`COOPERATIVE ACCOUNTING AND AUDITING LEVEL – II
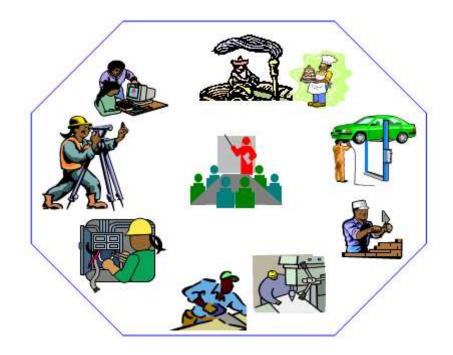

CURRICULUM
Based on April, 2022 (V-I) Occupational standard (OS)

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 Cooperative accounting and auditing Level II**.**

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

1. TVET-PROGRAM DESIGN

1.1. TVET-Program title:Cooperative Accounting and Auditing Level II

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 **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 toPerform Basic accounting Records, Work within Cooperative Legal Framework, maintain Inventory Records, Develop Understanding of Taxation, Perform Basic Marketing Functions, Process Payroll, Perform Foreign Currency Transactions, Apply Agricultural Extension service for Rural development, Prevent and Eliminate MUDAin 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 CAA2 01 0122 Perform Basic accounting Records

AGR CAA2 02 0122 Apply cooperative law

AGR CAA2 03 0122 Maintain Inventory Records

AGR CAA2 04 0122 Develop Understanding of Taxation

AGR CAA2 05 0122 Perform Basic Marketing Functions

AGR CAA2 06 0122 Process Payroll

AGR CAA2 07 0122 Perform Foreign Currency Transactions

AGR CAA2 08 0122 Apply Agricultural Extension service for Rural development

AGR CAA2 09 0122 Prevent and Eliminate MUDA

1.4. Duration of the TVET-program

The Program will have duration of 413**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 Institutiontraining		Cooperative training	Total hours	Remarks
		Theory	Practical			
1.	Perform Basic accounting Records	20	20	20	60	
2.	Apply Cooperative law	15	15	10	40	
3.	Maintain Inventory Records	20	15	15	50	
4.	Develop Understanding of Taxation	20	15	10	45	
5.	Perform Basic Marketing Functions	15	10	8	33	
6.	Process Payroll	20	20	15	55	
7.	Perform Foreign Currency Transactions	15	15	10	40	
8.	Apply Agricultural Extension service for Rural development	20	10	10	40	
9.	Prevent and Eliminate MUDA	20	15	15	50	
	Total	175	145	118	413	

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 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 CAA2 01 0122	Perform Basic accounting Records	AGR CAA2 M01 0422	Performing Basic accounting Records	• Obtain source documents and Record business transaction on journal • Post to the ledger and prepare unadjusted trial balance • File and document financial record	60
AGR CAA2 02 0122	Apply Cooperative law	AGR CAA2M02 0422	Applying Cooperative law	• Identify Cooperative Legal framework • Differentiate Cooperative Law • Implement Cooperative Law	40
AGR CAA2 03 0122	Maintain Inventory Records	AGR CAA2 M03 0422	Maintaining Inventory Records	• Process inventory purchase • Record inventory flows • Reconcile inventory records to general ledgers	50
AGR CAA2 04 0122	Develop Understanding of Taxation	AGR CAA2 M04 0422	Developing Understanding of Taxation	• Identify and apply the role of taxation • Identify and apply direct tax • Identify and apply indirect tax • Identify and apply stamp duty tax • Manage tax liability	45

AGR CAA2 05 0122	Perform Basic Marketing Functions	AGR CAA2 M05 0422	Performing Basic Marketing Functions	• Identify the marketing functions • Implement basic marketing strategies • Obtain feedback on the implementation	33
AGR CAA2 06 0122	Process Payroll	AGR CAA2 M06 0422	Processing Payroll	• Handle payroll enquiries • Prepare payroll • obtain payroll data	55
AGR CAA2 07 0122	Perform Foreign Currency Transactions	AGR CAA2 M07 0422	Performing Foreign Currency Transactions	• Identify nature of customer's foreign currency needs • Verify that the proposed transaction can be conducted • Conduct the transaction • Maintain accurate records of transaction	40
AGR CAA2 08 0122	Applyagricultural Extension service for Rural development	AGR CAA2 M08 0422	Applying Agricultural Extension service for Rural development	• Promote the use of digital technology in Agricultural Extension • Understand Adult Learning • Learning Integrate Gender in Agricultural Extension • Recognize Indigenous Knowledge	40

| AGR CAA2 09 0122 | Prevent and Eliminate MUDA | AGR CAA2 M09 0422 | Preventing and Eliminating MUDA | • Prepare for work.
• Identify MUDA and problem
• Analyze causes of a problem
• Eliminate MUDA and Assess effectiveness of the solution
• Prevent occurrence of wastes and sustain operation | |

*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 Evaluationthe 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 Levelwho have satisfactory practical experiences or equivalent qualifications.

<table>
<tr><td colspan="2" align="center">LEARNING MODULE 01</td></tr>
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LEARNING MODULE 01
TVET-PROGRAMME TITLE: **Cooperative Accounting and Auditing Level II**
MODULE TITLE :**Performing Basic Accounting Records**
MODULE CODE :AGR CAA2 M01 0422
NOMINAL DURATION :60Hours
MODULE DESCRIPTION : This modulecovers the knowledge, skills, and attitudes required to Identify and produce source documents, record business transaction on journal, and post to the ledger, prepare unadjusted trial balance and file the document.
LEARNING OUTCOMES   At the end of the module the trainee will be able to: **LO1.**Obtain Source Documents and Record Business Transaction on Journal   **LO2**. Post To the Ledger and Prepare Unadjusted Trial Balance   **LO3**. File And Document Financial Record
MODULE CONTENTS: **LO1. Obtain Source Documents and Record Business Transaction on Journal**   1.1.   Verifying Source Documents   1.2.   Bases of Accounting   1.3.   Concept of journal   1.4.   Analyzing business transaction   1.5.   Recording transaction on Journal   **LO2. Post To the Ledger and Prepare Unadjusted Trial Balance**   2.1 Concepts of ledger   2.2 Types of ledger   2.3 Posting Information in appropriate ledger   2.4 Preparing unadjusted trial balance   2.5 Identifying and Correcting Errors in trial balance   **LO3. File and document financial record**   3.1.Classifying and sorting financial documents   3.2.Labelling file boxes   3.3. Filling and documenting financial documents

LEARNING METHODS:			
• Coopérative training • Coopérative lab. • Lecture and Discussion • Démonstrations • Rôle playing • Project method			
ASSESSMENT METHODS:			
• Written test with Oral questioning • Practical demonstration • Project			

ASSESSMENT CRITERIA:

LO.1 Obtain source documents and Record business transaction on journal

- Source document are obtained and verified
- Select appropriate accounting bases
- Determine the effect of transaction by using appropriate techniques
- Obtain approved Business transactions are identified.
- Types of account affected are determined based on the source documents
- Business transactions are recorded on journal based on rules, regulations, accounting standard and legislative body

LO.2 Post to the ledger and prepare unadjusted trial balance

- The beginning or opening balance of each account entered into ledger
- Information contained in journals are transferred/posted periodically in appropriate ledger
- balance of each account after all information posted are Extracted
- unadjusted trial balance is Prepared and the equality of debit and credit for a specific period determined
- Error in preparing trial balance is identified and corrected

LO.3 File and document financial record

- Financial documents are classified and sorted.
- Labeled file boxes are prepared based on organizational procedures.
- Financial documents are file and documented chronologically based on their classification for audit purpose.

Annex: Resource Requirements

Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
AGR CAA2 M01 0422**Performing Basic Accounting Records**			
A.	**Learning Materials(Disability inclusive learning guide)**			
1.	TTLM	Prepared by Trainers/ Ministry of Labor and skill	25Pcs	1:1
2. .	Reference Books			
2.1	Accounting	Mark W Lehman CPA. (2009), 21ce. Accounting.	10 Pcs	1:3
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.	Accounting	Warren R.D. (2009). Accounting, 23ed, south west.	5psc	1:5
3	Journals/Publication/Magazines	Published/unpublished	5 Pcs	1:5
B.	**Learning Facilities &**			

	Infrastructure			
1.	Lecture room	7*8m	2 1	1:25
2.	Cooperative lab/ business incubation center	105 – 180 m2	1	1:25
3.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
4.	Instructional Audio video	Library/classroom location		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	54Cm *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		4Pcs	1:6
2.	Flip chart		5 Pcs	1:5
D.	**Tools and equipment**			
1.	Computer	Desktop	13 Pcs	1:2
2.	Calculator	Scientific	25 Pcs	1:1
3.	Printer	A4 size	1 Pcs	1:25
4.	Computer table	1.5:0.75m	13 Pcs	1:2
5.	Shelves	1.5:0.5m	2 Pcs	1:13

LEARNING MODULE 02			
TVET-PROGRAMME TITLE: **Cooperative accounting and auditing Level II**			
MODULE TITLE: Apply cooperative law			
MODULE CODE :AGR CAA2 M02 1221			
NOMINAL DURATION :40Hours			
Module Description : This Module covers knowledge, attitude and skills required to identify cooperative society law, feature of cooperative law, explain the basic concepts, role and functions of cooperative legal frameworks.			
LEARNING OUTCOMES At the end of the module the trainee will be able to: **LO1**. Legal requirements in the formation of cooperatives **LO2**. Cooperative law **LO3**.Cooperative Legal framework			
MODULE CONTENTS: **LO1.**Cooperative Legal framework 1.1.Cooperative policy and law: meaning and definition 1.2.Historical development of cooperative laws and proclamation 1.3.Roles of cooperative legal system 1.4.Sources*of* cooperative *law* **LO2. Cooperative law** 2.1.Unique feature of cooperatives law 2.2.Cooperative law verses other business laws 2.3.Hierarchy of cooperative law 2.4.Contents of cooperative law **LO3. Legal requirements in the formation of cooperatives** 3.1. Legislative requirements 3.2. Cooperative formation process 3.3. Cooperative registration process 3.4. Rights and duties of members 3.5. Duties and responsibility of management and employees 3.6. Special privileges of cooperatives 3.6.1. Tax exemption *3.6.2.* Audit *and inspection of cooperatives* 3.6.3. Priorities of claim 3.6.4. Benefits transfer 3.6.5. Voting and transferring of share 3.7. Asset and funds management 3.8. Amalgamation, division and liquidation of cooperatives			

3.9. Settlement of disputes

LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Case analyses
- Simulation
- Roleplaying

ASSESSMENT METHODS:

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

ASSESSMENT CRITERIA:

LO1. Cooperative Legal framework
- Define cooperative policy and law
- Discuss historical development of cooperative laws and proclamation
- Explain Roles of cooperative legal system
- List sources of cooperative law

LO2. Cooperative law
- Describe Unique feature of cooperatives law
- Distinguish cooperative law verses other business laws
- Identify hierarchy of cooperative law
- Elaborate contents of cooperative law

LO3. Legal requirements in the formation of cooperatives
- Identify legislative requirements
- Explain cooperative formation process
- Describe cooperative registration process
- Mention rights and duties of members
- Identify duties and responsibility of management and employees
- Explain special privileges of cooperatives
- Conduct asset and funds management
- Distinguish amalgamation, division and liquidation of cooperatives
- Resolve disputes

Annex: Resource Requirements

	AGR CAA2 M02 0422 Apply Cooperative law			
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			
2.1	International Hand book of cooperative law	Dente C., Antonio F. and Hagen H. (2013), International Hand book of cooperative law. Springer	10	1:3
2.2.	Cooperatives and rural development	Reddy,(1997) Cooperatives and rural development, Anmol publications pvt ltd.	5 Pcs	1:5
2.3.	Cooperation Principles, Problems and Practice, 6th Ed.	T.N., Hajela, 1994. Cooperation Principles, Problems and Practice, 6th 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	5psc	1:5
	Web site	www.ica.coop/europe. www.ilo.org		
3	Journals/Publication/Magazines	Published/unpublished	5 Pcs	1:5
	Ethiopian NegaritGazeta	Cooperative proclamations no 147/1998,		

		274/2002,106/2004, 985/2009 E.C		
	Cooperative Movement in Ethiopia: Practice, Problems and Prospects,	Karthikeyan M &Nakkiran S, (2011). Cooperative Movement in Ethiopia: Practice, Problems and Prospects, Abhijeet Publications, New Delhi.		
B.	**Learning Facilities & Infrastructure**			
10.	Lecture room	7*8m 1.2*25	2	1:15
11.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee	1	1:25
12.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
13.	Instructional Audio video	Library/classroom location		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	54Cm *72 Cm *100Cm	25 Pcs	1:1
17.	Notice board	150*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	Pc	4Pcs	1:6
4.	Flip chart	Pcs	5 Pcs	1:5
D.	**Tools and equipment**			
6.	Computer	Desktop	13 Pcs	1:2
7.	Calculator	Scientific	25 Pcs	1:1
8.	Printer	A4 Size	1 Pcs	1:25
9.	Computer table	1.5m/0.75m	13Pcs	1:2
10.	Shelves	1.5m/0.5m	2 Pcs	1:13
	LEARNING MODULE 03			

TVET-PROGRAMME TITLE: **Cooperative accounting and auditing Level II**
MODULE TITLE: Maintaining Inventory Records
MODULE CODE: **AGR CAA2 M03 0122**
NOMINAL DURATION: 50Hours
MODULE DESCRIPTION: This module describes knowledge, skills and attitude required to comply with organizational inventory procedures, reconcile inventory record to general ledgers, record inventory flows and prepare schedule.

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

MODULE CONTENTS:

LO1. Process inventory purchase

   1.1. Concept of inventory

   1.2. Types of inventories

   1.3. Identifying Inventory documents

   1.4. Differentiating FOB destination and FOB shipping

   1.5. Determining cost of items purchased

   1.6. Methods of Recording purchase of inventory

   1.7. Maintaining periodic and perpetual records of inventory

LO2. Record inventory flows

   2.1 Applying Inventory flow assumptions

   2.2 Inventory valuation Methods

   2.3 Determining cost of goods sold and ending inventory

LO3. Reconcile inventory records to general ledgers

   3.1. Reconciling inventory records

   3.2. Identifying discrepancies on stock and bin card

LEARNING METHODS:

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

- Roleplaying

ASSESSMENT METHODS:

- Written test with Oral questioning

- Project work

- Practical demonstration

ASSESSMENT CRITERIA:

LO.1 Process inventory purchase

- Purchase of inventory is recorded from appropriate documentation in subsidiary ledger

- FOB destination and FOB shipping Differentiated

- Cost of items purchased are Determined

- Types of inventories are identified based on the nature of organization

- 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 based on current international standard and cost of goods sold and cost of ending inventory determined based the organizational valuation method

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 on stock and bin card balance are identified and auctioned according to organization's policies, procedures and practices

Annex: Resource Requirements

	AGR CAA2 M03 0422Maintaining Inventory Records			
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			
2.1.	Inventory Accounting	Stevn M.B.(2005), Inventory Accounting,John Wiley & Sons, Inc., New Jersey	5	1:5
2.2.	Accounting	Mark W Lehman CPA. (2009), 21ce. Accounting.	10	1:3
2.3.	Principles of Accounting	Virender S Poonia(2016), Principles of Accounting	5 Pcs	1:5
2.4.	Accounting	Warren R.D. (2009). Accounting, 23ed, south west.	5psc	1:5
3.	Journals/Publication/Magazines	Published/unpublished	5 Pcs	1:5
B.	**Learning Facilities & Infrastructure**			
1.	Lecture room	1.2*25	2	1:15
2.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee	1	1:25

		105 – 180 m2 area Needed Per Trainee	1	
3.	Library			1:25
4.	Instructional Audio video	Library/classroom location		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	54Cm *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	1:2
2.	Flip chart		5 Pcs	1:5
3.	Bin card		13	1:2
4.	Stock card		13	1:2
D.	Tools and equipment			
1.	Computer	Desk top	13 Pcs	1:2
2.	Calculator	Scientific	25 Pcs	1:1
3.	Printer	A4 Size	1 Pcs	1:25
4.	Computer table	1m/0.75	13 Pcs	1:2
5.	Shelves	1M/1.50m	2 Pcs	1:13

LEARNING MODULE 04

TVET-PROGRAMME TITLE:**Cooperative Accounting and Auditing Level II**
MODULE TITLE :**Developing Understanding of Taxation**
MODULE CODE :**AGR CAA2M04 0422**
NOMINAL DURATION :45Hours
MODULE DESCRIPTION :This module describes the performance the knowledge, skills and attitude required to understand the role and use of taxation in the Ethiopian economy.
LEARNING OUTCOMES   At the end of the module the trainee will be able to: **LO1.**Identify and apply the role of taxation   **LO2.**Identify and apply direct tax   **LO3**. Identify and apply indirect tax   **LO4**.Identify and apply stamp duty tax   **LO5**.Manage tax liability
MODULE CONTENTS: **LO1.Identify and apply the role of taxation**   1.1.Concept & purpose of taxation   1.2.Principles of taxation   1.3.Types of tax   1.4.Uses of tax revenue in Ethiopia   1.5.Sources of ongoing tax information   1.6.Role of Ethiopian Revenues and Customs Authority (ERCA)   **LO2. Identify and apply direct tax**   2.1.Terminologiesof direct taxation   2.2.Analyzing effect of business structure on direct tax   2.3.Identifying tax File Number (TIN) and rates of direct tax   2.4.Computing and paying direct tax and tax returns   2.5. Using Tax declaration forms   **LO3. Identify and apply indirect tax**   3.1. Terminologies of indirect taxation   3.2. Analyzing effect of business structure on indirect tax   3.3. Identifying the rate of indirect tax   3.4. Computing indirect tax   3.5. Using Tax declaration forms   **LO4 Identify and apply stamp duty tax**

4.1. Concept of stamp duty tax

4.2. Identifying the amount paid to stamp duty tax in Ethiopia

LO 5. Manage tax liability

5.1. Identifying tax payers tax liability

5.2. Analyzing under or over payment of tax

LEARNING METHODS:
- Lecture and Discussion   - Demonstration   - Simulation   - Roleplaying
ASSESSMENT METHODS:
- Written test with Oral questioning   - Project   - Practical demonstration

Annex: Resource Requirements

Item No.	Category/Item	Description/ Specifications	Qty.	Recommended Ratio (Item: Trainee)
	AGR CAA2 M04 0422Developing Understanding of Taxation			
A.	**Learning Materials(Disability inclusive learning guide)**			
1.	TTLM	Prepared by Trainers/ Ministry of Labor and skill	25Pcs	1:1
2.	Reference Books			
	Ethiopian tax accounting system	Misrak (2012), Ethiopian tax accounting system. 2nded	10Pcs	1:5
	Accounting	Mark W Lehman CPA. (2009), 21ce. Accounting.	10 Pcs	1:5
	Principles of Accounting	Virender S Poonia(2016), Principles of Accounting	5 Pcs	1:5
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	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		1:1

		location		
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	54Cm *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		4	1:2
2.	Flip chart		5 Pcs	1:5
1.	Journal		13 Pcs	1:2
2.	Ledger		50 Pcs	1:2
3.	Cash receipt invoice		13 Pad	1:2
4.	Credit sales invoice		13 Pad	1:2
5.	Sample check		13 Pad	1:2
6.	Tax Declaration format		13	1:2
D	**Tools and equipment**			
	Computer	Desk top	13 Pcs	1:2
2.	Calculator	Scientific	25 Pcs	1:1
3.	Printer	**A4 size**	1 Pcs	1:25
4.	Computer table	1m/0.75	13 Pcs	1:2
5.	Shelves	1M/1.50m	2 Pcs	1:13

LEARNING MODULE 05

TVET-PROGRAMME TITLE: **Cooperative accounting and auditing Level II**
MODULE TITLE :**PerformingBasic Marketing Functions**
MODULE CODE :AGR CAA2 M05 0422
NOMINAL DURATION :33 Hours
Module Description: This module covers the knowledge, skills and attitude required to perform marketing functions, explain elements of marketing functions and Assess of the performance of marketing functions

LEARNING OUTCOMES

At the end of the module the trainee will be able to:

LO1. Identify the marketing functions

LO2. Explain basic marketing function

LO3. Obtain feedback on the implementation

MODULE CONTENTS:

LO1**. Identify the marketing functions**

    1.1.The concept of market and marketing

    1.2.Identifying marketing functions elements

    1.3.Roles of marketing functions

LO2**. E**xplain basic marketing function

        2.1.Buying and selling function

        2.2.The storage function

        2.3.Transport function

        2.4. Loading and packaging functions

        2.5.The standardization function

        2.6.Financing function

LO3**. Obtain feedback on the implementation**

    3.1. Identifying and selecting tools of collecting feedback in marketing.

    3.2. Collecting marketing feedback

    3.3. . Making adjustments

LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Simulation

| • Roleplaying |

ASSESSMENT METHODS:

- Interview/Written Test
- Observation/Demonstration with Oral Questioning
- Project

Assessment Criteria:

LO1: marketing functions

    1.1.   Identify ttypes of marketing functions

  1.2. Explain the role of marketing functions

LO2: elements of marketing functions

   2.1. Buying and selling function

   2.2. The storage function

   2.3. Transport function

   2.4. Loading and packaging functions

   2.5. The standardization function

   2.6. Financing function

   2.7. Risk bearing and market information

LO3: Assessment of performance of marketing functions

   3.1 select appropriate feedback collecting tools

   3.2. Collect feedback

   3.3. Make adjustments

	AGR CAA2 M05 0422**Performing Basic Marketing Functions**			
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			
	Principles of marketing	Philip K.(2017). Principles of marketing, 15th edition. Pearson india		
2.2.	Rural market E-marketing strategies for the complex sale	Albee a. (2009). Emarketing strategies for the complex sale Mcgraw hill.	10 Pcs	1:5
2.3.	Marketing	ROGER A KERIN (2013) Marketing 11thed		
2.4.	Basic marketing	WILLIAM D. (2014) Basic marketing.19th	5 Pcs	1:5
2.5.	Service management and marketing: customer management in service competition	Gronroo C. (2009). Service management and marketing: customer management in service competition, 3rd edition.Wiley India	5pcs	1:5

		MASAAKI KOTABE (2015) International marketing 6[th]ed		
2.6.	International marketing		5pcs	1:5
2.7.	Elements of marketing management.	Gupta Sudhir (2011). Elements of marketing management. Anmol publications pvt ltd	5 Pcs	1:5
3.	Journals/Publication/Magazines			
B.	**Learning Facilities & Infrastructure**			
1.	Lecture room	1.2*25	1	1:37
2.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee	1	1:25
3.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
4.	Instructional Audio video	Library/classroom location		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	54Cm *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	1:2
2.	Flip chart		5 Pcs	1:5

3.	**Tools and equipment**			
4.	Computer	Desktop	13 Pcs	1:2
5.	Printer	A4 Size	1 Pcs	1:25
6.	Computer table	1m/0.75	13 Pcs	1:2

7.	Shelves	1M/1.50m	2 Pcs	1:13

TVET-PROGRAMME TITLE: **Cooperative Accounting and Auditing Level II**

MODULE TITLE :**Processing Payroll**

MODULE CODE :**AGR CAA2 M06 0422**

NOMINAL DURATION :55 Hours

MODULE DESCRIPTION :This module describes knowledge, skills and attitude required to process payroll from provided data using manual and computerized payroll systems.

LEARNING OUTCOMES

At the end of the module the trainee will be able to:

LO1. Obtain payroll data

LO2. Prepare payroll

LO3. Handle payroll enquiries

MODULE CONTENTS:

LO1. Obtain payroll data

1.1.Checking Payroll data

1.2. Identifying payroll source documents

1.3.Entering employee payroll data in payroll system

    1.3.1 Entering pay period details

    1.3.2 Entering employee earning

    1.3.3 Calculating Overtime earnings

    1.3.4 Entering deductions

  1.4.Taxable and non-taxable incomes

LO2. Prepare payroll

2.1.Preparing payroll

2.2.Recording payroll transaction

2.3.Reconciling for pay period

2.4.Making arrangements of requirements for payment

2.5.Obtaining authorization of payroll

2.6. Producing, checking and storing payroll records.

2.7. Following payroll records security procedures

LO3Handle payroll enquiries

3.1.Responding Payroll enquiries

3.2.Providing Information requirements

3.3.Ensuring enquiries outside area of responsibility

3.4.Completing Additional information or follow-up

LEARNING METHODS:

- Lecture and Discussion

- Demonstration

- Simulation

- Roleplaying

- Cases with local relevance

- Active participation

ASSESSMENT METHODS:

- Written test with Oral questioning

- Practical demonstration

- Project

ASSESSMENT CRITERIA:

LO1. Obtain payroll data

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

LO2. Prepare payroll.

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

LO3.Handle payroll enquiries

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

AGR CAA2 M06 0422Processing Payroll

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	35 25Pcs	1:1
2.	Reference Books			
	Ethiopian tax accounting system	Misrak (2012), Ethiopian tax accounting system. 2^{nd}ed	10Pcs	1:5
	Accounting	Mark W Lehman CPA. (2009), 21ce. Accounting.	10 Pcs	1:5
	Principles of Accounting	Virender S Poonia (2016), Principles of Accounting	5 Pcs	1:5
3.	Journals/Publication/Magazines	Published/unpublished	2 Pcs	1:12
	Federal NegaritGazeta	Ethiopian income tax proclamation (2004, 2016)	10 Pce	1:5
	Federal NegaritGazeta	Pension contribution law		

B.	**Learning Facilities & Infrastructure**			
10.	Lecture room	1.2*25	1	1:37
11.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee	1	1:25
12.	Library	105 – 180 m2 area Needed Per Trainee	1	1:35
13.	Instructional Audio video	Library/classroom location		1:25
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	54 Cm *72 Cm *100Cm	25 Pcs	1:1
17.	Notice board	150*100 Cm	1 Pcs	1:25
18.	White board	240 Cm *120 Cm	1 Pcs	1:25
C	**Consumable material**			
2.	White board and permanent marker		4psc	1:2
3.	Flip chart		5 Pcs	1:5
7.	Journal		13	1:2
8.	Ledger		50	1:2
9.	Sample check		13	1:2

D	**Tools and equipment**			
	Computer	Desktop	13 Pcs	1:2
7.	Printer	A4 size	1Pcs	1:25
8.	Computer table	1m/0.75	1Pcs	1:25
9.	Shelves	1M/1.50m	1 Pcs	1:25

LEARNING MODULE 07

TVET-PROGRAMME TITLE: : **Cooperative Accounting and Auditing Level II**
MODULE TITLE: **Performing Foreign Currency Transactions**
MODULE CODE: **AGR CAA2M07 0422**
NOMINAL DURATION: 40 Hours
MODULE DESCRIPTION: This module covers the performance outcomes, skills and knowledge required to provide handle foreign currency transactions including buying and selling foreign currency travelerscheques, notes and coins within a retail banking environment.
LEARNING OUTCOMES   At the end of the module the trainee will be able to: **LO1.** Identify nature of customer's foreign currency needs   **LO2.** Verify that the proposed transaction can be conducted   **LO3**. Conduct the transaction   **LO4.** Maintain accurate records of transaction

MODULE CONTENTS:
 	
 LO1. Identify nature of customer's foreign currency needs
 	
     1.1.Nature of Foreign currency transactions
 	
     1.2.Verifying relevant personal information
 	
     1.3.Handling customer requests for foreign currency
 	
 LO2. Verify that the proposed transaction can be conducted
 	
     2.1.Concepts of foreign exchange
 	
     2.2.Identifying cleared fund
 	
     2.3.Assessing foreign currency notes
 	
     2.4.Verifying Foreign currency notes for sale
 	
 LO3. Conduct the transaction
 	
     3.1.Obtaining Foreign currency Rates used
 	
     3.2.Calculating foreign currency translation amounts
 	
     3.3.Providing the copy of conversion rates
 	
     3.4.Purchasing or selling travelers' checks
 	
     3.5.Entering transaction into relevant database
 	
 LO4. Maintain accurate records of transaction
 	
     4.1.Completing vouchers and receipts
 	
     4.2.Completing and reporting significant cash transactions
 	
     4.3.Updating and maintaining internal records of foreign currency transactions

LEARNING METHODS:
• Lecture and Discussion
• Demonstration
• Simulation
• Roleplaying
• Cases with local relevance
• Active participation
ASSESSMENT METHODS:
• Written test with Oral questioning
• Practical demonstration
• Project

LO1. Identify nature of customer's foreign currency needs

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

LO2. Verify that the proposed transaction can be conducted.

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

LO3. Conduct the transaction

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

LO4. Maintain accurate records of transaction

- Required vouchers and receipts are completed in accordance with organisation procedures and required signatures are obtained on relevant documentation
- Relevant reports are completed and filed in the event of significant cash transactions including relevant reports where a transaction is considered a possible suspect transaction
- Internal records of foreign currency transactions are updated and maintained in accordance with organizational procedures

AGR CAA2 M07 0422Performing Foreign Currency Transactions

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			
	Ethiopian tax accounting system	Misrak (2012), Ethiopian tax accounting system. 2nded	10Pcs	1:5
	Accounting	Mark W Lehman CPA. (2009), 21ce. Accounting.	10 Pcs	1:5
	Principles of Accounting	Virender S Poonia (2016), Principles of Accounting	5 Pcs	1:5
3.	Journals/Publication/Magazines	Published/unpublished		
	Federal NegaritGazeta	Ethiopian income tax proclamation (2004, 2016)	10 Pce	1:5
	National bank of Ethiopia	National bank of Ethiopia regulation manual		
B.	**Learning Facilities & Infrastructure**			
19.	Lecture room	1.2*25	1	1:37
20.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee	1	1:25
21.	Library	105 – 180 m2 area	1	1:25

		Needed Per Trainee		
22.	Instructional Audio video	Library/classroom location		1:1
23.	Visual training Media	LCD, Laptops	1 Pcs	1:25
24.	Teaching boards	White board, Flipchart, Smart board	1 Pcs	1:25
25.	Arm chair	54 Cm *72 Cm *100Cm	25 Pcs	1:1
26.	Notice board	150*100 Cm	1 Pcs	1:25
27.	White board	240 Cm *120 Cm	1 Pcs	:25
C	**Consumable material**			
4.	White board and permanent marker		4pcs	1:2
5.	Flip chart		5 Pcs	1:5
10.	Journal		13	1:2
11.	Ledger		10	1:2
12.	Sample check		13	1:2
D	**Tools and equipment**			
	Computer	Desktop	18 Pcs	1:2
11.	Calculator	Scientific	35	1:1
12.	Printer	A4 size	1 Pcs	1:25
13.	Computer table	1m/0.75	9 Pcs	1:5
14.	Shelves	1M/1.50m	2 Pcs	1:13

LEARNING MODULE 08
TVET-PROGRAMME TITLE: Cooperative Accounting and Auditing **Level II**
MODULE TITLE: Applying Agricultural Extension for Rural Development
MODULE CODE: AGR CAA2 M07 0422
NOMINAL DURATION: .40Hours
MODULE DESCRIPTION: This module covers the knowledge, skills and attitudes required to promote the use of digital technology in agricultural extension, understand adult learning, integrate gender in agricultural extension and recognize indigenous knowledge.
LEARNING OUTCOMES   At the end of the module the trainee will be able to: **LO1.** Promote the Use of digital Technology in Agricultural Extension   **LO2.** Understand Adult Learning   **LO3**. Integrate Gender in Agricultural Extension   **O4**. Recognize Indigenous Knowledge

MODULE CONTENTS:
 	
 LO1. Promote the Use of Digital Technology in Agricultural Extension
 	
     1.1.Using digital technology in Agricultural extension
 	
     1.2.BuildingSkills in using digital technology
 	
     1.3.Role of digital technologies in agricultural extension services
 	
 LO2.Understand Adult Learning
 	
     2.1.Concept of adult learning
 	
     2.2.Principles of adult learning
 	
     2.3.Importance of adult learning in agricultural
 	
     2.4.Adult learning methods
 	
     2.5.Role of adult learning
 	
 LO3. Integrate Gender in Agricultural Extension
 	
     3.1.Concept of gender
 	
     3.2.Creating gender awareness and sensitization
 	
     3.3.Role of gender in agriculture
 	
     3.4.Gender mainstreaming

LO4.Recognize Indigenous Knowledge

4.1.Concept of indigenous knowledge

4.2.characters of indigenous knowledge

4.3.promoting exchange of indigenous knowledge

4.4.importance of indigenous knowledge

4.5.controversial issues of the debate on indigenous knowledge

LEARNING METHODS:

- Lecture and Discussion
- Demonstration
- Simulation
- Roleplaying
- Community Service

ASSESSMENT METHODS:

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

ASSESSMENT CRITERIA:

LO.1. Promote the use of digital technology in Agricultural Extension

- The use of Digital technology in Agricultural extension is introduced to familiarize its importance

- Skills in using digital technology is built to strengthen agricultural extension services

- The role of digital technologies in agricultural extension services is understood to enhance agricultural development.

LO.2. Understand Adult Learning

- The concept of adult learning is understood to bring behavioral changes

- Principles of Adult learning is determined for the implementation of extension services

- The importance of Adult learning in Agricultural Extension is understood to enhance agricultural extension services

- Adult learning methods are understood to enhance the knowledge and skills of extension beneficiaries

- The role of adult learningis understood to allow farmers develop knowledge and skills

LO.3. Integrate Gender in Agricultural Extension

- The concept of genderis understood to provide inclusive agricultural extension services

- Gender awareness and sensitization is created to increase the contribution of gender in agricultural development

- The role of gender in agricultureis determined to enhance agricultural development.

- Gender mainstreaming is implemented for effective outcome of extension services

LO4.Recognize Indigenous Knowledge.

- The concept of indigenous knowledge is understood to strengthen the service of agricultural extension

- Characters of indigenous knowledge are understood to promote local experience

- Exchange of indigenous knowledge is promoted to enhance community

development

- The importance of indigenous knowledge is understood to facilitate its contribution to the development processes.

- The controversial issues of the debate on indigenous knowledge are further studied to propose the urgent need, to document, learn, preserve, and exchange indigenous knowledge

AGR CAA2 M08 0422 Applying Agricultural Extension for Rural Development

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			
3.	Rural Extension: Basic Issues and Concepts	Hoffman, V., et al. (2009). Rural Extension: Basic Issues and Concepts Vol. I 3rd edition	10Pcs	1:1
4.	Rural Extension: Basic Issues and Concepts	Hoffman, V., et al. 2009. Rural Extension: Basic Issues and Concepts Vol. II 3rd edition	10 Pcs	
5.	Rural Extension: Basic Issues and Concepts	Hoffman, V., et al. (2009). Rural Extension: Basic Issues and Concepts Vol. III 3rd edition	5 Pcs	1:5
6. .	Communication for Rural Innovation	Lewis, C., (2004) Rural Extension: Basic Issues and Concepts 3rd edition	5 Pcs	1:5
7.	Concepts and Practices in Agricultural Extension in	Ananadayasekeram, P., et al. (2008). Concepts	10 Pcs	1:5

	Developing Countries: A Source Book	and Practices in Agricultural Extension in Developing Countries: A Source Book		
8.	Agricultural Extension in Developing Countries	Adams M. E., (1992) Agricultural Extension in Developing Countries	5 Pcs	1:1
9.	Agricultural Extension	FAO, …	5 Pcs	1:5
B.	**Learning Facilities & Infrastructure**			
1.	Lecture room	1.2*25	1	1:37
2.	Cooperative lab/ business incubation center	105 – 180 m2 area Needed Per Trainee	1	1:25
3.	Library	105 – 180 m2 area Needed Per Trainee	1	1:25
4.	Instructional Audio video	Library/classroom location		1:1
5.	Visual training Media	LCD, Laptops	1 Pcs	1:25
6.	Teaching boards	White board, Flipchart, 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	1:2
2.	Flip chart		5 Pcs	1:5
3.	Journal		13 pcs	1:2
4.	Ledger		10 pcs	1:2

5.	Sample check		13 pad	1:2
D	**Tools and equipment**			
1	Computer	Desktop	18 Pcs	1:2
2	Calculator	Scientific	35	1:1
3	Printer	A4 size	1 Pcs	1:25
4	Computer table	1m/0.75	9 Pcs	1:5
5	Shelves	1M/1.50m	2 Pcs	1:13

LEARNING MODULE 09

TVET-PROGRAMME TITLE: Cooperative Accounting and auditing

MODULE TITLE : **Preventing and Eliminating MUDA**

MODULE CODE: **AGR CAA2 M09 0422**

NOMINAL DURATION:50Hours

MODULE DESCRIPTION: This module covers the knowledge, skills and attitude required by a worker to prevent and eliminate MUDA/wastes in his/her workplace by applying scientific problem-solving techniques and tools to enhance quality, productivity and other kaizen elements on continual basis It covers responsibility for the day-to-day operation of the work and ensures Kaizen Elements are continuously improved and institutionalized.

LEARNING OUTCOMES

At the end of the module the learner will be able to:

LO1. Prepare for work

LO2. Identify MUDA and problem

LO3. Analyze causes of a problem

LO4. Eliminate MUDA and Assess effectiveness of the solution.

LO5. Prevent occurrence of wastes and sustain operation

MODULE CONTENTS:

LO1 Prepare for work

    1.1. Using work instructions

    1.2. Reading and interpreting job specifications

    1.3. ObservingOHS requirements,

    1.4. Selecting appropriate material

    1.5. Identifying and checking safety equipment and tools.

LO2 Identify MUDA and problem

    2.1 Preparing plan of MUDA and implementing problem identification

    2.2 Causes and effects of MUDA

    2.3 Identifying and listing problems of kaizen process

    2.4 Using tools and techniques

    2.5   Identifying and measuring wastes/MUDA

    2.6 Reporting identified and measured wastes

LO3. Analyze causes of a problem

   3.1   Listing all possible causes of a problem

   3.2   Analyzing cause relationships using 4m1e.

   3.3   Identifying causes of the problems

   3.4   Selecting the root cause directly related to the problem

   3.5   Listing all possible ways using creative idea generation

   3.6   Testing and evaluating the suggested solutions

   3.7   Preparing detailed summaries of the action plan

LO4. Eliminate MUDA and Assess effectiveness of the solution.

   4.1.   Preparing and implementing Plan of MUDA elimination.

   4.2.   Adopting necessary attitude and ten basic principles for improvement

   4.3.   Using tools and techniques to eliminate wastes/MUDA

   4.4.   Reducing and eliminating Wastes/MUDA

   4.5.   Identifying tangible and intangible results are.

   4.6.   Comparing tangible results using various types of diagrams.

   4.7.   Reporting improvements

LO5. Prevent occurrence of wastes and sustain operation.

   5.1.   Preparing and implementing MUDA prevention Plan.

   5.2.   Preparing and discussing Standards for materials

   5.3.   Preventing occurrences of wastes/MUDA

   5.4.   Creating waste-free workplace using 5W and 1Hsheet.

   5.5.   Doing the completion of required operation

   5.6.   Facilitating the updating of standard procedures and practices

   5.7.   Training and ensuring capability of the work team on the new Standard Operating Procedures (SOPs).

  5.7 Delivering training on the new Standard Operating Procedures(SOPs).

AGR CAA2 M09 0422Preventing and Eliminating MUDA

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	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		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			
	1. Detergent	Liquid	10 Lt	1:2
	2. Sweeper	Sponge	5 Pcs	1:5

D	Tools and equipment			
	1. Photo camera	Standard	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

APPENDEX-1

Learning Methods:				
For none impaired trainees	**Reasonable Adjustment for Trainees with Disability (TWD)**			
	Low Vision	**Deaf**	**Hard of hearing**	**Physical impairment**
Lecture-discussion	❖ 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	❖ 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	❖ 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	❖ 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

	physical feature of the work shop ❖ Summarize main points	attention of the trainees ❖ Avoid movement during lecture time ❖ Present the lecture in video format ❖ Summarize main points		
Demonstration	❖ Conduct close follow up ❖ Use verbal description ❖ Provide special attention in the process of guidance ❖ facilitate the support of peer trainees ❖ Prepare & use simulation	❖ 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)	❖ Illustrate in clear & short method ❖ Use Video recorded material ❖ Ensure the attention of the trainees ❖ Provide tutorial support (if necessary)	❖ 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	❖ Facilitate the integration of trainees with group members ❖ Conduct close follow up	❖ Use sign language interpreters ❖ Facilitate the integration of	❖ Facilitate the integration of trainees with group	❖ Introduce the trainees with their peers

	❖ Introduce the trainees with other group member ❖ Brief the thematic issues of the work	trainees with group members ❖ Conduct close follow up ❖ Introduce the trainees with other group member	members ❖ Conduct close follow up ❖ Introduce the trainees with other group member ❖ Inform the group members to speak loudly	
Exercise	❖ Conduct close follow up and guidance ❖ Provide tutorial support if necessary ❖ provide special attention in the process	❖ Conduct close follow up and guidance ❖ Provide tutorial support if necessary ❖ provide special attention in the process/practical training ❖ Introduce new and relevant vocabularies	❖ Conduct close follow up and guidance ❖ Provide tutorial support if necessary ❖ provide special attention in the process/ practical training	❖ Assign peer trainees ❖ Use additional nominal hours if necessary

Individual assignment	❖ 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	❖ Use sign language interpreter ❖ Provide briefing /orientation on the assignment ❖ Provide visual recorded material	❖ Provide briefing /orientation on the assignment ❖ Provide visual recorded material	

ASSESSMENT METHODS:

Interview			❖ 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	❖ Speak loudly ❖ Using sign language interpreter if necessary	❖ Use written response as an option for the trainees having speech challenges
Written test	❖ 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		❖ Prepare the exam using short sentences, multiple choices, True or False, matching and short answers ❖ Avoid essay writing ❖ Time extension	❖ Prepare the exam using short sentences, multiple choices, true or false, matching and short answers if necessary.	❖ 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	❖ Brief the instruction or provide them in large text ❖ Time extension	❖ Use sign language interpreter ❖ Brief on the instruction of the exam ❖ Provide activity-based/ practical assessment method ❖ Time extension	❖ Provide activity based assessment ❖ Brief on the instruction of the exam ❖ Use loud voice ❖ Time extension	❖ Provide activity based assessment ❖ Conduct close follow up ❖ Time extension

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