

Cooperative Marketing

Level – II



TVET Curriculum Version-I Based on March, 2022, Version- 3 Occupational Standard

May, 2022 Addis Ababa, Ethiopia



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

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1. TVET-Program Design

1.1. TVET-Program Title: Cooperative Marketing -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 an **Cooperative Marketing Worker** with competencies elaborated in the respective OS. Graduates of the program will have the required qualification to work in the **Agriculture Sector** in the field of **Cooperative Marketing**.

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 Recommend cooperative products and services, Develop product knowledge, Perform basic cooperative marketing functions, Conduct cooperative Marketing Modalities, Handle warehouse operations, Perform Basic Accounting Records and Perform taxation in accordance with the performance criteria & evidence guide described in the OS.



1.3. Training Program Structure

		Sequences of Lea	arning modules		Nominal
Unit of co	ompetence	Code	Title / For Module name –	Unit title	Duration (In Hours)
AGR CM2 02 0322	Develop product knowledge	AGR CM2 M01 0522	Product Knowledge Development	 Product knowledge Converting product knowledge to benefits Evaluating competitors' products 	48
AGR CM2 03 0322	Perform Basic Marketing Functions	AGR CM2 M02 0522	Basic Marketing Functions	 Marketing functions Elements of marketing functions Assessment of performance of marketing functions 	48
AGR CM2 05 0322	Handle warehouse operation	AGR CM2 M03 0522	Warehouse operation	 Overview of Warehousing Warehousing Functions Warehouse equipments Inventory and stock control 	72
AGR CM2 04 0322	Conduct Cooperative marketing modalities	AGR CM2 MO4 0522	Cooperative Marketing Modalities	 Cooperative marketing platforms Evaluation and selection of marketing modality Monitoring a marketing modality 	72
AGR CM2 01 0322	Recommend cooperative products and services	AGR CM2 M05 0522	Cooperative products and services	Products and servicesProduct characteristics and classification	48



				Product recommendation
AGR CM2 01 0522	Perform Basic accounting Records	AGR CM2 M06 0522	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
AGR CM2 04 0522	Perform Taxation	AGR CM2 M07 0522	Taxation	 Identify and apply the role of taxation Identify and apply direct tax Identify and apply indirect tax 45 Identify and apply stamp duty tax Manage tax liability
AGR CM2 08 0322	Apply Agricultural Extension service for rural development	AGR CM2 M08 0522	Apply 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
AGR CM2 09 0322	Prevent and Eliminate MUDA	AGR CM2 M09 0522	Prevent and Eliminate MUDA	 Prepare for work. Identify MUDA and problem Analyze causes of a problem Eliminate MUDA and Assess effectiveness of

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		the solution	
	•	Prevent occurrence of wastes and sustain	
		operation	

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1.4. Duration of the TVET-Program

The Program will have duration of **485 hours** including the in-school Institution training and on-the-job practice or cooperative training time. Such cooperative training based on realities of the industry, nature of the occupation, location of the TVET institution, and other factors will be considered in the training delivery to ensure that trainees acquire practical and workplace experience.

S.No	Module title	TVET Instit	ution training	Cooperative	Total hours	Remark
		Theory	Practical	training		
1.	Product Knowledge Development	24	16	8	48	
2.	Basic Marketing Functions	24	16	8	48	
3.	Warehouse operation	36	24	12	72	
4.	Cooperative Marketing Modalities	36	24	12	72	
5.	Cooperative products and services	24	16	8	48	
6.	Perform Basic Accounting Records	30	20	10	60	
7.	Perform taxation	23	12	10	45	
8.	Agricultural Extension service for rural development	30	20	10	60	
9.	Prevent and Eliminate MUDA	16	12	4	32	
Total	hour	197	243	162	485	
Projec	et work title				Maximum one week	

N.B. The cooperative training time can be managed for implementations according to the context of the training environments of the institution.

1.5. Qualification Level and Certification

Qualification is a formal certificate issued by an official agency in recognition to that an individual has been assessed as achieving learning outcomes or competencies to the standard

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specified for the qualification title. A qualification confers official recognition of value in the labour market and in further education and training. Based on the descriptors elaborated on the Ethiopian National TVET Qualification Framework (NTQF) the qualification of this specific TVET Program is Certificate II according to the level. The trainee will be awarded transcript and the institutional certificate after successfully completing all the modules in the level.

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

In principle everyone should be able to access training based on the labor market. Hence the prospective participants of this program are any citizen who possess the entry requirement 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 training delivery is in the institution and co-operative training. Cooperative training is a model of training by the cooperation of enterprises/industries and TVET institutions whereby trainees spend much of their time in the enterprises/industries to acquire industrial knowledge, skills, experiences, and attitudes of the industrial environment and the remaining time in TVET institutions to acquire basic skills and theoretical concepts. Therefore, it is necessary to make the TVET sector more effective by strengthening a system of cooperative training accepted by the industry.

The program will employ different alternatives of cooperative training such as apprenticeships, internship and traineeship based on the nature of the occupation, location of the TVET institutions, and interest of the industry. 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 should have to take an agreement to co-operate with regard to the implementation of this program.

1.9. 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.

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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. Therefore, a trainee is required to earn at least 60% to be theoretically qualified. This result should be 18% or more when converted to 30%. Regarding performance appraisal results, it must score at least 80% or at least 32% or more when converted to 40%. Must cooperate at least 80% out of 100% in cooperative training; When converted to 30%, it must register 24%.

1.10. TVET Teachers Profile

The trainers conducting this particular TVET Program are **B Level** and above who have satisfactory practical experiences or equivalent qualifications.

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1.11. Training and Assessment methodology

The program is delivered using a variety of training methods. The table below shows training and assessment methodology for non-impaired trainees and with reasonable adjustment for impaired trainees. In addition, as per the nature of the module title the trainer can use recommended and possible training and assessment methodology.

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

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		(if necessary)	(if necessary)	(if necessary
Group discussion	 Facilitate the integration of trainees with group members Conduct close follow up Introduce the trainees with other group member Brief the thematic issues of the work 	 Use sign language interpreters Facilitate the integration of trainees with group members Conduct close follow up Introduce the trainees with other group member 	 Facilitate the integration of trainees with group members Conduct close follow up Introduce the trainees with other group member Inform the group members to speak loudly 	 Introduce the trainees with their peers
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 	

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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/O bservation	 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 Time extension 	 Provide activity based assessment Conduct close follow up Time extension

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2. Learning Module Design

Module Code and Title	AGR CM2 MO1 0522: Product Knowledge Development		
Nominal Duration:	48 Hours		
_	This unit describes the knowledge, skills and attitude required to develop preparation for the sales process.		
Acquire knowlConvert produEvaluate comp	ct knowledge to benefits		
Module Contents: Unit One: Product k 1.1. An overview	8		
1.2. Product know	vledge Information Sources		
1.3. Aspects of p	roduct knowledge		
1.3.1. produc	et features		
1.3.2. produc	et strength and weakness		
1.3.3. price,	quality and safety		
1.3.4. produc	et guarantee, warranties		
1.3.5. produc	et support service		
	g product knowledge to benefits eaning of buyer appeal		
2.2. Uniqu	e selling points of a product		
2.3. Determ	nining buyer preferences		
2.4. Discus	sing product benefits		
2.5. Organ	2.5. Organizational policies as a selling point		
	ng competitors' products roduct information sources		
3.2. Competitors F	roduct Comparison		
3.3. Communicating product benefits			



- Lecture
- Group discussion
- Role play
- Demonstration
- Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Practical demonstration
- Observation in prepared checklist

Assessment Criteria:

During the assessment the evidence must show that the trainee.....

Unit 1: Product knowledge

- Understand the meaning of a Product
- Identify Product knowledge Information Sources
- Understand Aspects of product knowledge
 - Product features
 - Product strength and weakness
 - Price, quality and safety
 - Product guarantee, warranties
 - Product service support

Unit 2:Converting product knowledge to benefits

- understand The meaning of buyer appeal
- list the Unique selling points of a product
- Determine buyer preferences
- Discuss product benefits

Unit 3: Evaluating competitors' products

- Identify Competitors Product information sources
- List product comparison basis
- Communicate product benefits



Module Code and Title	AGR CM2 M02 0522: Basic Marketing functions		
Nominal Duration:	48 Hours		
Module Description: Th	is module covers the knowledge, skills and attitude required to perform		
marketing functions, exp	plain elements of marketing functions and Assess of the performance of		
marketing functions.			
Training Outcomes			
At the end of the module	the trainee will be able to:		
• Identify m	arketing functions		
• Explain el	ements of marketing functions		
• Assess the	performance of marketing functions		
Module Contents:			
Unit One: marketing fu	nctions		
1.1. Types of marketing functions			
1.2. The role of 1	1.2. The role of marketing functions		
Unit two: elements of m	arketing functions		
2.1. Buying and selling function			
2.2. The storage function			
2.3. Transport funct	ion		
2.4. Loading and pa	ckaging functions		
2.5. The standardiza	tion function		
2.6. Financing function			
2.7. Risk bearing an	2.7. Risk bearing and market information		
Unit three: Assessment of performance of marketing functions			
3.1 selections of app	3.1 selections of appropriate feedback collecting tools		
3.2. Collecting feedb	3.2. Collecting feedback		
3.3. Making adjustn	nents		



- Lecture
- Group discussion
- Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Observation in prepared checklist

Assessment Criteria:

Unit One: marketing functions

- 1.1. Identify ttypes of marketing functions
- 1.2. Explain the role of marketing functions

Unit two: 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

Unit three: Assessment of performance of marketing functions

- 3.1 select appropriate feedback collecting tools
- 3.2. Collect feedback
- 3.3. Make adjustments

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Module Code and Title	AGR CM2 M03 0522: Warehouse operation		
Nominal Duration:	72 Hours		
warehouse operations and	nodule covers the skill, knowledge and attitude required to monitor identify and report issues and possible improvements. It requires of warehouses and their functions and organizational requirements.		
Training Outcomes			
At the end of the module the	trainee will be able to:		
• Describe the concepts	s and definitions of warehousing		
• Identify the nature an	d importance of a warehouse		
• List down the types of	f warehouses		
• Explain the benefits of	of warehousing		
• Identify storage hand	ling methods		
• Identify the purpose a	and types of materials handling equipment		
Module Contents:			
Unit one: Overview of War	ehousing		
1.4. Concepts and defin	itions of warehousing		
1.5. Nature and importa	nce of a warehouse		
1.6. Types of warehous	es		
1.7. Elements of warehousing			
1.8. Determining storage requirements			
1.9. Warehouse preparation planning			
Unit Two: Warehousing Functions			
2.1 Warehouse operation	2.1 Warehouse operations		
2.2 Documenting warehouse operations			
2.3 Roles and responsibilities of a warehouse manager			
2.4 Benefits of warehout	using		
2.5 Storage handling m	ethods based on characteristics of goods		
Unit Three: Warehouse equ	lipment		
3.1. Purpose and types of	3.1. Purpose and types of materials handling equipment		
3.2. Product movement	3.2. Product movement		
3.3. Product storage			
3.4. Storage systems			
Unit Four: Inventory and stock control			
4.1. Inventory and stock control principles			
4.2. Methods and processes for determining stock			
•	4.3. Inventory and stock control processes		
4.4. Methods of reordering			
4.5. Factors that impact r	eordering and stock control levels		



- Lecture
- Group discussion
- Role play
- Case study
- Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Observation in prepared checklist

Assessment Criteria:

Unit one: Overview of Warehousing

- Explain the concepts and definitions of warehousing
- Identify the nature and importance of a warehouse
- List down the types of warehouses
- Describe the steps in determining Storage Requirements
- Prepare warehouse preparation planning

Unit Two: Warehousing Functions

- Describe warehouse operations
- Describe the roles and responsibilities of a warehouse manager
- Control Con
- Describe storage handling methods based on characteristics of goods

Unit Three: Warehouse activities and equipment

- Describe the purpose and types of materials handling equipment
- Elaborate product storage and product movement
- Discuss about storage systems

Unit Four: Inventory and stock control

- *List down inventory and stock control principles*
- Describe the methods and processes for determining stock
- Identify the methods of reordering
- Describe the factors that impact reordering and stock control levels

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Module Code and Title	AGR CM2 MO4 0522: Cooperative Marketing Modalities		
Nominal Duration:	72 Hours		
Module Description: This un	it of competency describes the knowledge, skills and attitude required to		
apply contract, commission,	direct and commodity exchange marketing modalities of cooperatives		
Training Outcomes			
At the end of the module the	trainee will be able to:		
• Identify cooperative r	narketing platforms		
• Compare and select a	marketing modality		
• Monitor effectiveness	of marketing modality		
Module Contents:			
Unit One: Cooperative mar	Unit One: Cooperative marketing platforms		
1.1. An overview	1.1. An overview of a marketing modality		
1.2. Cooperative n	1.2. Cooperative marketing modalities		
1.3. Unique benefi	1.3. Unique benefits of marketing modalities		
1.4. Assessment of	1.4. Assessment of marketing modality opportunities		
Unit Two: Evaluation and s	selection of a marketing modality		
2.1. Collecting mark	ket trend information		
2.2. Basis for selecti	on of marketing modalities		
2.3. Evaluation of a	vailable marketing modalities		
2.4. Approval procee	dures of a marketing modality		
2.5. Agreement pro	2.5. Agreement procedures of marketing modality		
Unit Three: Monitoring effe	Unit Three: Monitoring effectiveness of Marketing modality		
3.1. Criteria's for mo	nitoring a marketing modality		
3.2. Features of effec	3.2. Features of effective marketing modalities		
3.3. Procedures of ca	anceling a modality		



- Lecture
- Group discussion
- Role play
- Demonstration
- Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Practical demonstration
- Observation in prepared checklist

Assessment Criteria:

During the assessment the evidence must show that the trainee.....

Unit 1: Cooperative marketing platforms

- Understand the meaning marketing modality
- Identify Cooperative marketing modalities
- Discuss the Unique benefits of marketing modalities
- Assessment marketing modalities opportunities

Unit 2: Evaluation and selection of a marketing modality

- List Components of market trend information
- Evaluate marketing modalities
- List the Basis for selection of marketing modalities
- List the Approval procedures of a marketing modality
- List the Agreement procedures of marketing modality

Unit 3: Monitoring a Marketing modality

- List Criteria's for monitoring a marketing modality
- Identify Features of effective marketing modalities
- List the Procedures of canceling a modality

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Module Code and Title	AGR CM2 M05 0522: Cooperative Products and Services			
Nominal Duration:	48 Hours			
knowledge required to pro about the Products and classification.	Module Description : This module describes the performance outcomes, skills and knowledge required to provide advice and information within a cooperative organization about the Products and services, Cooperative product features, characteristics and classification.			
Training Outcomes				
At the end of the module th	e trainee will be able to:			
Identify products an	d services			
• Identify product cha	aracteristics and classification			
Provide recommend	lations on products and services			
Module Contents:				
Unit one: Products and Se	Unit one: Products and Services			
1.1. Industry prod	1.1. Industry products and services			
1.2. Product level	s in cooperative market			
1.3. Information a	and documentation on products and services			
Unit Two: Product characteristics and classification 2.1 Product characteristics				
2.2 Product classifi	cation in cooperative business			
2.3 Cooperative pro	2.3 Cooperative product mix dimensions			
Unit Three: Product recommendation				
3.1. Features of pr	roduct and service			
3.2. Cooperative	product and brand relationship			
3.3. Packaging an	d labeling of products			
3.4. Product differ	rentiations mechanisms			



- Lecture
- Group discussion
- Role play
- Demonstration
- Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Role play

Assessment Criteria:

Unit one: Products and Services

- Identify industry products and services
- Describe product levels in cooperative market

Unit Two: Product characteristics and classification

- Describe product characteristics
- Classify Products in cooperative business
- List down Cooperative product mix dimensions

Unit Three: Product recommendation

- Identify features of product and service
- Cooperative product and brand relationship
- Describe product differentiations mechanisms

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Module Code and Title	AGR CM2 M06 0522: Performing Basic Accounting Records		
Nominal Duration:	60 Hours		
required to Identify and p post to the ledger, prepare u	s module describes the performance outcomes, skills and knowledge roduce source documents, record business transaction on journal, and madjusted trial balance and file the document.		
Training Outcomes			
At the end of the module th	e trainee will be able to:		
Obtain Source Docu	ments and Record Business Transaction on Journal		
• Post To the Ledger	and Prepare Unadjusted Trial Balance		
• File And Document	Financial Record		
Module Contents:			
Unit One: Obtain Source D	Unit One: Obtain Source Documents and Record Business Transaction on Journal		
1.1. Verifying Source Documents			
1.2. Bases of Accounting			
1.3. Concept of journa	1.3. Concept of journal		
1.4. Analyzing busine	ess transaction		
1.5. Recording transaction	ction on Journal		
Unit Two: Post To the Led	ger and Prepare Unadjusted Trial Balance		
2.1 Concepts of ledger			
2.2 Types of ledger			
2.3 Posting Information	2.3 Posting Information in appropriate ledger		
2.4 Preparing unadjuste	2.4 Preparing unadjusted trial balance		
2.5 Identifying and Correcting Errors in trial balance			
Unit Three: File and docur	Unit Three: File and document financial record		
3.1. Classifying and so	orting financial documents		
3.2. Labelling file box	es		
3.3. Filling and docum	enting financial documents		

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- Lecture
- Group discussion
- Role play
- Demonstration
- Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Role play
- Project works

Assessment Criteria:

Unit One: Obtain source documents and Record business transaction on journal

- Obtain and verify Source document
- Select appropriate accounting bases
- The effect of transaction by using appropriate techniques
- Analyzing business transaction
- Recording transaction on Journal

Unit Two: Post to the ledger and prepare unadjusted trial balance

- Identify the Types of ledger
- Post Information in appropriate ledger
- Prepare unadjusted trial balance
- Tidentify and Correct Errors in trial balance

Unit Three: File and document financial record

- Classify and sort financial documents
- Label file boxes
- Fill and document financial documents

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Module Code and Title	AGR CM2 M07 0522: Taxation
Nominal Duration:	45 Hours
-	nodule describes the performance outcomes, skills and knowledge required to f taxation in the Ethiopian economy.
Training Outcomes	
At the end of the module the	trainee will be able to:
• Identify and apply the	role of taxation
• Identify and apply dire	ect tax
• Identify and apply indi	irect tax
• Identify and apply star	np duty tax
• Manage tax liability	
Module Contents:	
Unit One: Identify and app	ly the role of taxation
1.1. Concept & purpo	ose of taxation
1.2. Principles of taxa	ation
1.3. Types of tax	
1.4. Uses of tax rever	nue in Ethiopia
1.5. Sources of ongoi	ng tax information
1.6. Role of Ethiopian	n Revenues and Customs Authority (ERCA)
Unit Two: Identify and app	ly direct tax
2.1. Terminologies o	f direct taxation
2.2. Analyzing effect	of business structure on direct tax
2.3. Identifying tax F	File Number (TIN) and rates of direct tax
2.4. Computing and	paying direct tax and <i>tax returns</i>
2.5. Using Tax decla	aration forms
Unit Three: Identify and ap	oply indirect tax
3.1. Terminologies o	f indirect taxation
	ct of business structure on indirect tax
3.3. Identifying the r	
3.4. Computing indir	
3.5. Using Tax decla	
Unit Four: Identify and ap	
4.1. Concept of stam	
	mount paid to stamp duty tax in Ethiopia
Unit Five: Manage tax liabi	•
5.1. Identifying tax p	• •
5.2. Analyzing under	or over payment of tax



- Lecture
 - Group discussion
 - Role play
 - Demonstration
 - Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Role play
- Project works

Assessment Criteria:

Unit One: Identify and apply the role of taxation

- Clarify Concept & purpose of taxation
- Identify Principles of taxation
- Identify types of tax
- Telaborate tax revenue in Ethiopia

Unit Two: Identify and apply direct tax

- Elaborate terminologies of direct taxation
- Analyze effect of business structure on direct tax
- Tidentify tax File Number (TIN) and rates of direct tax
- Compute and pay direct tax and tax returns
- *Tax* declaration forms

Unit Three: Identify and apply indirect tax

- Identify Terminologies of indirect taxation
- Analyze effect of business structure on indirect tax
- Identify the rate of indirect tax
- Compute indirect tax
- Use tax declaration forms

Unit Four: Identify and apply stamp duty tax

- Explain concept of stamp duty tax
- Tidentify the amount paid to stamp duty tax in Ethiopia

Unit Five: Manage tax liability

- Identify tax payers tax liability
- Analyze under or over payment of tax



Module Cod	e and Title	AGR CM2 MO8 0522: Agricultural Extension for Rural Development	
Nominal Du	ration:	60 Hours	
Module Desc	ription : This m	odule covers the knowledge, skills and attitudes required to promote the use	
of digital tech	nology in agric	ultural extension, understand adult learning, integrate gender in agricultural	
extension and	l recognize indig	genous knowledge.	
Training Ou	tcomes		
At the end of	f the module the	trainee will be able to:	
Prome	ote the Use of di	gital Technology in Agricultural Extension	
• Under	stand Adult Lea	arning	
• Integr	ate Gender in A	gricultural Extension	
• Recog	nize Indigenous	s Knowledge	
Module Con	tents:		
Unit One: U	se of Digital Te	echnology in Agricultural Extension	
1.1.	Using digital t	echnology in Agricultural extension	
1.2.	Building Skill	s in using digital technology	
1.3.	1.3. Role of digital technologies in agricultural extension services		
Unit Two: A	dult Learning		
2.1	Concept of adult learning		
2.2	Principles of a	dult learning	
2.3	Importance of	adult learning in agricultural	
2.4	Adult learning	methods	
2.5	Role of adult le	earning	
Unit Three:	Integrating Ge	ender in Agricultural Extension	
3.1.	Concept of get	nder	
3.2.		er awareness and sensitization	
3.3.	Role of gende	r in agriculture	
3.4.	3.4. Gender mainstreaming		
Unit four: In	our: Indigenous Knowledge		
4.1.	-	ligenous knowledge	
4.2.	Characters of	indigenous knowledge	
4.3.	Promoting exc	change of indigenous knowledge	
4.4.	Importance of	indigenous knowledge	
4.5.	Controversial	issues of the debate on indigenous knowledge	



- Lecture
- Group discussion
- Role play
- Demonstration
- Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Practical demonstration
- Observation in prepared checklist

Assessment Criteria:

During the assessment the evidence must show that the trainee.....

Unit 1: Use of digital technology in Agricultural Extension

- List importance of digital technology in agriculture
- Apply skills in using digital technology in agricultural extension service
- List the role of digital technologies in agricultural extension service

Unit 2: Adult learning

- Pronounce the concepts of adult learning
- List the principles of adult learning
- Describe importance of adult learning
- Discuss adult learning methods
- List roles of adult learning

Unit 3: Integrating Gender in Agricultural Extension

- Pronounce the concepts of gender
- Describe gender and sensitization
- List the roles of gender in agriculture
- Implement gender mainstreaming

Unit 4: Indigenous Knowledge

- Pronounce the concepts of indigenous knowledge
- List the characteristics of indigenous knowledge
- Promote exchange for indigenous knowledge
- Describe the importance of indigenous knowledge
- Identify conversational issues in indigenous knowledge

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Module Code and Title	AGR CM2 M09 0522: Preventing and Eliminating MUDA
Nominal Duration:	32 Hours

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.

Training Outcomes

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

- 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

Module Contents:

Unit One: Preparing for work

- **1.1.** Using work instructions
- 1.2. Reading and interpreting job specifications
- 1.3. Observing OHS requirements,
- **1.4.** Selecting appropriate material
- **1.5.** Identifying and checking safety equipment and tools.

Unit Two: Identifying 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

Unit Three: Analyzing 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

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- 3.6 Testing and evaluating the suggested solutions
- 3.7 Preparing detailed summaries of the action plan

Unit four: Eliminating 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

Unit five: Preventing 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).
- 5.8. Delivering training on the new Standard Operating Procedures (SOPs).

Learning Methods:

- Lecture
- Group discussion
- Role play
- Demonstration
- Brainstorming

Assessment Methods:

- Written test
- Oral questioning
- Practical demonstration
- Observation in prepared checklist

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Assessment Criteria:

During the assessment the evidence must show that the trainee.....

Unit One: Preparing for work

- Read and interpret job specifications
- Describe OHS requirements,
- Select appropriate material
- Identify and check safety equipment and tools.

Unit Two: Identifying MUDA and problem

- The Prepare plan of MUDA and implement problem identification
- Describe Causes and effects of MUDA
- Identify and list problems of kaizen process
- Identify and measure wastes/MUDA
- Prepare report on identified and measured wastes

Unit Three: Analyzing causes of a problem

- Identify and list all possible causes of a problem
- Analyzing cause relationships using 4m1e
- Select the root cause directly related to the problem
- List all possible ways using creative idea generation
- Test and evaluate suggested solutions
- Prepare detailed summaries of the action plan

Unit four: Eliminating MUDA and Assess effectiveness of the solution.

- The Prepare and implement Plan of MUDA elimination.
- Describe the tools and techniques to eliminate wastes/MUDA
- Explain the methods in reducing and eliminating Wastes/MUDA
- Compare tangible results using various types of diagrams

Unit five: Preventing occurrence of wastes and sustain operation.

- Prepare and implement MUDA prevention Plan.
- Prevent occurrences of wastes/MUDA
- Treate waste-free workplace using 5W and 1Hsheet.
- Train and ensure capability of the work team on the new Standard Operating Procedures
- The Deliver training on the new Standard Operating Procedures (SOPs).

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3. Resource Requirements

Item No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Item: Trainee)
<i>A</i> .	Learning Materials			
1.	TTLM	MoLS	25	1:1
2.	Product management framework	Erik Bjernulf, Magnus Billgren, and Tolpagorni 2016	3	1:8
3.	Marketing Management, 13th Edition,	Kotler, P. and Keller, K.L. 2009 Pearson International Edition	15	1:2
4.	Marketing management 2016	Benedict Hunt	5	1:5
5.	The 7 functions of marketing: A field guide	Jeff Keleher 2021 Info graphic Brafton	5	1:5
6.	Warehouse Management, Kogan Page Limited,	Gwynne Richards 2018	3	1:8
7.	Linking Smallholders to Commodity Exchange: the Role of Agricultural Cooperatives in Ethiopia	Francesconi, G.N. and N. Heerink, 2008	15	1:2
8.	Ethiopian Tax accounting system 2 nd edition	Misrak 2012, Ethiopian Tax accounting system	3	1:8
9.	21 st century Accounting	Mark W. Lehman 2009 CPA	3	1:8
10.	Gemba KAIZEN 2nd Edition	Masaaki Imai	5 Pcs	1:5
В.	Learning Facilities & Infrastructure			
1.	Lecture Room	5*5m	1	1:25
2.	Library	20*30m	1	1:250
3.	Cooperative lab	7*9m	2	1:25
С.	Consumable Materials			
1.	Paper	A4	5rim	1:5
2	Pen	Ball point	5	1:5
3	Marker	Packet	25	1:1
4	Duster	Packet	5	1:5
D.	Tools and Equipments			
1.	Arm chair	54Cm *72 Cm *100Cm	25 Pcs	1:1
2.	Notice board	150*100 Cm	1 Pcs	1:25
3.	White board	240 Cm *120 Cm	1 Pcs	1:25
4.	Computer		5	1:5
5.	Printer		5	1:5
6.	Computer table		5	1:5
7.	Shelf		5	1:5
8.	LCD Projector		2	1:1

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4. Developers Profile

No	Name	Qualification	Field of Study	Organization/ Institution	Mobile	E-mail
		(Level)			number	
1	Bereket Habtamu	MBA	Marketing	Ardaita AVET College	0917859853	berekethabtamu2020@gmail.com
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