate legal action with measures to collect monies completed in accordance with organization policy, guidelines and timelines

LO4 Prepare reports and file documentation

- *Reports* are prepared which document accounts receivable, debt recovery type, cause and *recovery plan* and distributed to supervisors, managers and other relevant parties
- Documentation is filed promptly in accordance with organization policy and procedures

LO5. Distribute creditors invoices for authorization

- Invoice discrepancies are identified, investigated and rectified and invoices encoded and recorded correctly
- Authorization for payment is requested from *appropriate personnel*

LO6. Remit payments to creditors

- Check requisition is correctly drawn up and authorized and the correct general ledger to be drawn against identified
- Correct account is debited in a timely manner and in accordance with *legislative and compliance requirements*
- Creditors' payments are prepared in an accurate manner

LO7. Prepare accounts paid report and reconcile balances outstanding

- Data is collected and entered onto spreadsheet giving details of creditors and amounts paid and a report prepared for ratification by appropriate management
- Statements of outstanding balances are sought from suppliers where required and balances outstanding are reconciled to invoices received

LO8. Collect and record monies due

- Status of debt is determined in accordance with organization policy and guidelines and legislative requirements
- Transactions on account are accurately recorded and maintained according to organization policy and guidelines
- *Records* of customer contact are accurately maintained

### Annex: Resource Requirements

Module code: LSA ACF3 M04 0322				
Module Title: Administer, Monitor and Control General and Subsidiary Ledgers				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
1.	Principle of Accounting ,	Fees & Warren, 16 <sup>th</sup> edition, 2010	5	1:5
2.	Principles of Accounting	James M. Reeve, 2 <sup>nd</sup> Edn.	5	1:5
3.	Financial Accounting tools for business decision making	Kimmel, Weygandt & Kieso, 1998	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	Whiteboard	50psc	
3	Journal book	Unit	5	1:5
4	Ledger book	Unit	5	1:5
5	Duster	White Board	3	
6	Cartridge Ink	Laser jet	5unit	
7	Flip Chart	585*810mm/25sheets		
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	Hp Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5

LEARNING MODULE 05	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Administering Financial Accounts	
MODULE CODE : <u>LSA ACF2 M05 0322</u>	
NOMINAL DURATION : 60 Hours	
MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to correctly allocate payments, reconcile accounts and maintains customer details.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Allocate customer payments</p> <p>LO2. Reconcile accounts</p> <p>LO3 Maintain customer details</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Allocate customer payments (<b>30hrs</b>)</p> <ul style="list-style-type: none"> <li>1.1. Allocating payments</li> <li>1.2. Banking Receipts</li> <li>1.3. Prompting Service to customers <ul style="list-style-type: none"> <li>1.3.1 Processing and completing documentation</li> </ul> </li> <li>1.4. Applying basic knowledge of legislation</li> <li>1.5. Using data entry and recording systems</li> <li>1.6. Interpreting and applying organization credit policy</li> </ul> <p>LO2. Reconcile accounts (<b>20hrs</b>)</p> <ul style="list-style-type: none"> <li>2.1. Giving accurate responses to customers <ul style="list-style-type: none"> <li>2.1.1. Billing adjustments</li> </ul> </li> <li>2.2. Responding customer complaints</li> <li>2.3. Giving feedback to customers</li> </ul> <p>LO3 Maintain customer details (<b>10hrs</b>)</p> <ul style="list-style-type: none"> <li>3.1. Keeping details on customer account files</li> <li>3.2. Checking and verifying Sources of customer details</li> </ul>	

Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipments/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>



**ASSESSMENT CRITERIA:**

**LO.1 Allocate customer payments**

- Payments are allocated correctly to the appropriate *customer accounts*
- Receipts are banked according to *organization guidelines and policy*
- Service to customers is prompted and *documentation* is completed and processed quickly and accurately to maximize customer satisfaction.

**LO.2 Reconcile accounts**

- Accurate responses are given to customers with any billing or account queries and any necessary *billing adjustments* accurately made to the correct customer accounts
- Customer complaints are responded to appropriately and promptly in accordance with organization policy
- Feedback is given to customers promptly in accordance with organization policy

**LO3 Maintain customer details**

- Details on customer account files are kept accurately and maintained up to date
- Sources of customer details are checked for reliability and verified where necessary

**Annex: Resource Requirements**

<b>Module code: LSA ACF3 M05 0322</b>				
<b>Module Title: Administer Financial Accounts</b>				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
1.	Principle of Accounting ,	Warren,23 <sup>th</sup> edition,2010	5	1:5
2.	Principles of Accounting	James M. Reeve, 2 <sup>nd</sup> Edn.	5	1:5
3.	Financial Accounting tools for business decision making	Kimmel,Weygandt & Kieso,1998	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	Whiteboard	50psc	
3	Journal book	Unit	5	1:5
4	Ledger book	Unit	5	1:5
5	Duster	White Board	3	
6	Cartridge Ink	Laser Jet	5ubit	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	Hp Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5

LEARNING MODULE 06	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Balancing Cash holdings	
MODULE CODE : <u>LSA ACF3 M06 0322</u>	
NOMINAL DURATION : 80 Hours	
MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to clear registers, count money, calculate non-cash transactions and reconcile takings and balance cash holdings.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Maintain accurate cash floats</p> <p>LO2. Remove receipts from terminal</p> <p>LO3. Reconcile takings</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Maintain accurate cash floats (<b>30hrs</b>)</p> <ul style="list-style-type: none"> <li>1.1. Maintaining Cash in safe box</li> <li>1.2. Recording and proofing regular cash transaction</li> <li>1.3. Counting cash at close of business <ul style="list-style-type: none"> <li>1.3.1 Investigating and correcting discrepancies</li> </ul> </li> <li>1.4. Maintaining cash within organization budget.</li> </ul> <p>LO2. Remove receipts from terminal (<b>10hrs</b>)</p> <ul style="list-style-type: none"> <li>2.1. Performing terminal balances. <ul style="list-style-type: none"> <li>2.1.1. Organization policies and procedures</li> </ul> </li> <li>2.2. Recording terminal information.</li> <li>2.3. Following security policies and procedures.</li> </ul> <p>LO3. Reconcile takings (<b>40hrs</b>)</p> <ul style="list-style-type: none"> <li>3.1. Collecting and calculating cash and non-cash documents</li> <li>3.2. Recording records of individual takings</li> </ul>	

Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipment's/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

ASSESSMENT CRITERIA:

LO.1. Maintain accurate cash floats

- *Cash in safe box* is maintained in accordance with organization's policies and procedures
- Regular cash transaction processing and proofing are conducted within specified timeframes and recorded appropriately with cash withdrawn and deposited checked for accuracy
- Cash at close of business is counted in accordance with organization's policies and procedures and discrepancies are investigated and corrected in order to balance float
- Cash within organization budget is maintained within set limits

LO.2 Remove receipts from terminal

- *Terminal* balances are performed in line with organization's policies and procedures and cash supplied to terminal according to *organization policies and procedures* with float separated from takings prior to balancing procedures
- Terminal information is recorded appropriately after accurate checking
- *Security policies and procedures* are followed in the removal and transportation of cash, cash float and non-cash documents

LO3. Reconcile takings

- Cash and *non-cash documents* are correctly counted and calculated with terminal reading and sum of cash and non-cash transactions compared appropriately to achieve balance
- Records of individual takings are *recorded accurately* and in accordance with organization's policies and procedures

**Annex: Resource Requirements**

Module code: LSA ACF3 M06 0322				
Module Title: Balancing Cash Holdings				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
1.	Principle of Accounting ,	Fees & Warren, 16 <sup>th</sup> edition, 2010	5	1:5
2.	Principles of Accounting	James M. Reeve, 2 <sup>nd</sup> Edn.	5	1:5
3.	Financial Accounting tools for business decision making	Kimmel, Weygandt & Kieso, 1998	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	Paper	Unit	3 Desta	
2	Marker	Whiteboard	50psc	
3	Duster	Whiteboard	3	
4	Cartridge Ink	Laser Jeet	5unit	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	HP Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5



LEARNING MODULE 07	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Preparing, Matching and Processing Receipts	
MODULE CODE : <u>LSA ACF3 M07 0322</u>	
NOMINAL DURATION : 60 Hours	
MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to receive, identify and record receipts, match receipts to documentation, enter data into organization operating or accounting systems and file all necessary documentation.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Receive, identify and record receipts</p> <p>LO2. Match receipts to documentation</p> <p>LO3 .Enter data to systems</p> <p>LO4. File documentation</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Receive, identify and record receipts (<b>15hrs</b>)</p> <p>    1.1.Following and checking procedures</p> <p>    1.2.Identifying and recording receipts with remittance type</p> <p>    1.3.Completing batching.</p> <p>LO2. Match receipts to documentation (<b>10hrs</b>)</p> <p>    2.1.Checking and matching receipts</p> <p>    2.2.Noting unmatched receipts for follow-up or referral.</p> <p>LO3. Enter data to systems (<b>25hrs</b>)</p> <p>    3.1. Allocating receipts to appropriate chart of account areas</p> <p>        3.1.1. Entering onto receipt systems</p> <p>    3.2. Matching receipts to system</p> <p>        3.2.1. Identifying debit data and allocating discrepancies</p> <p>    3.3. Seeking Advice on source and solution to discrepancies</p> <p>    3.4. Updating and Completing related systems and reconciliations.</p> <p>LO4. File documentation (<b>10hrs</b>)</p> <p>    4.1.Filing documentation</p> <p>    4.2.Accessing and tracing filed documents</p>	

Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipment's/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

<p>Group discussion</p>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
<p>Exercise</p>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
<p>Individual assignment</p>	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

ASSESSMENT CRITERIA:

LO.1. Receive, identify and record receipts

- Established procedures are followed and *receipts* are checked for accuracy against remittance documents
- All receipts are recorded with remittance types accurately identified to ensure correct allocation in accordance with *organization policy and procedures*
- Batching is completed in accordance with organization systems and operating procedures and relevant departments advised of total daily receipts

LO.2 Match receipts to documentation

- Receipts are checked and matched to documentation accurately and promptly and documentation security maintained to protect interests of all parties to transaction.
- Unmatched receipts are noted for follow-up or referral in accordance with organization, *industry and legislative requirements*.

LO3. Enter data to systems

- All receipts are accurately allocated to appropriate chart of account areas and data entered onto *receipt systems* without error and within time requirements specified in relevant organization policy and procedures
- All receipts are accurately matched to system debit with any *data and allocation discrepancies* identified promptly to enable early follow-up
- Advice on source and solution to discrepancies is sought, where necessary, to solve outstanding problems
- Related systems are updated, reconciliations completed and discrepancies between general ledger and sub-systems resolved

### Annex: Resource Requirements

Module code: LSA ACF3 M07 0322				
Module Title: Preparing, Matching and Processing Receipts				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
1.	Principle of Accounting ,	Fees & Warren, 16 <sup>th</sup> edition, 2010	5	1:5
2.	Principles of Accounting	James M. Reeve, 2 <sup>nd</sup> Edn.	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	White Board	50psc	
3	Duster	White Board	3	
4	Cartridge Ink	Laser jet	5	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	Hp Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5

LEARNING MODULE 08	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Processing Payment Documentation	
MODULE CODE : <u>LSA ACF3 M08 0322</u>	
NOMINAL DURATION : 70 Hours	
MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to identify payments for processing and accurately process financial payment documents.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Enter data to system</p> <p>LO2. Create payment facility</p> <p>LO3. Verify payments against documentation</p> <p>LO4. Effect payments</p> <p>LO5. File documentation</p> <p>LO6. Authorized payment</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Enter data to system (<b>20hr</b>)</p> <p>    1.1. Entering data into systems without error</p> <p>    1.2. Allocating and updating data</p> <p>    1.3. Maintaining System controls</p> <p>LO2. Create payment facility (<b>10hr</b>)</p> <p>    2.1. Processing payment facility</p> <p>    2.2. Maintaining documentation</p> <p>LO3. Verify payments against documentation (<b>10hr</b>)</p> <p>    3.1. Confirming authorization for payment</p> <p>    3.2. Identifying and following up discrepancies.</p> <p>LO4. . Effect payments (<b>15hr</b>)</p> <p>    4.1. Making payments within agreed credit arrangements</p> <p>    4.2. Signing and updating payment instruments</p> <p>    4.3. Cancelling and noting primary documentation</p> <p>LO5. File documentation(<b>5hr</b>)</p> <p>    5.1. Filling Documentation</p>	

5.2. Accessing and tracing filed documents

LO6. Authorized payment (10hr)

6.1. Authorizing payments

6.2. Not releasing funds prior to authorization

6.3. Using payment authorizations



Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipment's/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

ASSESSMENT CRITERIA:

LO.1. Enter data to system

- Data is entered into systems without error and within time requirements as specified in relevant *organization policy and procedures*
- Data is allocated to correct systems and accounts and *related systems* are updated
- *System controls* are maintained to ensure the integrity and security of client and payee database

LO.2 Create payment facility

- Payment facility is processed accurately in accordance with organization policy and procedures
- *Documentation* is maintained in a secure manner to protect the privacy and interests of all parties

LO3. Verify payments against documentation

- Authorization for payment is confirmed with information on *payment facility* matching approved documentation
- Discrepancies are identified and followed up promptly

LO4. Effect payments

- Payments are made within agreed credit arrangements in accordance with organization policy and procedures and *industry and legislative requirements*
- Payment instruments are signed in accordance with relevant authority levels and related systems updated promptly to ensure that the integrity of accounting systems are maintained
- Primary documentation associated with payment is cancelled or noted to ensure multiple payments are not made

LO5. File documentation

- Documentation is filed promptly in accordance with organization policy and procedures
- Location of filed documentation is easily accessed and traced

LO6. Authorized payment

- All payments are authorized accurately and according to organization policy and

procedures

- Funds are not released prior to authorization of payment in accordance with organization procedures
- Payment authorizations are used within relevant authority levels and follow relevant organization policy and procedures and industry and legislative requirements

### Annex: Resource Requirements

Module code: LSA ACF3 M08 0322				
Module Title: Processing Payment Documentation				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
1.	Principle of Accounting ,	Fees & Warren, 16 <sup>th</sup> edition, 2010	5	1:5
2.	Principles of Accounting	James M. Reeve, 2 <sup>nd</sup> Edn.	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	White Board	50psc	
3	Duster	White Board	3	
4	Cartridge Ink	Laser jet	5	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	Hp Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5

<b>LEARNING MODULE 09</b>	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Calculating and Administering Taxes, Fees and Charges	
MODULE CODE : <u>LSA ACF3 M09 0322</u>	
NOMINAL DURATION : 60 Hours	
<p>MODULE DESCRIPTION : This module covers the skills and knowledge required to determine liability to pay taxes, fees and charges, calculate amounts and administer taxes. It includes assessing goods and documents for liability; calculating taxes, fees and charges; and completing transaction records.</p> <p>In practice, calculating taxes, fees and charges may overlap with other generalist or specialist public sector workplace activities such as acting ethically, complying with legislation, working effectively, using resources and financial systems, organizing workplace information, etc.</p>	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Assess goods and documents for duty and tax liability</p> <p>LO2. Calculate taxes, fees and charges</p> <p>LO3. Complete transaction records</p> <p>LO4. Deal with enquiries and complaints</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Assess goods and documents for duty and tax liability <b>(10hrs)</b></p> <ol style="list-style-type: none"> <li>1.1. Examining goods and documents</li> <li>1.2. Determining class of taxes, fees and charges</li> <li>1.3. Determining the value of the goods/services</li> <li>1.4. Determining liability to pay taxes, fees and charges</li> <li>1.5. Determining the rate of taxes, fees and charges</li> </ol> <p>LO2. Calculate taxes, fees and charges <b>(30hrs)</b></p> <ol style="list-style-type: none"> <li>2.1. Calculating Taxes, fees and charges</li> <li>2.2. Using systems to assess amounts payable</li> <li>2.3. Making and checking calculations.</li> </ol> <p>LO3. Complete transaction records <b>(15hrs)</b></p> <ol style="list-style-type: none"> <li>3.1. Completing records of transaction.</li> <li>3.2. Issuing Transaction records.</li> </ol>	

3.3. Retaining and storing copies of transaction records.

LO4. Deal with enquiries and complaints (5hrs)

4.1. Dealing with Enquiries

4.2. Explaining Payment options, due dates and record-keeping requirements

4.3. Dealing with Complaints and recording and notifying decisions

4.4. Reviewing and explaining decision for customer's dissatisfaction.



Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipment's/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

**ASSESSMENT CRITERIA:**

**LO.1. Assess goods and documents for duty and tax liability**

- *Goods* and documents are examined in accordance with *legislation, organizational guidelines and procedures*.
- Class of *taxes, fees or charges* is determined in accordance with legislation and guidelines.
- The *value* of the goods/services is determined.
- *Liability to pay* taxes, fees and charges is determined in accordance with legislation, policies and guidelines.
- The *rate* of taxes, fees and charges is determined in accordance with organizational policy and procedures.

**LO.2 Calculate taxes, fees and charges**

- Taxes, fees and charges are calculated in accordance with relevant legislation, policies and guidelines.
- *Relevant systems* are used to assess amounts payable.
- All calculations are made accurately and checked for consistency

**LO3. Complete transaction records**

- *Records of transaction* are completed clearly and accurately in accordance with organizational guidelines, and identify all relevant information.
- Transaction records are issued in accordance with organizational guidelines and standard operating procedures.
- Copies of transaction records are retained and stored in accordance with legislation, policies, guidelines and procedures.

**LO4 .Deal with enquiries and complaints**

- Enquiries are dealt with in accordance with organizational procedures.
- Payment options, due dates and record-keeping requirements are explained, tailoring communication to suit diverse customer needs.
- *Complaints* are dealt with and decisions recorded and notified in accordance with legislation, regulations and organizational procedures.
- If customers are dissatisfied with a decision, their rights to have decision reviewed are explained in accordance with organizational procedures

### Annex: Resource Requirements

Module code: LSA ACF3 M09 0322				
Module Title: Calculating and Administering Taxes, Fees and Charges				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
2.1.	Tax Accounting : In Ethiopian Context	Gebrie Worku. (2008)	5	1:5
3	Journals/Publication/Magazines			
3.1	<ul style="list-style-type: none"> <li>Proclamations-Excise Tax Proclamation No. 307/2002;</li> <li>Turn over Tax proclamation No.308/2000 ;</li> <li>Value Added Tax Proclamation No. 285/2002</li> </ul>	Council of Ministers Regulations, and Directives		
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	White Board	50psc	
3	Duster	White Board	3	
4	Cartridge Ink	Laser jet	5	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	Hp Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5

LEARNING MODULE 10	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Processing Payroll	
MODULE CODE : <u>LSA ACF3 M10 0322</u>	
NOMINAL DURATION : 100 Hours	
MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to process payroll from provided data using manual and computerized payroll systems.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Record payroll data</p> <p>LO2. Prepare payroll</p> <p>LO3. Handle payroll enquiries</p> <p>LO4. Maintain payroll</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Record payroll data (<b>20hr</b>)</p> <ol style="list-style-type: none"> <li>1.1. Checking payroll data and clarifying discrepancies</li> <li>1.2. Entering employee pay period details in payroll system</li> <li>1.3. Calculating payment of individual employee</li> <li>1.4. Completing records of transaction.</li> </ol> <p>LO2. Prepare payroll (<b>50hr</b>)</p> <ol style="list-style-type: none"> <li>2.1. Preparing Payroll</li> <li>2.2. Reconciling and checking total salary/wages irregularities</li> <li>2.3. Making arrangements for payment</li> <li>2.4. Obtaining authorization of payroll and individual pay advice</li> <li>2.5. Producing Payroll records</li> <li>2.6. Following security procedures for processing payroll</li> </ol> <p>LO3. Handle payroll enquiries (<b>10hr</b>)</p> <ol style="list-style-type: none"> <li>3.1. Responding Payroll enquiries.</li> <li>3.2. Providing Information.</li> <li>3.3. Referring all enquiries outside area of responsibility.</li> <li>3.4. Completing additional information and follow-up action.</li> </ol>	

LO4. Maintain payroll (20hr)

- 4.1. Maintaining information and record keeping
- 4.2. Producing and reconciling month-end and year-end checklist
- 4.3. Updating records and systems in line with salary reviews.
- 4.4. Putting back-up and disaster recovery systems.
- 4.5. Generating and distributing Payroll reports
- 4.6. Extracting and applying business activity statement data

Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipment's/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>



Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	

ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

## ASSESSMENT CRITERIA:

### LO.1. Record payroll data

- Payroll data is checked and discrepancies are clarified with *designated persons*
- Employee *pay period details* and any *deductions and allowances* in payroll system are entered in accordance with *source documents*
- Payment is calculated due to individual employee to reflect standard pay and *variations* in accordance with employee source data

### LO.2 Prepare payroll

- *Payroll is prepared* within designated time lines in accordance with organizational policy and procedures
- Total salary/wages are reconciled for pay period, irregularities are checked, corrected or referred to designated persons for resolution
- Arrangements for payment are made in accordance with organizational and individual requirements
- Authorization of payroll and individual pay advice is obtained in accordance with organizational requirements
- *Payroll records* are produced, checked and stored in accordance with organizational policy and security procedures
- Security procedures are followed for processing payroll and for maintaining payroll records.

### LO3. Handle payroll enquiries

- Payroll *enquiries* are responded in accordance with organizational and *legislative requirements*
- Information is provided in accordance with organizational and legislative requirements
- Ensure all enquiries outside area of responsibility and knowledge are referred to designated persons for resolution
- Additional information or follow-up action is completed within designated time lines in accordance with organizational policy and procedures

#### LO4. Maintain payroll

- All information and record keeping relating to the payroll function are maintained in accordance with relevant legislation and regulations
- Month-end and year-end checklists are produced and reconciled to ensure compliance with relevant legislative and management deadlines
- Records and systems are updated in line with salary reviews and other changes in employment status
- Back-up and disaster recovery systems are put in place
- *Payroll reports* are generated and distributed in line with organizational policy

Annex: Resource Requirements

Module code: LSA ACF3 M10 0322				
Module Title: Calculating and Administering Taxes, Fees and Charges				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
2.1.	Tax Accounting : In Ethiopian Context	GebrieWorku. (2008)	5	1:5
3	Journals/Publication/Magazines			
3.1	Income Tax Proclamation No. 979/2008	Council of Ministers Regulations, and Directives		
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	White Board	50psc	
3	Duster	White Board	3	
4	Cartridge Ink	Laser jet	5	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	Hp Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5

LEARNING MODULE 11	
TVET-PROGRAMME TITLE: Accounting and Finance - <b>Level III</b>	
MODULE TITLE : Handling Foreign Currency Transactions	
MODULE CODE : <u>LSA ACF3 M11 0322</u>	
NOMINAL DURATION : 70 Hours	
MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to provide customer service and handle foreign currency transactions including buying and selling foreign currency travelers cheques, notes and coins within a retail banking environment.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Identify nature of customer's foreign currency needs</p> <p>LO2. Verify that the proposed transaction can be conducted</p> <p>LO3. Conduct the transaction</p> <p>LO4. Maintain accurate records of transaction</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Identify nature of customer's foreign currency needs <b>(10hr)</b></p> <p style="padding-left: 40px;">1.1. Clarifying the nature of foreign currency transaction.</p> <p style="padding-left: 40px;">1.2. Obtaining information from the customer</p> <p style="padding-left: 40px;">1.3. Handling customer requests for foreign currency dealings</p> <p>LO2. Verify that the proposed transaction can be conducted <b>(15hr)</b></p> <p style="padding-left: 40px;">2.1. Identifying cleared funds</p> <p style="padding-left: 40px;">2.2. Assessing requests for foreign currency</p> <p style="padding-left: 40px;">2.3. Verifying foreign currency notes presented for sale</p> <p>LO3. Conduct the transaction <b>(30hr)</b></p> <p style="padding-left: 40px;">3.1. Calculating conversion of foreign currency amounts</p> <p style="padding-left: 40px;">3.2. Providing the customer with a copy of the rates</p> <p style="padding-left: 40px;">3.3. Purchasing or selling travelers cheques</p> <p style="padding-left: 40px;">3.4. Entering details of the transaction into the database</p> <p>LO4. Maintain accurate records of transaction <b>(15hr)</b></p> <p style="padding-left: 40px;">4.1. Completing vouchers and receipts</p> <p style="padding-left: 40px;">4.2. Completing and filing reports in the event of significant cash transactions</p> <p style="padding-left: 40px;">4.3. Updating and maintaining internal records of foreign currency transactions</p>	

Learning Methods:				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipment's/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	



ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/ practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

## ASSESSMENT CRITERIA:

### LO.1. Identify nature of customer's foreign currency needs

- The nature of the *foreign currency transaction* is clarified with the *customer*
- *Relevant information* is obtained from the customer including verifying the identity of the person presenting notes for sale or wishing to purchase foreign currency according to organizational policy and procedures
- Customer requests for foreign currency dealings are handled in accordance within the officer's authority to approve transactions

### LO.2 Verify that the proposed transaction can be conducted

- *Cleared funds* are identified as available for requests to purchase foreign currency
- Requests for foreign currency notes are assessed against current stock of currencies held with currencies not held on site ordered and the customer advised when they will be available
- Foreign currency notes presented for sale are verified for authenticity according to organizational procedures

### LO3. Conduct the transaction

- Conversion of foreign currency amounts is calculated using the Organization's set procedures and tables or by accessing relevant databases
- The customer is provided with a copy of the rates used to calculate the currency conversion
- Where traveller's cheques are being purchased or sold, the customer's signature is witnessed in accordance with policies and procedures
- Details of the transaction are entered into the relevant database

### LO4. Maintain accurate records of transaction

- Required vouchers and receipts are completed in accordance with organisation procedures and required signatures are obtained on relevant documentation

- Relevant reports are completed and filed in the event of *significant cash transactions* including relevant reports where a transaction is considered a possible suspect transaction
- Internal records of foreign currency transactions are updated and maintained in accordance with organizational procedure

### Annex: Resource Requirements

Module code: LSA ACF3 M11 0322				
Module Title: Handling Foreign Currency Transactions				
Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<b>A. Learning Materials</b>				
1.	TTLM	prepared by the trainer	25	1:1
2.	Reference Books			
1.	Advanced Accounting	Beams, Floyd A. and etal (2012) 11th Ed	5	1:5
2.	International Accounting	Choi and Meek. (2011) 7th ed	5	1:5
<b>B. Learning Facilities &amp; Infrastructure</b>				
1	Lecture Room	7*8 m	1	1:25
2	Library	12*15 m	1	1:25
3	Simulation room	6*7 m	1	1:25
<b>C. Consumable Materials</b>				
1.	A4 Paper	Double A	3 Desta	3:25
2	Marker	White Board	50psc	
3	Duster	White Board	3	
4	Cartridge Ink	Laser jet	5	
<b>D. Tools and Equipment</b>				
1	Laptop	Toshiba icore5	1	For trainer
2	Printer	Hp Laser jet	1	1:25
3	LCD Projector	Epson	1	1:25
4	Scientific calculator	Casio	5	1:5

LEARNING MODULE 12	
TVET-PROGRAMME TITLE: Accounting and Finance – Level- III	
MODULE TITLE : Preventing and Eliminating MUDA	
MODULE CODE : <u>LSA ACF3 M12 0322</u>	
NOMINAL DURATION : 40 Hours	
MODULE DESCRIPTION : This module covers this unit covers the knowledge, skills and attitude required by a worker to prevent and eliminate MUDA/wastes in his/her workplace by applying scientific problem-solving techniques and tools to enhance quality, productivity and other kaizen elements on continual basis It covers responsibility for the day-to-day operation of the work and ensures Kaizen Elements are continuously improved and institutionalized.	
<p><b>LEARNING OUTCOMES</b></p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Prepare for work</p> <p>LO2. Identify MUDA and problem</p> <p>LO3. Analyze causes of a problem.</p> <p>LO4. Eliminate MUDA and Assess effectiveness of the solution.</p> <p>LO 5. Prevent occurrence of wastes and sustain operation</p>	
<p><b>MODULE CONTENTS:</b></p> <p>LO1. Prepare for work (<b>5hrs</b>)</p> <ol style="list-style-type: none"> <li>1.1. Using work instructions to determine job requirements</li> <li>1.2. Reading and interpreting Job specifications.</li> <li>1.3. Observing OHS requirements</li> <li>1.4. Selecting material</li> <li>1.5. Identifying and checking safety equipment and tools</li> </ol> <p>LO2. Identify MUDA and problem (<b>5hrs</b>)</p> <ol style="list-style-type: none"> <li>2.1. preparing and implementing Plan of MUDA and problem identification</li> <li>2.2. Discussing causes and effects of MUDA</li> <li>2.3. Listing possible problems related to the process /Kaizen elements</li> <li>2.4. Identifying possible problems listed on Kaizen Board.</li> <li>2.5. Using Tools and techniques to analyze situations</li> <li>2.6. Identifying and measuring Wastes/MUDA.</li> <li>2.7. Identifying and measuring wastes</li> </ol>	

**LO3. Analyze causes of a problem.(10hrs)**

- 3.1. Listing possible causes of a problem.
- 3.2. Analyzing Cause relationships using *4MIE*.
- 3.3. Identifying Causes of the problems.
- 3.4. Selecting the root cause
- 3.5. Listing possible ways using creative idea generation
- 3.6. Testing and evaluating the suggested solutions.
- 3.7. Preparing detailed summaries of the action plan

**LO4. Eliminate MUDA and Assess effectiveness of the solution (10hrs)**

- 4.1. Preparing and implementing Plan of MUDA elimination.
- 4.2. Adopting Necessary attitude and the ten basic principles for improvement.
- 4.3. Using Tools and techniques
- 4.4. Reducing and eliminating Wastes/MUDA.
- 4.5. Identifying Tangible and intangible results.
- 4.6. Comparing Tangible results with targets.
- 4.7. Reporting Improvements gained by elimination of waste/MUDA.

**LO5. Prevent occurrence of wastes and sustain operation (10hrs)**

- 5.1. Preparing and Implementing Plan of MUDA prevention.
- 5.2. Discussing and preparing Standards required
- 5.3. Preventing occurrences of wastes/MUDA using visual and auditory control methods
- 5.4. Creating Waste-free workplace using 5W and 1Hsheet.
- 5.5. Doing the completion of required operation
- 5.6. Facilitating the updating of standard procedures and practices.
- 5.7. Ensuring and training the capability of the work team

<b>Learning Methods:</b>				
For none impaired trainees	Reasonable Adjustment for Trainees with Disability (TWD)			
	Low Vision	Deaf	Hard of hearing	Physical impairment
Lecture-discussion	<ul style="list-style-type: none"> <li>❖ Provide large print text</li> <li>❖ Prepare the lecture in Audio/video</li> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Write short notes on the black/white board using large text</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Use normal tone of voice</li> <li>❖ Encourage trainees to record the lecture in audio format</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign sign language interpreter</li> <li>❖ Arrange the class room seating to be conducive for eye to eye contact</li> <li>❖ Make sure the luminosity of the light of class room is kept</li> <li>❖ Introduce new and relevant vocabularies</li> <li>❖ Use short and clear sentences</li> <li>❖ Give emphasis on visual lecture and ensure the attention of the trainees</li> <li>❖ Avoid movement during lecture time</li> <li>❖ Present the lecture in video format</li> <li>❖ Summarize main points</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible to trainees</li> <li>❖ Speak loudly</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Present the lecture in video format</li> <li>❖ Ensure the attention of the trainees</li> </ul>	<ul style="list-style-type: none"> <li>❖ Organize the class room seating arrangement to be accessible for wheelchairs users.</li> <li>❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note</li> <li>❖ Provide Orientation on the physical feature of the work shop</li> </ul>
Demonstration	<ul style="list-style-type: none"> <li>❖ Conduct close follow up</li> <li>❖ Use verbal description</li> <li>❖ Provide special attention in the process of guidance</li> <li>❖ facilitate the support of peer trainees</li> <li>❖ Prepare &amp; use simulation</li> </ul>	<ul style="list-style-type: none"> <li>❖ use Sign language interpreter</li> <li>❖ Use video recorded material</li> <li>❖ Ensure attention of the trainees</li> <li>❖ Provide structured training</li> <li>❖ Show clear and short method</li> <li>❖ Use gesture</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Illustrate in clear &amp; short method</li> <li>❖ Use Video recorded material</li> <li>❖ Ensure the attention of the trainees</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipment's/ machines</li> <li>❖ Assign peer trainees to assist</li> <li>❖ Conduct close follow up</li> <li>❖ Provide tutorial support (if necessary)</li> </ul>

Group discussion	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Brief the thematic issues of the work</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreters</li> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> </ul>	<ul style="list-style-type: none"> <li>❖ Facilitate the integration of trainees with group members</li> <li>❖ Conduct close follow up</li> <li>❖ Introduce the trainees with other group member</li> <li>❖ Inform the group members to speak loudly</li> </ul>	<ul style="list-style-type: none"> <li>❖ Introduce the trainees with their peers</li> </ul>
Exercise	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/practical training</li> <li>❖ Introduce new and relevant vocabularies</li> </ul>	<ul style="list-style-type: none"> <li>❖ Conduct close follow up and guidance</li> <li>❖ Provide tutorial support if necessary</li> <li>❖ provide special attention in the process/ practical training</li> </ul>	<ul style="list-style-type: none"> <li>❖ Assign peer trainees</li> <li>❖ Use additional nominal hours if necessary</li> </ul>
Individual assignment	<ul style="list-style-type: none"> <li>❖ prepare the assignment questions in large text</li> <li>❖ Encourage the trainees to prepare and submit the assignment in large texts</li> <li>❖ Make available recorded assignment questions</li> <li>❖ Facilitate the trainees to prepare and submit the assignment in soft or hard copy</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide briefing /orientation on the assignment</li> <li>❖ Provide visual recorded material</li> </ul>	



ASSESSMENT METHODS:				
Interview		<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Ensure or conform whether the proper communication was conducted with the trainee through the service of the sign language interpreter</li> <li>❖ Use short and clear questioning</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Speak loudly</li> <li>❖ Using sign language interpreter if necessary</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use written response as an option for the trainees having speech challenges</li> </ul>
Written test	<ul style="list-style-type: none"> <li>❖ Prepare the exam in large texts</li> <li>❖ Use interview as an option if necessary</li> <li>❖ Prepare the exam in audio format</li> <li>❖ Assign human reader (if necessary)</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers</li> <li>❖ Avoid essay writing</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use oral response as an option to give answer for trainees having severe upper limb impairment</li> <li>❖ Time extension for trainees having severe upper limb impairment</li> </ul>
Demonstration/ Observation	<ul style="list-style-type: none"> <li>❖ Brief the instruction or provide them in large text</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Use sign language interpreter</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Provide activity-based/practical assessment method</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Brief on the instruction of the exam</li> <li>❖ Use loud voice</li> <li>❖ Time extension</li> </ul>	<ul style="list-style-type: none"> <li>❖ Provide activity based assessment</li> <li>❖ Conduct close follow up</li> <li>❖ Time extension</li> </ul>

## ASSESSMENT CRITERIA

### LO1. Prepare for work

- Work instructions are used to determine job requirements, including method, material and equipment.
- Job specifications are read and interpreted following working manual.
- OHS requirements, including dust and fume collection, breathing apparatus and eye and ear personal protection needs are observed throughout the work.
- Appropriate material is selected for work.
- Safety equipment and tools are identified and checked for safe and effective operation.

### LO2. Identify MUDA and problem

- Plan of MUDA and problem identification is prepared and implemented.
- Causes and effects of MUDA are discussed.
- All possible problems related to the process /Kaizen elements are listed using statistical tools and techniques.
- All possible problems related to kaizen elements are identified and listed on Visual Management Board/Kaizen Board.
- Tools and techniques are used to draw and analyze current situation of the work place.
- Wastes/MUDA are identified and measured based on relevant procedures.
- Identified and measured wastes are reported to relevant personnel.

### LO3. Analyze causes of a problem

- All possible causes of a problem are listed.
- Cause relationships are analyzed using 4M1E.
- Causes of the problems are identified.
- The root cause which is most directly related to the problem is selected.
- All possible ways are listed using creative idea generation to eliminate the most critical root cause.
- The suggested solutions are carefully tested and evaluated for potential complications.
- Detailed summaries of the action plan are prepared to implement the suggested solution.
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LO4. Eliminate MUDA and Assess effectiveness of the solution

- Plan of MUDA elimination is prepared and implemented by medium KPT members.
- Necessary attitude and the ten basic principles for improvement are adopted to eliminate waste/MUDA.
- Tools and techniques are used to eliminate wastes/MUDA based on the procedures and OHS.
- Wastes/MUDA are reduced and eliminated in accordance with OHS and organizational requirements.
- Tangible and intangible **results** are identified.
- Tangible results are compared with targets using **various types of diagrams**.
- Improvements gained by elimination of waste/MUDA are reported to relevant bodies.

LO 5. Prevent occurrence of wastes and sustain operation

- Plan of MUDA prevention is prepared and implemented.
- Standards required for machines, operations, defining normal and abnormal conditions, clerical procedures and procurement are discussed and prepared.
- Occurrences of wastes/MUDA are prevented by using **visual and auditory control methods**.
- Waste-free workplace is created using **5W and 1H** sheet.
- The completion of required operation is done in accordance with standard procedures and practices.
- The updating of standard procedures and practices is facilitated.
- The capability of the work team that aligns with the requirements of the procedure is ensured and trained on the new **Standard Operating Procedures (SOPs)**.



**Annex: Resource Requirements**

**Module code LSA ACF3 M12 0322**

**Module Title: Prevent and Eliminate MUDA**

Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Learner)
<b>A.</b>	<b><i>Learning Materials</i></b>			
1.	TTLM	Prepare by Teacher	1	1:25
2.	Textbooks		25	1:1
3.	Reference Books		5	1:5
3.1.	Ethiopia kaizen books		5	1:5
<b>B.</b>	<b><i>Learning Facilities &amp; Infrastructure</i></b>			
1.	Lecture Room	7*8 m	1	1:25
2.	Library	12*15 m	1	
3.	Simulation Room	6*7 m	1	1:25
<b>C.</b>	<b><i>Consumable Materials</i></b>			
1.	Paper For check list	A4	5rim	1:5
2	paper for shop lay out	A3	5rim	1:5
5	Color paint		5	1:1
6	Thinner		canon	1:5
8	Soap	Hand wash		1:1
9	Brush & broom	Plastic/ragger	25	1:1
<b>D.</b>	<b><i>Tools and Equipment's</i></b>			
1.	wheel brow	steel	5	1:5
2	Shovel	steel	12	1:2
3	Fork	steel	12	1:2
4	Mask		25 each	1:1
5	Glove	plastic	25 each	1:1
6	Eye glass	plastic	25 each	1:1
7	Helmet	plastic	25 each	1:1
8	Safety Shoe	Rubber soul	25 each	1:1
9	Waste segregation box for re use	wooden	1	1:25
10	Waste segregation box for disposal	wooden	1	1:25

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**The trainers who developed the curriculum**

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