

ACCOUNTING AND FINANCE LEVEL – IV



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 IV**.

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

TVET-Program Design

1.1. TVET-Program Title: Accounting and Finance Level IV

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 IV** 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 Prepare Financial Statements for governmental and not for profit Entities (NFP), Set up and operate a Computerized Accounting Information System, Apply Principles of Professional Practice to Work in the financial services industry, Prepare Financial Reports based international financial report standard (IFRS), Process Business Tax Requirements, Develop and Use Complex Spreadsheets, Produce Job order and Process Costing System, Maintain Inventory Records and valuation system, Establish and Maintain a Cash and Accrual Accounting System, Manage Overdue Customer Accounts, Provide Management Accounting Information and Perform auditing and reporting 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 and implementation of the following units of competences:

LSA ACF4 01 1221 Prepare Financial Statements for governmental and not for profit Entities (NFP)

LSA ACF4 02 1221 Set up and operate a Computerized Accounting Information System

LSA ACF4 03 1221 Apply Principles of Professional Practice to Work in the financial services industry

LSA ACF4 04 1221 Prepare Financial Reports based international financial report standard (IFRS)

LSA ACF3 05 1221 Process Business Tax Requirements

LSA ACF4 06 1221 Develop and Use Complex Spreadsheets

LSA ACF4 07 1221 Produce Job order and Process Costing System

LSA ACF4 08 1221 Maintain Inventory Records and valuation system

LSA ACF4 09 1221 Establish and Maintain a Cash and Accrual Accounting System

LSA ACF4 10 1221 Manage Overdue Customer Accounts

LSA ACF4 11 1221 Provide Management Accounting Information

LSA ACF4 12 1221 Perform auditing and reporting

1.4. Duration of the TVET-Program

The Program will have duration of **1280 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. | Prepare Financial Statements for governmental and not for profit Entities (NFP) | 24 | 40 | 16 | 80 | |
| 2. | Set up and operate a Computerized Accounting Information System | 32 | 116 | 32 | 180 | |
| 3. | Apply principles of professional Practice to work in the financial services industry | 32 | 16 | 32 | 80 | |
| 4. | Prepare Financial Reports based international financial report standard (IFRS) | 54 | 56 | 40 | 150 | |
| 5. | Process Business Tax Requirements | 22 | 32 | 16 | 70 | |
| 6. | Develop and Use Complex Spreadsheets | 20 | 32 | 8 | 60 | |
| 7. | Produce Job order and Process Costing System | 45 | 32 | 72 | 150 | |
| 8. | Maintain Inventory Records and valuation system | 36 | 24 | 40 | 100 | |
| 9. | Establish and Maintain a Cash and Accrual Accounting System | 46 | 56 | 48 | 150 | |
| 10. | Manage Overdue Customer Accounts | 32 | 24 | 8 | 60 | |
| 11. | Provide Management Accounting Information | 40 | 34 | 56 | 130 | |
| 12. | Perform auditing and reporting | 22 | 32 | 16 | 70 | |
| | Total allotted hour | 405 | 494 | 384 | 1280 | |

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 II.

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 or without 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) |
|--|---|--|---------------------|
| LSA ACF2 03 1221 <u>Apply Principles of Professional Practice to Work in the financial services industry</u> | LSA ACF4 M01 0322 Applying Principles of Professional Practice to Work in the financial services industry | <ul style="list-style-type: none"> • Identify the scope, sectors and responsibilities of the industry • Identify and apply financial services industry guidelines, procedures and legislation • Identify sustainability issues for the financial services industry • Manage information • Participate in and facilitate work team activities • Plan work to be completed taking into consideration time, resources and other constraints • Develop and maintain personal competency | 80 Hr. |
| LSA ACF2 10 1221 <u>Manage Overdue Customer Accounts</u> | LSA ACF4 M02 0322 Managing Overdue Customer Accounts | <ul style="list-style-type: none"> • Identify customers requiring collection activity • Establish contact with customer and attempt to resolve outstanding payment matters • Negotiate resolution of outstanding payments • Agreement is monitored to ensure adherence | 60 |

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|----------------------------------|--|-----------------------------------|---|---|-----|
| LSA ACF2 01 1221 | <u>Prepare Financial Statements for governmental and not for profit Entities (NFP)</u> | LSA ACF4 M03 0322 | Preparing Financial Statements for governmental and not for profit Entities (NFP) | <ul style="list-style-type: none"> • Nature of Governmental and not-for profit organizations • Accounting for governmental entities • Accounting for governmental entities for Ethiopian method | 80 |
| LSA ACF2 04 1221 | <u>Prepare Financial Reports based international financial report standard (IFRS)</u> | LSA ACF4 M04 0322 | Preparing Financial Reports based international financial report standard (IFRS) | <ul style="list-style-type: none"> • Maintain asset register • Record general journal entries for balance day adjustments • Prepare final general ledger accounts • Prepare end of period financial reports | 150 |
| LSA ACF2 05 1221 | <u>Process Business Tax Requirements</u> | LSA ACF4 M05 0322 | Processing Business Tax Requirements | <ul style="list-style-type: none"> • Maintain accounting records for taxation purposes • Establish and maintain a process for managing business tax returns • Process business tax returns and lodgments | 70 |
| LSA ACF2 06 1221 | <u>Develop and Use Complex Spreadsheets</u> | LSA ACF4 M06 0322 | Developing and Using Complex Spreadsheets | <ul style="list-style-type: none"> • Prepare to develop spreadsheet • Develop a linked spreadsheet solution • Automate and standardize spreadsheet operation • Use spreadsheets | 60 |

| | | | |
|--|--|---|------------|
| <p>LSA ACF2 02 1221 <u>Set up and operate a Computerized Accounting Information System</u></p> | <p>LSA ACF4 M07 0322 Setting up and operating a Computerized Accounting Information System</p> | <ul style="list-style-type: none"> • Implement an integrated accounting system • Process transactions within the system • Maintain the system • Design and Produce Financial report • Company administration | <p>180</p> |
| <p>LSA ACF2 09 1221 <u>Establish and Maintain a Cash and Accrual Accounting System</u></p> | <p>LSA ACF4 M08 0322 Establishing and Maintaining a Cash and Accrual Accounting System</p> | <ul style="list-style-type: none"> • Identify relevant information and establish a chart of accounts • Analyse and verify source documents • Process receipts and payments • Set up and maintain a petty cash system • Process and reconcile credit cards • Manage bank reconciliations and prepare and produce reports • Process invoices, adjustment notes and other general ledger transactions • Manage contra entries • Identify and process bad debts • Manage debt recovery • Prepare trial balance and Financial reports | <p>150</p> |

| | | | | | |
|----------------------------------|--|-----------------------------------|--|---|-----|
| LSA ACF2 12 1221 | <u>Perform auditing and reporting</u> | LSA ACF4 M09 0322 | Performing auditing and reporting | <ul style="list-style-type: none"> • Participate in planning an audit • Participate in conducting an audit • Report and follow up audit outcomes | 70 |
| LSA ACF2 08 1221 | <u>Maintain Inventory Records and valuation system</u> | LSA ACF4 M10 0322 | Maintaining Inventory Records and valuation system | <ul style="list-style-type: none"> • Process inventory purchase • Record inventory flows • Reconcile inventory records to general ledgers • Prepare inventory schedules and ad hoc reports | 100 |
| LSA ACF2 08 1221 | <u>Produce Job order and Process Costing System</u> | LSA ACF4 M11 0322 | Producing Job order and Process Costing System | <ul style="list-style-type: none"> • Identify and discuss the role of taxation in the Ethiopian economy • Identify and discuss direct tax • Identify and discuss indirect tax • Identify and discuss stamp duty tax • Manage tax liability | 150 |
| LSA ACF2 11 1221 | <u>Provide Management Accounting Information</u> | LSA ACF4 M12 0322 | Providing Management Accounting Information | <ul style="list-style-type: none"> • Gather and record operating and cost data • Analyze data • Prepare budgeted reports • Review costing system integrity | 130 |

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

1.10 Institutional Assessment

Two types of evaluation will be used in determining the extent to which training outcomes are achieved. The specific training outcomes are stated in the modules. In assessing them, verifiable and observable indicators and standards shall be used.

The *formative assessment* is incorporated in the training modules and form part of the training process. Formative evaluation provides the trainee with feedback regarding success or failure in attaining training outcomes. It identifies the specific training errors that need to be corrected, and provides reinforcement for successful performance as well. For the teacher, formative evaluation provides information for making instruction and remedial work more effective.

Summative Evaluation the other form of evaluation is given when all the modules in the program have been accomplished. It determines the extent to which competence have been achieved. And, the result of this assessment decision shall be expressed in the term of institutional Assessment implementation guidelines..

Techniques or tools for obtaining information about trainees' achievement include oral or written test, demonstration and on-site observation.

1.11 TVET Teachers Profile

The teachers conducting this particular TVET Program are **A Level** who have satisfactory practical experiences or equivalent qualifications.

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|---|-----------------------|
| LEARNING MODULE 01 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Applying Principles of Professional Practice to Work in the financial services industry | |
| MODULE CODE: LSA ACF4 M01 0322 | |
| NOMINAL DURATION: 80 Hours | |
| <p>MODULE DESCRIPTION: This module covers the competence required to identify industry professional approaches to procedures, guidelines, policies and standards, including ethical requirements and model and meet expectations of these in all aspects of work.</p> | |
| <p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Identify the scope, sectors and responsibilities of the industry</p> <p>LO2. Apply financial services industry guidelines, procedures and legislation</p> <p>LO3. Sustainability issues of the financial services industry</p> <p>LO4. Manage information</p> <p>LO5. Participate in and facilitate work team activities</p> <p>LO6. Plan work activities</p> <p>LO7. Develop and Maintain personal competency</p> | |
| <p>MODULE CONTENTS:</p> <p>LO1. Identify the scope, sectors and responsibilities of the industry (10hr)</p> <p> 1.1. Identifying external forces impacting the financial services industry</p> <p> 1.2. Identifying the main sectors of the financial services industry and their interrelationship</p> <p> 1.3. Identifying the roles and responsibilities of other participants</p> <p>LO2. Apply financial services industry guidelines, procedures and legislation (15hr)</p> <p> 2.1 Collecting and analyzing legislation, regulations and codes of practice</p> <p> 2.2 Clarifying and refining own work practice</p> <p> 2.2. Using ethical approach to workplace practice and decisions</p> <p>LO3. Identify and apply financial services industry guidelines, procedures and legislation (15hr)</p> <p> 3.1 Obtaining information on sustainability policies, strategies and impacts on industry</p> <p> 3.2 Identifying environmental sustainability</p> <p> 3.3. Incorporating triple bottom line principles to work planning</p> <p>LO4. Manage information (10hr)</p> <p> 4.1. Reading relevant documents and reports</p> | |

4.2. Analyzing documents, reports, data and numerical calculations

4.3. Presenting information in a format appropriate for the audience

LO5. Participate in and facilitate work team activities **(10hr)**

5.1. Providing feedback to team members

5.2. Encouraging team members

5.3. Ensuring own contribution to work team

LO6. Plan work activities **(10hr)**

6.1. Determining tasks to be done and relevant conditions

6.2. Planning work

6.3. Making contributions to organization planning process

6.4. Adapting changes in technology and work organization

LO7. Develop and maintain personal competency **(10hr)**

7.1. Identifying and reviewing professional development needs and goals

7.2. Clarifying and complying competency, authorization and licensing requirements

7.3. Seeking and completing professional development opportunities

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

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

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

ASSESSMENT CRITERIA:

LO1. Identify the scope, sectors and responsibilities of the industry

- **External forces** impacting on the financial services industry are identified and considered in carrying out activities
- The **main sectors** of the financial services industry and the interrelationship between sectors are identified and considered in carrying out activities
- The roles and responsibilities of other participants in the financial services industry are identified and considered in carrying out activities

LO2. Apply financial services industry guidelines, procedures and legislation

- Information on relevant **legislation, regulations and codes of practice** is collected, analyzed and effectively applied to the job role
- Own work practice is clarified and regularly refined in light of relevant legislation, regulations and codes of practice and organization **policies, guidelines and procedures**
- Relevant codes of practice are used to guide an **ethical approach to workplace practice and decisions**

LO3. Sustainability issues of the financial services industry

- **Information on sustainability policies, strategies and impacts on industry** is obtained from a range of sources and analyzed
- Environmental sustainability is identified as an integral part of business planning and promoted as a business opportunity
- Work planning is made to incorporate and support **triple bottom line principles**

LO4. Manage information

- Relevant documents and reports that could impact on work effectiveness and compliance are read and understood, and any implications discussed with appropriate persons
- Documents, reports, data and numerical **calculations** are analyzed, checked, evaluated and organized to meet customer and organization requirements
- Information is presented in a **format appropriate for the audience**

LO5. Participate in and facilitate work team activities

- **Feedback** is provided to team members to encourage, value and reward

individual and team efforts and contributions

- Team members are actively encouraged to participate in and take responsibility for team activities and communication processes
- The team support is given to identify and resolve problems which impede its performance
- Ensure own contribution to work team serves as a role model for others and enhances the organization's image within the work group the organization and with clients/customers

LO6. Plan work activities

- Tasks to be done and relevant conditions are determined and work planned either for working autonomously or with others in a team environment
- Work is planned for a given period managing resources, time and priorities
- Contributions are made to organization planning process as required to achieve service improvement
- Changes in technology and work organization are adapted to in a timely manner

LO7. Develop and Maintain personal competency

- Professional development needs and goals are identified and reviewed on a regular basis
- Competency, authorization and licensing requirements are clarified and complied with
- *Professional development opportunities* that reflect needs and goals are sought and completed in an agreed upon timeframe

Annex: Resource Requirements

| Module code: LSA ACF4 M01 0322 | | | | |
|---|---|-------------------------------|----------|-----------------------------------|
| Module Title: Applying Principles of Professional Practice to Work in the financial services industry | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference books | | | |
| 2.1 | Banking & Corporate Financial Services Professional Practice Guide (Professional Practice Guides) | Anne-Marie Mooney Cotter,2003 | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 50 psc | |
| 3. | Flip chart | 585*810mm/25sheets | 3 unit | |
| 4. | Duster | White board | 2 unit | |
| D. Tools and Equipments | | | | |
| 1. | Laptop | Toshiba icore5 | 1 | For trainer |
| 2. | LCD projector | Epison | 1 | 1:25 |
| 3. | White Board | Unit | 1 | |

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| LEARNING MODULE 02 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance -Level IV | |
| MODULE TITLE : Managing Overdue Customer Accounts | |
| MODULE CODE : LSA ACF4 M02 0322 | |
| NOMINAL DURATION: 60 Hours | |
| MODULE DESCRIPTION : This module covers the performance outcomes, skills and knowledge required to correctly initiate and complete the management of customer accounts which have outstanding payments. | |
| LEARNING OUTCOMES At the end of the module the trainee will be able to: LO1. Identify customers requiring collection activity LO2. Establish contact with customer and attempt to resolve outstanding payment matters LO3. Negotiate resolution of outstanding payments LO4. Agreement is monitored to ensure adherence | |
| MODULE CONTENTS: LO1. Identify customers requiring collection activity (20hr) 1.1. Monitoring overdue account reporting system 1.2. Accessing and recording relevant customer information 1.3. Reviewing overdue debtors LO2. Establish contact with customer and attempt to resolve outstanding payment matters (15hr) 2.1. Determining and confirming proposed communication 2.2. Establishing and communicating rapport 2.3. Advising purpose of contact LO3. Negotiate resolution of outstanding payments (15hr) 3.1. Advising debtors the possibility of legal action 3.2. Using appropriate techniques 3.3. Undertaking further action LO4. Agreement is monitored to ensure adherence (10hr) 4.1. Reviewing account 4.2. Addressing breaches of agreement 4.3. Referring outstanding payment matters | |

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

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

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

ASSESSMENT CRITERIA:

LO.1 Identify customers requiring collection activity

- Organisation overdue account reporting system is regularly monitored for possible collection action
- Relevant customer information is accessed and records retrieved
- Overdue debtors are reviewed in accordance with *organisation policy and procedures* and relevant *legislation*

LO.2 Establish contact with customer and attempt to resolve outstanding payment matters

- Proposed communication with customer to collect outstanding payments is determined and confirmed with authorised personnel in the organisation and the correct entity in the outstanding payment matter
- Rapport with the customer is established and all communication is in accordance with relevant legislation and company policy and procedures
- The purpose of contact is clearly and comprehensively advised to the organisation in accordance with legislative requirements

LO.3 Negotiate resolution of outstanding payments

- Debtors are advised of the possibility of *legal action* and any other implications of not resolving outstanding payments
- *Appropriate techniques* are used to achieve resolution and the outcomes of negotiation are accurately recorded
- Further action to be undertaken in relation to outstanding payment matters is diarised

LO.4 Review costing system integrity

- Account is regularly reviewed to ensure that payments are received in accordance with the negotiated arrangement
- Breaches of agreement are addressed in accordance with organisation policy and procedures and legislative requirements
- Outstanding payment matters are referred to appropriate personnel as required

Annex: Resource Requirements

| Module code: LSA ACF4 M02 0322 | | | | |
|---|----------------------|------------------------------------|-----------------|--|
| Module Title: Managing Overdue Customer Accounts | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Accounting | Warren(2009),23 rd ed. | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 50 psc | |
| 3. | Flip chart | 585*810mm/25sheets | 3 unit | |
| 4. | Duster | White board | 2 unit | |
| D. Tools and Equipments | | | | |
| 1. | Laptop | Toshiba icore5 | 1 | For trainer |
| 2. | LCD projector | Epison | 1 | 1:25 |
| 3. | White Board | Unit | 1 | |

| | |
|--|-----------------------|
| LEARNING MODULE 03 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Prepare Financial Statements for governmental and not for profit Entities (NFP) | |
| MODULE CODE: <u>LSA ACF4 M03 0322</u> | |
| NOMINAL DURATION: 80 Hours | |
| <p>MODULE DESCRIPTION: This module covers the competence required to develop a range of commonly required financial reports for entities that has a statutory duty to file financial reports with government agencies and Regulatory.</p> | |
| <p>LEARNING OUTCOMES At the end of the module the learner will be able to:</p> <p>LO1. Nature of Governmental and not-for profit organizations</p> <p>LO2. Accounting for governmental entities</p> <p>LO3. Accounting for governmental entities for Ethiopian method</p> | |
| <p>MODULE CONTENTS:</p> <p>LO1. Nature of Governmental and not-for profit organizations (15hr)</p> <p style="padding-left: 20px;">1.1 Identifying characteristics of government and not for profit organizations (NFP)</p> <p style="padding-left: 20px;">1.2 Identifying and discussing growth and importance of NFPs sectors</p> <p style="padding-left: 20px;">1.3 Identifying accounting principles of governmental entities</p> <p>LO2. Accounting for governmental entities (40hr)</p> <p style="padding-left: 20px;">2.1 Identifying governmental funds</p> <p style="padding-left: 20px;">2.2 Identifying Proprietary funds</p> <p style="padding-left: 20px;">2.3 Identifying Fiduciary funds</p> <p style="padding-left: 20px;">2.4 Identifying, analyzing, and recording transactions</p> <p style="padding-left: 20px;">2.5 Preparing reports</p> <p>LO3. Accounting for governmental entities of Ethiopia (25hr)</p> <p style="padding-left: 20px;">3.1. Identifying and recording source of revenue and expenditure</p> <p style="padding-left: 20px;">3.2. Identifying, analyzing, and recording transactions</p> <p style="padding-left: 20px;">3.3. Preparing reports</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"> ❖ Provide large print text ❖ Prepare the lecture in Audio/video ❖ Organize the class room seating arrangement to be accessible to trainees ❖ Write short notes on the black/white board using large text ❖ Make sure the luminosity of the light of class room is kept ❖ Use normal tone of voice ❖ Encourage trainees to record the lecture in audio format ❖ Provide Orientation on the physical feature of the work shop ❖ Summarize main points | <ul style="list-style-type: none"> ❖ Assign sign language interpreter ❖ Arrange the class room seating to be conducive for eye to eye contact ❖ Make sure the luminosity of the light of class room is kept ❖ Introduce new and relevant vocabularies ❖ Use short and clear sentences ❖ Give emphasis on visual lecture and ensure the attention of the trainees ❖ Avoid movement during lecture time ❖ Present the lecture in video format ❖ Summarize main points | <ul style="list-style-type: none"> ❖ Organize the class room seating arrangement to be accessible to trainees ❖ Speak loudly ❖ Ensure the attention of the trainees ❖ Present the lecture in video format ❖ Ensure the attention of the trainees | <ul style="list-style-type: none"> ❖ Organize the class room seating arrangement to be accessible for wheelchairs users. ❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note ❖ Provide Orientation on the physical feature of the work shop |
| Demonstration | <ul style="list-style-type: none"> ❖ Conduct close follow up ❖ Use verbal description ❖ Provide special attention in the process of guidance ❖ facilitate the support of peer trainees ❖ Prepare & use simulation | <ul style="list-style-type: none"> ❖ use Sign language interpreter ❖ Use video recorded material ❖ Ensure attention of the trainees ❖ Provide structured training ❖ Show clear and short method ❖ Use gesture ❖ Provide tutorial support (if necessary) | <ul style="list-style-type: none"> ❖ Illustrate in clear & short method ❖ Use Video recorded material ❖ Ensure the attention of the trainees ❖ Provide tutorial support (if necessary) | <ul style="list-style-type: none"> ❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipments/ machines ❖ Assign peer trainees to assist ❖ Conduct close follow up ❖ Provide tutorial support (if necessary) |

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

ASSESSMENT METHODS:

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

ASSESSMENT CRITERIA:

LO.1 Nature of Governmental and not-for profit organizations

- Distinguishing characteristics of government and not for profit organizations (NFP) are identified.
- Growth and importance of NFPs sectors are identified and discussed
- Accounting principles of governmental entities are identified

LO.2 accounting for governmental entities

- **Governmental funds** are identified
- **Proprietary funds** are identified
- **Fiduciary funds** are identified
- Transactions are identified ,analyzed and recorded
- Reports are prepared following a clear and appropriate structure and *format* and to conform with *organization* requirements

LO.3 Accounting for governmental entities for Ethiopian method

- source of **revenue** and **expenditure** for government organizations identified and recorded
- Transactions are identified ,analyzed and recorded
- Reports are prepared following a clear and appropriate structure and *format* and to conform with *organization* requirements

Annex: Resource Requirements

Module code: LSA ACF4 M03 0322

Module Title: Prepare Financial Statements for governmental and not for profit Entities (NFP)

| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Learner) |
|-----------|--|---|----------|-----------------------------------|
| A. | <i>Learning Materials</i> | | | |
| 1. | TTLM | Prepare by Teacher | 1 | 1:25 |
| 2. | Reference Books | | | |
| 2.1. | Introduction to Non-Profit Organization Accounting | Emerson O. Henke, (2002) | 5 | 1:5 |
| 2.2. | Accounting for Governmental and Non-profit Entities | Leon E. and Hay, 7 th ed Prentice Hall Inc | 5 | 1:5 |
| B. | <i>Learning Facilities & Infrastructure</i> | | | |
| 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 |
| C. | <i>Consumable Materials</i> | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 50 psc | |
| 3. | Flip chart | 585*810mm/25sheets | 3 unit | |
| 4. | Duster | White board | 2 unit | |
| D. | <i>Tools and Equipments</i> | | | |
| 1. | Laptop | Toshiba icore5 | 1 | For trainer |
| 2. | LCD projector | Epison | 1 | 1:25 |
| 3. | White Board | Unit | 1 | |

| | |
|---|-----------------------|
| LEARNING MODULE 04 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance -Level IV | |
| MODULE TITLE : Preparing Financial Reports based on international financial report Standard for Small and medium enterprise (IFRS- SME) | |
| MODULE CODE : LSA ACF4 M04 0322 | |
| NOMINAL DURATION: 150 Hours | |
| MODULE DESCRIPTION: This module covers the knowledge, skills and attitudes required to record general journal adjustment entries and to prepare end of period financial reports based on IFRS. | |
| LEARNING OUTCOMES | |
| At the end of the module the trainee will be able to: | |
| LO1. Maintain asset register | |
| LO2. Record general journal entries for balance day adjustments | |
| LO3. Prepare final general ledger accounts | |
| LO4. Prepare end of period financial reports | |
| MODULE CONTENTS: | |
| LO1. Maintain asset register (15hr) | |
| 1.1. Preparing a register of property, plant and equipment | |
| 1.2. Determining method of calculating depreciation | |
| 1.3. Maintaining asset register and associated depreciation schedule | |
| LO2. Record general journal entries for balance day adjustments (30hr) | |
| 2.1. Recording depreciation and disposal of fixed assets | |
| 2.2. Adjusting expense and revenue accounts for prepayments and accruals | |
| 2.3. Recording bad and doubtful debts | |
| 2.4. Adjusting ledger accounts for inventories and transfer to final accounts | |
| LO3. Prepare final general ledger accounts (25hr) | |
| 3.1. Entering general journal entries for balance day adjustment | |
| 3.2. Posting revenue and expense account balances | |
| 3.3. Preparing final general ledger accounts | |
| LO4. Prepare end of period financial reports (80hr) | |
| 4.1. Introducing IFRS | |
| 4.2. Preparing first time adoption of IFRS | |
| 4.3. Applying IFRS/IAS Standards for SME | |
| 4.4. Applying IFRS principles | |
| 4.5. Preparing revenue statement | |
| 4.6. Preparing balance sheet | |
| 4.7. Identifying 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"> ❖ Provide large print text ❖ Prepare the lecture in Audio/video ❖ Organize the class room seating arrangement to be accessible to trainees ❖ Write short notes on the black/white board using large text ❖ Make sure the luminosity of the light of class room is kept ❖ Use normal tone of voice ❖ Encourage trainees to record the lecture in audio format ❖ Provide Orientation on the physical feature of the work shop ❖ Summarize main points | <ul style="list-style-type: none"> ❖ Assign sign language interpreter ❖ Arrange the class room seating to be conducive for eye to eye contact ❖ Make sure the luminosity of the light of class room is kept ❖ Introduce new and relevant vocabularies ❖ Use short and clear sentences ❖ Give emphasis on visual lecture and ensure the attention of the trainees ❖ Avoid movement during lecture time ❖ Present the lecture in video format ❖ Summarize main points | <ul style="list-style-type: none"> ❖ Organize the class room seating arrangement to be accessible to trainees ❖ Speak loudly ❖ Ensure the attention of the trainees ❖ Present the lecture in video format ❖ Ensure the attention of the trainees | <ul style="list-style-type: none"> ❖ Organize the class room seating arrangement to be accessible for wheelchairs users. ❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note ❖ Provide Orientation on the physical feature of the work shop |
| Demonstration | <ul style="list-style-type: none"> ❖ Conduct close follow up ❖ Use verbal description ❖ Provide special attention in the process of guidance ❖ facilitate the support of peer trainees ❖ Prepare & use simulation | <ul style="list-style-type: none"> ❖ use Sign language interpreter ❖ Use video recorded material ❖ Ensure attention of the trainees ❖ Provide structured training ❖ Show clear and short method ❖ Use gesture ❖ Provide tutorial support (if necessary) | <ul style="list-style-type: none"> ❖ Illustrate in clear & short method ❖ Use Video recorded material ❖ Ensure the attention of the trainees ❖ Provide tutorial support (if necessary) | <ul style="list-style-type: none"> ❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipments/ machines ❖ Assign peer trainees to assist ❖ Conduct close follow up ❖ Provide tutorial support (if necessary) |

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

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

ASSESSMENT CRITERIA:

LO.1 Maintain asset register

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

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

Annex: Resource Requirements

| Module code: LSA ACF4 M04 0322 | | | | |
|--|---------------------------------------|--|----------|-----------------------------------|
| Module Title: Prepare Financial Statements for based on international financial report Standard for Small and medium enterprise (IFRS- SME) | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Learner) |
| A. Learning Materials | | | | |
| 1. | TTLM | Prepare by Teacher | 1 | 1:25 |
| 2. | Reference Books | | | |
| 2.1. | Intermediate accounting: IFRS edition | Kieso, Weygant & Warfield, 2 nd edition | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 50 psc | |
| 3. | Flip chart | 585*810mm/25sheets | 3 unit | |
| 4. | Duster | White board | 2 unit | |
| D. Tools and Equipments | | | | |
| 1. | Laptop | Toshiba icore5 | 1 | For trainer |
| 2. | LCD projector | Epison | 1 | 1:25 |
| 3. | Scientific Calculator | Casio | 5 | 1:5 |
| 4. | White Board | Unit | 1 | |

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|--|-----------------------|
| LEARNING MODULE 05 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Processing Business Tax Requirements | |
| MODULE CODE: LSA ACF4 M05 0322 | |
| NOMINAL DURATION: 70 Hours | |
| <p>MODULE DESCRIPTION: This module covers the competence required to maintain taxation accounting records and process lodgments and returns in accordance with Ethiopian Revenues and customs Authority requirements, excluding income tax. Documentation for Business Activity Statements must be authorized by a registered agent.</p> | |
| <p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Maintain accounting records for taxation purposes</p> <p>LO2. Establish and maintain a process for managing business tax returns</p> <p>LO3. Process business tax returns and lodgments</p> | |
| <p>MODULE CONTENTS:</p> <p>LO1. Maintain accounting records for taxation purposes (20hr)</p> <p style="padding-left: 20px;">1.1. Interpreting and accessing accounting system</p> <p style="padding-left: 20px;">1.2. Establishing and maintaining records</p> <p style="padding-left: 20px;">1.3. Complying specific taxation requirements</p> <p>LO2. Establish and maintain a process for managing business tax returns (25hr)</p> <p style="padding-left: 20px;">2.1. Establishing accounting system</p> <p style="padding-left: 20px;">2.2. Maintaining sufficient and current records</p> <p style="padding-left: 20px;">2.3. Meeting lodgment schedule requirements</p> <p>LO3. Process business tax returns and lodgments (25hr)</p> <p style="padding-left: 20px;">3.1. Identifying required returns and lodgments</p> <p style="padding-left: 20px;">3.2. Processing accounting data</p> <p style="padding-left: 20px;">3.3. Reviewing returns and lodgments</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"> ❖ Provide large print text ❖ Prepare the lecture in Audio/video ❖ Organize the class room seating arrangement to be accessible to trainees ❖ Write short notes on the black/white board using large text ❖ Make sure the luminosity of the light of class room is kept ❖ Use normal tone of voice ❖ Encourage trainees to record the lecture in audio format ❖ Provide Orientation on the physical feature of the work shop ❖ Summarize main points | <ul style="list-style-type: none"> ❖ Assign sign language interpreter ❖ Arrange the class room seating to be conducive for eye to eye contact ❖ Make sure the luminosity of the light of class room is kept ❖ Introduce new and relevant vocabularies ❖ Use short and clear sentences ❖ Give emphasis on visual lecture and ensure the attention of the trainees ❖ Avoid movement during lecture time ❖ Present the lecture in video format ❖ Summarize main points | <ul style="list-style-type: none"> ❖ Organize the class room seating arrangement to be accessible to trainees ❖ Speak loudly ❖ Ensure the attention of the trainees ❖ Present the lecture in video format ❖ Ensure the attention of the trainees | <ul style="list-style-type: none"> ❖ Organize the class room seating arrangement to be accessible for wheelchairs users. ❖ Facilitate and support the trainees who have severe impairments on their upper limbs to take note ❖ Provide Orientation on the physical feature of the work shop |
| Demonstration | <ul style="list-style-type: none"> ❖ Conduct close follow up ❖ Use verbal description ❖ Provide special attention in the process of guidance ❖ facilitate the support of peer trainees ❖ Prepare & use simulation | <ul style="list-style-type: none"> ❖ use Sign language interpreter ❖ Use video recorded material ❖ Ensure attention of the trainees ❖ Provide structured training ❖ Show clear and short method ❖ Use gesture ❖ Provide tutorial support (if necessary) | <ul style="list-style-type: none"> ❖ Illustrate in clear & short method ❖ Use Video recorded material ❖ Ensure the attention of the trainees ❖ Provide tutorial support (if necessary) | <ul style="list-style-type: none"> ❖ Facilitate and support the trainees having severe upper limbs impairment to operate equipments/ machines ❖ Assign peer trainees to assist ❖ Conduct close follow up ❖ Provide tutorial support (if necessary) |

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

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

ASSESSMENT CRITERIA:

LO.1 Maintain accounting records for taxation purposes

- The accounting system for taxation is accessed and correctly interpreted
- Adequate records are established and maintained to support the taxation accounting system
- *Specific taxation requirements for business documents* are complied

LO.2 Establish and maintain a process for managing business tax returns

- An accounting system is established to manage taxation lodgments process
- Sufficient and current records are maintained to comply with lodgment requirements
- *Lodgment schedule* requirements are established and met

LO.3 Prepare budgeted reports

- *Required returns and lodgments* are identified and used appropriately
- Accounting data is processed to comply with taxation reporting requirements
- Returns and lodgments are drafted for review by authorized personnel

Annex: Resource Requirements

| Module code: LSA ACF4 M05 0322 | | | | |
|--|---|-----------------------------|----------|-----------------------------------|
| Module Title: Processing Business Tax Requirements | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Ethiopian Tax Accounting: principles and Practice | MisrakTesfaye (2011) | 5 | 1:5 |
| 2.2. | Tax Accounting : In Ethiopian Context | GebrieWorku. (2008) | 5 | 1:5 |
| 2.3. | Federal Income Tax Proclamation. | ProclamationNo. 979/2016 | | |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 50 psc | |
| 3. | Flip chart | 585*810mm/25sheets | 3 unit | |
| 4. | Duster | White board | 2 unit | |
| D. Tools and Equipments | | | | |
| 1. | Laptop | Toshiba icore5 | 1 | For trainer |
| 2. | LCD projector | Epison | 1 | 1:25 |
| 3. | Scientific Calculator | Casio | 5 | 1:5 |
| 4. | White Board | Unit | 1 | |

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| LEARNING MODULE 06 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Developing and Using complex spreadsheets | |
| MODULE CODE: LSA ACF4 M06 0322 | |
| NOMINAL DURATION: 60 Hours | |
| MODULE DESCRIPTION: This module covers the competence required to use spreadsheet software to complete business tasks and to produce complex documents. | |
| LEARNING OUTCOMES | |
| At the end of the module the trainee will be able to: | |
| LO1. Prepare and develop spreadsheet | |
| LO2. Develop a linked spreadsheet solution | |
| LO3. Automate and standardize spreadsheet operation | |
| LO4. Use spreadsheets | |
| LO5. Represent numerical data in graphic form | |
| MODULE CONTENTS: | |
| LO1. Prepare and develop spreadsheet (15hr) | |
| 1.1. Organizing personal work environment based on ergonomic requirements | |
| 1.2. Analyzing and specifying task | |
| 1.3. Identifying organizational and task requirements | |
| 1.4. Applying organization strategies, energy and resource conservation techniques | |
| LO2. Develop a linked spreadsheet solution (20hr) | |
| 2.1. Utilizing spreadsheet design software functions and formula | |
| 2.2. Linking Spreadsheets | |
| 2.3. Formatting cell and assignning data attributes | |
| 2.4. Testing formula | |
| LO3. Automate and standardize spreadsheet operation (15hr) | |
| 3.1. Evaluating tasks | |
| 3.2. Creating using and editing macros | |
| 3.3. Developing editing and using templates | |
| LO4. Use spreadsheets (5hr) | |
| 4.1. Entering checking and amending data | |
| 4.2. Importing and exporting data between compatible spreadsheets | |

4.3. Using manuals, user documentation and online help

4.4. Previewing, adjusting and printing spreadsheets

LO5. Represent numerical data in graphic form (5hr)

5.1. Determining style of graph

5.2. Creating graphs with labels and titles

5.3. Saving, viewing and printing graph

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

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

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

ASSESSMENT CRITERIA:

LO1. Prepare and develop spreadsheet

- Personal work environment is organized in accordance with ***ergonomic requirements***
- Task is analyzed and specifications are determined for spreadsheets
- Organizational and task requirements are identified in relation to data entry, storage, output, reporting and presentation requirements
- ***Work organization strategies*** and ***energy and resource conservation techniques*** are applied to plan work activities

LO2. Develop a linked spreadsheet solution

- ***Spreadsheet design*** software ***functions*** and ***formula*** are utilized to meet identified requirements
- Spreadsheets are linked in accordance with software procedures
- Cells are formatted and data attributes assigned with relative and/or absolute cell references are used, in accordance with the task specifications
- Formula is tested to confirm output meets task requirements

LO3. Automate and standardize spreadsheet operation

- Tasks are evaluated to identify those where automation would increase efficiency
- ***Macros*** are created, used and edited to fulfill the requirements of the task and automate spreadsheet operation
- ***Templates*** are developed, edited and used to ensure consistency of design and layout for forms and reports, in accordance with organizational requirements

LO4. Use spreadsheets

- Data is entered, checked and amended in accordance with organizational and task requirements
- Data between compatible spreadsheets is ***imported and exported*** and host documents are adjusted in accordance with software and system procedures
- Manuals, user documentation and online help are used to overcome problems with spreadsheet design and production
- Spreadsheet is previewed, adjusted and ***printed*** in accordance with organizational and task requirements
- ***Spreadsheet is named and stored*** in accordance with organizational requirements and exit the application without data loss or damage

LO5. Represent numerical data in graphic form

- Style of *graph* is determined to meet specified requirements and spreadsheet data is manipulated if necessary to suit graph requirements
- *Graphs is created* with labels and titles from numerical data contained in a spreadsheet file
- Graph is saved, viewed and printed within designated time lines

Annex: Resource Requirements

| Module code: LSA ACF4 M06 0322 | | | | |
|---|---|--------------------------------------|----------|-----------------------------------|
| Module Title: Developing and Using complex spreadsheets | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Business Information system an introduction | David Kroenke and Richard Hatch,1993 | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 1. | Lecture Room | 7*8 m | 1 | 1:25 |
| 2. | Library | 12*15 m | 1 | 1:25 |
| 3. | Demonstration room | 6*7 m | 1 | 1:25 |
| C. Consumable Materials | | | | |
| 1. | A4 paper | Double A | 3pack | 3:25 |
| 2. | Marker | White board | 50 pack | |
| 5. | Flip chart | 585*810mm/25sheets | 3 | |
| 6. | Duster | White board | 2 | |
| D. Tools and Equipments | | | | |
| 1. | Desktop computer | Del 720 | 25 | 1:1 |
| 2. | Laptop | Toshiba icore5 | 1 | For trainer |
| 3. | LCD projector | Epson | 1 | 1:25 |
| 4. | White Board | Unit | 1 | |
| 5. | Furniture & Fixture | Unit | 25 | |
| 6. | Divider | Unit | 10 | |

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|---|-----------------------|
| LEARNING MODULE 07 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Setting up and Operating a Computerized Accounting System | |
| MODULE CODE: LSA ACF4 M07 0322 | |
| NOMINAL DURATION: 180 Hours | |
| <p>MODULE DESCRIPTION: This module covers the competence required to modify and operate an integrated computerized accounting system. This is generally under supervision and encompasses processing transactions within the system, maintaining the system, producing reports and ensuring system integrity.</p> | |
| <p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Implement an integrated accounting system</p> <p>LO2. Process transactions within the system</p> <p>LO3. Maintain the system</p> <p>LO4. Design and Produce Financial report</p> <p>LO5. Company administration</p> | |
| <p>MODULE CONTENTS:</p> <p>LO1. Implement an integrated accounting system (30hr)</p> <p style="padding-left: 40px;">1.1. Implementing general ledger, chart of accounts and subsidiary accounts</p> <p style="padding-left: 40px;">1.2. Creating Customers, suppliers and inventory system</p> <p style="padding-left: 40px;">1.3. Using technical help</p> <p>LO2. Process transactions within the system (60hr)</p> <p style="padding-left: 40px;">2.1. Coding and Classifying input data</p> <p style="padding-left: 40px;">2.2. Processing cash and credit transactions</p> <p style="padding-left: 40px;">2.3. Using general journal</p> <p style="padding-left: 80px;">2.3.1. Balance day adjustments</p> <p style="padding-left: 40px;">2.4. Reviewing and verifying system output regularly</p> <p style="padding-left: 40px;">2.5. Performing an end of financial year rollover</p> <p>LO3. Maintain the system (20hr)</p> <p style="padding-left: 40px;">3.1. Adding records of any new general ledger accounts, customer, supplier, inventory and fixed asset</p> <p style="padding-left: 40px;">3.2. Maintaining and updating an existing chart of accounts</p> | |

3.3. Customizing the chart of accounts

LO4. Design and Produce Financial report **(45hr)**

4.1. Generating reports of financial performance and position

4.2.Reconciling Subsidiary ledger with general ledger

4.3. Generating reports of bank statement

LO5. Company administration **(25hr)**

5.1.Making regular back-ups of the system

5.2.Restoring data from back-ups

5.3.Maintaining record of processed transactions

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

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

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

ASSESSMENT CRITERIA:

LO.1 Implement an integrated accounting system

- The general ledger, *chart of accounts* and subsidiary accounts are implemented in accordance with *organizational requirements, procedures and policies*
- Customers, suppliers and inventory items are set up (create) in the system to meet organizational requirements and the reporting requirements of Goods and Services Tax
- *Appropriate technical help* is used to solve any operational problems

LO.2 Establish and maintain a process for managing business tax returns

- Input data is collected, coded and classified before processing
- A wide range of cash and credit *transactions* are processed in both a service and trading environment
- The general journal is used to make any *balance day adjustments* for prepayments and accruals
- System output are regularly reviewed to verify the accuracy of data input and adjustments made for any detected processing errors
- An end of financial year rollover is performed

LO.3 Prepare budgeted reports

- Any new general ledger accounts, customer, supplier, inventory and fixed asset records are added as required
- An existing chart of accounts, customer, supplier, inventory and fixed asset records and subsidiary accounts are maintained and updated
- The chart of accounts is customized to meet the reporting requirements of the organization

LO.4. Design and Produce Financial report

- Reports to indicate the financial performance and financial position of the organization and for Goods and Services Tax purposes are generated as required or requested

- **Reports** are generated to ensure that *subsidiary ledgers* and accounts reconcile with the general ledger
- Reports, which ensure that the bank account reconciles with the bank statement, over at least two reporting periods are generated

LO5. Company administration

- Regular back-ups of the system are made to ensure against loss or corruption of data
- Data are restored from back-ups in the event of loss or corruption of current data
- A secure record of all processed transactions is maintained for audit purposes

Annex: Resource Requirements

| Module code: LSA ACF4 M07 0322 | | | | |
|---|---|--|----------|-----------------------------------|
| Module Title: Setting up and Operating a Computerized Accounting System | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. | Learning Materials | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Using Computers in Information Age | Boockholdt, J.L. (1999),5 th edt. | 5 | 1:5 |
| 2.2 | Peachtree complete accounting | Peachtree(2010), Peachtree Software Inc. | | |
| B. | Learning Facilities & Infrastructure | | | |
| 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 |
| C. | Consumable Materials | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 5 pack | |
| 5. | Flip chart | 585*810mm/25sheets | 3 | |
| 6. | Duster | White board | 2 pcs | |
| D. | Tools and Equipments | | | |
| 1. | Desktop computer | Del 720 | 25 | 1:1 |
| 2. | Peachtree software (CD) | Unit | 2 | |
| 3. | Laptop | Toshiba icore5 | 1 | For trainer |
| 4. | LCD projector | Epson | 1 | 1:25 |
| 5. | Furniture & fixture | Unit | 25 | |
| 6. | Divider | Unit | 10 | |
| 7. | White Board | Unit | 1 | 1:25 |

| | |
|--|-----------------------|
| LEARNING MODULE 08 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance -Level IV | |
| MODULE TITLE : Establishing and Maintaining Cash and Accrual Accounting System | |
| MODULE CODE : LSA ACF4 M08 0322 | |
| NOMINAL DURATION: 150 Hours | |
| <p>MODULE DESCRIPTION: This module covers the competence required to establish and manage organizational procedures in arranging for and administering receipts and payments to establish and maintain a manual and computerized bookkeeping system on a cash and accrual basis.</p> | |
| <p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Identify relevant information and establish a chart of accounts</p> <p>LO2. Analyse and verify source documents</p> <p>LO3. Process receipts and payments</p> <p>LO4. Set up and maintain a petty cash system</p> <p>LO5. Process and reconcile credit cards</p> <p>LO6. Manage bank reconciliations and prepare and produce reports</p> <p>LO7. Process invoices, adjustment notes and other general ledger transactions</p> <p>LO8. Manage contra entries</p> <p>LO9. Identify and process bad debts</p> <p>LO10. Manage debt recovery</p> <p>LO11. Prepare trial balance and Financial reports</p> | |
| <p>MODULE CONTENTS:</p> <p>LO1. Identify relevant information and establish a chart of accounts (15hr)</p> <p style="padding-left: 40px;">1.1. Consulting nature and type of business to undertake business activities</p> <p style="padding-left: 40px;">1.2. Identifying and examining existing materials</p> <p style="padding-left: 40px;">1.3. Examining business operations</p> <p style="padding-left: 40px;">1.4. Establishing Chart of accounts and opening balances</p> <p style="padding-left: 40px;">1.5. Validating and authorising chart of accounts and balances</p> <p>LO2. Analyse and verify source documents (5hr)</p> <p style="padding-left: 40px;">2.1. Verifying invoices and other source documents</p> <p style="padding-left: 40px;">2.2. Identifying and investigating discrepancies</p> | |

LO3. Process receipts and payments **(30hr)**

- 3.1.Receiving and banking money and making payment
- 3.2.Recording and coding receipts and payments on cash basis
- 3.3.Filing receipts and payments
- 3.4.Balancing cash register against purchases and takings

LO4. **Establish and replenish** a petty cash system **(15hr)**

- 4.1.Preparing expenditure authorisation record
- 4.2.Reconciling and reimbursing expenditure

LO5. Process and reconcile credit **(10hr)**

- 5.1.Processing credit card transactions
- 5.2.Processing credit card payments

LO6. Manage bank reconciliations and prepare and produce reports **(15hr)**

- 6.1. Verifying receipts of statement and processed transactions
- 6.2. Processing and verifying bank entries
- 6.3. Reconciling bank statement
- 6.4. Producing and validating reports

LO7. Process invoices, adjustment notes and other general ledger transactions **(20hr)**

- 7.1. Issuing invoices to debtors and allocating invoices to creditors
- 7.2. Receiving, processing and banking payments from debtors
- 7.3. Processing and Making payments to creditors
- 7.4. Raising and allocating adjustments
- 7.5. Raising credit notes and entering other transactions

LO8. Manage contra entries **(10hr)**

- 8.1.Concept of Contacting relevant persons on contra deals
- 8.2.Completing reporting procedures and documentation

LO9. Identify and process bad debts **(10hr)**

- 9.1.Verifying bad debt status
- 9.2.Completing reporting procedures and documentation

LO10. Manage debt recovery **(10hr)**

- 101. Reviewing activities and communication with debtors
- 102.Undertaking measures to collect monies

LO11. Prepare trial balance and Financial reports **(10hr)**

- 11.1. Producing and validating transactions reports

11.2. Producing reports and reconciling debtors and creditors

11.3. Producing and reporting trial balance

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

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

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

ASSESSMENT CRITERIA:

LO.1. Identify relevant information and establish a chart of accounts

- Business owner or manager is consulted to establish what business activities are undertaken, the *nature of the entity* and the industry type
- *Existing material* is identified and examined for relevance in creating and/or modifying the chart of accounts
- Business operations are examined in conjunction with the tax agent and business owner or manager to identify the accounting software required and to determine other relevant requirements
- Chart of accounts and opening balances for *assets, liabilities, equity*, income, cost of sales and expenses are established
- Chart of accounts and balances are validated and authorised by *relevant persons*

LO.2 Analyse and verify source documents

- Invoices and other source documents are verified for accuracy and compliance with taxation requirements
- *Discrepancies between monies owed and monies paid* are identified and investigated according to *organisational policies and procedures*

LO.3 Process receipts and payments

- Payments are made and money is received and banked
- Receipts and payments are coded and recorded in bookkeeping system on a cash basis
- Receipts and payments are filed
- Cash register is balanced against purchases and takings are processed in internal bookkeeping system

LO.4 Set up and maintain a petty cash system

- An *expenditure* authorisation record is prepared and expenditure encoded, recorded and filed
- Expenditure is reconciled and reimbursed

LO5. Process and reconcile credit cards

- Credit card transactions are processed against invoices and other source documents, verified and reconciled against credit card statements
- Credit card payments are processed in accordance with organisational policies and procedures

LO6. Manage bank reconciliations and prepare and produce reports

- On receipt of statement, processed transactions are verified against the bank statement in a timely manner
- Bank entries are processed and verified and the bank statement reconciled to balance as per bookkeeping system

- Reports are produced in line with the business needs and are validated in a timely manner with corrections made as required

LO7. Process invoices, adjustment notes and other general ledger transactions

- Invoices to debtors are raised and invoices to creditors are allocated with source documents coded and processed
- Payments from debtors are received, processed and banked in accordance with organisational policies and procedures
- Payments to creditors are made and processed in accordance with organisational policies and procedures
- Adjustments are raised and allocated to correct invoices
- Credit notes are raised for adjustments to invoices and other transactions are entered into the general ledger

LO8. Manage contra entries

- *Relevant persons* are contacted and liaised with to verify contra deals
- Reporting procedures and documentation for contra entries are completed in accordance with organisational policies and procedures and contra entries processed to update debtors, creditors and general ledgers

LO9. Identify and process bad debts

- Bad debt status is verified through liaison with relevant persons and following attempts to work with debtors to clear debts
- Reporting procedures and appropriate documentation are completed in accordance with organisational policies and procedures and bad debts processed to update debtors and general ledgers

LO10. Manage debt recovery

- Activities and communication with debtors are reviewed in conjunction with relevant persons, if applicable, to establish adequacy of follow-up
- Measures are undertaken to collect monies, including the initiation of legal action and the seeking of expert advice, in accordance with organisational policies and procedures

LO11. Prepare trial balance and Financial reports

- Reports are produced and transactions in report are validated
- Debtors and creditors are reconciled and relevant reports are produced with any necessary corrections made
- Trial balance is produced and reports are presented and explained where necessary to relevant persons

Annex: Resource Requirements

| Module code: LSA ACF4 M08 0322 | | | | |
|---|---|----------------------------------|----------|-----------------------------------|
| Module Title: Establishing and Maintaining Cash and Accrual Accounting System | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Financial accounting tools for business decisions | Kimmel, Weygandt and Kieso, 1998 | 5 | 1:5 |
| 2.2. | Accounting | Warren 2009, 23 ed | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 5 pack | |
| 3. | Flip chart | 585*810mm/25 sheets | 3 | |
| 4. | Duster | Standard | 2 pcs | |
| D. Tools and Equipments | | | | |
| 1. | Laptop | Toshiba icore5 | 1 | For trainer |
| 2. | Scientific Calculator | Unit | 25 | 1:1 |
| 3. | LCD projector | Epson | 1 | 1:25 |
| 4. | White Board | Unit | 1 | |

| | |
|---|-----------------------|
| LEARNING MODULE 09 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Performing auditing and reporting | |
| MODULE CODE: LSA ACF4 M09 0322 | |
| NOMINAL DURATION: 70 Hours | |
| MODULE DESCRIPTION: This module covers the competence required to establish Audit in planning and implementing general standards of Auditing procedures. | |
| LEARNING OUTCOMES | |
| At the end of the module the trainee will be able to: | |
| LO1. Participate in planning an audit | |
| LO2. Participate in conducting an audit | |
| LO3. Report and follow up audit outcomes | |
| MODULE CONTENTS: | |
| LO1. Participate in planning an audit (20hr) | |
| 1.1. Identifying roles and responsibilities | |
| 1.2. Purpose and scope of audit | |
| 1.3. Identifying and locating resources | |
| LO2. Participate in conducting an audit (25hr) | |
| 2.1. Collecting information for audit plan | |
| 2.2. Analysing information | |
| 2.3. Reviewing Records | |
| 2.4. Observing compliance with the program | |
| 2.5. Identifying areas requiring corrective action | |
| LO3. Report and follow up audit outcomes (25hr) | |
| 3.1. Identifying and reporting Situations | |
| 3.2. Preparing audit reports | |
| 3.3. Communicating results of audit | |
| 3.4. Developing corrective action plan | |

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

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

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

ASSESSMENT CRITERIA:

LO.1 Participate in planning an audit

- Roles and responsibilities for participating in the audit are identified based on work requirements.
- Purpose and scope of audit is identified according to plan.
- Information and resources required to conduct audit are identified and located based on work requirements.

LO.2 Participate in conducting an audit

- Information is collected that is adequate, representative and meets audit requirements based on audit plan
- Information is analyzed to assess adequacy of performance against program based on principles.
- Records are reviewed to confirm compliance with program according to work procedure.
- Compliance with the program is observed within workplace.
- Areas requiring corrective action are identified based on work requirements.

LO.3 Report and follow up audit outcomes

- Situations presenting an imminent and serious risk to program objectives are identified and reported in accordance with reporting requirements.
- Audit reports are prepared to address audit scope requirements based on results.
- Results of audit are communicated according to audit purpose and requirements
- A corrective action plan is developed based on work requirements

Annex: Resource Requirements

| Module code: LSA ACF4 M09 0322 | | | | |
|--|---|------------------------------|----------|-----------------------------------|
| Module Title: Performing auditing and reporting | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Fundamentals of Auditing | Gupta and Arora (1996) | 5 | 1:5 |
| 2.2. | Principles of Auditing An Introduction to International Standards on Auditing | Hayes and etal(2005), 2nd ed | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 5 pack | |
| 5. | Flip chart | 585*810mm/25sheets | 3 | |
| 6. | Duster | White board | 2 pcs | |
| D. Tools and Equipments | | | | |
| 1. | Laptop | Toshiba icore5 | 1 | For trainer |
| 2. | LCD projector | Epson | 1 | 1:25 |
| 3. | White Board | Unit | 1 | |

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| LEARNING MODULE 10 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Maintaining Inventory Records and valuation system | |
| MODULE CODE: LSA ACF4 M10 0322 | |
| NOMINAL DURATION: 100 Hours | |
| MODULE DESCRIPTION: This module covers the competence required to comply with organizational inventory procedures, reconcile inventory records to general ledgers, record inventory flows, prepare schedules and produce ad hoc reports. | |
| LEARNING OUTCOMES | |
| At the end of the module the trainee will be able to: | |
| LO1. Process inventory purchase | |
| LO2. Record inventory flows | |
| LO3. Reconcile inventory records to general ledgers | |
| LO4. Prepare inventory schedules and ad hoc reports | |
| MODULE CONTENTS: | |
| LO1. Process inventory purchase (20hr) | |
| 1.1. Recording inventory of purchase in subsidiary ledger | |
| 1.2. Maintaining periodic and perpetual records of inventory | |
| LO2. Record inventory flows (50hr) | |
| 2.1. Applying assumptions of inventory flow | |
| 2.2. Using valuation rules in inventory | |
| LO3. Reconcile inventory records to general ledgers (15hr) | |
| 3.1. Reconciling inventory records | |
| 3.2. Identifying and adjusting discrepancies | |
| LO4. Prepare inventory schedules and ad hoc reports (15hr) | |
| 3.5. Developing schedules of inventory turnover | |
| 3.6. Preparing spreadsheets and ad hoc reports | |

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

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

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

ASSESSMENT CRITERIA:

LO.1 Process inventory purchase

- Purchase of inventory is recorded from appropriate *documentation* in subsidiary ledger
- Periodic and perpetual records of inventory are maintained

LO.2 Record inventory flows

- *Inventory flow assumptions* are applied as appropriate
- Inventory is valued using appropriate *valuation rules*

LO.3 Reconcile inventory records to general ledgers

- All inventory records to the accounts are reconciled in accordance with *organization's policies, procedures and practices*
- Discrepancies are identified and adjusted according to organization's policies, procedures and practices

LO4. Prepare inventory schedules and ad hoc reports

- Schedules of inventory turnover and other procedures are developed and documented
- Spreadsheets and *ad hoc reports* reporting on inventory status are prepared as required or requested

Annex: Resource Requirements

| Module code: LSA ACF4 M10 0322 | | | | |
|--|---|-------------------------------|----------|-----------------------------------|
| Module Title: Maintaining Inventory Records and valuation system | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Financial accounting tools for business decision making | Kimmel, Weydandt & Kieso,1998 | 5 | 1:5 |
| 2.2. | Accounting | Warren,2009,23 Ed | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 5 pack | |
| 5. | Flip chart | 585*810mm/25sheets | 3 | |
| 6. | Duster | White board | 2 pcs | |
| D. Tools and Equipments | | | | |
| 4. | Laptop | Toshiba icore5 | 1 | For trainer |
| 5. | Scientific Calculator | Casio | 25 | 1:1 |
| 6. | LCD projector | Epson | 1 | 1:25 |
| 7. | White Board | Unit | 1 | |

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|---|-----------------------|
| LEARNING MODULE 11 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Producing Job order and Process Costing System | |
| MODULE CODE: LSA ACF4 M11 0322 | |
| NOMINAL DURATION: 150 Hours | |
| MODULE DESCRIPTION: This module covers the competence required to comply with organizational inventory procedures, reconcile inventory records to general ledgers, record inventory flows, prepare schedules and produce ad hoc reports. | |
| <p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Gather and record operating and cost data</p> <p>LO2. Produce cost reports</p> <p>LO3. Identify cost categories and nature</p> <p>LO4. Apply cost allocation basis</p> <p>LO5. Apply costing system</p> <p>LO6. Implement Cost control reduction system</p> | |
| <p>MODULE CONTENTS:</p> <p>LO1. Gather and record operating and cost data (5hr)</p> <p style="padding-left: 20px;">1.1. Extracting data from established systems</p> <p style="padding-left: 20px;">1.2. Coding, classifying and checking the data</p> <p>LO2. Produce cost reports (35hr)</p> <p style="padding-left: 20px;">2.1. Assigning costs to specified products and services</p> <p style="padding-left: 20px;">2.2.Reconciling the data</p> <p style="padding-left: 20px;">2.3.Seeking Cost information advice from sections of the organization</p> <p style="padding-left: 20px;">2.4.Making clear structure and format of budgets and reports</p> <p style="padding-left: 20px;">2.5.Identifying Variances against budget</p> <p style="padding-left: 20px;">2.6.Making error free reports</p> <p>LO3. Identify cost categories and nature (20hr)</p> <p style="padding-left: 20px;">3.1.Basic concepts of cost accounting</p> <p style="padding-left: 20px;">3.2.Classification of costs</p> <p style="padding-left: 20px;">3.3. Behaviors of Cost</p> <p>LO4. Apply cost allocation basis (40hr)</p> <p style="padding-left: 20px;">4.1. Methods for allocating costs</p> | |

- 4.2. Applying concept of service department costs
- 4.3. Identifying general approach to allocate costs
- 4.4. Applying concept of joint cost to allocate product cost
- 4.5. Applying concept of activity-based costing
- 4.6. Identifying design of costing systems
- 4.7. Calculating activity-based costs for cost objects

LO5. Apply costing system (25hr)

- 5.1. Identifying and using Cost systems
- 5.2. Distinguishing process and job order costing
- 5.3. Identifying actual costing from normal costing
- 5.4. Identifying approaches to evaluate and implement

LO6. Implement Cost control reduction system (25hr)

- 6.1. Identifying deference between cost control and cost reduction
- 6.2. Applying techniques of cost reduction
- 6.3. Identifying areas of cost reduction
- 6.4. Performing methods of reduction in unit cost production
- 6.5. Performing methods of increasing productivity
- 6.6. Identifying effects of budgeting and standard costing

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

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

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

ASSESSMENT CRITERIA:

LO.1 Gather and record operating and cost data

- *Data* is extracted from established systems
- Data is systematically coded, classified and checked for accuracy and reliability in accordance with organizational policies and procedures

LO.2 Produce cost reports

- *Costs are assigned* to specified products and services
- Data is reconciled to ensure calculations are accurate and comply with organizational procedures
- Cost information advice is sought from all sections of the organization when formulating budgets
- Structure and *format of budgets and reports* are made clear and conformed to management information requirements
- Variances are identified against budget
- Reports are made error free, comprehensive and complied with management requirements and organizational practices

LO.3 Identify cost categories and nature

- *Basic cost accounting concepts and their application are known and performed*
- *Classification of costs are identified*
- Cost behaviors *are identified*

LO4. Apply cost allocation basis

- methods for allocating the central costs of an organization are identified
- The direct, step-down, and reciprocal allocation methods are applied to allocate service department costs to user departments
- The general approach to *allocate costs* is identified to products or services
- Physical units and relative-sales-value methods are applied to allocate joint costs to products
- *Activity-based costing* is applied to allocate costs to products or services.
- Steps involved in the design and implementation of activity-based costing systems are identified.
- Activity-based costs for cost objects are calculated

LO.5 Apply costing system

- Cost systems used to determine product costs are identified
- **Process costing** and **job order costing** are distinguished
- Actual costing is identified from normal costing
- Approaches are identified to evaluate and implement job and process costing systems

LO6. Implement Cost control reduction system

- The difference between **cost control** and **cost reduction** is identified
- Techniques of cost reduction are applied
- Areas of cost reduction are identified
- Reduction in unit cost production and increasing productivity methods are performed to reduce costs
- Effects of budgeting and standard costing on cost control are identified.

Annex: Resource Requirements

| Module code: LSA ACF4 M11 0322 | | | | |
|--|---|--|----------|-----------------------------------|
| Module Title: Producing Job order and Process Costing System | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Cost and management accounting V-1&2 –management accounting | W.M. Harper | 5 | 1:5 |
| 2.2. | Horngren's cost accounting: Managerial emphasis | Madhav V. Rajan;Srikant M. Datar,2021 17 th ed. | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 3 Desta | 3:25 |
| 2. | Marker | White board | 5 pack | |
| 5. | Flip chart | 585*810mm/25sheets | 3 | |
| 6. | Duster | White board | 2 pcs | |
| D. Tools and Equipments | | | | |
| 8. | Laptop | Toshiba icore5 | 1 | For trainer |
| 9. | Scientific Calculator | Casio | 25 | 1:1 |
| 10. | LCD projector | Epson | 1 | 1:25 |
| 11. | White Board | Unit | 1 | |

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| LEARNING MODULE 12 | Logo of TVET Provider |
| TVET-PROGRAMME TITLE: Accounting and Finance Level IV | |
| MODULE TITLE: Providing Management Accounting Information | |
| MODULE CODE: LSA ACF4 M12 0322 | |
| NOMINAL DURATION: 130 Hours | |
| MODULE DESCRIPTION: This module covers the competence required to gather, record and analyze operating and cost data, prepare budget reports and review costing systems integrity to calculate and record the costs of products and services. | |
| LEARNING OUTCOMES At the end of the module the trainee will be able to: LO1. Gather and record operating and cost data LO2. Analyze data LO3. Prepare budgeted reports LO4. Review costing system integrity | |
| MODULE CONTENTS: LO1. Gather and record operating and cost data (20hr) 1.1. Identifying and establishing systems 1.2. Coding, classifying and checking LO2. Analyze data (30hr) 2.1. Assigning costs to specified products, services and organizational units 2.2. Interpreting and supporting of revenues and costs LO3. Prepare budgeted reports (60hr) 3.1. Seeking cost information advice 3.2. Structure and format of budgets and reports 3.3. Conforming Structure and format of budgets and reports to management information Requirements 3.4. Identifying and prioritizing variances against budget 3.5. Making reports error free LO4. Review costing system integrity (20hr) 4.1. Analyzing the variance between actual and applied overheads costs 4.2. Using variance analysis | |

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

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

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

ASSESSMENT CRITERIA:

LO.1 Gather and record operating and cost data

- Systems are identified and established to generate data
- **Data** are systematically coded, classified and checked for accuracy and reliability in accordance with organizational policies and procedures

LO.2 Analyze data

- **Costs are assigned** to specified products, services and organizational units and data is reconciled to ensure calculations are accurate and comply with organizational procedures
- Interpretation of revenues and costs is supported by valid analysis and is consistent with the organization's business performance objectives

LO.3 Prepare budgeted reports

- Cost information advice is sought from all sections of the organization when formulating **budgets**
- Structure and format of budgets and reports are made clear and conformed to **management information requirements**
- Variances against budget are identified and prioritized for review and decision making
- **Reports** are made error free, comprehensive and complied with management requirements and organizational practices

LO.4 Review costing system integrity

- The variance between actual and applied overheads costs is analyzed
- Variance analysis is used to review the effectiveness of the cost assignment process

Annex: Resource Requirements

| Module code: LSA ACF4 M12 0322 | | | | |
|--|---|--|-----------------|--|
| Module Title: Providing Management Accounting Information | | | | |
| Item No. | Category/Item | Description/ Specifications | Quantity | Recommended Ratio (Item: Trainee) |
| A. Learning Materials | | | | |
| 1. | TTLM | prepared by the trainer | 25 | 1:1 |
| 2. | Reference Books | | | |
| 2.1 | Managerial accounting | Garrison, Noreen & Brewer 2021, 17 th ed. | 5 | 1:5 |
| 2.2. | Cost and management accounting V-1&2 –management accounting | W.M. Harper | 5 | 1:5 |
| B. Learning Facilities & Infrastructure | | | | |
| 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 |
| C. Consumable Materials | | | | |
| 1. | A4 Paper | Double A | 2 Desta | 2:25 |
| 2. | Marker | White board | 5 pack | |
| 5. | Flip chart | 585*810mm/25sheets | 5 | |
| 6. | Duster | White board | 3 pcs | |
| D. Tools and Equipments | | | | |
| 12. | Laptop | Toshiba icore5 | 1 | For trainer |
| 13. | Scientific Calculator | Casio | 25 | 1:1 |
| 14. | LCD projector | Epson | 1 | 1:25 |
| 15. | White Board | Unit | 1 | |

Acknowledgement

The **Ministry of Labor and Skills** wishes to thank and appreciation for the trainers who donated their effort and time to develop this outcome based curriculum for the TVET Program **Accounting and Finance Level IV**.

We also thank all regional Labor and Skill/TVET Bureaus, Ministry of labor and skills coordinators, all instructors who developed this curriculum for active facilitation of this curriculum development.

The trainers who developed the curriculum

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