

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 Cooperative accounting and auditing Level I.

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

TVET-PROGRAM DESIGN

1.1. **TVET-PROGRAM TITLE:** Cooperative Accounting and Auditing Level I.

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 a **Basic Cooperative accounting clerk** with competencies elaborated in the respective OS. Graduates of the program will have the required qualification to work in the **Agricultural** sector in the field of **Cooperative**.

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 Apply concept of Cooperative, Apply concept of Basic Accounting, Prepare and Process Financial Documents Implement Agribusiness Marketing, Develop and Use a Personal budget, Apply Basics of Human Nutrition Practices, Perform Basic Cooperative Promotion, Apply 5S Procedures Apply Agricultural Extension Service,, Process Applications for Credit 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:

AGR CAA1 01 0122 Develop understanding of coop

AGR CAA1 04 0122 Apply concept of Basic Accounting

AGR CAA1 05 0122 Prepare and Process Financial Documents

AGR CAA1 08 0122 Implement Agribusiness Marketing

AGR CAA1 06 0122 Develop and Use a Personal budget

AGR CAA1 09 0122 Apply Basics of Human Nutrition Practices

AGR CAA1 03 0122 Awareness creation for cooperatives

AGR CAA1 10 0122 Apply 5S Procedures

AGR CAA1 07 0122 Apply Agricultural Extension Service

AGR CAA1 02 0122 Process Applications for Credit

1.4. Duration of the TVET-program

The Program will have duration of 361**hours** including the on 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.	Develop understanding of coop	15	10	10	35	
2.	Apply concept of Basic Accounting	20	15	5	40	
3.	Prepare and Process Financial Documents	15	25	15	55	
4.	Implement Agribusiness Marketing	20	10	10	40	
5.	Develop and Use aPersonal budget	10	15	5	30	
6.	Apply Basics of Human Nutrition Practices	12	8	8	28	
7.	Awareness creation for cooperatives	15	8	8	31	
8.	Apply 5S Procedures	10	15	10	35	
9.	Apply Agricultural Extension Service	15	10	10	35	
10.	Process Applications for Credit	10	10	12	32	
	Total	142	126	93	361	

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 I.

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 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)
AGR CAA1 01 0122	Develop understanding of cooperative	AGR CAA1 M01 0422	Developing understanding of cooperative	<ul style="list-style-type: none"> Comprehend the concept of Cooperative Differentiate Cooperatives Explain the role of Cooperatives 	35
AGR CAA1 04 0122	Apply concept of Basic Accounting	AGR CAA1 M02 0422	Applying concept of Basic Accounting	<ul style="list-style-type: none"> Create awareness about accounting Differentiate professional ethics of accountant Develop understanding of accounting equation Review record and maintain files 	40
AGR CAA1 05 0122	Prepare and Process Financial Documents	AGR CAA1 M03 0422	Preparing and Processing Financial Documents	<ul style="list-style-type: none"> Review record and maintain files Record and balance petty cash transactions Prepare invoice for creditors Prepare invoices for debtors 	55

AGR CAA1 08 0122	Implement Agribusiness Marketing	AGR CAA1 M04 0422	Implementing Agribusiness Marketing	<ul style="list-style-type: none"> • Develop understanding of quality system • Sort needed items from unneeded • Set workplace in order • Shine work area • Standardize activities • Sustain 5S system 	40
AGR CAA1 06 0122	Develop and Use a Personal budget	AGR CAA1 M05 0422	Developing and Using a Personal budget	<ul style="list-style-type: none"> • plan and prepare for work • Prepare surfaces • Apply finishing materials • Clean work area and maintain equipment 	30
AGR CAA1 09 012	Apply Basics of Human Nutrition Practices	AGR CAA1 M06 0422	Applying Basics of Human Nutrition Practices	<ul style="list-style-type: none"> • Identify Categories of agricultural foods items • Recognize malnutrition in the community • Identify the role of agriculture in nutrition • Demonstrate diversified Agricultural food production and consumption techniques 	28

				<ul style="list-style-type: none"> • Perform proper handling and storage of agricultural food products • Document and report food production, consumption and difficulties 	
AGR CAA1 03 0122	Awareness creation for cooperative	AGR CAA1 M07 0422	Awareness creation for cooperative	<ul style="list-style-type: none"> • Identify Awareness Creation Tools • Perform Awareness Creation activities • Review the progress of awareness of cooperative 	31
AGR CAA1 07 0122	Apply 5'S strategy	AGR CAA1 M08 0422	Applying 5'S strategy	<ul style="list-style-type: none"> • Prepare for work. • Sort items. • Set all items in order • Perform shine activities • Standardize 5S. • Sustain 5S 	35
AGR CAA1 07 0122	Apply Agricultural Extension Service	AGR CAA1 M09 0422	Applying Agricultural Extension Service	<ul style="list-style-type: none"> • Plan and prepare for welding work • Perform routine welding • Assure quality and clean up 	35
AGR CAA1 02 01212	Process Applications for Credit	AGR CAA1 M10 0422	Processing Applications for Credit	<ul style="list-style-type: none"> • Check and verify application details • Submit assessment and decision • Determine term of loan and interest 	32

		<ul style="list-style-type: none"> • Maintain application records and complete necessary documentation 	
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*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 Band above Level who have satisfactory practical experiences or equivalent qualifications.

LEARNING MODULE 01	
TVET-PROGRAMME TITLE: Cooperative Accounting and Auditing Level I	
MODULE TITLE : Applying concept of Cooperative	
MODULE CODE : AGR CAA1 M01 0422	
NOMINAL DURATION : 35 Hours	
MODULE DESCRIPTION : This module covers knowledge, skills and attitude required to understand the values, internationally accepted principles, importance, functions, strategies and methods of cooperative.	
<p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <ul style="list-style-type: none"> • LO1. Comprehend the concept of Cooperative • LO2. Differentiate Cooperatives • LO3. Explain the role of Cooperatives 	
<p>MODULE CONTENTS:</p> <p>LO1. Basic Concept of Cooperatives</p> <ul style="list-style-type: none"> 1.1. Meaning and definition of cooperative 1.2. Evolution, thought and movement of Cooperative <ul style="list-style-type: none"> 1.2.1 Cooperative’s development in the world 1.2.2 Cooperative’s development in Ethiopia 1.3. Values and Principles of Cooperatives <p>LO2. Features of cooperatives</p> <ul style="list-style-type: none"> 2.1 Types and functions of cooperatives 2.2 Levels of Cooperatives 2.3 Unique characteristics of Cooperatives 2.4 Cooperatives Vs other forms of businesses 2.5 Legislative framework of Cooperatives <p>LO3. Role of Cooperatives</p> <ul style="list-style-type: none"> 3.1. Objectives and Benefits of Cooperatives 3.2. Advantages and Disadvantages of Cooperatives 3.3. Rationale of establishing Cooperatives 3.4. Factors affecting cooperatives 	
LEARNING METHODS:	
<ul style="list-style-type: none"> • Lecture and Discussion • Demonstration 	

- Problème based Learning
- Project method
- Roleplaying

ASSESSMENT METHODS:

- Written test with Oral questioning
- Project work
- Practical demonstration

Assessment Criteria

LO1: Basic concept of cooperative

- Elaborate meaning and definition of cooperative
- Explain the Evolution, thought and movement of Cooperative
- Identify historical development of cooperatives
- List Values and Principles of Cooperatives

LO2. Feature of Cooperatives

- Identify Types of cooperatives and their functions
- Explain Levels of cooperatives and their structural arrangements
- Identify Unique characteristics of Cooperatives
- Differentiates Cooperatives Vs other forms of businesses
- Understand Legislative framework of Cooperatives

LO3. Role of Cooperatives

- Explain Objectives and Benefits of Cooperatives
- Identify Advantages and Disadvantages of Cooperatives
- Describe Importance of establishing Cooperatives.
- Identify factors affecting cooperatives

Annex: Resource Requirements

AGR CAA1 M01 0422				
Applying concept of Cooperative				
Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials (Disability inclusive learning guide)			
1.	TTLM	prepared by trainer/Ministry of Labor and skill	25 Pcs	1:1
2.	Reference Books			
2.1	International Hand book of cooperative law	Dente C., Antonio F. and Hagen H. (2013), International Hand book of cooperative law. Springer.	5pcs	1:5
2.2	Cooperatives and rural development	Reddy,(1997) Cooperatives and rural development, Anmol publications pvt ltd.	5pcs	1:5
2.3	Cooperation Principles, Problems and Practice	➤ T.N., Hajela, 1994. Cooperation Principles, Problems and Practice, 6 th Ed. New Delhi, India; Konark Publishers Pvt.Ltd.	5pcs	1:5
2.4.	Co-operative Legal System	➤ Subramani, (2004), Co-operative Legal System, Ambo University	5pcs	1:5



3.	Journals/Publication/Magazines	Published/unpublished		
3.1.	Ethiopian NegaritGazeta	Cooperative proclamations no 147/1998, 274/2002,106/2004, 985/2009 E.C	10pcs	1:5
	Web site	www.ica.coop/europe. www.ilo.org		
B.	Learning Facilities & Infrastructure			
1.	Lecture room	7*8m	1	1:25
2.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee		
3.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
4.	Instructional Audio video	Library/classroom location	It depends	1:1
5.	Visual training Media	LCD, Laptops	1 Pcs	1:25
6.	Teaching boards	White board ,Flip chart ,Smart board	1 Pcs	1:25
7.	Arm chair	55 Cm *74 Cm *100Cm	25 Pcs	1:1
8.	Notice board	120*100 Cm	1 Pcs	1:25
9.	White board	240 Cm *120 Cm	1 Pcs	1:25



C. Consumable material				
1.	marker	<ul style="list-style-type: none">• Permanente• White board	4 Packet	1:25
2.	Flip chart		5 Pcs	1:5
D. Tools and equipment				
1.	Computer	Desktop	18 Pcs	1:2
2.	Printer	A4 printer	1 Pcs	1:25
3.	Computer table	1.5*0.75m	9 Pcs	1:5
4.	Shelves	1.5*1m	2 Pcs	1:13

LEARNING MODULE 02			
TVET-PROGRAMME TITLE: Cooperative accounting and auditing Level I			
MODULE TITLE: Applying concept of Basic Accounting			
MODULE CODE: AGR CAA1M02 0422			
NOMINAL DURATION: .40 Hours			
MODULE DESCRIPTION: This module covers skills, knowledge and attitude required to understand the nature, concept, objectives, and professional ethics of accountant and principles of basic accounting.			
LEARNING OUTCOMES			
At the end of the module the trainee will be able to:			
LO1. Create awareness about accounting			
LO2. Differentiate professional ethics of accountant			
LO3. Develop understanding of accounting equation			
LO4. Review record and maintain files			
MODULE CONTENTS:			
LO1. Create awareness about accounting			
1.1. Meaning and nature of accounting			
1.2. Objectives and roles of accounting			
1.3. Accounting principles			
1.4. Duty and responsibility of financial legislative body in Ethiopia			
1.5. Types of accounting professions			
1.6. Types of Financial statement			
1.7. Differentiating bookkeeping and accounting			
1.8. Steps of Accounting cycle			
LO2. Differentiate professional ethics of accountant			
2.1 . Professional Ethics of Accounting			
2.2 . Duties and responsibilities of accountant			
LO3. Develop understanding of accounting equation			
3.1. Meaning and types of major accounts			
3.2. Rules of debit and credit			
3.3. Accounting equation			
LO4. Review record and maintain files			

4.1. Check accuracy and completeness of record

4.2. Maintaining identified file

LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Problème based Learning
- Project method
- Roleplaying

ASSESSMENT METHODS:

- Written test with Oral questioning
- Practical demonstration
- Project

ASSESSMENT CRITERIA:

LO.1. Create awareness about accounting

- Meaning and nature of accounting are explained.
- The important objectives and roles of accounting are reviewed.
- The accounting principles are identified and discussed based on rules, regulations and legislative body
- Identify deferent types of accounting professions
- Financial statement of the organization are identified
- The difference between bookkeeping and accounting is clarified.
- Understanding of the accounting cycle is developed.

LO.2. Differentiate professional ethics of accountant

- Required professional ethics of accountant are identified and applied in the work place
- Duties and responsibilities of accountant are identified and applied in the organization according to organization policy and regulations

LO.3. Develop understanding of accounting equation

- Major accounts are identified and differentiated
 - Specific types of account are identified and differentiated.
 - Understanding of the normal balance of accounts is developed.
 - Debit and credit rules are applied.
- How an account affects the accounting equation is explained.

LO.4. Review record and maintain files

- Records made are checked for its accuracy and completeness.
- Identified and reviewed data are maintained in a separate class of account

Annex: Resource Requirements

AGR CAA1 M02 0422				
Applying concept of accounting				
Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials(Disability inclusive learning guide)			
1.	TTLM	Prepared by Trainers /Ministry of Labor and skill	25 Pcs	1:1
2. .	Reference Books			
	1. Accounting	Mark W Lehman CPA. (2009), 21ce. Accounting.	10	1:3
	2. Principles of Accounting	Virender S Poonia (2016), Principles of Accounting	5 Pcs	1:5
	3. Intermediate Financial accounting	G. Arnold & S. Kyle, (2021). Intermediate Financial accounting. V1	5pcs	1:5
	4. Financial Accounting	Rajasekaran (2018), financial accounting, Lalitha Pearson	5psc	1:5
	5. Journals/Publication/Magazines	Published/unpublished	2 Pcs	1:12
B.	Learning Facilities & Infrastructure			
1.	Lecture room	7*8m	1	1:25
2.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee	1	1:25
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3.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
4.	Instructional Audio video	Library/classroom location	It depends	1:1
5.	Visual training Media	LCD, Laptops	1 Pcs	1:25
6.	Teaching boards	White board ,Flip chart ,Smart board	1 Pcs	1:25
7.	Arm chair	54 Cm *72 Cm *100Cm	35 Pcs	1:1
8.	Notice board	150*100 Cm	1 Pcs	1:25
9.	White board	240 Cm *120 Cm	1 Pcs	1:25
C.	Consumable material			
1.	White board and permanent marker	<ul style="list-style-type: none"> • Permanente • White board 	4Pk	1:25
2.	Flip chart		5 Pcs	1:5
D.	Tools and equipment			
1.	Computer	Desktop	13Pcs	1:2
2.	Calculator	Scientific	25Pcs	1:1
3.	Printer	A4 size	1 Pcs	1:25
4.	Computer table	1.5*1m	13Pcs	1:5

LEARNING MODULE 03

TVET-PROGRAMME TITLE: Cooperative Accounting and Auditing Level I
MODULE TITLE: Preparing and Processing Financial Documents
MODULE CODE: AGR CAA1 M03 0422
NOMINAL DURATION: 55 Hours
MODULE DESCRIPTION: This module covers application of knowledge, skill and attitude to prepare and process financial documents, including recording and balancing petty cash transactions, balancing all other transactions, rectifying discrepancies as directed, preparing invoices for debtors, and preparing and process banking documents
<p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Record and balance petty cash transactions</p> <p>LO2. Prepare invoice for creditors</p> <p>LO3. Prepare invoices for debtors</p>
<p>MODULE CONTENTS:</p> <p>LO1. Record and balance petty cash transactions</p> <p>1.1.Differentiating and preparing source documents</p> <p>1.2.Establishing and replenishing Petty cash fund</p> <p>1.3.Checking Petty cash accuracy and authenticity</p> <p>1.4.Recording Petty cash transactions on petty cash book</p> <p>1.5.Irregularities on petty cashfund</p> <p>LO2. Prepare invoice for creditors and debtors</p> <p>2.1 Checking documents</p> <p>2.2 Reconciling creditors Invoices</p> <p>2.3 Identifying and reporting Discrepancies between invoices and delivery notes</p> <p>2.4 Errors in invoice charges</p> <p>2.5 Correcting invoice Errors on journal voucher</p> <p>LO3. Review invoices</p> <p>3.1. Performing Preliminary calculations</p> <p>3.2. Produce accurate invoices</p> <p>3.3. Distributing invoices</p> <p>3.4. Verifying Invoices</p> <p>3.5. filling and compiling Documents</p>
LEARNING METHODS:



- Lecture and Discussion
- Demonstration
- Projectbased Learning
- Project method
- Roleplaying

ASSESSMENT METHODS:

- Written test with Oral questioning
- Practical demonstration
- Project

ASSESSMENT CRITERIA:

LO.1 Record and balance petty cash transactions

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

LO.2 Prepare invoice for creditors

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

LO.3 Prepare invoices for debtors

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

Annex: Resource Requirements

AGR CAA1 M03 0422				
Preparing and processing financial document				
Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials (Disability inclusive learning guide)			
1.	TTLM	Prepared by trainer/ Ministry of Labor and skill	25 Pcs	1:1
2.	Reference Books			
2.1.	Accounting	Mark W Lehman CPA. (2009), 21ce. Accounting.	10 Pcs	1:5
2.2.	Principles of Accounting	Virender S Poonia (2016), Principles of Accounting	5 Pcs	1:5
2.3.	Intermediate Financial accounting	G. Arnold & S. Kyle, (2021). Intermediate Financial accounting. V1	5pcs	1:5
2.4.	Financial Accounting	Rajasekaran (2018), financial accounting, Lalitha Pearson	5psc	1:5
2.5.	International accounting	AbirLalMukher.(2014) International Accounting, Anmol Pub Pvt Ltd		
3.	Journals/Publication/Magazines	Published/unpublished	2 Pcs	1:12



	3.1. Federal NegaritGazeta	Ethiopian income tax proclamation (2004, 2016)	10 Pce	1:5
B.	Learning Facilities & Infrastructure			
1.	Lecture room	7*8m	1	1:25
2.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee		
3.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
4.	Instructional Audio video	Library/classroom location	It depends	1:1
5.	Visual training Media	LCD, Laptops	1 Pcs	1:25
6.	Teaching boards	White board ,Flip chart ,Smart board	1 Pcs	1:25
7.	Arm chair	54 Cm *72 Cm *100Cm	25 Pcs	1:1
8.	Notice board	150*100 Cm	1 Pcs	1:25
9.	White board	240 Cm *120 Cm	1 Pcs	1:25
C	Consumable material			
1.	White board and permanent marker		4 Pc	1:2
2.	Flip chart		5 Pcs	1:5
3.	Journal		12 Pc	1:2
4.	Ledger		13 Pc	1:2
5.	Cash receipt invoice		12 Pad	1:2
6.	Credit sales invoice			



			12 Pad	1:2
7.	Cash payment voucher		12 Pad	1:2
8.	Cash receipt voucher		12 Pad	1:2
9.	Sample check		12 Pad	1:2
10.	Bin card		12 Pcs	1:2
11.	Stock card		12 Pcs	1:2
12.	Goods issuing note		12 Pad	1:2
13.	Goods receiving note		12 Pad	1:2
D	Tools and equipment			
1.	Computer	Desktop	12 Pcs	1:2
2.	Calculator	Scientific	25	1:1
3.	Printer	A4 size	1 Pcs	1:25
4.	Computer table	1*0.75 m	12 Pcs	1:2
5.	Shelves	1.5*1 m	2 Pcs	1:13

LEARNING MODULE 04			
TVET-PROGRAMME TITLE: Cooperative accounting and auditing Level I			
MODULE TITLE: Implementing Agribusiness Marketing			
MODULE CODE: AGR CAA1 M04 0422			
NOMINAL DURATION :40 Hours			
<p>MODULE DESCRIPTION :This module covers the knowledge, skills and attitude required to Understand concept of agricultural marketing Understand concepts of agribusiness Identify marketing targets for Agricultural products Implement marketing strategy. Establish contract farming, and Apply Agricultural marketing services.</p>			
<p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Understand concept of agricultural marketing</p> <p>LO2. Understand concepts of agribusiness</p> <p>LO3. Identify marketing targets for Agricultural products</p> <p>LO4. Implement marketing strategy</p> <p>LO5. Establish contract farming</p> <p>LO6. Apply Agricultural marketing services</p>			
<p>MODULE CONTENTS:</p> <p>LO1. Understand concept of agricultural marketing</p> <ul style="list-style-type: none"> 1.1. Concept of agricultural marketing 1.2. Importance of agricultural marketing 1.3. Roles of agricultural market 1.4. Principles of agricultural marketing 1.5. Marketing mix 1.6. Types of market structure <p>LO2. Understand concepts of agribusiness</p> <ul style="list-style-type: none"> 2.1. Concept of agribusiness 2.1 Importance of agribusiness 2.2 Roles of agribusiness 2.3 Principles And Characteristic of agribusiness 2.4 Dimension and structures of Agribusiness <p>LO3. Identify marketing targets for agricultural products</p> <ul style="list-style-type: none"> 3.1. Marketing strategy 			
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3.2.Approaches of agricultural market

3.3.Market Segment descriptors

3.4. Agricultural marketing options

3.5. Marketing plan

3.6. Analyzing cost and benefit

LO4. Implement marketing strategy

4.1.Agricultural marketing functions strategy

4.2.Preparing marketing Action plan

4.3.Resource for agricultural marketing

LO 5. Establish contract farming

5.1.Concept of contract farming

5.2.Types of contract farming

5.3.Models of Contract farming

5.4.Steps and procedures of contract farming

5.5.Contract farming requirements

5.6.Contract farming systems

LO6. Apply agricultural marketing services

6.1. Types of Agricultural products

6.2. Conducting Need assessment

6.3. Develop Market strategies

LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Simulation
- Roleplaying

ASSESSMENT METHODS:

- Written test with Oral questioning
- Practical demonstration
- Project

LO1. Understand concept of agricultural marketing

- Concept of agricultural marketing is understood for Agricultural marketing
- Importance of agricultural marketing is understood to provide agricultural marketing services
- Roles of agricultural market-oriented service is identified and understood
- Principles of agricultural marketing and strategies are identified and understood
- Marketing mix is understood to implement agricultural marketing activities
- Types of marketing are understood and identified to implement the appropriate marketing services

LO2. Understand concepts of agribusiness

- Concept of agribusiness is understood for Agricultural marketing
- Importance of agribusiness is understood to provide agribusiness services
- Roles of agribusiness-oriented service is identified and understood
- Principles of agribusiness and strategies are identified and understood
- Characteristic of Agribusiness are understood to implement Agribusiness
- Dimension and structures of Agribusiness are understood and distinguished

LO3. Identify marketing targets for Agricultural products

- Marketing targets are identified for Agricultural products and services
- Approaches of agricultural market are understood for agricultural market product and service.
- Segment descriptors are used to display the targets of agricultural market
- Strategic of agricultural marketing options are identified to develop agricultural marketing plan
- Business plans are prepared to perform cost and benefit analysis

LO4. Implement marketing strategy

- Agricultural marketing functions strategy is designed to perform agriculture business.
- Action plan is developed to implement Agricultural marketing strategies.
- Require resource are identified and coordinated to implement agricultural marketing
- Marketing mix is implemented according to the strategy Agricultural.

LO5. Establish contract farming

- Concept of contract farming is understood to enhance market-oriented production
- Types of contract farming are identified to select the appropriate approach
- Models of Contract farming are understood and identified
- Steps and procedures of contract farming establishments are identified
- Contract farming requirements are identified and applied based on the organizational standard
- Contract farming systems are established

LO6. Apply Agricultural marketing services

- Agricultural products are identified to delivered provided marketing services
- Need assessment is conducted to identify marketing conditions
- Market strategies are developed to implement the Agricultural marketing services
- Customer feedbacks are collected and organized to improve Agricultural marketing services
- Data is organized and documented to report the appropriate body.

Annex: Resource Requirements

AGR CAA1 M04 0422				
Implement Agribusiness Marketing				
Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials (Disability inclusive learning guide)			
1.	TTLM	prepared by trainer/ Ministry of Labor and skill	25 Pcs	1:1
2.	Reference Books			
2.1.	Rural marketing	RAVINDRANATH V BADI, (2015).Rural marketing. 3 rd ed	10 Pcs	1:5
2.2.	Basic marketing	WILLIAM D. (2005) Basic marketing. 15th	5 Pcs	1:5
2.3.	Applications in basic marketing	WILLIAM D.(2006) Applications in basic marketing	5pcs	1:5
2.4.	Economics applications to agriculture and agribusiness	RANDAI D, (1997) .Economics applications to agriculture and agribusiness. 4 th .ed.	5psc	1:5
2.5.	Agribusiness management and entrepreneurship	MICHAEL E, (1994) .Agribusiness management and entrepreneurship 3 rd . ed		
3.	Journals/Publication/Magazines	Published/unpublished	5 Pcs	1:5
B.	Learning Facilities &			
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	Infrastructure			
1.	Lecture room	1.2*25	1	1:25
2.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee		
3.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
4.	Instructional Audio video	Library/classroom location	It depends	1:1
5.	Visual training Media	LCD, Laptops	1 Pcs	1:25
6.	Teaching boards	White board ,Flip chart ,Smart board	1 Pcs	1:25
7.	Arm chair	54 Cm *72 Cm *100Cm	25 Pcs	1:1
8.	Notice board	150*100 Cm	1 Pcs	1:25
9.	White board	240 Cm *120 Cm	1 Pcs	1:25
C	Consumable material			
1.	White board and permanent marker		4 Pc	1:2
2.	Flip chart		5 Pcs	1:5
3.	Tools and equipment			
4.	Computer	Desktop	13Pcs	1:2
5.	Printer	A4 size	1 Pcs	1:25
6.	Computer table	1*0.75 m	9 Pcs	1:5
7.	Shelves	1.5*1 m	2 Pcs	1:13

LEARNING MODULE 05	
TVET-PROGRAMME TITLE: Cooperative Accounting and auditing Level I	
MODULE TITLE: Developing and Using Personal Budget	
MODULE CODE: AGR CAA1 M05 0422	
NOMINAL DURATION: 30 Hours	
MODULE DESCRIPTION: This module describes the performance outcomes, skills, knowledge and attitude required to develop, implement and monitor a personal savings budget.	
LEARNING OUTCOMES	
At the end of the module the trainee will be able to:	
LO1. Analyze and discuss budgeting as a financial tool	
LO2. Develop a personal budget	
LO3. Implement and monitor the personal budget	
MODULE CONTENTS:	
LO1. Analyze and discuss budgeting as a financial tool	
1.1.The role of budgeting in the lives of different groups	
1.2.Analyzing importance of budgeting in different stages of life	
1.3.Importance of setting financial goals	
1.4.Behaviors and skills required for successful personal budgeting	
1.5.Obstacles in achieving personal financial goals	
LO2. Develop a personal budget	
2.1 Recording income and expenses	
2.2 Developing spreadsheet to record income and expenditure	
2.3 Identifying sources of income, regular fixed expenses, and variable expenses	
2.4 Determine a surplus or deficit budget	
2.5 Explore reason for budget deficit	
2.6 Investigate ways to reduce expenses or increase income	
LO3. Implement and monitor the personal budget	
3.1.Implement and Following Actual expenses and income	
3.2.Compare budgeted expenses and income	
3.3.Modify budgeted and actual amounts in the budget	
3.4. Discussing Handy hints of personal budget	
3.5.Ongoing review of the budget and incorporated updates	
LEARNING METHODS:	



- Lecture and Discussion
- Demonstration
- Simulation
- Roleplaying

ASSESSMENT METHODS:

- Written test with Oral questioning
- Practical demonstration
- Project

ASSESSMENT CRITERIA:

LO.1 Analyze and discuss budgeting as a financial tool

- The role of budgeting in the lives of different groups and the importance of budgeting appropriately to meet expenses are analyzed and discussed and related to different stages of life
- The importance of setting financial goals is analyzed and discussed
- Obstacles that might prevent financial goals being achieved are analyzed and discussed with the types of behaviors and skills required for successful budgeting explored and analyzed

LO.2 Develop a personal budget

- All income and expenses for a six month period are recorded to assist in estimating expenditure requirements
- A spreadsheet is obtained or developed for recording all budget information and established to record income and expenditure for a relevant period of time
- All sources of income and regular fixed expenses and variable expenses for the specified period are identified and listed in a personal budget using the budget spreadsheet
- Total expenses recorded are subtracted from the total income to determine a surplus or deficit budget for the specified period
- Reasons for a deficit budget are explored if relevant and ways to reduce expenses or increase income are investigated
- Allocation of surplus funds towards saving and meeting identified financial goals is explored

LO.3 Implement and monitor the personal budget

- The budget is followed according to plan for a period of time
- Actual expenses and income for the period are implemented during which the budget are recorded and compared to budgeted expenses and income with any differences in budgeted and actual amounts looked at and the budget modified where necessary
- Handy hints are discussed for managing the personal budget
- Ongoing review of the budget is conducted to ensure it remains relevant and to ensure updates are incorporated if necessary

Annex: Resource Requirements

AGR CAA1 M05 0422 Developing and Using Personal budget				
Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials(Disability inclusive learning guide)			
1.	TTLM	TTLM Prepare by trainers (MoLS)	25 Pcs	1:1
2.	Reference Books			
2.1	Personal finance	Robert B, Walker. (2013). Personal finance	5 Pcs	1:5
2.2	Principles of Accounting	Virender S Poonia (2016), Principles of Accounting	5 Pcs	1:5
2.3	COST ACCOUNTING	Horngren (2016) Cost Accounting, pub Pearson INDIA	5 Pcs	1:5
3.	Journals/Publication/Magazines	Published/unpublished		
B.	Learning Facilities & Infrastructure			
1.	Lecture room	1.2*25		
2.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee		
3.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
4.	Instructional Audio video	Library/classroom location	It depends	1:1
5.	Visual training Media	LCD, Laptops	1 Pcs	1:25
6.	Teaching boards	White board ,Flip chart		



		,Smart board	1 Pcs	1:25
7.	Arm chair	55 Cm *74 Cm *100Cm	25 Pcs	1:1
8.	Notice board	120*100 Cm	1 Pcs	1:25
9.	White board	240 Cm *120 Cm	1 Pcs	1:25
C.	Consumable material			
1.	White board and permanent marker	Pcs	4 Pcs	1:2
2.	Flip chart	Pcs	5 Pcs	1:5
D	Tools and equipment			
5.	Computer	Desktop	18 Pcs	1:2
6.	Calculator	Scientific	25	1:1
7.	Printer	Standard	1 Pcs	1:35
8.	Computer table	1*0.75 m	9 Pcs	1:5
9.	Shelves	1.5*1 m	2 Pcs	1:18

LEARNING MODULE 06	
TVET-PROGRAMME TITLE: Cooperative Accounting and Auditing Level- I	
MODULE TITLE :Applying Basics of Human Nutrition Practices	
MODULE CODE :AGR CAA1 M06 0422	
NOMINAL DURATION : .28 Hours	
<p>MODULE DESCRIPTION : This module covers the knowledge, skill and attitude required to categorize agricultural foods items, recognize malnutrition in the community, identify the role of agriculture in nutrition and contribute to the awareness creation of the community in utilization of agricultural products.</p>	
<p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1: Identify Categories of agricultural foods items</p> <p>LO2: Recognize malnutrition in the community</p> <p>LO3: Identify the role of agriculture in nutrition</p> <p>LO4: Demonstrate diversified Agricultural food production and consumption techniques</p> <p>LO5: Perform proper handling and storage of agricultural food products</p> <p>LO6: Document and report food production, consumption and difficulties</p>	
<p>MODULE CONTENTS:</p> <p>LO1: Identify Categories of agricultural foods items</p> <ol style="list-style-type: none"> 1.1. Terminologies and concepts in nutrition 1.2. Food groups, nutrient and their sources of balanced diet 1.3. Origin and composition of food stuffs 1.4. Energy dense and nutrient dense food sources <p>LO2: Recognize malnutrition in the community</p> <ol style="list-style-type: none"> 2.1. Physical signs of malnutrition 2.2. Forms, causes and consequences of malnutrition 2.3. Promoting measures to overcome malnutrition 2.4. Making awareness creation programs <p>LO3: Identify the role of agriculture in nutrition</p> <ol style="list-style-type: none"> 3.1. The role of agriculture for food Variety 3.2. Contribution of agriculture sector in nutrition 	

3.3. Nutrition sensitive agricultural practices

LO4: Demonstrate diversified Agricultural food production and consumption techniques

- 4.1. Importance of diet diversification
- 4.2. Techniques of diversified food production
- 4.3. Techniques of enhancing the nutrient content of foods
- 4.4. Identifying utensils and demonstrating cooking techniques
- 4.5. Selecting and using PPE
- 4.6. Balanced and nutrient dense diet preparation

LO5: Perform proper handling and storage of agricultural food products

- 5.1. Importance of hygiene
- 5.2. Storage facilities and supporting family holds
- 5.3. Handling and storing agricultural products
- 5.4. Methods and techniques of handling and storing agricultural products

LO6: Document and report food production, consumption and difficulties

- 6.1. Documenting diversified food production and consumption activities
- 6.2. Reporting difficulties happened in the processes

LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Roleplaying
- Group works

ASSESSMENT METHODS:

- Written test with Oral questioning
- Quiz's and assignment
- Practical demonstration

ASSESSMENT CRITERIA:

LO1: Identify Categories of agricultural foods items

- Basic terminologies and concepts in nutrition are identified and explained
- Food groups, nutrient and their sources of balanced diet are identified and explained
- Origin and composition of food stuffs are identified and described
- Energy dense and nutrient dense food sources are identified and explained

LO2: Recognize malnutrition in the community

- Physical signs of malnutrition are identified and explained
- Forms, causes and consequences of malnutrition in different groups of community are identified
- Measures to overcome malnutrition, importance of maintenance of adequate and balanced diet are promoted
- Contribution is made in elders, family heads and women awareness creation programs

LO3: Identify the role of agriculture in nutrition

- The role of agriculture as source of variety foods is recognized and promoted
- The contribution of agriculture sector in nutrition sensitive intervention is described
- Nutrition sensitive agricultural practices are identified and communicated as per the nutrition program guideline

LO4: Demonstrate diversified Agricultural food production and consumption techniques

- Importance of diet diversification is identified and discussed with family holds and community according to the program guideline
- Techniques of diversified food production are identified and demonstrated to farmers and family members
- Techniques of enhancing the nutrient content of family foods are assessed and implemented according to the program guideline and cultural requirements of the rural community
- Utensils are identified and cooking techniques demonstrated for specific agricultural products
- PPE are selected and used in accordance to OHS requirement and code of ethics
- Balanced and nutrient dense diet preparation is demonstrated using food stuff ingredients

LO5: Perform proper handling and storage of agricultural food products

- Importance of hygiene for nutrition is explained

- Storage facilities are identified and family holds supported in construction.
- Agricultural products are safely handled and store
- Methods and techniques of safely handling and storing agricultural products are demonstrated in accordance products requirement

LO6: Document and report food production, consumption and difficulties

- Diversified food production and consumption activities are documented
- Difficulties happened in the processes are reported to the respective authorities.

Annex: Resource Requirements

AGR CAA1 M06 0422				
Applying Basics of Human Nutrition Practices				
Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials (Disability inclusive learning guide)			
1.	TTLM	Prepared by the trainer	25 Pcs	1:1
2.	Reference Books			
2.1	Service Nutrition.	ACTION CONTRE LA FAIM: May 2006 Les / Service Nutrition. Department Technique ACF- France,.Emilie de Saint Pol	5 Pcs	1:5
2.4.	The Management of Acute, Severe Malnutrition.	Pr. GOLDEN M. & GRELETTY May 2004.: The Management of Acute, Severe Malnutrition A suggested manual for. Draft 3.4,	5 Pcs	1:5
2.5.	Family Nutrition Guide.	FAO (2004): Family Nutrition	5 Pcs	1:5



		Guide. ByAnn Burgess FAO Consultant with Peter GlasauerFAO Food and Nutrition Division, Rome		
3.	Journals/Publication/Magazines	Published/unpublished		
B.	Learning Facilities & Infrastructure			
10.	Lecture room	1.2*25		
11.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee		
12.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
13.	Instructional Audio video	Library/classroom location	It depends	1:1
14.	Visual training Media	LCD, Laptops	1 Pcs	1:25
15.	Teaching boards	White board ,Flip chart ,Smart board	1 Pcs	1:25
16.	Arm chair	55 Cm *74 Cm *100Cm	25 Pcs	1:1
17.	Notice board	120*100 Cm	1 Pcs	1:25
18.	White board	240 Cm *120 Cm	1 Pcs	1:25
C.	Consumable material			
3.	White board and permanent marker	Pcs	4 Pcs	1:2
4.	Flip chart	Pcs	5 Pcs	



				1:5
D	Tools and equipment			
10.	Computer	Desktop	18 Pcs	1:2
11.	Calculator	Scientific	25	1:1
12.	Printer	A4 size	1 Pcs	1:35
13.	Computer table	1*0.75 m	9 Pcs	1:5
14.	Shelves	1.5*1 m	2 Pcs	1:18

Module Code and Title	AGR ACC M07 0122 : Awareness Creation about Cooperatives
Nominal Duration :	42 Hours
Module Description : This Module deals with the skills, knowledge and attitude required to identify tools for creating awareness, perform awareness creation activities and review awareness creation progress so as to spread the thoughts and practices of Cooperatives to Community.	
Training Outcomes At the end of the module the trainee will be able to: <ul style="list-style-type: none"> • Identify Awareness Creation Tools • Perform Awareness Creation activities • Review progress 	
Module Contents: Unit one: Overview of awareness Creation <ul style="list-style-type: none"> 1.1 Overview of Cooperative extension 1.2 Methods and tools of awareness creation 1.3 Awareness creation media Unit two: Awareness Creation process <ul style="list-style-type: none"> 2.1 Target group identification 2.2 Methods of selecting medium of communication 2.3 Implementing promotional activities Unit Three: Monitoring and evaluation of awareness creation progress <ul style="list-style-type: none"> 3.1 Methods of collecting feedback from audience 3.2 Performance evaluation of cooperative promoters 3.3 Evaluating effectiveness of medium of communication 3.4 Evaluating the performance of awareness creation process 3.5 Making adjustment/improvement 	



LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Simulation
- Roleplaying
- Field trip
- Project method
- Panel discussion
- Symposium

ASSESSMENT METHODS:

- Interview/Written Test
- Observation/Demonstration with Oral Questioning
- Written test with Oral questioning
- Practical demonstration

ASSESSMENT CRITERIA:

LO1: Overview of awareness Creation

- Identify overview of Cooperative extension
- Explain methods and tools of awareness creation
- Utilize awareness creation media

LO2: Awareness Creation process

- Identify target group
- Identify methods of selecting medium of communication
- Implement promotional activities

LO3. Monitoring and evaluation of awareness creation progress

- Identify methods of collecting feedback from audience
- Promote performance evaluation of cooperative
- Evaluate effectiveness of medium of communication
- Evaluate the performance of awareness creation process
- Making adjustment/improvement

Annex: Resource Requirements

AGR CAA1 M07 0422 Performing Basic Cooperative Promotion				
Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials(Disability inclusive learning guide)			
1.	TTLM		25 Pcs	1:1
2.	Reference Books			
2.1	International Hand book of cooperative law	Dente C., Antonio F. and Hagen H. (2013), International Hand book of cooperative law. Springer.	5pcs	1:5
2.2	Cooperatives and rural development	Reddy,(1997) Cooperatives and rural development, Anmol publications pvt ltd.	5pcs	1:5
2.3	Cooperation Principles, Problems and Practice	➤ T.N., Hajela, 1994. Cooperation Principles, Problems and Practice, 6 th Ed. New Delhi, India; Konark Publishers Pvt.Ltd.	5pcs	1:5
2.4.	Co-operative Legal System	➤ Subramani, (2004), Co-operative Legal System, Ambo University	5pcs	1:5
3.	Journals/Publication/Magazines	Published/unpublished		



3.1.	Ethiopian NegaritGazeta	Cooperative proclamations no 147/1998, 274/2002,106/2004, 985/2009 E.C	10pcs	1:5
	Web site	www.ica.coop/europe. www.ilo.org		
B.	Learning Facilities & Infrastructure			
10.	Lecture room	1.2*25		
11.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee		
12.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
13.	Instructional Audio video	Library/classroom location	It depends	1:1
14.	Visual training Media	LCD, Laptops	1 Pcs	1:25
15.	Teaching boards	White board ,Flip chart ,Smart board	1 Pcs	1:25
16.	Arm chair	55 Cm *74 Cm *100Cm	25 Pcs	1:1
17.	Notice board	120*100 Cm	1 Pcs	1:25
18.	White board	240 Cm *120 Cm	1 Pcs	1:25
C.	Consumable material			
14.	White board and permanent marker		4 Pc	1:2
15.	Flip chart	Sponge	5 Pcs	1:5
D.	Tools and equipment			
15.	Computer	Desktop	18 Pcs	1:2
16.	Printer	A4 size	1 Pcs	1:25
17.	Computer table	1.5*0.75m	9 Pcs	1:5
18.	Shelves	1.5*1m	2 Pcs	1:13

LEARNING MODULE 08	
TVET-PROGRAMME TITLE: Cooperative accounting and Auditing Level I	
MODULE TITLE :Applying 5S Procedures	
MODULE CODE :AGRCAA1 M08 0422	
NOMINAL DURATION : 35 Hours	
<p>MODULE DESCRIPTION : This module covers the knowledge, skills and attitude required to apply 5S techniques to his/her workplace. It covers responsibility for the day-to-day operations of the workplace and ensuring that continuous improvements of Kaizen elements are initiated and institutionalized.</p>	
<p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Prepare for work</p> <p>LO2. Sort items.</p> <p>LO3. Set all items in order.</p> <p>LO4. Perform shine activities.</p> <p>LO5. Standardize 5S.</p> <p>LO6. Sustain 5S.</p>	
<p>MODULE CONTENTS:</p> <p>LO1. Prepare for work</p> <ol style="list-style-type: none"> 1.1. Using work instructions 1.2. Reading and interpreting job specifications 1.3. Observing OHS requirements 1.4. Preparing and using equipment 1.5. Identifying and checking safety equipment and tools 1.6. Preparing and using kaizen Board <p>LO2. Sort items</p> <ol style="list-style-type: none"> 2.1 Preparing plan 2.2 Performing cleaning activities 2.3 Identifying all items in the workplace 2.4 Listing necessary and unnecessary items 2.5 Using Red tag strategy 2.6 Evaluating and placing unnecessary items 2.7 Recording and quantifying necessary items 	

2.8 Reporting performance results

2.9 Checking the necessary items

LO3. Set all items in order

3.1 Preparing plan.

3.2 Performing cleaning activities

3.3 Deciding location/layout, storage and indication methods

3.4 Preparing and using necessary tools and equipment.

3.5 Placing items in their assigned locations

3.6 Returning the items after use

3.7 Reporting performance results

3.8 Checking each item regularly

LO4. Perform shine activities.

4.1 Preparing plan

4.2 Preparing and using necessary Tools and equipment

4.3 Implementing shine activity

4.4 Reporting performance results.

4.5 Conducting regular shining activities.

LO5. Standardize.

5.1. Preparing and using plan.

5.2. Preparing and implementing tools and techniques

5.3. Following checklists and report

5.4. Keeping workplace

5.5. Avoiding the problems

LO6. Sustain

6.1. Preparing and following plan

6.2. Discussing, preparing and implementing tools and techniques

6.3. Inspecting the workplace specified standard

6.4. Cleaning up workplace

6.5. Identifying the situations and actions specified

6.6. Recommending improvements

6.7. Following checklists

6.8. Avoiding problems by sustaining activities.

ASSESSMENT CRITERIA:

LO.1 Prepare for work

- The work instructions are used to determine job requirements, including method, material and equipment
- Job specifications are read and interpreted following working manual.
- OHS requirements, including dust and fume collection, breathing apparatus and eye and ear personal protection needs are observed throughout the work.
- Tools and equipment are prepared and used to implement 5S.
- Safety equipment and tools are identified and checked for safe and effective operation.
- Kaizen Board (Visual Management Board) is prepared and used in harmony with different workplace contexts.

LO.2 Sort items

- Plan is prepared to implement sorting activities.
- Cleaning activities are performed.
- All items in the workplace are identified following the appropriate procedures.
- Necessary and unnecessary items are listed using the appropriate format.
- Red tag strategy is used for unnecessary items.
- Unnecessary items are evaluated and placed in an appropriate place other than the workplace.
- Necessary items are recorded and quantified using appropriate format.
- Performance results are reported using appropriate formats.
- Necessary items are regularly checked in the workplace.

LO.3 Set all items in order

- Plan is prepared to implement set in order activities.
- General cleaning activities are performed.
- Location/Layout, storage and indication methods for items are decided.
- Necessary Tools and equipment are prepared and used for setting in order activities.
- Items are placed in their assigned locations.
- After use, the items are immediately returned to their assigned locations.
- Performance results are reported using appropriate formats.

- Each item is regularly checked in its assigned location and order.

LO.4 Perform shine activities

- Plan is prepared to implement shine activities.
- Necessary Tools and equipment are prepared and used for shining activities.
- Shine activity is implemented using appropriate procedures.
- Performance results are reported using appropriate formats.
- Regular shining activities are conducted.

LO5. Standardize 5S

- Plan is prepared and used to standardize 5S activities.
- Tools and techniques to standardize 5S are prepared and implemented based on relevant procedures.
- Checklists are followed for standardize activities and reported to relevant personnel.
- The workplace is kept to the specified standard.
- Problems are avoided by standardizing activities.

LO6. Sustain 5S

- Plan is prepared and followed to sustain 5S activities.
- Tools and techniques to sustain 5S are discussed, prepared and implemented based on relevant procedures.
- Workplace is inspected regularly for compliance to specified standard and sustainability of 5S techniques.
- Workplace is cleaned up after completion of job and before commencing next job or end of shift.
- Situations are identified where compliance to standards is unlikely and actions specified in procedures are taken.
- Improvements are recommended to lift the level of compliance in the workplace.
- Checklists are followed to sustain activities and report to relevant personnel.
- Problems are avoided by sustaining activities.

Annex: Resource Requirements

AGR CAA M08 0422 Applying 5S Procedures				
Item No	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials (Disability inclusive learning guide)			
1.	TTLM	Prepared by the trainer	25 Pcs	1:1
2.	Reference Books			
2.1	Gemba KAIZEN	2nd Edition Masaaki Imai	5 Pcs	1:5
3.	Journals/Publication/Magazines	Published/unpublished	2 Pcs	1:12
B.	Learning Facilities & Infrastructure			
3.1.	Lecture room	1.2*25		
3.2.	Workshop	4*25		
3.3.	Store			
3.4.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
3.5.	Instructional Audio video	Library/classroom location	It depends	1:1
3.6.	Visual training Media	LCD, Laptops	1 Pcs	1:25
3.7.	Teaching boards	White board, Flipchart, Smart board	1 Pcs	1:25
3.8.	Arm chair	55 Cm *74 Cm *100Cm	25 Pcs	1:1
3.9.	Notice board	120*100 Cm	1 Pcs	1:25
3.10.	White board	240 Cm *120 Cm	1 Pcs	1:25
C.	Consumable material			
6.	1. Detergent	Liquid	10 Lt	1:2
7.	2. Sweeper	Sponge	5 Pcs	1:5



D	Tools and equipment			
	1. 5s Slogans	Per workshop	5 Pcs	1:5
	2. 5s Map	Per workshop	5 Pcs	1:5
	3. Shelves	Per workshop	5 Pcs	1:5
	4. Kaizen Board	Per workshop	1 Pcs	1:25

LEARNING MODULE 09	
TVET-PROGRAMME TITLE: Cooperative Accounting and Auditing Level I	
MODULE TITLE :Applying Agricultural Extension	
MODULE CODE :AGR CAA1 M09 0422	
NOMINAL DURATION :35Hours	
<p>MODULE DESCRIPTION : This module covers the knowledge, skills and attitudes required to understand the Concept and evolution of agricultural Extension, apply extension methods and Approaches, apply Agricultural extension Communication and facilitation for technology promotion, Conduct training and record and document data.</p>	
<p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1. Understand the Concept and Evolution of Agricultural Extension</p> <p>LO2. Apply Extension Methods and Approaches</p> <p>LO3. Apply Agricultural Extension Communication and Facilitation for Technology Promotion</p> <p>LO4. Conduct Training</p> <p>LO5. Record and Document Data</p>	
<p>MODULE CONTENTS:</p> <p>LO1. Understand the Concept and evolution of Agricultural Extension</p> <p>1.1 Concept of Agricultural extension</p> <p>1.2 Evolution and progress of agricultural extension</p> <p>1.3 Role of extension in agricultural development</p> <p>1.4 Importance of Agricultural extension</p> <p>1.5 Extension planning</p> <p>LO2. Apply Extension methods and Approaches</p> <p>2.1 Extension methods</p> <p>2.2 Extension approaches</p> <p>2.3 Importance of extension methods and approaches</p> <p>2.4 Extension methods and approaches</p> <p>LO3. Apply Agricultural Extension Communication and Facilitation for technology</p>	

promotion

- 3.1 Concept, principle and type of communication
- 3.2 Communication barriers,
- 3.3 Elements of communication
- 3.4 Audio visual techniques
- 3.5 Roles and characteristics of extension communicator
- 3.6 basic concept of facilitation
- 3.7 Roles and responsibilities of a facilitator
- 3.8 Conflict resolution skills
- 3.9 skills of a facilitator

LO4. Conduct Training

- 4.1. Conducting needs assessment
- 4.2. Carrying-out preparation
- 4.3. Conducting the implementation training
- 4.4. Carrying out Evaluation
- 4.5. Record and Document Data

LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Simulation
- Roleplaying

ASSESSMENT METHODS:

- Quiz, Written test, Oral questioning, Written exam
- Individual and group assignment
- Practical demonstration

ASSESSMENT CRITERIA:

LO.1. Understand the Concept and evolution of Agricultural Extension

- The concept of Agricultural extension is understood to gain relevant knowledge
- The evolution and progress of agricultural extension is expressed to understand the concept of Agricultural Extension
- The role of extension in agricultural development is understood to deliver effective extension services
- The importance of Agricultural extension is determined to have appropriate knowledge,
- Extension planning is understood to determine extension activities

LO.2 Apply Extension methods and Approaches

- Extension methods are understood to provide Extension services based on organizational standard, extension systems, extension strategy and extension guide lines
- Extension approaches are understood for implementation of extension services
- The importance of extension methods and approaches are understood for Agricultural extension service delivery
- Appropriate extension methods and approaches are applied to transfer agricultural technologies, based on organizational standard, extension systems, extension strategy and extension guide lines,

LO.3. Apply Agricultural Extension Communication and Facilitation for technology promotion

- The concept, principle and type of communication is understood to have good extension communication knowledge & skill
- Communication barriers are identified, understood and solved to undertake effective communication
- Elements of extension communication are defined and used to create positive environment for communication
- Audio visual techniques are understood to provide Agricultural Extension and communication delivery services

- Roles and characteristics of extension communicators are recommended to improve the communicator's performance
- The basic concept of facilitation is understood to improve facilitation skills
- The roles and responsibilities of a facilitator are applied to progress facilitation skills
- Conflict resolution skill is understood to enhance homogeneity
- The skills of a facilitator are applied for communication & technology promotion.

LO4. Conduct Training.

- Need assessment is conducted to provide appropriate training
- Preparation is carried-out to facilitate the training process
- Implementation is conducted to capacitate trainees based on organizational training guide line
- Evaluation is carried-out to understand the outcome

LO 5. Record and Document Data

- Data collecting formats are developed
- Appropriate data are collected and organized
- Collected and organized data are documented and reported

Annex: Resource Requirements

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AGR CAA M09 0422 Applying Agricultural Extension				
Item No	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials (Disability inclusive learning guide)			
1.	TTLM	Prepared by the trainer	25 Pcs	1:1
2.	Reference Books			
2.1	Rural Extension: Basic Issues and Concepts	Hoffman, V., et al. (2009). Rural Extension: Basic Issues and Concepts Vol. I 3 rd edition		1:5
2.2	Rural Extension: Basic Issues and Concepts	Hoffman, V., et al. 2009. Rural Extension: Basic Issues and Concepts Vol. II 3 rd edition		1:5
2.3	Rural Extension: Basic Issues and Concepts	Hoffman, V., et al. (2009). Rural Extension: Basic Issues and Concepts Vol. III 3 rd edition		1:5
2.4	Communication for Rural Innovation	Lewis, C., (2004) Communication for Rural 3 rd edition		1:5
2.5	Concepts and Practices in Agricultural Extension in	Ananadayasekeram, P., et al. 2008. Concepts		1:5



	Developing Countries: A Source Book	and Practices in Agricultural Extension in Developing Countries: A Source Book		
2.6	Agricultural Extension in Developing Countries	Adams M. E., 1992 Agricultural Extension in Developing Countries		1:5
2.7	Agricultural Extension	FAO, ...		1:5
3.	Learning Facilities & Infrastructure			
3.1.	Lecture room	1.2*25		
3.2.	Workshop	4*25		
3.3.	Store			
3.4.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
3.5.	Instructional Audio video	Library/classroom location	It depends	1:1
3.6.	Visual training Media	LCD, Laptops	1 Pcs	1:25
3.7.	Teaching boards	White board ,Flip chart ,Smart board	1 Pcs	1:25
3.8.	Arm chair	55 Cm *74 Cm *100Cm	25 Pcs	1:1
3.9.	Notice board	120*100 Cm	1 Pcs	1:25
3.10.	White board	240 Cm *120 Cm	1 Pcs	1:25
C.	Consumable material			
8.	4. Detergent	Liquid	10 Lt	1:2
9.	5. Sweeper	Sponge	5 Pcs	1:5
D	Tools and equipment			
	Computer	Desktop	5 Pcs	1:5



	Printer	Standard	5 Pcs	1:5
	Computer table	1.5*0.75m	5 Pcs	1:5
	Shelves	1.5*1m	1 Pcs	1:25

LEARNING MODULE 10	
TVET-PROGRAMME TITLE: Cooperative Accounting and Auditing Level I	
MODULE TITLE : Processing Applications for Credit	
MODULE CODE : AGR CAA1 M10 0422	
NOMINAL DURATION : .32 Hours	
<p>MODULE DESCRIPTION :This module describes knowledge, skills and attitude required to apply product knowledge and advisory skills in order to identify, confirm and process applications for credit prior to assessment in accordance with organizational and legislative requirements.</p>	
<p>LEARNING OUTCOMES</p> <p>At the end of the module the trainee will be able to:</p> <p>LO1.Check and verify application details</p> <p>LO2.Submit assessment and decision</p> <p>LO3. Determine term of loan and interest</p> <p>LO4. Maintain application records and complete necessary documentation</p>	
<p>MODULE CONTENTS:</p> <p>LO1. Check and verify application details</p> <ol style="list-style-type: none"> 1.1. Identifying types of credit in cooperative 1.2. Gathering Information required for credit 1.3. Verifying information for accuracy and compliance <p>LO2. Submit assessment and decision</p> <ol style="list-style-type: none"> 2.1. Conducting credit assessment and credit policy 2.2. Forming credit decision 2.3. Referring Decisions to advance funds or extend credit 2.4. Deciding to accept or reject credit application 2.5. Recommending to accept or reject applications to provide credit <p>LO3. Determine term of loan and interest</p> <ol style="list-style-type: none"> 3.1. Identify short-, medium- and long-term loan 3.2. Approved interest rates 3.3. Perform Loan repayments schedule and interest 	

LO4 Maintain application records and complete necessary documentation

- 4.1. Maintaining and updating Recording system
- 4.2. Monitoring and recording File and record movements
- 4.3. Producing credit documentation for credit

LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Simulation
- Roleplaying

ASSESSMENT METHODS:

- Written test with Oral questioning
- Practical demonstration

ASSESSMENT CRITERIA:

LO.1. Check and verify application details

- Information required to support application is gathered in accordance with credit policy and information recorded using correct organization policies and procedures
- Information provided by applicant and obtained from other sources is verified for accuracy and compliance with relevant legislative requirements and organizational requirements

LO.2. Submit assessment and decision

- The decision is formed to reject or accept an application on the basis of total credit assessment conducted and credit policy
- Decisions to advance funds or extend credit that fall outside the officer's approval or limits of authority are referred to relevant approving personnel
- Recommendations to accept or reject applications to provide credit or advance funds and any required security are prepared and forwarded to relevant personnel promptly and in accordance with organization procedures

LO.3. Determine term of loan and interest

- Short-medium and long-term loan determined based on organizational credit policy
- Approved interest rates are obtained
- Loan repayments schedule and interest amount are calculated

LO.4. Maintain application records and complete necessary documentation

- Records system is kept up to date and maintained according to legislative requirements and timeframes and organization policy and procedures
- File and record movements are monitored and recorded
- Documentation are produced accurately, clearly and concisely, in accordance with industry, organization and legislative requirements and timeframes

Annex: Resource Requirements

AGR CAA1 M10 0422 Processing Applications for Credit				
Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
A.	Learning Materials (Disability inclusive learning guide)			
1.	TTLM	Prepared by the trainer	25 Pcs	1:1
2.	Reference Books			
2.1	Credit risk analysis measurement techniques application	Willy.(2016), Credit risk analysis measurement techniques application. Pub J. Willy and Son Inc	5 Pcs	1:5
2.2.	Credit Smart	G. M. Nickel. (2003). Credit Smart, Pub. SPHINX		
3.	Journals/Publication/Magazines	Published/unpublished	2 Pcs	1:12
B.	Learning Facilities & Infrastructure			
	Lecture room	1.2*25		
	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee		
	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
1.	Instructional Audio video	Library/classroom location	It depends	1:1



2.	Visual training Media	LCD, Laptops	1 Pcs	1:25
3.	Teaching boards	White board, Flipchart, Smart board	1 Pcs	1:25
4.	Arm chair	55 Cm *74 Cm *100Cm	25 Pcs	1:1
5.	Notice board	120*100 Cm	1 Pcs	1:25
6.	White board	240 Cm *120 Cm	1 Pcs	1:25
7.	Consumable material			
8.	White board and permanent marker		4 Pc	1:2
9.	Flip chart	Sponge	5 Pcs	1:5
	Tools and equipment			
1.	Computer	Desktop	18 Pcs	1:2
2.	Printer	A4 size	1 Pcs	1:35
	Computer table	1.5*0.75m	9 Pcs	1:5
1.	Shelves	1.5*1m	2 Pcs	1:18

APPENDEX-1 Learning Methods of Trainees with Disability (TwD)

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 	<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 	<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

	<ul style="list-style-type: none"> ❖ Summarize main points 	<ul style="list-style-type: none"> ❖ Avoid movement during lecture time ❖ Present the lecture in video format ❖ Summarize main points 		
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 equipment's/ 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 	<ul style="list-style-type: none"> ❖ Use sign language interpreters ❖ Facilitate the integration of trainees with group 	<ul style="list-style-type: none"> ❖ Facilitate the integration of trainees with group members 	<ul style="list-style-type: none"> ❖ Introduce the trainees with their peers

	<p>group member</p> <ul style="list-style-type: none"> ❖ Brief the thematic issues of the work 	<p>members</p> <ul style="list-style-type: none"> ❖ Conduct close follow up ❖ Introduce the trainees with other group member 	<ul style="list-style-type: none"> ❖ Conduct close follow up ❖ Introduce the trainees with other group member ❖ Inform the group members to speak loudly 	
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

<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 	
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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

<p>Demonstration /Observation</p>	<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
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Acknowledgement

The **Ministry of Labor and Skills** wishes to thank and extend its appreciation for the trainers who donated their effort and time to develop this outcome-based curriculum for the TVET program Cooperative Accounting and Auditing Level I.

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