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Ministry of Labor and Skills



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MINISTRY OF AGRICULTURE

Federal Democratic Republic of Ethiopia

OCCUPATIONAL STANDARD

Cooperative Accounting and Auditing

NTQF Level I, II, III, IV and V



*Ministry of Labor and Skill
January 2022*

Introduction

Ethiopia has embarked on a process of reforming its TVET-System. Within the policies and strategies of the Ethiopian Government, technology transformation – by using international standards and international best practices as the basis, and, adopting, adapting and verifying them in the Ethiopian context – is a pivotal element. TVET is given an important role with regard to technology transfer. The new paradigm in the outcome-based TVET system is the orientation at the current and anticipated future demand of the economy and the labor market.

The Ethiopian Occupational Standard (EOS) is the core element of the Ethiopian National TVET-Strategy and an important factor within the context of the National TVET-Qualification Framework (NTQF). They are national Ethiopia standards, which define the occupational requirements and expected outcome related to a specific occupation without taking TVET delivery into account.

This document details the mandatory format, sequencing, wording and layout for the Ethiopia Occupational Standard which comprised of Units of Competence.

A Unit of Competence describes a distinct work activity. It is documented in a standard format that comprises:

- Occupational title, NTQF level
- Unit code
- Unit title
- Unit descriptor
- Element and Performance Criteria
- Variables and Range statement
- Evidence guide

Together all the parts of a Unit of Competence guide the assessor in determining whether the candidate is competent.

The ensuing sections of this EOS document comprise a description of the occupation with all the key components of a Unit of Competence:

- A chart with an overview of all Units of Competence for the level including the Unit Codes and the Unit of Competence Titles.
- Contents of each Unit of Competence (competence standard).
- Occupational map providing the TVET providers with information and important requirements to consider when designing training programs for this standards and for the individual, a career path

UNIT OF COMPETENCE CHART

Occupational Standard: Cooperative Accounting and Auditing Level I		
Occupational Code: AGR CAA1		
<i>NTQF Level I</i>		
<u>AGR CAA1 01 0122</u> Develop understanding of cooperatives	<u>AGR CAA1 02 0122</u> Process Applications for Credit	<u>AGR CAA1 03 0122</u> Awareness creation for cooperative
<u>AGR CAA1 04 0122</u> Apply concept of Basic Accounting	<u>AGR CAA1 05 0122</u> Prepare and Process Financial Documents	<u>AGR CAA1 06 0122</u> Develop and Use a Personal budget
<u>AGR CAA1 07 0122</u> Apply Agricultural Extension Service	<u>AGR CAA1 08 0122</u> Implement Agribusiness Marketing	<u>AGR CAA1 09 0122</u> Apply Basics of Human Nutrition Practices
<u>AGR CAA1 10 0122</u> Apply 5S Procedures		

Occupational Standard: Cooperative Accounting and Auditing Level II**Occupational Code: AGR CAA2*****NTQF Level II*****AGR CAA2 01 0122**Perform Basic accounting
Records**AGR CAA2 02 0122**Work within Cooperative
Legal Framework**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 0122Perform Foreign Currency
Transactions**AGR CAA2 08 0122**Apply Agricultural
Extension service for
Rural development**AGR CAA2 09 0122**Prevent and Eliminate
MUDA

Occupational Standard: Cooperative Accounting and Auditing Level III**Occupational Code: [AGR CAA3](#)*****NTQF Level III*****[AGR CAA3 01 0122](#)**

Administer Fixed Asset

[AGR CAA3 02 0122](#)

Apply cost Accounting

[AGR CAA3 03 0122](#)Prepare Financial
Statement**[AGR CAA3 04 0122](#)**Provide Training on Basic
Accounting System**[AGR CAA3 05 0122](#)**Apply economics of
cooperatives**[AGR CAA3 06 0122](#)**

Improve Business Practice

[AGR CAA3 07 0122](#)Apply Digital Technology
in Agriculture

Occupational Standard: Cooperative Accounting and Auditing**Occupational Code: AGR CAA4*****NTQF Level IV*****AGR CAA4 01 0122**Provide Accounting
Information for Financial
Decisions**AGR CAA4 02 0122**Prepare and monitor
budget**AGR CAA4 03 0122**

Apply Asset management

AGR CAA4 04 0122Supervise Financial
Management**AGR CAA4 05 0122**Implement Cooperative
Financial Risk
Management**AGR CAA4 06 0122**

Develop Business Plan

AGR CAA4 07 0122Operate Computerized
Accounting System**AGR CAA4 08 0122**Perform Auditing and
Reporting**AGR CAA4 09 0122**Liquidate/Dissolve
Cooperative**AGR CAA4 10 0122**Develop value chain
analysis

Occupational Standard: Cooperative Accounting and Auditing Level V		
Occupational Code: AGR CAA5		
NTQF Level V		
<u>AGR CAA5 01 0122</u> Manage Cooperative Finance	<u>AGR CAA5 02 0122</u> Develop and Prepare Financial Plan	<u>AGR CAA5 03 0122</u> Manage Cooperatives Financial Risk
<u>AGR CAA5 04 0122</u> Review Financial Plans and Provide Ongoing Service	<u>AGR CAA5 05 0122</u> Develop and Implement Financial Strategies	<u>AGR CAA5 06 0122</u> Conduct Financial Planning Analysis and Research
<u>AGR CAA5 07 0122</u> Manage Budgets and Financial Plans	<u>AGR CAA5 08 0122</u> Evaluate Organization's Financial Performance	<u>AGR CAA5 09 0122</u> Establish and Maintain Accounting Information System
<u>AGR CAA5 10 0122</u> Implement and Maintain Internal Control Procedures	<u>AGR CAA5 11 0122</u> Apply Broad Principles of Financial Economics	<u>AGR CAA5 12 0122</u> Apply Legal Principles in Cooperative
<u>AGR CAA5 13 0122</u> Supervise and Report an Audit of Financial Systems		

level I

Occupational Standard: Cooperative accounting and auditing Level I	
Unit Title	Develop Understanding of Cooperative
Unit Code	AGR CAA1 01 0122
Unit Descriptor	This unit covers knowledge, skills and attitude required to understand the values, internationally accepted principles, importance, functions, strategies and methods of cooperative.

Element	Performance Criteria
1. Comprehend the concept of Cooperative	<p>1.1 Meaning and definition of cooperative is understood and elaborate</p> <p>1.2 Evolution, thought and movement of Cooperative is explained in detail according to historical contexts and Cooperative developments</p> <p>1.3 Values and Principles of Cooperatives are listed and elaborated</p>
2. Differentiate Cooperatives	<p>1.1 Types of cooperatives and their functions are identified and discussed</p> <p>1.2 Levels of cooperatives and their structural arrangements are illustrated</p> <p>1.3 Unique characteristics of Cooperatives are identified</p> <p>1.4 Distinguishing features of Cooperatives from other forms of business organizations are understood and compared</p> <p>1.5 Legislative framework of Cooperatives is illustrated</p>
3. Explain the role of Cooperatives	<p>3.1. Objectives and Benefits of Cooperatives are comprehended and elaborated</p> <p>3.2. Advantages and Disadvantages of Cooperatives are identified and discussed</p> <p>3.3. Importance of establishing Cooperatives in communities is understood and described</p> <p>3.4. Cooperative's factor affecting is identified.</p>

Variable	Range
Legislative framework of Cooperatives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Policy • Proclamation • Regulation

	<ul style="list-style-type: none"> • Guidelines • Directives • Bylaws
Evolution	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> ➤ Informal cooperatives ➤ Traditional cooperatives such as: <ul style="list-style-type: none"> • Ikub, • Idir, • Dabo ➤ Formal cooperative ➤ Modern cooperatives
Movement	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Local • National • Continental • International
Cooperative Basic values	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Self-help • Self-responsibility • Promoting culture of democracy • Equality • Equity • Solidarity
Ethical values of cooperative	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Honesty • Openness • Accountability • Participatory • Social responsibility • Caring for other
Cooperative principles	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Voluntary and open membership

	<ul style="list-style-type: none"> • Democratic member control • Member economic participation • Autonomy and independence • Education, training and information • Co-operation among cooperatives • Concern for community
Functions of cooperatives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Production • Services rendering • Doing business
Features of Cooperatives	<ul style="list-style-type: none"> • Objectives • Decision making process • Capital formation • Allocation of surplus • Service motto • Membership • Organizational structure • Government support • Operational area
Levels of cooperatives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Primary Cooperative • Cooperative Union • Cooperative federation • Cooperative League
Types of cooperatives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Agricultural Cooperative and • Non-agricultural Cooperative • Service cooperatives • Worker Cooperatives.

Advantages of Cooperatives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Democratic Management • Limited Liability • Stability & Continuity • Easy Formation • Low Operating Costs • General Reserves • Exemption & Privileges • Social Advantage
Disadvantages of Cooperatives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Limited Capital • Lack of Managerial Talent • Internal Bickering • Lack of Motivation • Delay in decision making and Implementation • Lack of Secrecy and Government Regulations • Limitation of Size • Lack of Public confidence
Other forms of business	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Sole proprietorship • Partnership • Corporation • Franchising
Distinguishing features	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Number of owners • Legal ownership • Source of Capital • Continuity of business • Liability • Legal procedures
Benefits of Cooperatives	<p>May include, but not limited to:</p>

	<ul style="list-style-type: none"> • Economic • Social • Political • Cultural • Environmental • Technological
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Evidence Guide

Critical Aspects of Competence	<p>A candidate must be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> • Identify principles, values and ethics of cooperatives, • Identify Uniqueness feature of cooperatives • Describe advantage and disadvantage of cooperative • Identify the objective and benefit of cooperatives • Identify types of cooperatives • Distinguishes cooperative other form business organization • Understand evolution and movement of Cooperative
Required Knowledge and Attitudes	<p>Demonstrates knowledge and positive attitudes of:</p> <ul style="list-style-type: none"> • The cooperative values, principles and concept • Understand evolution and movement of Cooperative • Explain benefit and objectives cooperatives • Role of cooperative in development sectors
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Apply cooperative values/ethical values, principles, concept, bylaws of the cooperative, and communication, • Analytical skills to identify Cooperative from other business • Communication skill to distinguish different levels of cooperative society. • Literacy skills to identify Business Plan from By-laws and other documents.
Resource Implications	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	<p>Competence may be assessed in the work place or in a simulated work place setting.</p>

Occupational Standard: Cooperative Accounting and Auditing Level I	
Unit Title	Process Applications for Credit
Unit Code	<u>AGR CAA1 02 0122</u>
Unit Descriptor	This unit describes knowledge, skills and attitude required to apply product knowledge and advisory skills in order to identify, confirm and process applications for credit prior to assessment in accordance with organizational and legislative requirements.
Element	Performance Criteria
1. Check and verify application details	<p>1.1. Information required to support application is gathered in accordance with credit policy and information recorded using correct organization policies and procedures</p> <p>1.2. Information provided by applicant and obtained from other sources is verified for accuracy and compliance with relevant legislative requirements and organizational requirements</p>
2. Submit assessment and decision	<p>2.1. The decision is formed to reject or accept an application on the basis of total credit assessment conducted and credit policy</p> <p>2.2. Decisions to advance funds or extend credit that fall outside the officer's approval or limits of authority are referred to relevant approving personnel</p> <p>2.3. Recommendations to accept or reject applications to provide credit or advance funds and any required security are prepared and forwarded to relevant personnel promptly and in accordance with organization procedures</p>
3. Determine term of loan and interest	<p>3.1. Short-, medium- and long-term loan determined based on organizational credit policy</p> <p>3.2. Approved interest rates are obtained</p> <p>3.3. Loan repayments schedule and interest amount are calculated</p>
4. Maintain application records and complete necessary documentation	<p>4.1. Records system is kept up to date and maintained according to legislative requirements and timeframes and organization policy and procedures</p> <p>4.2. File and record movements are monitored and recorded</p> <p>4.3. Documentation are produced accurately, clearly and concisely, in accordance with industry, organization and</p>

	legislative requirements and timeframes
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Variable	Range
Information requires	May include, but not limited to: <ul style="list-style-type: none"> • Audited Financial reports creditors • Application letters • Business plan creditors • Loan balance of applicants • Financial Transaction Reports manuals • Applicant saving balance
Relevant legislative requirements	May include, but not limited to: <ul style="list-style-type: none"> • Relevant Investments laws • Financial Institutions Code of conduct • Personal Property Securities laws • Proclamation of cooperatives • By law of cooperative society
Credit assessment	May be included but not limited to: <ul style="list-style-type: none"> • Ability to pay • Historical background of creditors • Availability of saving • Registration of property securities • Designated approval staff/Committee • lending unit
Credit policy	Includes reference to: <ul style="list-style-type: none"> • Bay laws of cooperatives • Rules and regulations of cooperatives • National Bank of Ethiopia (NBE) Credit directives requirements • Company's / cooperatives credit guide lines
Security	May include, but not limited to: <ul style="list-style-type: none"> • Application may be for an unsecured or secured loan • Goods mortgage • Real property mortgage • Third party security: <ul style="list-style-type: none"> ➤ co-borrower ➤ guarantor ➤ Personal Property Securities laws requirements.

Loan repayments schedule	May include but not limited to; <ul style="list-style-type: none"> • Amortization method • Decline method • Instalment method
Interest	May include but not limited to; <ul style="list-style-type: none"> • Simple interest • Compound interest • Annuity
Organization policy and procedures	May include information in regard to: <ul style="list-style-type: none"> • Administrative and clerical systems • Coding systems • Lender requiring or not requiring mortgage indemnity insurance • Product and account and service range • Range of responsibility
Documentation	May include, but not limited to: <ul style="list-style-type: none"> • Approval of offer documents • Disclosure and associated documents • Loan schedule • Security documents

Evidence Guide

Critical Aspects of Competence	Assessment requires evidence that the candidate: <ul style="list-style-type: none"> • Thoroughly check to ensure that application details are accurate • Apply knowledge of relevant legislation • Interpret and comply with credit policy in accordance with the Credit regulations and directives
Required Knowledge and Attitudes	Demonstrates knowledge of: <ul style="list-style-type: none"> • Assess credit application • Organizational policies and procedures in regard to credit enquiry • Relevant credit legislation and statutory requirements, including: <ul style="list-style-type: none"> ➢ NBE's Credit directives ➢ Personal Property Securities laws • Relevant Organization codes of practice • Security checking procedures
Required Skills	Demonstrate skills in: <ul style="list-style-type: none"> • Review and Process credit application • Implementing organizational rules, regulations and

	proclamations <ul style="list-style-type: none"> • Determine and confirm credit applicant requirements, using accurately analyse, record and store lending application data in accordance with organizational requirements • calculate term of loan, repayments and interest
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be accessed through: Interview/Written Test Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative accounting and auditing Level I	
Unit Title	Awareness creation about cooperative
Unit Code	<u>AGR CAA1 03 0122</u>
Unit Descriptor	This unit covers the knowledge, skills and attitude required to understand promotion, methods of promotion, select appropriate promotion agencies, follow up and evaluate the preparation of legal documents, implementation of promotion activities and monitoring.

Element	Performance Criteria
1. Select promotion	<p>1.1. Selection of a <i>promotion agency</i> is performed according to organizations preference.</p> <p>1.2. Reliable information is gathered about effectiveness and efficiency of <i>promotion</i> agencies based on the need of enterprise.</p> <p>1.3. <i>Promotion Methods</i> are Identified</p>
2. Prepare and sign contractual agreement	<p>2.1. Legal documents that include details of promotion activities are prepared based on enterprise demand and promotion agencies professional input.</p> <p>2.2. Contractual agreement is signed between parties based on mutual agreement, rules and regulation.</p> <p>2.3. Content and time of promotion as well as type of media used are confirmed based on legal document signed.</p>
3. Prepare materials and conduct promotion	<p>3.1. Materials and other necessary supplies required for promotion are collected based on type of promotion.</p> <p>3.2. Promotion activities are conducted according to agreement.</p>
4. Monitor and evaluate promotion activities	<p>4.1. Conducting promotion is ensured according to signed agreement.</p> <p>4.2. Feedback on effectiveness of the promotion is gathered based on expected outcome.</p> <p>4.3. Revisions and amendments are made as need arises based on feedback.</p>

Variable	Range
Promotion	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> Introducing the advantages, benefits obtained, differentiations from competitors, the competence and values added by the cooperatives to get known by all stallholders and customer to increases the profit of the organizations,

	<ul style="list-style-type: none"> • A means by which the product and services of the cooperatives are communicated to the customers for further popularizations of the activities, • Arousing and winning need of customers and potentials members,
Promotion methods	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Advertising • Workshops • Symposium • cooperative day • Exhibitions • Experience sharing

Evidence Guide	
Critical Aspects of Competence	<p>A candidate must demonstrate the ability to:</p> <ul style="list-style-type: none"> • Use cooperative concepts in the business, • Understand promotion concepts, identified and selected appropriate promotion agencies, • Ensure that proper legal agreement is signed, • Confirm reliability, validity and timeliness of the promotion,
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Legal business documents • Promotion • Process of identifying and selecting of promotions agencies
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Applying basic computer skills • Good communication skill • Negotiation skills
Resource Implications	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	<p>Competence may be assessed in the work place or in a simulated work place setting.</p>

Occupational Standard: Cooperative Accounting and Auditing Level 1	
Unit Title	Apply concept of Basic Accounting
Unit Code	AGR CAA1 04 0122
Unit Descriptor	This unit covers skills, knowledge and attitude required to understand the nature, concept, objectives, and professional ethics of accountant and principles of basic accounting.

Element	Performance Criteria
1. Create awareness about accounting	1.1. Meaning and nature of accounting are explained. 1.2. The important objectives and roles of accounting are reviewed. 1.3. The accounting principles are identified and discussed based on rules, regulations and legislative body 1.4. Identify deferent types of accounting professions 1.5. Financial statement of the organization are identified 1.6. The difference between bookkeeping and accounting is clarified. 1.7. Understanding of the accounting cycle is developed.
2. Differentiate professional ethics of accountant	2.1. Required professional ethics of accountant are identified and applied in the work place 2.2. Duties and responsibilities of accountant are identified and applied in the organization according to organization policy and regulations
3. Develop understanding of accounting equation	3.1. Major accounts are identified and differentiated 3.2. Specific types of account are identified and differentiated. 3.3. Understanding of the normal balance of accounts is developed. 3.4. Debit and credit rules are applied. 3.5. How an account affects the accounting equation is explained.
4. Review record and maintain files	4.1. Records made are checked for its accuracy and completeness. 4.2. Identified and reviewed data are maintained in a separate class of account

Variable	Range
Accounting	Is defined as the process of identifying, measuring and communicating accounting information about an organization or entity, in order to permit informed by users the information.
Accounting principles	May include, but not limited to: <ul style="list-style-type: none"> • Business entity • Going concern • Objective evidence • Unit of measurement • Accounting period • Matching principle • Materiality

Duties and responsibilities of cooperative accountant	<p>May include, but not limited to;</p> <ul style="list-style-type: none"> • Preparing accounts and tax return • Monitoring and spending budget auditing and analyzing financial performance • Financial forecasting and risk analysis • Advising on how to reduce cost and increase profit
Financial statement	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Statement of profit and other comprehensive income • Statement of change in equity • Statement of financial position • Statement of cash flow • Notes to disclosure
Legislative body of Ethiopia	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Government regulation • Accounting and Audit Board of Ethiopia (AABE) • MoFED • Ministry of Revenue
Accounting professions	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Financial accountant • Management accountant • Cost and accountant • Tax accountant
Accounting Professional Ethics	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Integrity • Honesty • Objectivity • Professional competency and due care • Confidentiality • Professional behavior
Accounts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Asset • Liability • Capital • Revenue • Expense
Normal balance of accounts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> ➤ Normal balance means increasing side of the account • Asset =Debit • Liability= Credit • Capital/owners/ members Equity = Credit • Revenue =Credit

	<ul style="list-style-type: none"> • Expense= Debit • Dividend/Withdrawal = Debit
Accounting equation	May be expressed as asset equals liability plus capital.

Evidence Guide	
Critical Aspects of Competence	<p>A candidate must be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> • Differentiate meaning and nature of accounting • Review objectives and roles of accounting • Professional ethics of accountant are identified and applied • Duties and responsibilities of accountant are identified and applied • Differentiate and apply normal balance of accounts
Required Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Accounting • Accounting principle • Accounting cycle
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Explain Meaning and nature Accounting • Identify Effect of transaction on accounting equation • Apply normal Debit and credit rules
Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level 1	
Unit Title	Prepare and Process Financial Documents
Unit Code	AGR CAA1 05 0122
Unit Descriptor	This unit covers application of knowledge, skill and attitude to prepare and process financial documents, including recording and balancing petty cash transactions, balancing all other transactions, rectifying discrepancies as directed, preparing invoices for debtors, and preparing and process banking documents

Element	Performance Criteria
1. Record and balance petty cash transactions	<p>1.1 Different types <i>source document</i> are applied and prepare according to organizational requirements</p> <p>1.2 <i>Petty cash</i> vouchers are prepared and managed in accordance with work place procedures required.</p> <p>1.3 Petty cash claims and vouchers are checked for accuracy and authenticity before processing according to the records.</p> <p>1.4 Petty cash transactions are recorded based on size of organization.</p> <p>1.5 <i>Irregularities on petty cash fund</i> are noted and referred to nominated person/section in accordance with workplace procedures.</p>
2. Prepare invoice for creditors	<p>2.1 Documents are presented to nominated person/section for checking in accordance with workplace procedures.</p> <p>2.2 Invoices for payment to creditors are reconciled in accordance with workplace procedures.</p> <p>2.3 Discrepancies between invoices and delivery notes/service agreements are identified and <i>reported for resolution</i> in accordance with workplace procedures.</p> <p>2.4 <i>Errors in invoice</i> charges are identified and corrective action undertaken within scope of authority in accordance with work place procedures.</p> <p>2.5 Errors are corrected by using journal voucher</p>
3. Prepare invoices for debtors	<p>3.1. <i>Preparatory calculations</i> are performed to produce accurate invoices based on records.</p> <p>3.2. Relevant documentation is completed to ensure accuracy of contents based on preparatory calculations.</p> <p>3.3. <i>Invoices are distributed</i> to nominated personnel for verification prior to dispatch based on the work procedure.</p> <p>3.4. Documents are filled and compiled for auditing purposes based on work procedure.</p>

Variable	Range statement
Source document	May include, but not limited to: <ul style="list-style-type: none"> • Cash sales invoice • Credit sales invoice • Cash payment voucher • Cash receipt vouchers • Stock card • Bin card • Petty cash payment voucher • Journal voucher • Goods receiving voucher • Goods disbursement voucher • Delivery note • Purchase order • Bank withdrawal and deposit slip
Irregularities on petty cash fund	May include, but not limited to: <ul style="list-style-type: none"> • Shortage of petty cash fund • Overage of petty cash fund
Preparatory calculations	May include, but not limited to: <ul style="list-style-type: none"> • Total price • Unit price • Tax (VAT, withholding Tax and TOT)
Errors in invoice	May include, but not limited to: <ul style="list-style-type: none"> • Mathematical error • Overwriting • Using inappropriate document • Miss represented name
Invoices are distributed to	May include, but not limited to: <ul style="list-style-type: none"> • Debtors • Creditors • Creditors and debtors controlling unit • Finance

Evidence Guide	
Critical aspects of competence	A candidate must be able to demonstrate the ability to <ul style="list-style-type: none"> • Identifying and processing financial documents • Record and balance petty cash transactions • Prepare invoice for creditors • Prepare invoices for debtors

Required Knowledge and Attitude	<p>Demonstrate the knowledge of</p> <ul style="list-style-type: none"> • Accounting rules and organization regulations • Accounting equation • Petty cash handling • Debtors and creditors invoice identification
Required Skills	<p>Demonstrate the skills to:</p> <ul style="list-style-type: none"> • Debtors and creditors invoice preparation • Prepare voucher • Report writing • Banking and operation • Identifying discrepancy on invoice • Mathematical calculation
Resources Implication	<p>The following resources must be provided.</p> <ul style="list-style-type: none"> • Access is required to real or appropriately simulated situations, including work areas, materials and equipment, • Specifications and work instructions
Assessment Methods	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Practical assessment by direct observation of tasks through simulation/role-plays • Written exam/test on underpinning knowledge • Questioning or interview on underpinning knowledge • Project-related conditions (real or simulated) and require evidence of process <p>Assessment methods must confirm the ability to access and correctly interpret and apply the essential underpinning knowledge</p>
Context of Assessment	<p>Competency may be assessed in the work place or in a simulated work place setting</p>

Occupational Standard: Cooperative Accounting and Auditing Level I	
Unit Title	Develop and Use a Personal Budget
Unit Code	AGR CAA1 06 0122
Unit Descriptor	This unit describes the performance outcomes, skills, knowledge and attitude required to develop, implement and monitor a personal savings budget.

Elements	Performance Criteria
1. Analyze and discuss budgeting as a financial tool	<p>1.1 The role of budgeting in the lives of <i>different groups</i> and the importance of budgeting appropriately to meet expenses are analyzed and discussed and related to <i>different stages of life</i></p> <p>1.2 The importance of setting <i>financial goals</i> is analyzed and discussed</p> <p>1.3 <i>Obstacles</i> that might prevent financial goals being achieved are analyzed and discussed with the types of <i>behaviors and skills</i> required for successful budgeting explored and analyzed</p>
2. Develop a personal budget	<p>2.1 All income and expenses for a six month period are recorded to assist in estimating expenditure requirements</p> <p>2.2 A <i>spreadsheet</i> is obtained or developed for recording all budget information and established to record income and expenditure for a relevant period of time</p> <p>2.3 All <i>sources of income</i> and regular <i>fixed expenses</i> and <i>variable expenses</i> for the specified period are identified and listed in a personal budget using the budget spreadsheet</p> <p>2.4 Total expenses recorded are subtracted from the total income to determine a surplus or deficit budget for the specified period</p> <p>2.5 Reasons for a deficit budget are explored if relevant and <i>ways to reduce expenses or increase income</i> are investigated</p> <p>2.6 Allocation of surplus funds towards saving and meeting identified financial goals is explored</p>
3. Implement and monitor the personal budget	<p>3.1 The budget is followed according to plan for a period of time</p> <p>3.2 Actual expenses and income for the period are implemented during which the budget are recorded and compared to budgeted expenses and income with any differences in budgeted and actual amounts looked at and the budget modified where necessary</p> <p>3.3 <i>Handy hints</i> are discussed for managing the personal budget</p> <p>3.4 Ongoing review of the budget is conducted to ensure it remains relevant and to ensure updates are incorporated if necessary</p>

Variable	Range
The different groups who may budget	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Families • Governments • Individuals: <ul style="list-style-type: none"> ➤ Single ➤ Married ➤ Elderly ➤ Students ➤ Tourists, travelers
Different stages of life	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Approaching and during retirement • Buying your first home • Moving out of home • Starting a family • Studying
Financial goals	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accumulating a set amount of money by a specified date in the future for the purposes of: <ul style="list-style-type: none"> ➤ Purchasing assets ➤ Financing holidays, educational expenses, home renovations and other known future expenses ➤ Establishing a deposit for an investment such as a home or investment property • Aiming to repay existing debts and be debt free • Establishing a regular savings plan • Handling income and expenditure responsibly and avoiding financial difficulties
Obstacles that might prevent financial goals being achieved may include:	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Being unemployed, particularly long term unemployed • Insufficient income to afford items that are beyond the individual's means • Unexpected circumstances such as: <ul style="list-style-type: none"> ➤ Losing a job ➤ Falling ill ➤ Not being able to work
Behaviours and skills required for successful budgeting:	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Controlled spending • Disciplined approach to money • Organisational skills • Record keeping skills
Budget refers to:	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • A calculation of all projected income and expenditure for period of time (e.g. On a weekly or monthly basis) • Showing all projections versus actual income and expenses for the period and monitoring variances

A spreadsheet:	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Be simple or complex depending upon the extent of the individual's finances • Have one section for recording all money received as income and another section for expenses both variable and fixed • Have a section to record the difference between income and expenses for the period, this being the surplus or deficit financial situation for the period
Sources of income	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Interest on investments, dividends • Proceeds from sale of assets • Social security benefits, pensions, allowances, child assistance • Wages, commission, bonuses, tips
Fixed expenses	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Fees: <ul style="list-style-type: none"> ➢ School and university fees ➢ Bank fees • Insurance • Loan repayments (if loan is based upon fixed interest rates) such as: <ul style="list-style-type: none"> ➢ Personal loans ➢ Car loans ➢ Credit card debts ➢ Higher Education Contribution Scheme • Public transport • Rent • Subscriptions to: <ul style="list-style-type: none"> ➢ Magazines ➢ Newspapers ➢ Clubs • Travel including public transport, petrol
Variable expenses	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Car maintenance • Living expenses such as: <ul style="list-style-type: none"> ➢ Food ➢ Clothing ➢ Medical • Loan repayments if loan is based upon variable interest rates • Miscellaneous expenses such as: <ul style="list-style-type: none"> ➢ Gifts ➢ Recreation ➢ Entertainment ➢ Fines • Mobile telephone • Mortgage repayments • Utilities such as: <ul style="list-style-type: none"> ➢ Water ➢ Gas

	<ul style="list-style-type: none"> ➤ Electricity ➤ Telephone
Ways to reduce expenses:	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • • Comparing prices for essential items • Monitoring use of utilities such as electricity, gas and water • Moving back home • Reducing expenditure on discretionary items such as expensive clothing, magazines, eating out • Share accommodation • Using cheaper modes of transport
Ways to increase income	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Combining part-time work with studying • Investigating eligibility for student allowances or other relevant government benefits • Taking on a part-time job or holiday work
Handy hints discussing:	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • How to avoid getting into financial difficulties • How to minimise fees and charges imposed by financial institutions • How to use credit card debt effectively • The problems of impulsive buying, particularly when under peer pressure • Ways to cut back on spending or change negative spending habits

Evidence guide	
Critical aspects of Competence	<p>Assessment requires evidence that the candidate:</p> <ul style="list-style-type: none"> • Explain the benefits and purposes of budgeting • Prepare a budget spreadsheet • Explain the difference between fixed and variable expenses • Prepare and implement a personal budget
Required Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Principles of budgeting • Role of credit and savings in establishing personal wealth • Understanding of the financial institutions and their savings products
Underpinning skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • Communication skills to: <ul style="list-style-type: none"> ➤ Clearly explain budgeting principles ➤ Use questioning to develop clear understanding ➤ Liaise with others, share information, listen and understand ➤ Use language and concepts appropriate to cultural differences • Numeracy and its skills to:

	<ul style="list-style-type: none"> ➤ Calculate interest and loan repayments and surplus or deficit funds ➤ Use a calculator ➤ Use internet information • Literacy skills for interpreting relevant information • Learning skills to maintain knowledge of budgeting and saving techniques
Resources implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and ohs practices.
Assessment methods	Competency may be assessed through: <ul style="list-style-type: none"> • Interview / written test / oral questioning • Observation / demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard : Animal Health Level I	
Unit Title	Apply Agricultural Extension Service
Unit Code	AGR CAA1 07 0122
Unit Descriptor	This unit covers the knowledge, skills and attitudes required to understand the Concept and evolution of agricultural Extension, apply extension methods and Approaches, apply Agricultural extension Communication and facilitation for technology promotion, Conduct training and record and document data.

Element	Performance Criteria
1. Understand the Concept and evolution of Agricultural Extension	<p>1.1 The <i>concept of Agricultural extension</i> is understood to gain relevant knowledge</p> <p>1.2 The <i>evolution and progress of agricultural extension</i> is expressed to understand the concept of Agricultural Extension</p> <p>1.3 The <i>role of extension</i> in agricultural development is understood to deliver effective extension services</p> <p>1.4 The <i>importance of Agricultural extension</i> is determined to have appropriate knowledge,</p> <p>1.5 <i>Extension planning</i> is understood to determine extension activities</p>
2. Apply Extension methods and Approaches	<p>2.1. <i>Extension methods</i> are understood to provide Extension services based on organizational standard, extension systems, extension strategy and extension guide lines</p> <p>2.2. <i>Extension approaches</i> are understood for implementation of extension services</p> <p>2.3. The <i>importance of extension methods and approaches</i> are understood for Agricultural extension service delivery</p> <p>2.4. Appropriate extension methods and approaches are applied to transfer agricultural technologies, based on organizational standard, extension systems, extension strategy and extension guide lines,</p>
3. Apply Agricultural Extension Communication and Facilitation for technology promotion	<p>3.1. The concept, <i>principle</i> and <i>type of communication</i> is understood to have good extension communication knowledge & skill</p> <p>3.2. <i>Communication barriers</i> are identified, understood and solved to undertake effective communication</p> <p>3.3. <i>Elements of extension communication</i> are defined and used to create positive environment for communication</p> <p>3.4. <i>Audio visual techniques</i> are understood to provide Agricultural Extension and communication delivery services</p> <p>3.5. <i>Roles and characteristics of extension communicator</i> are recommended to improve the communicator's performance</p> <p>3.6. The <i>basic concept of facilitation</i> is understood to improve facilitation skills</p>

	<p>3.7. The <i>roles and responsibilities of a facilitator</i> is applied to progress facilitation skills</p> <p>3.8. Conflict resolution skill is understood to enhance homogeneity</p> <p>3.9. The <i>skills of a facilitator</i> are applied for communication & technology promotion</p>
4. Conduct Training	<p>4.1. <i>Need assessment</i> is conducted to provide appropriate training</p> <p>4.2. <i>Preparation</i> is carried-out to facilitate the training process</p> <p>4.3. Implementation is conducted to capacitate trainees based on organizational training guide line</p> <p>4.4. <i>Evaluation is carried-out</i> to understand the outcome</p>
5. Record and Document Data	<p>5.1 <i>Data collecting formats</i> are developed</p> <p>5.2 Appropriate data are collected and organized</p> <p>5.3 Collected and organized data are documented and <i>reported</i></p>

Variable	Range
Concept of Agricultural Extension	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Definition of agricultural extension • Purpose of agricultural extension
Evolution and progress of agricultural extension	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • National Agricultural Extension systems • Related reading materials • Professionals • Electronic mail • Briefing notes • Journal articles • Code of conduct
Role of extension	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Situation analysis • Awareness creation • Training • Facilitation • Demonstrations • Field day exchange visit • Establish farmers group • Link farmers with relevant stakeholders • Monitoring and evaluation • Experience sharing • Assist and provide extension services for farmers • Organize farmer to farmer learning

Importance of Agricultural extension	May include but not limited to; <ul style="list-style-type: none"> • Identify problem • Find solution • Bring behavioural change • Transfer of technology • Assist farmers to help themselves
Extension planning	May include but not limited to: <ul style="list-style-type: none"> • Conduct survey • Identification of activities • Data collection • Development of formats
Extension methods	May include but not limited to: <ul style="list-style-type: none"> • Individual • Group • Mass
Extension approaches	May include but not limited to: <ul style="list-style-type: none"> • Participatory • Pluralistic • Farmers field school • Pastoral field school • Mobile extension • Model village • Cluster approaches • Scaling/up/out/down
Importance of extension methods and approaches	May include but not limited to: <ul style="list-style-type: none"> • Information and technology dissemination • Deliver extension message effectively • Increase knowledge of farmers • Bring attitude change • Formation of opinion • Encourage farmers to raise issues • To get/provide possible alternative solutions
Type of communication	May include but not limited: <ul style="list-style-type: none"> • Intra personal communication • Inter personal communication • Organizational communication

Principles of communication	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Awareness creation • Designed message with respect to objectives and respective audience • Message content should suite to the target audience
Communication barriers	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • The use of jargons words/terms • Cultural differences • Lack of attention, interest, distractions • Differences in perception and viewpoint • Physical disabilities • Physical barriers to non-verbal communication • Language differences and the difficulty in understanding unfamiliar accents • Expectations and prejudices • Emotional barriers and taboos
Elements of extension communication	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Source • Sender • Message • Channel • Receiver
Audio visual techniques	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Audio visual aids • Assembling • Character • Advantages • Uses
Characteristics of extension communicator	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Confident • Friendly/ welcoming • Observant • Appreciative • Respectful • Organized • Good judgment • Consistent • Honest

Role of extension communicator	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Create motivation and feeling • Be aware of problem of the local people • Priority of direct needs • Create self-belief in rural people • Emphasis on self-depend aces • Change in social attitude • Rebuilding of the village • Full uses of local resources
Basic concept of facilitation	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Definition of facilitation • Purpose of facilitation • Evolution and progress of facilitation
Role and responsibility of facilitator	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Does not evaluate group ideas • Helps the group focus its energies on a task • Suggests methods and procedures • Protects all members of the group from attack • Helps find win/win solutions • Makes sure that everyone has the opportunity to participate • Periodically summarizes the group consensus on issues to validate and clarify the progress of the discussion • Encouraging of every one's knowledge
Conflict resolution skill	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Recognize • Resolve conflicting needs • Relieve stress • Recognize and manage emotions • Improve nonverbal communication skills • Use humor and play to deal with challenges
Skill of facilitator	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Active Listening • Summarizing • Synthesis • Conflict resolution
Need assessment	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Identification of areas • Selection of respondents • Preparation of tools • Conduct the assessment • Organize data

Preparation	May include but not limited to: <ul style="list-style-type: none"> • Identify trainees and trainers • Organize logistics • Select Venue • Selecting and organize training materials • Select and Organize training aids • Prepare schedule and others
Evaluation	May include but not limited to: <ul style="list-style-type: none"> • Preparation of evaluating formats • Identify sample • Conduct evaluation • Organize result • Report
Data collecting formats	May include but not limited to: <ul style="list-style-type: none"> • Recording formats • Writing formats
Reporting	May include but not limited: <ul style="list-style-type: none"> • Organizing • Writing • Submitting/transfer

Evidence Guide	
Critical Aspects of Competence	Demonstrates knowledge and skill to : <ul style="list-style-type: none"> • Identify and interpret the role of Agricultural Extension • Apply Extension method and Approaches • Develop Extension planning • Perform Conflict resolution • collect, record, organize and document data
Required Knowledge and Attitudes	Demonstrates knowledge and attitude of : <ul style="list-style-type: none"> • Agricultural extension • Conflict resolution • Extension method and Approaches • Agricultural Extension Communication and Facilitation • collecting, recording, organizing and documenting of data
Required Skills	Demonstrates skills to: <ul style="list-style-type: none"> • Resolve conflict • Develop Extension planning • Apply extension method and Approaches • Facilitate Agricultural Extension Communication

Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and Occupational health and safety (OHS) practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Written Test, Interview, quiz, practical assignment • Observation, Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Animal Health Level I	
Unit Title	Implement Agribusiness Marketing
Unit Code	AGR CAA1 08 0122
Unit Descriptor	This unit covers the knowledge, skills and attitude required to Understand concept of agricultural marketing Understand concepts of agribusiness Identify marketing targets for Agricultural products Implement marketing strategy . Establish contract farming, and Apply Agricultural marketing services.

Element	Performance Criteria
1. Understand concept of agricultural marketing	<p>1.1 <i>.Concept of agricultural marketing</i> is understood for Agricultural marketing</p> <p>1.2 Importance of agricultural marketing is understood to provide agricultural marketing services</p> <p>1.3 <i>.Roles of agricultural market</i>-oriented service is identified and understood</p> <p>1.4 <i>.Principles of agricultural marketing</i> and strategies are identified and understood</p> <p>1.5 <i>Marketing mix</i> is understood to implement agricultural marketing activities</p> <p>1.6 <i>Types of marketing</i> are understood and identified to implement the appropriate marketing services</p>
2. Understand concepts of agribusiness	<p>2.1. <i>Concept of agribusiness</i> is understood for Agricultural marketing</p> <p>2.2 Importance of agribusiness is understood to provide agribusiness services</p> <p>2.3 <i>Roles of agribusiness</i>-oriented service is identified and understood</p> <p>2.4 <i>Principles of agribusiness</i> and strategies are identified and understood</p> <p>2.5. <i>Characteristic of Agribusiness</i> are understood to implement Agribusiness</p> <p>2.6. <i>Dimension and structures</i> of Agribusiness are understood and distinguished</p>
3. Identify marketing targets for Agricultural products	<p>3.1 <i>Marketing targets</i> are identified for Agricultural products and services</p> <p>3.2 <i>Approaches of agricultural market</i> are understood for agricultural market product and service.</p> <p>3.3 <i>Segment descriptors</i> are used to display the targets of agricultural market</p> <p>3.4 <i>Strategic of agricultural marketing options</i> are identified to develop agricultural <i>marketing plan</i></p> <p>3.5 Business plans are prepared to perform cost and benefit analysis</p>
IMPLEMENT MARKETING STRATEGY	<p>4.1 .Agricultural marketing functions strategy is designed to perform agriculture business.</p> <p>4.2 <i>Action plan</i> is developed to implement Agricultural marketing strategies.</p> <p>4.3 .Require resource are identified and coordinated to implement agricultural marketing</p> <p>4.4 Marketing mix is implemented according to the strategy Agricultural.</p>

ESTABLISH CONTRACT FARMING	<p>5.1 Concept of <i>contract farming</i> is understood to enhance market oriented production</p> <p>5.2 <i>Types of contract farming</i> are identified to select the appropriate approach</p> <p>5.3 <i>Models of Contract</i> farming are understood and identified</p> <p>5.4. Steps and procedures of contract farming establishments are identified</p> <p>5.5 Contract farming <i>requirements</i> are identified and applied based on the organizational standard</p> <p>5.6 Contract farming systems are established</p>
6. APPLY AGRICULTURAL MARKETING SERVICES	<p>6.1 Agricultural products are identified to delivered provided marketing services</p> <p>6.2 Need assessment is conducted to identify <i>marketing conditions</i></p> <p>6.3 <i>Market strategies</i> are developed to implement the Agricultural marketing services</p> <p>6. 4Customer feedbacks are collected and organized to improve Agricultural marketing services</p> <p>6.5 Data is organized and documented to report the appropriate body.</p>

Variable	Range
Concept agricultural marketing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Needs • Product • Demand • Value • Transaction • Satisfaction and Quality • Exchange • Market
Roles marketing	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Determine price • Consumer choice • Increase efficiency • Improve scarcity
Principles agricultural marketing	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Product • Price • promotion • Place • People • Process
Marketing mix	<ul style="list-style-type: none"> • May include, but not limited to: • Price

	<ul style="list-style-type: none"> • Promotion • Place • Product
Types of marketing	May include, but not limited to <ul style="list-style-type: none"> • Perfect competitive • Monopoly • Oligopoly • Monopolistic
Concept of Agribusiness	May include, but are not limited to: <ul style="list-style-type: none"> • Agricultural impute supply • Farmer producer • Process of wholesaler • Distribution and retailer
Characteristic of Agribusiness	May include but not limited to: <ul style="list-style-type: none"> • Existence around production areas • Variety and size of Ag organization • Scale and type of competition • Conservativeness of Ag: • Decision making: • Community oriented business
Dimension	May include, but not limited to: <ul style="list-style-type: none"> • Agricultural sector and their interdependence • farm either private or government • Market oriented. • Dynamic sector and continuously meets current demands of consumers • Provides forward and backward linkages
Structures	May include but not limited to: <ul style="list-style-type: none"> • Input sector: • Farm/production sector: • Product sector:
Marketing targets	May include but not limited to: <ul style="list-style-type: none"> • Demographic • Geographic • Psychographic • Behaviours pattern
Marketing conditions	May include but not limited to: <ul style="list-style-type: none"> • Government • International transaction • Speculation and expectation • Supply and demand

Agricultural Market strategies	<ul style="list-style-type: none"> • May include, but not limited to: • Analyse agricultural market • Analyse competition • Define market mix • Determine position • Marketing budget • Execution plan understand potential customers
<i>Approaches</i> for agricultural market	<ul style="list-style-type: none"> • May include, but not limited to: • Functional • <i>Institution</i> • <i>Commodity</i> • <i>Behavioural</i>
<i>Segment descriptors</i>	<ul style="list-style-type: none"> • May include, but not limited to: • Demographic • Behavioural • Geographic • Psychographic
Marketing plans	<ul style="list-style-type: none"> • May include, but not limited to • Function of marketing • Market program • Achieve the market objectives
Action plan	<ul style="list-style-type: none"> • May include, but not limited to: • Resource • Budget • Times • Output
Contract farming	May include, but not limited to <ul style="list-style-type: none"> • Agreement between buyer and seller • Farmer and processing making firms for production • Supplies of agricultural product
Types of contract farming	May include, but not limited to <ul style="list-style-type: none"> • Market specifying • Recourse providing • Production management
Models of Contract	May include, but not limited to <ul style="list-style-type: none"> • Full model contract farming • Specific

Requirements	<ul style="list-style-type: none"> • Traceability • Site history and management • Propagation material • Soil/substrate management • Fertilizer use • Irrigation • Crop protection
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Evidence Guide	
Critical Aspects of Competence	<p>Must demonstrate skills and knowledge to:</p> <ul style="list-style-type: none"> • Understand Concept of agribusiness to apply agribusiness marketing • Identify Principles of agribusiness and strategies to implement Agribusiness marketing • Determine Agricultural Marketing targets for provide products and services • Develop Action plan to implement Agricultural marketing strategies. • Prepare Business plans to perform cost and benefit analysis • Apply marketing conditions to conducted Need assessment for products and service • Understand concept of contract farming to enhance market oriented production • Apply appropriate models to established contract farming • Contract farming requirements are identified and applied based on the organizational guide line • Established Contract farming systems based on the organizational standard
Required Knowledge and Attitude	<p>Demonstrate knowledge of :</p> <ul style="list-style-type: none"> • Principles of agricultural marketing to implement marketing strategy • Concept of agribusiness to apply agribusiness marketing • the roles of agribusiness to perform agricultural marketing. • Principles of agribusiness and strategies to implement Agribusiness marketing • Agricultural Marketing targets that provide products and services • Required resource to implement agricultural marketing • concept of contract farming to enhance market oriented production • appropriate models to established contract farming • Contract farming systems based on the organizational standard
Required Skills	<p>Demonstrate Skills to :</p> <ul style="list-style-type: none"> • Determine <i>marketing options</i> to design marketing plan • Implement Agricultural marketing strategies develop action plan

	<ul style="list-style-type: none"> • Identified Agricultural Marketing targets for provide products and services • Select <i>Approaches</i> of agricultural market to implement product and service. • <i>Use segment descriptors</i> to display the targets of agricultural market • Develop Action plan to implement Agricultural marketing strategies. • Prepare Business plans to perform cost and benefit analysis • Apply marketing conditions to conducted Need assessment for products and service • Organize customer feedbacks to improve Agricultural marketing services • Apply appropriate models to established contract farming • Contract farming requirements to applied based on the organizational guide line • Established Contract farming systems based on the organizational standard
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Animal Health Level I	
Unit Title	Apply Basics of Human Nutrition Practices
Unit Code	AGR CAA1 09 0122
Unit Descriptor	This unit covers the knowledge, skill and attitude required to categorize agricultural foods items, recognize malnutrition in the community, identify the role of agriculture in nutrition and contribute to the awareness creation of the community in utilization of agricultural products.

Element	Performance Criteria
1. Identify Categories of agricultural foods items	<p>1.1. Basic <i>terminologies and concepts</i> in nutrition are identified and explained</p> <p>1.2. <i>Food groups, nutrient and their sources</i> of balanced diet are identified and explained</p> <p>1.3. <i>Origin</i> and composition of food stuffs are identified and described</p> <p>1.4. <i>Energy dense</i> and <i>nutrient dense</i> food sources are identified and explained</p>
2. Recognize malnutrition in the community	<p>2.1. Physical signs of malnutrition are identified and explained</p> <p>2.2. Forms, causes and consequences of <i>malnutrition</i> in different groups of community are identified</p> <p>2.3. Measures to overcome malnutrition, importance of maintenance of adequate and balanced diet are promoted</p> <p>2.4. Contribution is made in elders, family heads and women awareness creation programs</p>
3. Identify the role of agriculture in nutrition	<p>3.1. The role of agriculture as source of variety foods is recognized and promoted</p> <p>3.2. The contribution of agriculture sector in nutrition sensitive intervention is described</p> <p>3.3. <i>Nutrition sensitive agricultural practices</i> are identified and communicated as per the nutrition program guideline</p>
4. Demonstrate diversified Agricultural food production and consumption techniques	<p>4.1. Importance of diet diversification is identified and discussed with family holds and community according to the program guideline</p> <p>4.2. Techniques of diversified food production are identified and demonstrated to farmers and family members</p> <p>4.3. <i>Techniques of enhancing</i> the nutrient content of family foods</p>

	<p>are assessed and implemented according to the program guideline and cultural requirements of the rural community</p> <p>4.4. Utensils are identified and cooking techniques demonstrated for specific agricultural products</p> <p>4.5. PPE are selected and used in accordance to OHS requirement and code of ethics</p> <p>4.6. Balanced and nutrient dense diet preparation is demonstrated using food stuff ingredients</p>
5.Perform proper handling and storage of agricultural food products	<p>5.1. Importance of hygiene for nutrition is explained</p> <p>5.2. Storage facilities are identified and family holds supported in construction.</p> <p>5.3. Agricultural products are safely handled and stored</p> <p>5.4. Methods and techniques of safely handling and storing agricultural products are demonstrated in accordance products requirement</p>
6.Document and report food production, consumption and difficulties	<p>6.1. Diversified food production and consumption activities are documented</p> <p>6.2. Difficulties happened in the processes are reported to the respective authorities.</p>

Variable	Range
Terminologies and concepts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Food • Diet • Nutrient • Balanced Diet • Nutritious food • Hidden hunger • Malnutrition • Stunting • Underweight • Overweight • Nutrition • Diversification • Body growth • Body Development • Food fortification • Bioavailability

	<ul style="list-style-type: none"> • Food taboos • Window of opportunity • Fortification • Food security • Nutrition security • Small holder farmer • Cretinism
Food groups	May include, but not limited to: <ul style="list-style-type: none"> • Vegetables food group • Fruits food group • Legumes and nuts food group • Animal source food group • Fats oils and sweets food group • Staples food group
Nutrient and their sources	May include, but not limited to: <ul style="list-style-type: none"> • Carbohydrates • Lipids/Fats • Proteins • Minerals • Vitamins
Food origin	May include, but not limited to: <ul style="list-style-type: none"> • Animal • Plant
Energy dense	May include, but not limited to: <ul style="list-style-type: none"> • Calories • Nutrient
Nutrient dense	May include, but not limited to: <ul style="list-style-type: none"> • Vitamins • Minerals • Fibbers
Malnutrition	May include, but not limited to: <ul style="list-style-type: none"> • Under nutrition may be: <ul style="list-style-type: none"> ➤ stunting ➤ wasting ➤ underweight • Over nutrition may be: <ul style="list-style-type: none"> ➤ obesity ➤ overweight
Nutrition sensitive agricultural practices	May include, but not limited to: <ul style="list-style-type: none"> • Nutrition sensitive agricultural intervention • Diversification in: <ul style="list-style-type: none"> ➤ Production of fruits, vegetable, nutritious roots, cereals,

	<p>pulse, and mushroom</p> <p>➤ Animal source foods (Dairy, poultry, shoat, fish)</p>
Techniques of enhancing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Fortification, • Germination, • Fermentation, • Roasting and Cooking
Hygiene	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Food hygiene • Personal hygiene • Environmental hygiene
Storage facilities	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Bins • Refrigerator • Shelf • Rack and Barn
Safely handling and storing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Sanitation • Ventilation

Evidence Guide

Critical Aspects of Competence	<p>Demonstrate knowledge and skills to:</p> <ul style="list-style-type: none"> • Use utensils and prepare balanced nutrition • Distinguish and demonstrate energy dense and nutrients- dense foods and preparation techniques • Demonstrate food storing and preserving techniques • Explain the need for variety and diversification of foods • Explain agricultural food types, and sources • Describe forms, causes and consequences of excess or deficient intake of certain food types • Maintain personal hygiene to minimize risk to food product safety
Required Knowledge and Attitude	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Terminologies and concepts of nutrition • OHS requirements • Food groups and nutrient composition and diet requirement • Adequate and balanced diets • Agricultural food types, and sources • Need for variety and diversification of family diet with a variety of agricultural food products • Basic principles of producing quality/ nutritious agricultural products

	<ul style="list-style-type: none"> • Effect of food production and /or preparation on nutrient content of a variety of energy- dense and nutrients- dense foods • Child and maternal nutrition • Forms, causes and consequences of malnutrition • Basic food safety principles and requirements • Hygiene and food safety procedures • food safety recording requirements • Common hazards and sources of contamination in area of work • Legal and regulatory requirements pertaining to food production, storage, handling and packaging relevant to area of work • Personal hygiene practices and clothing requirements relevant to area of work.
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Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Categorize agricultural food items into major food groups based on their nutrient contents • Identify local varieties of animal and plant products, • Demonstrate production and /or preparation of nutrient rich diets • Communicate appropriate information with regard to diversified foods for pregnant women and children • Demonstrate various methods of integrated nutritious agricultural products production • Identify the consequences of excess or deficient intake of certain food types • Demonstrate how to enhance nutrient content using different food groups • Handle food products to prevent damage, spoilage and waste • Identify hazards, contaminants and risks or control points • Document and report food safety hazards and risks to appropriate personnel • Store food products in appropriate areas at correct temperatures
Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning

Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.
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Occupational Standard: Cooperative Accounting and Auditing Level I	
Unit Title	Apply 5S Procedures
Unit Code	AGR CAA1 07 0122
Unit Descriptor	This unit covers the knowledge, skills and attitude required to apply 5S techniques to his/her workplace. It covers responsibility for the day-to-day operations of the workplace and ensuring that continuous improvements of Kaizen elements are initiated and institutionalized.

Elements	Performance Criteria
1. Prepare for work.	<p>1.1. Work instructions are used to determine job requirements, including method, material and equipment.</p> <p>1.2. Job specifications are read and interpreted following working manual.</p> <p>1.3. <i>OHS requirements</i>, including dust and fume collection, breathing apparatus and eye and ear personal protection needs are observed throughout the work.</p> <p>1.4. <i>Tools and equipment</i> are prepared and used to implement 5S.</p> <p>1.5. <i>Safety equipment and tools</i> are identified and checked for safe and effective operation.</p> <p>1.6. Kaizen Board (Visual Management Board) is prepared and used in harmony with different workplace contexts.</p>
2. Sort items.	<p>2.1. Plan is prepared to implement sorting activities.</p> <p>2.2. Cleaning activities are performed.</p> <p>2.3. All <i>items</i> in the workplace are identified following <i>the appropriate procedures</i>.</p> <p>2.4. Necessary and <i>unnecessary items</i> are listed using the <i>appropriate format</i>.</p> <p>2.5. <i>Red tag</i> strategy is used for unnecessary items.</p> <p>2.6. Unnecessary items are evaluated and placed in an appropriate place other than the workplace.</p> <p>2.7. <i>Necessary items</i> are recorded and quantified using appropriate format.</p> <p>2.8. Performance results are reported using appropriate formats.</p> <p>2.9. Necessary items are regularly checked in the workplace.</p>

3. Set all items in order.	<p>3.1. Plan is prepared to implement set in order activities.</p> <p>3.2. General cleaning activities are performed.</p> <p>3.3. Location/Layout, storage and indication methods for items are decided.</p> <p>3.4. Necessary tools and equipment are prepared and used for setting in order activities.</p> <p>3.5. Items are placed in their assigned locations.</p> <p>3.6. After use, the items are immediately returned to their assigned locations.</p> <p>3.7. Performance results are reported using appropriate formats.</p> <p>3.8. Each item is regularly checked in its assigned location and order.</p>
4. Perform shine activities.	<p>5.1. Plan is prepared to implement shine activities.</p> <p>5.2. Necessary tools and equipment are prepared and used for shining activities.</p> <p>5.3. Shine activity is implemented using appropriate procedures.</p> <p>5.4. Performance results are reported using appropriate formats.</p> <p>5.5. Regular shining activities are conducted.</p>
5. Standardize 5S.	<p>6.1. Plan is prepared and used to standardize 5S activities.</p> <p>6.2. Tools and techniques to standardize 5S are prepared and implemented based on relevant procedures.</p> <p>6.3. Checklists are followed for standardize activities and reported to relevant personnel.</p> <p>6.4. The workplace is kept to the specified standard.</p> <p>6.5. Problems are avoided by standardizing activities.</p>
6. Sustain 5S.	<p>7.1. Plan is prepared and followed to sustain 5S activities.</p> <p>7.2. Tools and techniques to sustain 5S are discussed, prepared and implemented based on relevant procedures.</p> <p>7.3. Workplace is inspected regularly for compliance to specified standard and sustainability of 5S techniques.</p> <p>7.4. Workplace is cleaned up after completion of job and before commencing next job or end of shift.</p> <p>7.5. Situations are identified where compliance to standards is unlikely and actions specified in procedures are taken.</p> <p>7.6. Improvements are recommended to lift the level of compliance in the workplace.</p> <p>7.7. Checklists are followed to sustain activities and report to relevant personnel.</p>

	7.8. Problems are avoided by sustaining activities.
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Variable	Range
OHS requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Legislation/Regulations/Codes of practice and enterprise safety policies and procedures. This may include protective clothing and equipment, use of tooling and equipment, workplace environment and safety, handling of material, use of fire fighting equipment, enterprise first aid, hazard control and hazardous materials and substances. • Personal protective equipment is to include that prescribed under legislation/regulations/codes of practice and workplace policies and practices. • Safe operating procedures are to include, but are not limited to the conduct of operational risk assessment and treatments associated with workplace organization. • Emergency procedures related to this unit are to include but may not be limited to emergency shutdown and stopping of equipment, extinguishing fires, enterprise first aid requirements and site evacuation.
Tools and equipment	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Paint • Hook • Sticker • Signboard • Nails • Shelves • Chip wood • Sponge • Broom • Pencil • Shadow board/Tools board
Safety equipment and tools	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Dust masks/goggles • Glove • Working cloth • First aid and safety shoes
Items	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Tools • Jigs/Fixtures • Materials/components • Machine and equipment • Manuals • Documents • Personal items (e.g. Bags, lunch boxes and posters) • Safety equipment and personal protective equipment • Other items which happen to be in the work area

The appropriate procedures	May include, but not limited to: <ul style="list-style-type: none"> • Steps for implementing 5S (sort, set in order and shine) activities. • Written, verbal and computer based or in some other format.
Unnecessary items	Are not needed for current production or administrative operation and include but not limited to: <ul style="list-style-type: none"> • Defective or excess quantities of small parts and inventory • Outdated or broken jigs and dies • Worn-out bits • Outdated or broken tools and inspection gear • Old rags and other cleaning supplies • Electrical equipment with broken cords • Outdated posters, signs, notices and memos • Some locations where unneeded items tend to accumulate • In rooms or areas not designated for any particular purpose • In corners next to entrances or exists • Along interior and exterior walls • Next to partitions and behind pillars • Under the eaves of warehouses • Under desks and shelves and in desk and cabinet drawers • Near the bottom of tall stacks of items • On unused management and production schedule boards • In tools boxes that are not clearly sorted
Appropriate format	May include, but not limited to: <ul style="list-style-type: none"> • All items, necessary and unnecessary items.
Red tag	A format prepared with a red color paper or card which is filled and attached temporarily on the unnecessary items until decision is made. The red tag catch people's attention because red is a color that stands out. So to fill and attach red tag on items, asks the following three questions: <ul style="list-style-type: none"> • Is this item needed? • If it is needed, is it needed in this quantity? • If it is needed, does it need to be located here?
Necessary items	Are required in the workplace for current production or administrative operation in the amount needed.
Shine activity	May include, but not limited to: <ul style="list-style-type: none"> • Inspection • Cleaning • Minor maintenance May include, but not limited to: <ul style="list-style-type: none"> ➢ Tightening bolts ➢ Lubrication and Replacing missing parts
Tools and techniques to standardize 5S	May include, but not limited to: <ul style="list-style-type: none"> • 5S Job Cycle Charts • Visual 5S • The Five Minute 5S • Standardization level checklist • 5S checklist • The five Whys and one How approach(5W1H)

	<ul style="list-style-type: none"> • Suspension • Incorporation and Use Elimination • 5S slogans • 5S posters • 5S photo exhibits and storyboards • 5S newsletter • 5S maps • 5S pocket manuals • 5S department/benchmarking tours • 5S months • 5S audit • Awarding system • Big cleaning day • Patrolling system May include, but not limited to: <ul style="list-style-type: none"> ➢ Top management Patrol ➢ 5S Committee members and Promotion office Patrol ➢ Mutual patrol ➢ Self-patrol • Checklist and Camera patrols
Relevant procedures	May include, but not limited to: <ul style="list-style-type: none"> • Assign 5S responsibilities • Integrate 5S duties into regular work duties • Check on 5S maintenance level • OHS measures such as signage, symbols / coding and labelling of workplace and equipment • Creating conditions to sustain your plans • Roles in implementation
Reporting	May include, but not limited to: <ul style="list-style-type: none"> • Verbal responses • Data entry into enterprise database • Brief written reports using enterprise report formats
Relevant personnel	May include, but not limited to: <ul style="list-style-type: none"> • Supervisors, managers and quality managers • Administrative, laboratory and production personnel • Internal/external contractors, customers and suppliers

Evidence Guide

Critical Aspects of Competence	Demonstrates skills and knowledge to: <ul style="list-style-type: none"> • Discuss how to organize KPT. • Describe the pillars of 5S. • Discuss the relationship between Kaizen elements. • Implement 5S in own workplace by following appropriate procedures and techniques.
Required Knowledge and Attitudes	Demonstrates knowledge of: <ul style="list-style-type: none"> • Kaizen principle, pillars and concept • Key characteristic of Kaizen • Elements of Kaizen

	<ul style="list-style-type: none"> • Wastes/MUDA • Basics of KPT • Aims, benefits and principles of KPT • Stages of KPT • Structure and role of the components of Junior KPT • Concept and parts of Kaizen board • Concept and benefits of 5S • The pillars of 5S • Three stages of 5S application • Benefits and procedure of sorting activities • The concept and application of Red Tag strategy • Relevant Occupational Health and Safety (OHS) and environment requirements • Benefits and procedure of set in order activities • Set in order methods/techniques • Benefits and procedure of shine activities • Inspection methods • Planning and reporting methods • Method of Communication • Benefits of standardizing and sustaining 5S • Tools and techniques to sustain 5S • Ways to improve Kaizen elements • Benefits of improving kaizen elements • Relationship between Kaizen elements
Required Skills	<p>Demonstrates skills of:</p> <ul style="list-style-type: none"> • Participating actively in KPT • Technical drawing • Communication skills • Planning and reporting own tasks in implementation of 5S • Following procedures to implement 5S in own workplace • Using sorting formats to identify necessary and unnecessary items • Improving workplace layout following work procedures • Preparing labels, slogans, etc. • Reading and interpreting documents • Observing situations • Gathering evidence by using different means • Recording activities and results using prescribed formats • Working with others • Solving problems by applying 5S • Preparing and using kaizen board • Preparing and using tools and equipment to implement and sustain 5S • Improving Kaizen elements by applying 5S • Standardizing and sustaining procedures and techniques to avoid problems • Procedures to standardizing 5S activities • Analyzing and preparing shop layout of the workplace

	<ul style="list-style-type: none"> • Standardizing and sustaining checklists
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Level II

Occupational Standard: Cooperative accounting and Auditing Level II	
Unit Title	Perform Basic Accounting Records
Unit Code	AGR CAA2 01 0122
Unit Descriptor	This unit of competence covers 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.

Element	Performance Criteria
1. Obtain source documents and Record business transaction on journal	<p>1.1. Source document are obtained and <i>verified</i></p> <p>1.2. Select appropriate <i>accounting bases</i></p> <p>1.3. Determine the effect of transaction by using <i>appropriate techniques</i></p> <p>1.4. Obtain approved Business transactions are identified.</p> <p>1.5. Types of account affected are determined based on the source documents</p> <p>1.6. Business transactions are recorded on <i>journal</i> based on rules, regulations, accounting standard and <i>legislative</i> body</p>
2. Post to the ledger and prepare unadjusted trial balance	<p>2.1. The beginning or opening balance of each account entered into ledger</p> <p>2.2. Information contained in journals are transferred/posted periodically in appropriate <i>ledger</i></p> <p>2.3. balance of each account after all information posted are Extracted</p> <p>2.4. unadjusted trial balance is Prepared and the equality of debit and credit for a specific period determined</p> <p>2.5. Error in preparing trial balance is identified and corrected</p>
3. File and document financial record	<p>3.1. Financial documents are classified and sorted.</p> <p>3.2. Labelled file boxes are prepared based on organizational procedures.</p> <p>3.3. Financial documents are file and documented chronologically based on their classification for audit purpose.</p>

Variable	Range
Source documents	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Original records containing the details to substantiate a transaction entered in an accounting system: <ul style="list-style-type: none"> ➤ Receipts ➤ Voucher ➤ Purchase orders, ➤ Bank statements ➤ Notes
Verification	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • proper authorization, • accuracy • Ownership

	<ul style="list-style-type: none"> • completeness
Accounting base	May include, but not limited to: <ul style="list-style-type: none"> • Accrual bases of accounting • Cash base of accounting
Journal	May include, but not limited to: <ul style="list-style-type: none"> • General journal • Special journal <ul style="list-style-type: none"> ➢ Sales journal ➢ Purchase journal ➢ Cash receipt journal ➢ Cash payment journal
Ledger	May include, but not limited to: <ul style="list-style-type: none"> • General ledger • Subsidiary ledger

Evidence Guide	
Critical Aspects of Competence	A candidate must be able to: <ul style="list-style-type: none"> • Obtain source documents and verifications • Record business transaction on journal • Perform Posting • Prepare unadjusted trial balance • File the document and financial record
Required Knowledge and Attitude	Demonstrate knowledge of: <ul style="list-style-type: none"> • Source documents identification and verification • Basic accounting concepts, • Accounting principles, • Journalizing and posting
Required Skills	Demonstrate skills to: <ul style="list-style-type: none"> • Identify types of source documents, • Record Business transactions on journal and post to ledger • Preparing unadjusted trial balance • Classify and sort financial documents.
Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing level II	
Unit Title	Work within Cooperative Legal Framework
Unit Code	AGR CAA2 02 1221
Unit Descriptor	This unit covers knowledge, attitude and skills required to identify basic concept, roles, functions, formation of cooperative and registration, law, hierarchy level law and the contents of cooperative society's law to implement cooperative law in cooperatives society

Element	Performance Criteria
1. Identify Cooperative Legal framework	<p>1.1 Cooperative policy and <i>Cooperative law</i> are defined and explained</p> <p>1.2 Historical development of cooperative laws is comprehended</p> <p>1.3 <i>Roles of cooperative legal system</i> are identified and explained</p> <p>1.4 <i>Sources of cooperative law</i> are identified and discussed</p>
2. Differentiate Cooperative Law	<p>2.1 Unique feature of cooperatives law is identified and discussed</p> <p>2.2 The difference between cooperative law and <i>other laws</i> is illustrated</p> <p>2.3 <i>Hierarchy and contents</i> of cooperative law are identified and elaborated</p>
3. Implement Cooperative Law	<p>3.1 <i>Legislative requirements and issues in the formation and registration</i> of cooperative societies are reviewed and understood in accordance with the National Cooperative Proclamation</p> <p>3.2 <i>Issues relating with rights and duties of members</i> of a cooperative society are identified and internalized</p> <p>3.3 <i>Legislative issues concerning management bodies and employees</i> of cooperatives are reviewed and comprehended in pursuant to internal by-laws and Proclamation of Cooperatives</p> <p>3.4 <i>Special privileges</i> of cooperatives are realized and used for cooperative's benefit</p> <p>3.5 <i>Legislative issues concerning asset and funds</i> of cooperatives are identified in accordance with Cooperative Proclamation</p> <p>3.6 <i>Issues concerning Audit and inspection of cooperatives</i> is reviewed and comprehended in pursuant to Cooperative Proclamation</p>

	<p>3.7 <i>Legal grounds for dissolution and winding up</i> of Cooperative Societies are internalized in accordance with by-laws and Cooperative Proclamation</p> <p>3.8 <i>Legislative requirements for settlement of disputes</i> are reviewed and comprehended</p>
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Variable	Range
Source of Cooperative law	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Constitution of the Country • Cooperative societies proclamation • Regulation • Directives • Bylaws • Internal by laws
Hierarchy level of law	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Constitution of the Country • Cooperative societies proclamation • Regulation • Directives • Bylaws • Internal by laws
Hierarchy level of law	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Constitution of the Country • Cooperative societies proclamation • Regulation • Directives • Bylaws • Internal by laws
Cooperative laws	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Proclamation • By law • Regulation and directives

	<ul style="list-style-type: none"> • Internal by laws • Cooperative policy
Roles of cooperative legal system	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • It is a reference point and a guide mark. • Guarantees the autonomy • Reduces bureaucracy; • Favors the unity of the cooperative movement • Guarantees legal security for those dealing with cooperatives
Other laws	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Public law • Administrative law • Constitutional laws are laws • Criminal laws are laws • Municipal laws are ordinances • International laws are laws • Contract law - governs • Property law - governs • Succession law • Family law
Legislative requirements and issues in the formation and registration	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Initial Capital • Renewal of Certificate Registration • Formation of Cooperative Societies • types of Cooperative Societies • Name of a cooperative Society • Registration of a cooperative society • Juridical Personality and Responsibility • By-laws of a Cooperative Society • Amalgamation and Division of Cooperative Society • Establishment of Cooperative Societies Union • Establishment of Cooperative Societies Federation

	<ul style="list-style-type: none"> • Requirements to Establish a Professional Cooperative Society • Establishment of Cooperative Societies League • Obligations of Cooperative Societies • Commencement of Operations • Renewal of Certificate Registration • Duties and Responsibilities of Cooperative Societies
Legislative requirements for settlement of disputes	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Settling Disputes through Conciliation • Arbitration • Appointment of the Arbitrators • Disputes to be Referred to Arbitration • Civil Court Powers of Arbitrators • Execution • Power of Courts
Issues concerning Audit and inspection of cooperatives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Audit • Auditors' Ethics • Inspection • Keeping Audit and Inspection Results • Actions to be taken for losses of property and fund of the society
Legislative issues concerning management bodies and employees	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Supreme Organ of a Cooperative Society • The supreme organ of any cooperative society shall be the general assembly. • Powers and Duties of the General Assembly • Calling of General Assembly • Management Committee • Board of director • Controlling committee • manager and Employee Professionals of the Cooperative Society

Special privileges	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Priority of Claims by Cooperative Society • Set-off in Respect of Share or Benefit of Members • Share or Benefit not Liable to Attachment or Sale • Government assistance • Indivisibility of asset and funds of a cooperative society • Allocation of net profit • Establishment of Cooperative Societies Fund • Restriction on Borrowings • Restriction on Loans • Types of Guarantee and Alternatives
Legislative issues concerning asset and funds	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Indivisibility of asset and funds of a cooperative society • Establishment of Cooperative Societies Fund

Evidence Guide	
Critical Aspects of Competence	<p>A candidate must be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> • Identify source, types and the role of cooperative laws in the performance of the cooperative societies • Apply cooperatives law and its relation with the cooperative principles. • Differentiate the cooperative law from other laws and the recent proclamation. • Identify the right and responsibility of members and dismissal of membership based on the law. • Compare The difference between cooperative law and other business law. • Apply Member's registration, voting and transferring of share in cooperatives • Identify The types and scope of government assistance for cooperatives in accordance with appropriate laws of cooperatives.
Required Knowledge and	Demonstrate knowledge of:

Attitudes	<ul style="list-style-type: none"> • Basic information of cooperatives and legal issues in cooperatives. • Awareness creation about cooperatives legal frame work. • Legal system in cooperatives and its relation with the cooperative principles. • Understand hierarchy and content of cooperative law. • Understand the <i>right</i> and <i>responsibility</i> of members and dismissal of membership based on the law.
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Apply legal framework for cooperatives activities • Implement legal system in cooperatives • Implement the contents of cooperatives law • Compare the difference between cooperative law and other business law.
Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level II	
Unit Title	Maintain Inventory Records
Unit Code	AGR CAA2 03 0122
Unit Descriptor	This unit describes knowledge, skills and attitude required to comply with organisational inventory procedures, reconcile inventory records to general ledgers, record inventory flows and prepare schedule.

Element	Performance Criteria
1. Process inventory purchase	<p>1.1. Purchase of inventory is recorded from appropriate documentation in subsidiary ledger</p> <p>1.2. FOB destination and FOB shipping Differentiated</p> <p>1.3. Cost of items purchased are Determined</p> <p>1.4. Types of inventories are identified based on the nature of organization</p> <p>1.5. Periodic and perpetual records of inventory are maintained</p>
2. Record inventory flows	<p>2.1. Inventory flow assumptions are applied as appropriate</p> <p>2.2. 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</p>
3. Reconcile inventory records to general ledgers	<p>3.1. All inventory records to the accounts are reconciled in accordance with organization's policies, procedures and practices</p> <p>3.2. Discrepancies on stock and bin card balance are identified and auctioned according to organization's policies, procedures and practices</p>

Variable	Range
Documentation	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Delivery reports • Invoices from suppliers • Purchase orders • Purchase requisitions • Stock card and bin card
Types of inventory	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Finished goods

	<ul style="list-style-type: none"> • Raw materials • Work in process
Cost	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cost of purchase • Transportation cost <ul style="list-style-type: none"> ➢ Fob destination ➢ Fob shipping • Non-refundable taxes • Custom duty and excise Tax • Insurance cost and any cost to acquire the items
Inventory flow assumptions	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • First in, first out • Specific identification • Weighted average
inventory valuation	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Net realisable value • Lower of cost or market
Inventory valuation rules	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> ➢ Under periodic recording system <ul style="list-style-type: none"> • First in, first out • Specific identification • Weighted average <ul style="list-style-type: none"> ➢ Under perpetual recording system <ul style="list-style-type: none"> ➢ First in, first out ➢ Specific identification ➢ Weighted average
Organisation's policies, procedures and practices	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Inventory management • Preparation of reconciliation reports • Stock take

Evidence Guide

Critical Aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • Interpret and apply organisational policies and procedures and inventory valuation rules • Make inventory flow assumptions and record inventory flows • Determine cost of goods sold and ending inventory
Required Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Entering inventory data into general ledgers • Inventory valuation rules • Inventory flow and reconciliation processes

	<ul style="list-style-type: none"> • Inventory items
Required Skills	<p>Demonstrates skills in:</p> <ul style="list-style-type: none"> • Purchase of inventory records • Process for entering inventory data into general ledgers • Determining cost of inventory, cost of goods sold and ending inventory • Applying inventory cost valuation rules
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative accounting and Auditing Level II	
Unit Title	Develop Understanding of Taxation
Unit Code	AGR CAA2 04 0122
Unit Descriptor	This unit describes the performance the knowledge, skills and attitude required to understand the role and use of taxation in the Ethiopian economy.

Element	Performance Criteria
1. Identify and apply the role of taxation	<p>1.1. <i>The purpose of taxation</i> in the Ethiopian economy at the local, Regional and Federal level and how this compares with other laws are explored and discussed.</p> <p>1.2. The various <i>ways that tax is collected</i> and from whom are analyzed and discussed.</p> <p>1.3. The role and use of the <i>Ethiopian Revenues and Customs Authority (ERCA)</i> are identified and discussed.</p> <p>1.4. What <i>taxation revenue</i> is used for is explained and related to the wellbeing and lifestyle of Ethiopian citizens.</p>
2. Identify and apply direct tax	<p>2.1. Key <i>terminology used in direct taxation</i> is identified and discussed.</p> <p>2.2. Tax declaration forms, Tax File Number (TIN) requirements and <i>rates of direct tax</i> are identified and analyzed.</p> <p>2.3. Direct tax is assessed, <i>tax returns</i> completed and paid is considered and discussed based on tax proclamation and ERCA standard.</p> <p>2.4. <i>Sources of ongoing information</i> about direct tax in Ethiopia are identified, accessed and discussed.</p>
3. Identify and apply indirect tax	<p>3.1. Key terminology used in indirect taxation is identified and discussed.</p> <p>3.2. The <i>structure of business</i> and how this affects taxation are analyzed and discussed.</p> <p>3.3. <i>Indirect taxes are assessed computed</i> and paid is considered and discussed for each types of indirect tax based on tax proclamation and ERCA standard.</p> <p>3.4. Sources of ongoing information about indirect tax in Ethiopia are identified, accessed and discussed.</p>
4. Identify and apply stamp duty tax	<p>4.1. Stamp duty tax is assessed and paid is considered and discussed.</p> <p>4.2. Sources of ongoing information about stamp duty tax in Ethiopia are identified, accessed and discussed.</p>

5. Manage tax liability	<p>5.1. How <i>tax payers can determine their tax liability</i> is identified and discussed.</p> <p>5.2. <i>Under or overpayment of tax</i> and its implications are analyzed and discussed.</p>
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Variable	Range
The purpose of taxation	<p>May includes but is not limited to:</p> <ul style="list-style-type: none"> • Financing government activity, • Maintaining equity in the national economy, • Promoting efficiency where markets fail to control pollution or health dangers, • Social infrastructure, • Social services,
Ways that tax is collected	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Through regional and federal level taxes including: <ul style="list-style-type: none"> ➤ Direct tax: <ul style="list-style-type: none"> ✓ Tax on Income from Employment / Personal Income Tax ✓ Business Profit Tax ✓ Tax on Income from Rental of Buildings ✓ Tax on Interest Income on Deposits ✓ Dividend Income Tax ✓ Tax on Income from Royalties ✓ Tax on Income from Games of Chance ✓ Tax on Gain of Transfer of certain Investment Property ✓ Tax on Income from Rental of Property ✓ Rendering of Technical Services outside Ethiopia ✓ Agricultural Income Tax ✓ Land Use Tax ➤ Indirect tax: <ul style="list-style-type: none"> ✓ Turnover Tax ✓ Excise Tax ✓ Value Added Tax ✓ Customs Duty ➤ Stamp duty tax: instruments shall be chargeable with stamp duty include: <ul style="list-style-type: none"> ✓ Memorandum and articles of association of any business ✓ Organization, cooperative or any other form of association; ✓ Lease, including sub-lease and transfer of similar rights; ✓ Power of attorney; ✓ Documents of title to property.
Ethiopian Revenues and Customs Authority (ERCA)	<p>The Roles May include, but not limited to:</p> <ul style="list-style-type: none"> • Establish and implement modern revenue assessment and collection system; • Provide, based on rules of transparency and accountability, efficient, equitable and quality service within the sector; • Properly enforce incentives of tax exemptions given to investors and ensure that such incentives are used for the intended purposes;

	<ul style="list-style-type: none"> • Implement awareness creation programs to promote a culture of voluntary compliance of tax payers in the discharge of their tax obligations; • Carry out valuation of goods for the purpose of tax assessment and determine and collect the taxes • Conduct study and research activities with greater emphasis to improve the enforcement of customs and tax laws, regulations and directives and the collection of other revenues; and based on the result of the study and research initiate laws and policies and implement the same up an approval, • Collect and analyse information necessary for the control of import and export goods and the assessment and determination of taxes; • Compile statistical data on criminal offences relating to the sector, and disseminate the information to others as may be necessary;
Taxation revenue	<p>Its uses May include, but not limited to:</p> <ul style="list-style-type: none"> • Assistance to business and farming • Cultural and artistic resources and support • Defence and border protection • Education • Environmental protection • Essential infrastructure such as: <ul style="list-style-type: none"> ➤ Roads ➤ Transport systems ➤ Public building ➤ Sport and recreation amenities ➤ Public housing • Foreign representation and trade promotion for Ethiopia • Health care • Justice systems • Public safety • Scientific and other research • Welfare, income and community support systems
Terminology used in direct taxation	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Interest on deposits • Allowances • Capital gain/appreciation • Deductions • Exempt threshold • Assessment of Tax • Dividends • Gross income • Taxable income • Tax Evasion • Tax Avoidance • Withholding tax
Rates of direct tax	<p>Can be accessed from:</p> <ul style="list-style-type: none"> • Proper regulatory body publications and website

	<ul style="list-style-type: none"> • Accountants and tax agents
Tax returns	<p>Can be completed by:</p> <ul style="list-style-type: none"> • Accountant • An individual • Tax agent • On-line or in written form
Sources of ongoing information	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accountants and other financial services professionals • Industry associations and professional organisations • Federal and Regional governments agencies • Taxpayers
Structure of business	<p>May include but not limited:</p> <ul style="list-style-type: none"> • Cooperative society • Sole trader: an individual trading on their own • Partnership: an association of people or entities carrying on a business together, but not as a company • Trust: an entity that holds property or income for the benefit of others • Company: a legal entity separate from its shareholders
Direct tax	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Business profit tax • Employment tax • Income from rental of building tax • Chance of winning games • Gift • Capital gains • Income from interest • Dividend • Gain on disposal of asset
Indirect tax	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Value added tax (VAT) • Turn over tax (TOT) • Excise tax • Custom duty tax
Tax payers can determine their tax liability	<p>By:</p> <ul style="list-style-type: none"> • Assessing income: <ul style="list-style-type: none"> ➤ Capital gains ➤ Employment ➤ Foreign ➤ Investment ➤ Rental property income • Assessing deductions: <ul style="list-style-type: none"> ➤ Allowable medical expenses and health insurance rebates ➤ Capital losses ➤ Dependent rebates ➤ Gifts and donations ➤ Rental property expenses

	<ul style="list-style-type: none"> ➤ Tax offsets ➤ Work related clothing expenses ➤ Work related education expenses ➤ Work related travel expenses ➤ Zone and overseas forces allowances • Lodging returns and paying governments: <ul style="list-style-type: none"> ➤ Land tax where applicable ➤ Payroll tax (rate varies by jurisdiction and depends on size of payroll so many small business operators are exempt) ➤ Stamp duty on: <ul style="list-style-type: none"> ✓ Hire purchase agreements ✓ Insurance policies ✓ Leases and mortgages ✓ Motor vehicle purchases ✓ Property transfer
Under or overpayment of tax	<p>May involve:</p> <ul style="list-style-type: none"> • Claiming interest on early payments that may be possible for certain tax categories such as: <ul style="list-style-type: none"> ➤ Income tax ➤ Higher Education Contribution/ cost share Scheme ➤ Amended assessments of earlier years ➤ Paying interest on overdue amounts

Evidence Guide	
Critical Aspects of Competence	<p>A candidate must demonstrate the ability to:</p> <ul style="list-style-type: none"> • Identifying and discussing the role of taxation • Identifying and discussing direct tax • Identifying and discussing indirect tax • Identifying and discussing stamp duty tax • , Manage tax liability
Required Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Relevant government legislation relating to taxation • Roles and relationships between government agencies responsible for taxation, individuals and business • Sound knowledge of issues relating to taxation information
Required Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Determine and confirm taxation purpose, application and individual and business responsibilities, using questioning and active listening as required • Determining direct and indirect tax liability • Make basic personal income tax calculations
Resource Implications	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	<p>Competence may be assessed in the work place or in a simulated</p>

	work place setting.
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Occupational Standard: Cooperative accounting and Auditing Level II	
Unit Title	Perform Basic Marketing Functions
Unit Code	AGR CAA2 05 0122
Unit Descriptor	This unit covers the knowledge, skills and attitude required to perform basic marketing functions, implement marketing strategies and Obtain feedback on the implementation.

Element	Performance Criteria
1. Identify the marketing functions	<p>1.1. Concept of Market and marketing are clarified and discussed</p> <p>1.2. Different types of the <i>marketing functions</i> are identified from the workplace and business world.</p> <p>1.3. The main role and performance of the marketing function Element are identified and explained.</p>
2. Implement basic marketing strategies	<p>2.1. Marketing functions strategy is identified to perform the work in the cooperatives.</p> <p>2.2. Action plan is obtained to implement the basic <i>marketing strategies</i>.</p> <p>2.3. Required resources are coordinated for the implementation.</p> <p>2.4. <i>Marketing mix</i> is implemented according to the strategy.</p>
3. Obtain feedback on the implementation	<p>3.1. Appropriate tools are identified and selected to collect feedback.</p> <p>3.2. Feedback is collected from customers and suppliers using appropriate tools selected.</p> <p>3.3. The collected feedback is reported timely for possible adjustments.</p>

Variable	Range
Marketing strategies	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Achieving product standardizing and grading, • Product design and packaging, • Pricing, presentation and display of products/services, • Promotion and advertising, • Product range and mix, • Distribution, • Achieving lower costs of production and distribution than competitors, • Pursuing cost leadership and/or product differentiation within a specialist market segment, • Creating a very different product line or service so that the

	business becomes a class leader in the industry.
Marketing functions	May include, but not limited to: <ul style="list-style-type: none"> • Distribution • Marketing research • Setting price • Finance • Product management • Promotional channel and • Matching product to consumer
Marketing mix	May include, but not limited to: <ul style="list-style-type: none"> • Product • Price • Place • Promotion

Evidence Guide	
Critical Aspects of Competence	A candidate must demonstrate the ability to: <ul style="list-style-type: none"> • Identify and understand the marketing function, • Prepare Action plan, • Difference on marketing mix are clarified.
Required Knowledge and Attitudes	Demonstrate the knowledge of: <ul style="list-style-type: none"> • National legislative requirements affecting business operation, especially in regard to Occupational Health and Safety and environmental issues, EEO, industrial relations and anti-discrimination, • Relevant marketing concepts and methods, • Methods of implementing marketing strategies and marketing mix.
Required Skills	Demonstrate skills in: <ul style="list-style-type: none"> • Action plan development skills • Feedback collection and reporting skills • Communication including questioning, clarifying, reporting • Analyzing data • Relating to people from a range of social, cultural and ethnic backgrounds and physical and mental abilities
Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level II	
Unit Title	Process Payroll
Unit Code	AGR CAA2 06 0122
Unit Descriptor	This unit describes knowledge, skills and attitude required to process payroll from provided data using manual and computerized payroll systems.

Element	Performance Criteria
1. obtain payroll data	1.1. Payroll data is checked and discrepancies are clarified with <i>designated persons</i> 1.2. Employee <i>pay period details</i> and any <i>deductions and allowances</i> in <i>payroll system</i> are entered in accordance with <i>source documents</i> 1.3. Taxable and non-taxable incomes are identified
2. Prepare payroll	2.1. Taxable and non-taxable incomes are identified based on Ethiopian tax law 2.2. <i>Payroll is prepared</i> within designated time lines in accordance with organizational policy and procedures 2.3. Payment is calculated due to individual employee to reflect standard pay and <i>variations</i> in accordance with employee source data 2.4. Total salary/wages are reconciled for pay period, irregularities are checked, corrected or referred to designated persons for resolution 2.5. Authorization of payroll and individual pay advice is obtained in accordance with organizational requirements 2.6. <i>Payroll records</i> are produced, checked and stored in accordance with organizational policy and security procedures 2.7. Security procedures are followed for processing payroll and for maintaining payroll records
3. Handle payroll enquiries	3.1. Payroll <i>enquiries</i> are responded in accordance with organizational and <i>legislative requirements</i> 3.2. Information is provided in accordance with organizational and legislative requirements 3.3. Ensure all enquiries outside area of responsibility and knowledge are referred to designated persons for resolution 3.4. Additional information or follow-up action is completed within designated time lines in accordance with organizational policy and procedures

Variable	Range
Designated persons	May include, but not limited to: Immediate supervisor Those who have the authority to approve payroll decisions

Pay period details	May include, but not limited to: Bonus Casual wage Commission Contract Piecework Salary Wage
Deductions and allowances	May include, but not limited to: <ul style="list-style-type: none"> • Car allowance • Health insurance • Hardship allowance • Desert Allowance • Income tax • Position allowance • Superannuation contributions • Travel allowance • Union dues • Penalties • Cost share • Others
Payroll system	May include, but not limited to: <ul style="list-style-type: none"> • Manual • Computerized
Source documents	May include, but not limited to: <ul style="list-style-type: none"> • Employee earnings and payroll register • Employee records or history • Employee timesheets
Variations	May include, but not limited to: <ul style="list-style-type: none"> • Holiday loading • Overtime • Paid leave • Rates of pay • Sick leave • Taxation • Unpaid leave • Others
Preparing payroll	May include, but not limited to: <ul style="list-style-type: none"> • Calculation of gross pay • Electronic funds transfer • Net pay • Preparing cheques • Preparing pay advice slips • Taxation and other deductions
Payroll records	May include, but not limited to: <ul style="list-style-type: none"> • Salary/wages expense • Tax Liabilities

	<ul style="list-style-type: none"> • Pension contribution be employee and employer • Payroll summery • Taxation reports
Enquiries	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Email • Face-to-face • Fax • Telephone
Legislative requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Relevant tax laws • Confidentiality and security of records • Higher Education Contribution Scheme • Medical care levy • Pension contribution law • Provided contribution policy

Evidence Guide	
Critical Aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • Plan and perform payroll calculations in accordance with all legislative and organizational requirements, and predetermined timelines • Refer enquiries outside area of responsibility to an appropriate authority. • Applying knowledge of organizational guidelines relating to security and confidentiality of information
Required Knowledge and Attitudes	<p>Demonstrate knowledge in:</p> <p>Key provisions of relevant legislation from all forms of government, standards and codes that may affect aspects of business operations, such as:</p> <ul style="list-style-type: none"> ➤ Anti-discrimination legislation ➤ Ethical principles ➤ Codes of practice ➤ Financial legislation ➤ Organizational policy and procedures <ul style="list-style-type: none"> • Types of payroll systems
Required Skills	<p>Demonstrate skill in:</p> <ul style="list-style-type: none"> ➤ prepare payroll <ul style="list-style-type: none"> ✓ determine gross ermining ✓ calculate employee/employer pension/provided contribution ✓ determine taxable and non-taxable income ✓ calculate employment tax ➤ prepare pay advice slips or write cheque or salary authorizations ➤ maintain records <ul style="list-style-type: none"> • List the different types of payroll systems. • Interpret a range of textual information to determine activities required

	<ul style="list-style-type: none"> • Explain financial issues clearly using terminology and tone appropriate to audience • Use a limited range of mathematical calculations to calculate and reconcile amounts and arrange/compare numerical information • Use digital technologies to access, record, store, organize and payroll data as required
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative accounting and auditing Level II	
Unit Title	Perform Foreign Currency Transactions
Unit Code	AGR CAA2 07 0122
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to provide handle foreign currency transactions including buying and selling foreign currency travellers cheques, notes and coins within a retail banking environment.
Elements	Performance Criteria
1. Identify nature of customer's foreign currency needs	<p>1.1. The nature of the <i>foreign currency transaction</i> is clarified with the <i>customer</i></p> <p>1.2. <i>Relevant information</i> 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</p> <p>1.3. Customer requests for foreign currency dealings are handled in accordance within the officer's authority to approve transactions</p>
2. Verify that the proposed transaction can be conducted	<p>2.1. <i>Cleared funds</i> are identified as available for requests to purchase foreign currency</p> <p>2.2. 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</p> <p>2.3. Foreign currency notes presented for sale are verified for authenticity according to organizational procedures</p>
3. Conduct the transaction	<p>3.1. Conversion of foreign currency amounts is calculated using the Organization's set procedures and tables or by accessing relevant databases</p> <p>3.2. The customer is provided with a copy of the rates used to calculate the currency conversion</p> <p>3.3. Where travellers' cheques are being purchased or sold, the customer's signature is witnessed in accordance with policies and procedures</p> <p>3.4. Details of the transaction are entered into the relevant database</p>
4. Maintain accurate records of transaction	<p>4.1. Required vouchers and receipts are completed in accordance with organisation procedures and required signatures are obtained on relevant documentation</p> <p>4.2. Relevant reports are completed and filed in the event of <i>significant cash transactions</i> including relevant reports where a transaction is considered a possible suspect transaction</p>

	4.3. Internal records of foreign currency transactions are updated and maintained in accordance with organizational procedures
Variable	Range
<i>Foreign currency transactions may include:</i>	May include but not limited to; <ul style="list-style-type: none"> • Conversion of Ethiopian birr to another currency • Foreign notes and coins • International drafts • Overseas bank cheques • Telegraphic transfers • Traveller's cheques
<i>The customer may be:</i>	May include but not limited to; <ul style="list-style-type: none"> • A customer of another financial institution • A new customer • A resident or non-resident of Ethiopia • An existing customer
<i>Relevant information to be collected may include:</i>	May include but not limited to; <ul style="list-style-type: none"> • Bank account details • Name, address and contact details • Source of funds to cover transaction
<i>Cleared funds refers to:</i>	May include but not limited to; <ul style="list-style-type: none"> • Cash • Cheque from same institution • Cleared funds within a bank account held at same institution
<i>Significant cash transactions are:</i>	<ul style="list-style-type: none"> • transactions involving currency (i.e. coin and paper money of Ethiopia or of a foreign country) in excess of the equivalent of Birr 200,000 or as determined by legislation

Evidence Guide	
Critical aspects of competence	Assessment requires evidence that the candidate: <ul style="list-style-type: none"> • Undertake a range of foreign currency transactions effectively and accurately, completing relevant checks, documentation and records • Follow organizational procedures when conducting foreign currency transactions specially to ensure that unacceptable risks are not taken
Required Knowledge and Attitudes	Demonstrates knowledge of: <ul style="list-style-type: none"> • Industry codes of practice including: <ul style="list-style-type: none"> ➢ Consumer credit code ➢ Code of banking practice ➢ Prevention and suppression of money laundering and the financing of terrorism proclamation • Organization policies and procedures in regard to foreign currency transactions • Relevant fees and charges for foreign currency transactions • Relevant legislation and statutory requirements including financial transaction reports manuals

Required Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • Communication skills to: <ul style="list-style-type: none"> ➢ Determine and confirm customer requirements, using questioning and active listening as required ➢ Provide relevant responses to customer queries on foreign currency transactions ➢ Liaise with others, share information, listen and understand ➢ Use language and concepts appropriate to cultural differences • Numeracy and IT skills to: <ul style="list-style-type: none"> ➢ Make basic financial transaction calculations ➢ Access and use computer-based transaction systems ➢ Access and use internet information such as currency exchange rates • Literacy skills to read documents and complete forms and transaction records accurately • Learning skills to maintain knowledge of changes to currency exchange process and procedures
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Assessment Methods	<p>Competency may be assessed through:</p> <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard : Animal Health Level II	
Unit Title	Apply Agricultural Extension service for Rural development
Unit Code	AGR CAA2 08 0122
Unit Descriptor	This unit covers the knowledge, skills and attitudes required to promote the use of digital technology agricultural extension, understand adult learning, Integrated gender agricultural extension and Recognize Indigenous Knowledge

Element	Performance Criteria
1. Promote the use of digital technology in Agricultural Extension	<p>1.1 The <i>use of Digital technology in Agricultural extension</i> is introduced to familiarize its importance</p> <p>1.2 <i>Skills in using digital technology</i> is built to strengthen agricultural extension services</p> <p>1.3 The <i>role of digital technologies in agricultural extension</i> services is understood to enhance agricultural development.</p>
2. Understand Adult Learning	<p>2.1 The <i>concept of adult learning</i> is understood to bring behavioural changes</p> <p>2.2 <i>Principles of Adult learning</i> is determined for the implementation of extension services</p> <p>2.3 The <i>importance of Adult learning</i> in Agricultural Extension is understood to enhance agricultural extension services</p> <p>2.4 <i>Adult learning methods</i> are understood to enhance the knowledge and skills of extension beneficiaries</p> <p>2.5 <i>The role of adult learning</i> is understood to allow farmers develop knowledge and skills</p>
3. Integrate Gender in Agricultural Extension	<p>3.1 The <i>concept of gender</i> is understood to provide inclusive agricultural extension services</p> <p>3.2 Gender awareness and sensitization is created to increase the contribution of gender in agricultural development</p> <p>3.3 The <i>role of gender in agriculture</i> is determined to enhance agricultural development.</p> <p>3.4 <i>Gender mainstreaming</i> is implemented for effective outcome of extension services</p>
4. Recognize Indigenous Knowledge	<p>4.1. The <i>concept of indigenous knowledge</i> is understood to strengthen the service of agricultural extension</p> <p>4.2. <i>Characters of indigenous knowledge</i> are understood to promote local experience</p>

	<p>4.3. <i>Exchange of indigenous knowledge</i> is promoted to enhance community development</p> <p>4.4. The <i>importance of indigenous knowledge</i> is understood to facilitate its contribution to the development processes.</p> <p>4.5. The <i>controversial issues of the debate on indigenous knowledge</i> are further studied to propose the urgent need, to document, learn, preserve, and exchange indigenous knowledge</p>
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Variable	Range
Use of Digital technology in Agricultural extension	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Define Digital Technology • Evolution and progress of digital technologies • Digital technology for Agricultural Extension • Tools for digital technology • Utilization of digital technologies
Skills in using digital technology	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Demonstrate digital technologies • Practice digital technologies • Apply digital technologies • Maintain and manage digital technologies
Role of digital technologies in agricultural extension	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Provide diverse knowledge to beneficiaries • Supply Efficient information products • Provide technology-related advice • provide location-specific market information • enhance technology adoption in agriculture
Concept of adult learning	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Adult learning theories • Characteristics • Adult learning approaches • Purpose of Adult learn • Adult learning practices
Principles of Adult learning	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Self-directed • Experiential • Problem-centered • Motivated to learn • Learner oriented

	<ul style="list-style-type: none"> • Practice Oriented • looks for help and mentorship • Open for modern ways of learning • Choose how to learn
Importance of Adult learning	May include but not limited to; <ul style="list-style-type: none"> • Increase effective participation in decision making • Improves individuals' technology utilization • Enhances working efficiency, • Keep up with the growing economic competition • Self-improvement • Financial growth and benefit
Adult learning methods	May include but not limited to: <ul style="list-style-type: none"> • Visual Aids • Audio • Print Media • Tactile • Interactive
The role of adult learning	May include but not limited to: <ul style="list-style-type: none"> • Behavioral change • Enhance to acquire new skills and knowledge • Access disadvantaged groups • Promote Participatory decision making
Concept of gender	May include but not limited to: <ul style="list-style-type: none"> • Definition of Gender • Historical development of Gender • Importance of Gender • Gender awareness and sensitization
Role of gender in agriculture	May include but not limited to: <ul style="list-style-type: none"> • Women's contribution in Agricultural Production • Women's participations in rural labor market • Women's participation in Agricultural Extension • Gender difference in rural labor markets • Impact of gender role in Agricultural Extension services
Gender mainstreaming	May include but not limited to: <ul style="list-style-type: none"> • Understanding of gender equality • Mainstreaming strategy • Steps of gender mainstreaming

Concept of indigenous knowledge	May include but not limited to: <ul style="list-style-type: none"> • Definition of Indigenous knowledge • Historical development of indigenous knowledge • Importance of indigenous knowledge for development processes
Characters of indigenous knowledge	May include but not limited to: <ul style="list-style-type: none"> • Experiences • its compatibility with indigenous environment and culture • insufficient knowledge of rural people • combination of culture, belief and religion
Exchange of indigenous knowledge	May include but not limited to: <ul style="list-style-type: none"> • Recognition and identification • Validation of indigenous knowledge • Recording and document indigenous knowledge • Storage in retrievable repositories • Dissemination of indigenous knowledge • Utilization of indigenous knowledge
Importance of indigenous knowledge	May include but not limited to: <ul style="list-style-type: none"> • Problem solving strategies • Important component of global knowledge • Resource in the development processes • Understanding of local conditions • Increase responsiveness of client • Enhance cross cultural understanding
Controversial issues of the debate on indigenous knowledge	May include but not limited to: <ul style="list-style-type: none"> • Discrimination, • Exploitation, • Dispossession • Miss-Used And • Miss- Appropriation • Violation Of The Right Of Indigenous People

Evidence Guide

Critical Aspects of Competence	Demonstrate knowledge attitude and skill to: <ul style="list-style-type: none"> • Use of Digital technology in Agricultural extension • Applies the role of digital technologies in agricultural extension • Implements Adult learning methods • Implements Gender mainstreaming • Facilitates the Exchange of indigenous knowledge • Understands the controversial issues of the debate on indigenous knowledge
Required Knowledge	Demonstrates knowledge of -

and Attitudes	<ul style="list-style-type: none"> • Understands concept of adult learning • Recognize the Principles of Adult learning • Appreciates the importance of Adult learning • Understands the concept of gender • Understands the concept of indigenous knowledge • Understand the Characters of indigenous knowledge • Appreciates the importance of indigenous knowledge • Understands the controversial issues of the debate on indigenous knowledge
Required Skills	<p>Demonstrates skills:</p> <ul style="list-style-type: none"> • Demonstrates the use of Digital technology in Agricultural extension • Applies the role of digital technologies in agricultural extension • Implements the Adult learning methods • Understands and implements the role of adult learning • Understands and implement the role of gender in agriculture • Implements Gender mainstreaming • Facilitates the Exchange of indigenous knowledge
Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and Occupational health and safety (OHS) practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Written Test, Interview, Quiz, Practical assignment • Observation and Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level II	
Unit Title	Prevent and Eliminate MUDA
Unit Code	AGR CAA2 08 0122
Unit Descriptor	This unit covers the knowledge, skills and attitude required by a worker to prevent and eliminate MUDA/wastes in his/her workplace by applying scientific problem-solving techniques and tools to enhance quality, productivity and other kaizen elements on continual basis. It covers responsibility for the day-to-day operation of the work and ensures Kaizen Elements are continuously improved and institutionalized.

Element	Performance Criteria
1. Prepare for work.	1.1. Work instructions are used to determine job requirements, including method, material and equipment. 1.2. Job specifications are read and interpreted following working manual. 1.3. OHS requirements , including dust and fume collection, breathing apparatus and eye and ear personal protection needs are observed throughout the work. 1.4. Appropriate material is selected for work. 1.5. Safety equipment and tools are identified and checked for safe and effective operation.
2. Identify MUDA and problem	2.1 Plan of MUDA and problem identification is prepared and implemented. 2.2 Causes and effects of MUDA are discussed. 2.3 All possible problems related to the process /Kaizen elements are listed using statistical tools and techniques . 2.4 All possible problems related to kaizen elements are identified and listed on Visual Management Board/Kaizen Board. 2.5 Tools and techniques are used to draw and analyze current situation of the work place. 2.6 Wastes/MUDA are identified and measured based on relevant procedures . 2.7 Identified and measured wastes are reported to relevant personnel.
3. Analyze causes of a problem.	3.1 All possible causes of a problem are listed. 3.2 Cause relationships are analyzed using 4M1E . 3.3 Causes of the problems are identified. 3.4 The root cause which is most directly related to the problem is selected. 3.5 All possible ways are listed using creative idea generation to eliminate the most critical root cause. 3.6 The suggested solutions are carefully tested and evaluated for potential complications.

	3.7 Detailed summaries of the action plan are prepared to implement the suggested solution.
4. Eliminate MUDA and Assess effectiveness of the solution.	<p>4.1. Plan of MUDA elimination is prepared and implemented by medium KPT members.</p> <p>4.2. Necessary attitude and the ten basic principles for improvement are adopted to eliminate waste/MUDA.</p> <p>4.3. Tools and techniques are used to eliminate wastes/MUDA based on the procedures and OHS.</p> <p>4.4. Wastes/MUDA are reduced and eliminated in accordance with OHS and organizational requirements.</p> <p>4.5. Tangible and intangible results are identified.</p> <p>4.6. Tangible results are compared with targets using various types of diagrams.</p> <p>4.7. Improvements gained by elimination of waste/MUDA are reported to relevant bodies.</p>
5. Prevent occurrence of wastes and sustain operation.	<p>5.1. Plan of MUDA prevention is prepared and implemented.</p> <p>5.2. Standards required for machines, operations, defining normal and abnormal conditions, clerical procedures and procurement are discussed and prepared.</p> <p>5.3. Occurrences of wastes/MUDA are prevented by using visual and auditory control methods.</p> <p>5.4. Waste-free workplace is created using 5W and 1H sheet.</p> <p>5.5. The completion of required operation is done in accordance with standard procedures and practices.</p> <p>5.6. The updating of standard procedures and practices is facilitated.</p> <p>5.7. The capability of the work team that aligns with the requirements of the procedure is ensured and trained on the new Standard Operating Procedures (SOPs).</p>

Variable	Range
OHS requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Are to be in accordance with legislation/ regulations/codes of practice and enterprise safety policies and procedures. This may include protective clothing and equipment, use of tooling and equipment, workplace environment and safety, handling of material, use of firefighting equipment, enterprise first aid, hazard control and hazardous materials and substances. • PPE are to include that prescribed under legislation/regulations/codes of practice and workplace policies and practices. • Safe operating procedures are to include, but are not limited to the conduct of operational risk assessment and treatments associated with

	<p>workplace organization.</p> <ul style="list-style-type: none"> • Emergency procedures related to this unit are to include but may not be limited to emergency shutdown and stopping of equipment, extinguishing fires, enterprise first aid requirements and site evacuation.
Safety equipment and tools	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Dust masks/goggles • Glove • Working cloth • First aid and • Safety shoes
Statistical tools and techniques	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • 7 QC tools May include, but not limited to: <ul style="list-style-type: none"> ➢ Stratification ➢ Pareto Diagram ➢ Cause and Effect Diagram ➢ Check Sheet ➢ Control Chart/Graph ➢ Histogram and Scatter Diagram • QC techniques May include, but not limited to: <ul style="list-style-type: none"> ➢ Brain storming ➢ Why analysis ➢ What if analysis ➢ 5W1H
Φ	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Plant Layout • Process flow • Other Analysis tools • Do time study by work element • Measure Travel distance • Take a photo of workplace • Measure Total steps • Make list of items/products, who produces them and who uses them & those in warehouses, storages etc. • Focal points to Check and find out existing problems • 5S • Layout improvement • Brainstorming • Andon • U-line • In-lining • Unification

	<ul style="list-style-type: none"> • Multi-process handling & Multi-skilled operators • A.B. control (Two point control) • Cell production line • TPM (Total Productive Maintenance)
Relevant procedures	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Make waste visible • Be conscious of the waste • Be accountable for the waste and measure the waste.
4M1E	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Man • Machine • Method <p>Material and Environment</p>
Creative idea generation	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Brainstorming • Exploring and examining ideas in varied ways • Elaborating and extrapolating • Conceptualizing
Medium KPT	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • 5S • 4M (Machine, Method, Material and Man) • 4p (Policy, Procedures, People and Plant) • PDCA cycle <p>Basics of IE tools and techniques</p>
The ten basic principles for improvement	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Throw out all of your fixed ideas about how to do things. • Think of how the new method will work- not how it won. • Don't accept excuses. Totally deny the status quo. • Don't seek perfection. A 50 percent implementation rate is fine as long as it's done on the spot. • Correct mistakes the moment they are found. • Don't spend a lot of money on improvements. • Problems give you a chance to use your brain. • Ask "why?" At least five times until you find the ultimate cause. • Ten people's ideas are better than one person's. • Improvement knows no limits.
Tangible and intangible results	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Tangible result may include quantifiable data • Intangible result may include qualitative data
Various types of diagrams.	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Line graph

	<ul style="list-style-type: none"> • Bar graph • Pie-chart • Scatter diagrams • Affinity diagrams
Visual and auditory control methods	May include, but not limited to: <ul style="list-style-type: none"> • Red Tagging • Sign boards • Outlining • And ones • Kanban, etc.
5W and 1H	May include, but not limited to: <ul style="list-style-type: none"> • Who • What • Were • When • Why and • How
Standard Operating Procedures (SOPs).	May include, but not limited to: <ul style="list-style-type: none"> • The customer demands • The most efficient work routine (steps) • The cycle times required to complete work elements • All process quality checks required to minimize defects/errors • The exact amount of work in process required

Evidence Guide

Critical Aspects of Competence	Demonstrate knowledge and skills to: <ul style="list-style-type: none"> • Discuss why wastes occur in the workplace • Discuss causes and effects of wastes/MUDA in the workplace • Analyze the current situation of the workplace by using appropriate tools and techniques • Identify, measure, eliminate and prevent occurrence of wastes by using appropriate tools and techniques • Use 5W and 1H sheet to prevent • Detect non-conforming products/services in the work area • Apply effective problem-solving approaches/strategies. • Implement and monitor improved practices and procedures • Apply statistical quality control tools and techniques.
Required Knowledge and Attitude	Demonstrate knowledge of: <ul style="list-style-type: none"> • Targets of customers and manufacturer/service provider • Traditional and kaizen thinking of price setting • Kaizen thinking in relation to targets of manufacturer/service provider

	<p>and customer</p> <ul style="list-style-type: none"> • value • The three categories of operations • the 3“MU” • wastes occur in the workplace • The 7 types of MUDA • QC story/PDCA cycle/ • QC story/ Problem solving steps • QCC techniques • 7 QC tools • The Benefits of identifying and eliminating waste • Causes and effects of 7 MUDA • Procedures to identify MUDA • Necessary attitude and the ten basic principles for improvement • Procedures to eliminate MUDA • Prevention of wastes • Methods of waste prevention • Definition and purpose of standardization • Standards required for machines, operations, defining normal and abnormal conditions, clerical procedures and procurement • Methods of visual and auditory control • TPM concept and its pillars. • Relevant OHS and environment requirements • Method and Lines of communication • Methods of making/recommending improvements. • Reporting procedures • Workplace procedures associated with the candidate's regular technical duties • organizational structure of the enterprise
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Draw & analyze current situation of the work place • Use measurement apparatus (stop watch, tape, etc.) • Calculate volume and area • Apply statistical analysis tools • Use and follow checklists to identify, measure and eliminate wastes/MUDA • Identify and measure wastes/MUDA in accordance with OHS and procedures • Use tools and techniques to eliminate wastes/MUDA in accordance with OHS procedure. • Apply 5W and 1H sheet

	<ul style="list-style-type: none"> • Update and use standard procedures for completion of required operation • Apply Visual Management Board/Kaizen Board. • Detect non-conforming products or services in the work area • Work with others • Read and interpret documents • Observe situations • Solve problems • Communicate information • Gather evidence by using different means • Report activities and results using report formats • Implement and monitor improved practices and procedures
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level III	
Unit Title	Administer fixed Asset
Unit Code	AGR CAA3 02 0122
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to maintain and administer fixed asset items.

Element	Performance Criteria
1. Record fixed asset to general ledgers	1.1. fixed asset items are identified 1.2. Recognition, measurement and de-recognition of fixed asset are conducted 1.3. All <i>expenditure items</i> are recording accordance with organisational policy, procedures and practices 1.4. Discrepancies are identified according to organisational policy, procedures and practices, and relevant legislation
2. Recognise new fixed asset and fixed asset categories	2.1. New asset categories are identified 2.2. Performa is prepared and processed for input of asset details within month of purchase 2.3. <i>Cost of fixed asset</i> are determined
3. Prepare Depreciation schedules	3.1. Appropriate <i>Depreciation</i> methods are selected and applied 3.2. Depreciation expense is updated regularly according to depreciation schedule 3.3. The carrying amount of fixed asset are determined 3.4. Spreadsheets and reconciliations are prepared in accordance with annual schedule. 3.5. Any <i>special transactions</i> related to asset are processed accurately

Variable	Range
Expenditure	is the use of funds or assumption of a liability in order to obtain or upgrade physical assets
Expenditure items	May include, but not limited to: <ul style="list-style-type: none"> • Purchase of fixed asset and Upgrades • Software Upgrades • Computer and Vehicles
Cost of fixed asset	May include, but not limited to: <ul style="list-style-type: none"> • Cost of construction • Land preparation

	<ul style="list-style-type: none"> • Cost of financing
Depreciation methods	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Straight line method • Double decline balance method • Units of production method • Some of years digit method
Special transactions	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Revalued/ De-valued fixed asset • Sales and disposal of fixed asset • Purchase and sale of non-current assets at book value

Evidence Guide

Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Determine expenditure items of fixed Assets • Record accurate transaction details and produce for property, plant and equipment • Apply relevant depreciation method processes and manage depreciation schedules.
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Basic accounting standard relevant to administration of fixed asset • Procedures relevant to administering the fixed asset register • The features of fixed asset registers • The role and structure of general ledgers • Key requirements of organizational policy and procedures relating to administration of fixed asset • Legal requirements regarding capital asset purchase and depreciation administration
Required Skills	<p>Demonstrate the skill to:</p> <ul style="list-style-type: none"> • Apply accounting for fixed asset • Perform fixed asset general ledgers • Identify fixed asset classification • List the features of fixed asset registers • Outline key requirements of organizational policy and procedures relating to administration of fixed asset • Identify legal requirements regarding capital asset purchase and depreciation administration
Resources Implication	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>

Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level III	
Unit Title	Apply Cost Accounting
Unit Code	AGR CAA3 03 0122
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to undertake activities of cost accounting, it includes identify cost natures and categories, applying cost allocation, and implement cost control reduction system.
Element	Performance Criteria
1. Identify cost categories and nature	<p>1.1. Basic cost accounting concepts and their application are known and performed</p> <p>1.2. Classification of costs are identified and understood</p> <p>1.3. Cost behaviors are identified</p>
2. Apply cost allocation basis	<p>2.1. Methods for allocating the central costs of an organization are identified</p> <p>2.2. The direct, step-down, and reciprocal allocation methods are applied to allocate service department costs to user departments</p> <p>2.3. The general approach to allocate costs is identified to products or services</p> <p>2.4. Physical units and relative-sales-value methods are applied to allocate joint costs to products</p> <p>2.5. Activity-based costing is applied to allocate costs to products or services.</p> <p>2.6. Steps involved in the design and implementation of activity-based costing systems are identified.</p> <p>2.7. Activity-based costs for cost objects are calculated</p>
3. Apply job order, process and activity-based costing	<p>3.1. Cost systems used to determine product costs are identified</p> <p>3.2. Process costing, activity-based costing and job order costing are distinguished</p> <p>3.3. Job order costing are prepared</p> <p>3.4. Process costing are prepared</p> <p>3.5. Activity based costing are prepared</p>
4. Implement Cost control reduction system	<p>4.1. The deference between cost control and cost reduction is identified</p> <p>4.2. Techniques of cost reduction are applied</p> <p>4.3. Areas of cost reduction are identified</p> <p>4.4. Reduction in unit cost production and increasing productivity</p>

	<p>methods are performed to reduce costs</p> <p>4.5. Effects of budgeting and standard costing on cost control are identified</p>
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Variable	Range
Cost accounting	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Job order cost • Process cost • Activity-based cost
Classification of costs	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cost driver <ul style="list-style-type: none"> ➢ Variable Cost ➢ Fixed cost • Based on cost object <ul style="list-style-type: none"> ➢ Direct cost ➢ Indirect cost • Based on category <ul style="list-style-type: none"> ➢ Direct material cost ➢ Labor cost ➢ Overhead cost
Cost behaviors	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • The change in the total costs in response to the change in some activity
Cost allocation	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • The assigning of a common cost to several cost objects
Activity-based costing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Identifying activities in an organization and assigning the cost of each activity with resources to all products and services according to the actual consumption by each.
Process costing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Tracing and accumulating direct costs and allocating indirect costs of a manufacturing process
Job order costing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Assigning manufacturing costs to an individual product or batches of products.
Cost control	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • The practice of managing and/or reducing business expenses. It includes identifying cost, evaluate the costs, and looking for ways to cut costs
Cost reduction	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • The process of looking for, finding and removing unwarranted expenses from a business to increase profits without having a

	negative impact on product quality
Types and sources of information	Accounting records, rules and regulations etc.

Evidence Guide	
<ul style="list-style-type: none"> Critical Aspects of Competence 	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> Perform Basic Cost accounting concepts and their application Apply Cost systems used to determine product costs (process costing and job order costing) Apply the methods of allocating costs Apply the Activity-based costing to allocate costs to products or services Implement techniques of cost reduction
Required Knowledge and Attitude	<p>Demonstrate the knowledge of</p> <ul style="list-style-type: none"> Identifying Classification of costs Identifying Cost behaviors are identified Explaining the major purposes for allocating costs Identifying the approaches to allocating costs to products or services Explain the techniques of cost control and reduction
Required Skills	<p>Demonstrate the skills to:</p> <ul style="list-style-type: none"> Computer Report writing Information communication technology Banking and operation Management
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> Interview/Written Test Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level III	
Unit Title	Prepare Financial Statement
Unit Code	<u>AGR CAA3 04 0122</u>
Unit Descriptor	This unit covers the knowledge, skill and attitude to process financial statement preparation. It includes analyzing and recording year-end adjustment, performing posting, and preparing adjusted trial balance, preparing financial statement and post-closing trial balance.

Element	Performance Criteria
1. Adjustment and reverse entries	<p>1.1. <i>Accrued and differed transactions</i> are elucidated the effect of each basis of accounting on the financial report is analyzed and discussed</p> <p>1.2. Adjustment and reverse entries are analyzed and discussed after preparing the unadjusted trial balance</p> <p>1.3. Adjusted journal entries are conducted on journal voucher according to bases of accounting</p> <p>1.4. Adjusted journal entries are transferred or post from journal voucher to ledger</p> <p>1.5. Each account balances are computed after posting adjusted journal entries</p>
2. Prepare adjusted trial balance	<p>2.1. <i>Work sheet</i> is prepared as the work requirement</p> <p>2.2. Adjusted trial balance is prepared</p> <p>2.3. The equality of the balance proved</p> <p>2.4. Error in preparing adjusted trial balance are identified and corrected</p>
3. Prepare financial statements	<p>3.1. Apply relevant financial reporting standards to key elements of financial reports based on the legislative requirements international financial reporting standard</p> <p>3.2. Prepare <i>financial statement</i> according financial reporting standard based on the <i>nature of the organization and legislative</i> requirements international financial reporting standard</p> <p>3.3. Notes are prepared for the financial statements based on legislative requirements of international financial reporting standard</p>

4. Perform closing Post closing trial balance	<p>4.1. For temporary account Closing entries are prepared</p> <p>4.2. Closing entries are posted to the ledger</p> <p>4.3. Reverse entries are analyzed and conducted after preparing closing entries</p> <p>4.4. Post-closing trial balance is prepared</p>
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Variable	Range
Financial statement	<p>Include</p> <ul style="list-style-type: none"> • Statement of profit or loss and other comprehensive income /Income statement • Statement of financial position /Balance sheet • Statement of change in equity • Statement of Cash flow
Accrued and differed transactions	<p>Include</p> <ul style="list-style-type: none"> • Accrued transaction; <p>Defined as receiving or rendering the services before receiving or paying cash</p> <ul style="list-style-type: none"> • Deferred transaction <p>Defined as receiving or paying cash before rendering or getting the services</p>
Work sheet	<p>May Include but not limited to;</p> <ul style="list-style-type: none"> • Six column • Eight column • Ten column
Nature of the organization	<p>May Include but not limited to;</p> <ul style="list-style-type: none"> • Prepare financial statement for service rendering cooperatives organization • Prepare financial statement for consumer cooperatives organization

Evidence Guide	
Critical Aspects of Competence	<p>A candidate must be able to:</p> <ul style="list-style-type: none"> • Perform posting for adjustment • Prepare adjusted Trial balance • Prepare financial statements • Perform Post closing trial balance

Required Knowledge and Attitude	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Accounting bases • Accrual and deferral • Adjustment for Accrual and deferral • Adjustment • Financial statement • Closing
Required Skills	<p>Demonstrate the skills in:</p> <ul style="list-style-type: none"> • Analyze the effect of the adjusted transactions on accounts • Record adjustment reverses entries on a journal voucher • Transfer transactions from journal voucher to accounts • Prepare adjusted trial balance • Prepare work sheet • Prepare financial statement • Notes for the financial statements • Prepare and journalize closing entries • Post-closing entries to the ledger • Prepare post-closing trial balance • Report writing skills
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level III	
Unit Title	Provide Training on Basic Accounting System
Unit Code	<u>AGR CAA3 06 0122</u>
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to create awareness and give training on basic accounting and bookkeeping system.

Element	Performance Criteria
1. Create awareness and give training on basic accounting and book keeping system	1.1. Target groups are identified 1.2. Knowledge gap is assessed. 1.3. A safe learning environment is confirmed 1.4. Instruction and demonstration objectives are gathered and checked and assistance is sought if required 1.5. Relevant learning resources and learning materials are accessed and reviewed for suitability and relevance and assistance sought to interpret the contextual application 1.6. Access to necessary equipment or physical resources required for instruction and demonstration is organized 1.7. Trainees are engaged in the selection of the delivery techniques to be used 1.8. Learners are notified of details regarding the implementation of learning program and/or delivery plan 1.9. Training is conducted
2. Follow up the implementation of accounting system	2.1. Recording is assisted based on guidelines. 2.2. Proper accounting records are checked according to principles and guidelines. 2.3. Advice is provided based on appropriate accounting records. 2.4. Periodical accounting reports are checked based on work requirement/inspected
3. Report on the conduct of the training	3.1. Positive and negative features experienced in training conducted are reported to those responsible for the evaluation procedure. 3.2. Any assessment decision disputed by the person(s) being trained is recorded and reported promptly to those responsible for the assessment procedure. 3.3. Suggestions for improving any aspect of the training process

	are made to appropriate personnel.
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Variable	Range
Target groups	May include, but not limited to: <ul style="list-style-type: none"> • Data clerk • Cashier • Accountant • Auditor • Members of the cooperative management body
Safe learning environment	May include, but not limited to: <ul style="list-style-type: none"> • Exit requirements • Personal protective equipment, if needed • Safe access • Use of equipment
Instruction and demonstration objectives	May relate to: <ul style="list-style-type: none"> • Competencies to be achieved • Generic and/or technical skills and may be: • Provided by the organisation • Developed by a colleague individual/group objectives • Learning outcomes
Learning resources	May be CDs and audio tapes <ul style="list-style-type: none"> • commercially available support materials for Training Packages/courses • Competency standards as a learning resource • Learning resources and learning materials developed under the Workplace Language and Literacy Program • Learning resources produced in languages other than English as appropriate to learner group and workplace manuals • Organisational learning resources • Record/log books • References and texts Training package noted support materials, such as: <ul style="list-style-type: none"> • Learner/user guides • Trainer/Facilitator guides • How to organise training guides • Example training programs • Specific case studies • Professional development materials • Assessment materials • Videos

Learning materials	May include, but not limited to: <ul style="list-style-type: none"> • Handouts for learners • Materials sourced from the workplace, e.g. Workplace documentation, operating procedures, specifications • Prepared activity sheets • Prepared case studies • Prepared presentations and overheads • Prepared research tasks • Prepared role-plays • Prepared scenarios, projects, assignments • Prepared task sheets • Prepared topic/unit/subject information sheets • Worksheets • Workbooks
Delivery techniques	May include, but not limited to: <ul style="list-style-type: none"> • Case studies • Coaching • Demonstrations • Discovery activities • Explanations • Group/pair work • Problem solving • Providing • Opportunities to practise skills • Question and answer
Details	May include, but not limited to: <ul style="list-style-type: none"> • Location • Outcomes of instruction/demonstration reason for instruction/demonstration • Who will be attending • Time of instruction/demonstration
Learning program	May include, but not limited to: <ul style="list-style-type: none"> • An overview of the content to be covered in each segment of the learning program • Assessment methods and tools to be used to collect evidence of competency, where assessment is required competencies or other criteria to be achieved • Delivery methods for each segment of the learning program • Identification of assessment points to measure learner progress • Learning resources, learning materials and activities for each chunk/segment of the learning program

	<ul style="list-style-type: none"> • Number and duration of training sessions/classes required and overall timelines • OHS issues to be addressed in delivery • Specific learning outcomes derived from the criteria for each chunk or segment of the learning program
Occupational Health and Safety (OHS) procedures	May include, but not limited to: <ul style="list-style-type: none"> • Emergency procedures • Hazards and their means of control • Incident reporting • Use of personal protective equipment • Safe working practices • Safety briefing • Site-specific safety rules
Tools and Equipment	Stationery, computer, communication media, transportation, other consumable materials etc.
Types and sources of information	May include, but not limited to: <ul style="list-style-type: none"> • Primary and secondary data • Members, books, manuals, journals, ledgers, previous audit report, medias and periodicals

Evidence Guide	
Critical Aspects of Competence	A candidate must be able to demonstrate the ability to: <ul style="list-style-type: none"> • Demonstrate techniques of training, • Identify the knowledge gap of trainee, • Identify proper accounting records.
Required Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • Cooperative accounting and auditing • Economics • Cooperative inspection guideline • Cooperative bylaws • Cooperative financial management
Required Skills	Demonstrate skill in: <ul style="list-style-type: none"> • Operating and using computer • Communicating effectively with client and staff • Management basic operations
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning

Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.
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Occupational Standard: Cooperative Accounting and Auditing Level III	
Unit Title	Apply Economics of Cooperative
Unit Code	AGR CAA3 07 0122
Unit Descriptor	This unit covers skills, knowledge and attitude required to Create awareness about basic economic concepts in cooperatives, Identify members transaction and Implement surplus appropriate of cooperative.

Element	Performance Criteria
2. Create awareness about basic economic concepts in cooperatives	<p>1.1. The meaning, role and concept of economics in cooperative are enlightened.</p> <p>1.2. Appropriate cooperative business economic issues of the cost/price, profit and benefit are identified and used in decisions of the work place.</p> <p>1.3. Information on investment decision making, customer value and demand curves are recognized</p> <p>1.4. Market changes and scope of economics of scale are identified for improved decision and benefits in the cooperatives</p>
3. Identify members transaction	<p>2.1. Meanings, requirements, contributions, role, liability, benefit and impacts of members are explained in the cooperative societies business transaction</p> <p>2.2. The appropriate ways of managing members participation in different cooperatives are worked with using different controlling and handling means for the services and products</p> <p>2.3. Motivation and certification are assisted in based information to members for better performance and governance concern</p>
4. Implement surplus appropriate	<p>3.1. The concepts of profit and surplus are described and differentiated in cooperative business context</p> <p>3.2. Information about members transaction with the cooperatives are gathered and identified for fair and proper work according to functions of cooperatives</p> <p>3.3. The status of cooperative is identified and appropriate division of cooperatives' surplus applied according to the appropriate cooperative laws</p> <p>3.4. The different appropriate methods/approaches of surplus appropriation are identified and used in the cooperative</p>

	<p>3.5. Different appropriate methods of loss appropriation are identified and used in the cooperative</p> <p>3.6. Appropriate methods of surplus and /or loss appropriation are implemented in the cooperative depending on the status of cooperative society</p>
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Variable	Range
Liability	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Limited • Unlimited
Different controlling and handling means	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Pass book • Ledger • Membership certificate • Share certificate • Receipts • Contract agreement • Cash payment • Notices • Documentation • Openness
Certification	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Membership certificate • Share certificate
Members transaction	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Participation • Purchase • Used Services • Goods and services • Collection • Producers/Processing
Functions of cooperatives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Production • Services rendering
Appropriate division of cooperatives' surplus	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Dividend • Patronage • Reserve fund • Cooperative fund • Expansion fund

	<ul style="list-style-type: none"> • Training and miscellaneous expenses fund
Cooperative laws	May include, but not limited to: <ul style="list-style-type: none"> • Coop Proclamation • Coop Directives • By Law • Internal By Law

Evidence Guide

Critical Aspects of Competence	A candidate must be able to demonstrate the ability to: <ul style="list-style-type: none"> • Identify basics of economic of cooperatives • Identify strategy to manage the cooperative members performance • Select relevant and available practices of member's transaction management and surplus/loss appropriation. • Apply the appropriate surplus/loss appropriation according to the appropriate cooperatives law
Required Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • The cooperative values, principles, concept and scope • Cooperative thoughts and theories • Internal and bylaws of the cooperative
Required Skills	Demonstrate skills to: <ul style="list-style-type: none"> • Apply cooperative values/ethical values, principles, concept, bylaws of the cooperative, business plan, communication, bookkeeping, report writing, organizing procedures, basic accounting concepts and basic marketing concepts
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level III	
Unit Title	Improve Business Practice
Unit Code	AGR CAA3 08 0122
Unit Descriptor	This unit covers the knowledge, skills and attitudes required in promoting, improving and growing business operations.

Element	Performance Criteria
1. Diagnose the business	<p>1.1. <i>Sources data</i> is identified; <i>data required</i> for diagnosis is determined and acquired based on the business diagnosis toolkit.</p> <p>1.2. Value chain analysis is conducted.</p> <p>1.3. <i>SWOT analysis</i> of the data is undertaken.</p> <p>1.4. <i>Competitive advantage</i> of the business is determined from the data.</p>
2. Benchmark the business	<p>2.1. Product or service to be benchmarked is identified and selected.</p> <p>2.2. Sources of relevant benchmarking data are identified.</p> <p>2.3. <i>Key indicators</i> are selected for benchmarking in consultation with key stakeholders.</p> <p>2.4. Key indicators of own practice are compared with benchmark indicators.</p> <p>2.5. Areas of improvements are identified</p>
3. Develop plans to improve business performance	<p>3.1. A consolidated list of required improvements is developed.</p> <p>3.2. Cost-benefit analysis is determined for required improvements.</p> <p>3.3. Work flow changes resulting from proposed improvements are determined.</p> <p>3.4. Proposed improvements are ranked according to agreed criteria.</p> <p>3.5. An action plan is developed and agreed to implement the top ranked improvements.</p> <p>3.6. <i>Organizational structures</i> are checked to ensure they are suitable.</p>
4. Develop marketing plans	<p>4.1. The practice vision statement is reviewed.</p> <p>4.2. Practice <i>objectives</i> are developed/ reviewed.</p> <p>4.3. Market research is conducted and result is obtained.</p>

	<p>4.4. Target markets are identified/ refined.</p> <p>4.5. Market position is developed/ reviewed.</p> <p>4.6. Practice brand is developed.</p> <p>4.7. Benefits of products or services are identified.</p> <p>4.8. Promotion tools are selected and developed.</p>
5. Develop business growth plans	<p>5.1. Plans are developed to increase profitability</p> <p>5.2. Proposed plans are ranked according to agreed criteria.</p> <p>5.3. An action plan is developed and agreed to implement the top ranked plans.</p> <p>5.4. Business work practices are reviewed to ensure they support growth plans.</p>
6. Implement and monitor plans	<p>6.1. Implementation plan is developed in consultation with all relevant stakeholders.</p> <p>6.2. Success indicators of the plan are agreed.</p> <p>6.3. Implementation is monitored against agreed indicators.</p> <p>6.4. Implementation is adjusted as required.</p>

Variable	Range
Data sources	May include primary data and secondary sources
Data required	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Organization capability • Appropriate business structure • Level of client service which can be provided • Internal policies, procedures and practices • Staff levels, capabilities and structure • Market and market definition • Market changes/market segmentation • Market consolidation/fragmentation • Revenue • Level of commercial activity • Expected revenue levels, short and long term • Revenue growth rate • Break even data • Pricing policy • Revenue assumptions • Business environment • Economic conditions

	<ul style="list-style-type: none"> • Social factors • Demographic factors • Technological impacts • Political/legislative/regulative impacts • Competitors, competitor pricing and response to pricing • Competitor marketing/branding and products
SWOT analysis	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Internal strengths such as staff capability, recognized quality • Internal weaknesses such as poor morale, under-capitalization, poor technology • External opportunities such as changing market and economic conditions • External threats such as industry fee structures, strategic alliances, competitor marketing
Competitive advantage	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Quality • Pricing • Cost • Location • Technology • Delivery • Timeframe • Promotion • Niche marketing • Support from government
Key indicators	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Staffing • Cost and expenses • Personnel productivity (particularly of principals) • Goodwill • Profitability • Price structure • Customers base • Productivity • Quality • System
Organizational structures	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Lines of authority and reporting relationship
Objectives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Market share growth • Revenue growth

	<ul style="list-style-type: none"> • Profitability • Productivity • Innovation
Market position	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • The goods or service provided • Product mix • The core product - what is bought • The tangible product - what is perceived • The augmented product - total package of consumer • Features/benefits • Product differentiation from competitive products • New/changed products • Price and pricing strategies (cost plus, supply/demand, ability to pay, etc) • Pricing objectives (profit, market penetration, etc) • Cost components • Market position • Distribution strategies • Marketing channels • Promotion • Target audience • Communication
Practice brand	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Practice image • Practice logo/letterhead/signage • Phone answering protocol • Facility decor • Slogans • Templates for communication/invoicing • Style guide • Writing style • AIDA (Attention, Interest, Desire and Action)
Benefits	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Features as perceived by the client • Benefits as perceived by the client
Promotion tools	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Networking and referrals • Seminars • Sales promotion • Advertising • Personal selling

	<ul style="list-style-type: none"> • Press releases • Publicity and sponsorship • Brochures • Newsletters (print and/or electronic) • Websites • Direct mail • Telemarketing/cold calling
Ranking	May include, but not limited to: <ul style="list-style-type: none"> • Importance • Urgency • Technology • Resource availability
Relevant stockholders	May include, but not limited to: <ul style="list-style-type: none"> • Micro and Small Enterprises development • Non-Government Organizations (NGOs) • Finance institutions • Capital goods leasing enterprise

Evidence Guide

Critical Aspects of Competence	Demonstrates skills and knowledge of: <ul style="list-style-type: none"> • Identifying the key indicators of business performance • Identifying the key market data for the business • A wide range of available information sources • Acquiring information not readily available within a business • Analyzing data and determine areas of improvement • Negotiating required improvements to ensure implementation • Evaluating systems against practice requirements • Forming recommendations and/or make recommendations • Assessing the accuracy and relevance of information
Required Knowledge and Attitude	Demonstrates knowledge of: <ul style="list-style-type: none"> • Data gathering and analysis • Value chain analysis • SWOT analysis • Competitive advantage • Cost benefit analysis • Target market • Marketing principles • Organizational structure • Marketing mix • Promotion mix • Market position

	<ul style="list-style-type: none"> • Branding <p>Profitability demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Data gathering and analysis • Value chain analysis • SWOT analysis • Competitive advantage • Cost benefit analysis • Target market • Marketing principles • Organizational structure • Marketing mix • Promotion mix • Market position • Branding • Profitability
Required Skills	<p>Demonstrates skill in:</p> <ul style="list-style-type: none"> • Benchmarking skills • Communication skills • Computers skills to manipulate data and present information • Negotiation skills • Preparing action plan • Conducting market research • Identifying target market • Identifying suitable marketing mix • Preparing promotional tools • Problem solving • Planning skills • Monitoring and evaluation • Ability to acquire and interpret relevant data • Use of market intelligence • Development and implementation strategies of promotion and growth plans • Ability to acquire and interpret required data, current practice systems and structures and sources of relevant benchmarking data • Applying methods of selecting relevant key benchmarking indicators • Communication skills • Working and consulting with others when developing plans for the business • Negotiation skills

	<ul style="list-style-type: none"> • Using computers to manipulate, present and distribute information
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Animal Health Level III	
Unit Title	Apply Digital Technology in Agriculture
Unit Code	AGR CAA3 07 0122
Unit Descriptor	This unit covers the knowledge, skills and attitude required to Understand the Concept of digital technology, apply Digital technologies among rural population and recording and documentation system.

Element	Performance Criteria
1. Understand the Concept of digital technology	1.1. Digital technologies are understood to apply digital technology. 1.2. Importance of digital technologies are understood in agricultural sector 1.3. Role of digital technologies in agriculture is identified to enhance agricultural development. 1.4. Principles of Agricultural technology are identified to apply in the agricultural sector 1.5 Mobile/Smart phones and template functions are understood to collect data and use in the reporting system
2. Apply Digital technologies among rural population and farmers	2.1. Require tools and equipment are identified and coordinated to apply digital technologies 2.2. Digital technology infrastructures are identified to implement in agricultural development 2.3. Digital technology skills are developed among the rural population 2.4. Digital Agri-preneurial skill is developed for agricultural transformation. 2.5. Digital technology communication tools are used to collect data and reporting system 2.6. Digital technologies, tools and techniques are used to deliver digital education 2.7. Implementation of digital technologies is promoted to enhance productivity
3. Recording and documentation	3.1. Data collecting formats are developed based on the needs 3.2. Data collection methodologies are identified and selected based on the intended objectives 3.3. Collected data are organized, analyzed and interpreted based on the intended objectives 3.4. Organized, analyzed and interpreted data are documented and reported 3.5. Feedbacks are collected from the relevant stakeholders

Variable	Range
Digital technologies	May include, but not limited to: <ul style="list-style-type: none"> • Internet

	<ul style="list-style-type: none"> • Computer • Smart phone • Tablet • GPS • Web browser
Importance of digital technologies	May include, but not limited to: <ul style="list-style-type: none"> • Sharing and searching information • Collect data • Enable storage of massive information • Time saving • Cost minimizing • Data accuracy and reliability • Data centralizing and administration • Improve collaboration • Enhance creativity • Enhances work accuracy
Role of digital technologies	May include, but not limited to: <ul style="list-style-type: none"> • Create connectivity between operations • Facilitate communication in agricultural sectors • Globalize communication • Strengthen market linkage
Principles of Agricultural technology	May include, but not limited to: <ul style="list-style-type: none"> • Design with user • Understand the existing ecosystem • Design for scale • Build for sustainability • Data driving • Reuse and improve • Address privacy and security • Collaborative
tools and equipment	May include, but not limited to: <ul style="list-style-type: none"> • Chargers • Computer • Smart phone • Tablet • I pad • GIS • Website • Online resources • Digital programs
infrastructures	May include, but not limited to: <ul style="list-style-type: none"> • Telecommunications utilities • Electricity power

	<ul style="list-style-type: none"> • Server • Information and communication Technologies • Mobiles Phones • Computers systems
Agri-preneurial	May include, but not limited to: <ul style="list-style-type: none"> • Online marketing • Online Learning
Digital technology communication tools	May include, but not limited to: <ul style="list-style-type: none"> • Smart phone • Cell phone • Email • Telegram • SMS • What's APP
technique	May include, but not limited to: <ul style="list-style-type: none"> • Video chat • Virtual meeting • E-learning • Email • Video conference
Data collecting formats	May include, but not limited to: <ul style="list-style-type: none"> • Google sheet • Templates • Ex-cell • Google drive storage
Data collection methodologies	May include, but not limited to: <ul style="list-style-type: none"> • Interview • Questionnaire • Surveying • Focus group discussion (FGD) • Case study

Evidence guide

Critical aspects of competence	Demonstrate knowledge and skills on: <ul style="list-style-type: none"> • Understand the basic digital technologies. • Use mobile/Smart phones and template to collect data and reporting the data • Understand the basic digital technology communication tools. • Identify the require tools and equipment to apply digital technologies • Apply digital technology • Understand the basic virtual meeting.
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Required knowledge and attitude	<p>Demonstrate knowledge on:</p> <ul style="list-style-type: none"> • Understand the basic digital technology communication tools. • Understand the basic digital technologies. • New or upgraded technology performance • Environmental considerations • Appropriate performance evaluation.
Required skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Use Digital technology communication to collect data and report system • Use digital technologies applications • Use software applications (word processing, spread sheets, data base management • Apply skills for accessing and using spreadsheets and databases • Literacy skills for data analysis and interpretation • Determine and confirm digital technology communication tools.
Resources implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/written test • Observation/demonstration with oral questioning
Context of assessment	Competence may be assessed in the work place or in a simulated work place setting.

Level IV

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Provide Accounting Information for Financial Decisions
Unit Code	<u>AGR CAA4 01 0122</u>
Unit Descriptor	This unit covers the knowledge, skill and attitude to collect and provide accounting information for financial decision making to internal and external users of accounting information.

Element	Performance Criteria
1 Identify users of accounting information	1.1.Users of accounting information are analyzed 1.2. <i>Internal users</i> are identified based on work requirement. 1.3. <i>External users</i> are identified based on their purpose.
2 Identify type of accounting information needed	2.1. <i>Types and source of information</i> needed is identified based on the <i>interest of users</i> 2.2. <i>Accounting data</i> are collect and organized 2.3. Data is processed to generate the required accounting information 2.4. Information is organized based on the interest of users
3 Perform financial analysis and present the result	3.1. Financial statement analysis is performed 3.2. <i>Financial ratios</i> are computed to show past, future and current financial position and performance of the organization 3.3. Financial ratios are computed to show viability, stability and profitability of the cooperative 3.4.Information is provided based on the users' requirement.
4 Provide information on project selection	4.1. Payback period are determined based on projected cash flow 4.2. Cash flows of different projects are converted to present value and decide best project from alternative

Variable	Range
Internal users	May include, but not limited to: <ul style="list-style-type: none"> • Board of directors • Cooperatives Members • Managers • Employee
External users	May include, but not limited to:

	<ul style="list-style-type: none"> • Federal and local Government • Credit institutions, • Investors • Shareholders except for cooperatives • NGO • Banks and creditors
Interest of users	May include, but not limited to: <ul style="list-style-type: none"> • To make investment decision • For providing loan • To assess the financial performance and position of the organization • To develop financial policy
Accounting data	May include, but not limited to: <ul style="list-style-type: none"> • Income statement • Balance sheet • statement of owners' equity • Cash flow statement
Financial ratios	May include, but not limited to: <ul style="list-style-type: none"> • liquidity ratios, • activity ratios, • Leverage ratios, • Profitability ratios,
Types and sources of information	<ul style="list-style-type: none"> • Primary and secondary data • Accounting records, • rules and regulations, • internal and external etc.

Evidence Guide

Critical Aspects of Competence	A candidate must be able to demonstrate the ability to: <ul style="list-style-type: none"> • Identify internal users based on work requirement • Identify external users based on their purpose • Identify type of information needed based on the interest of users • Generate data required in project selection • Perform financial statement analysis • Compute financial ratios
Required Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • Accounting information system • Financial analysis • Project valuation and selection
Required Skills	Demonstrate skills in: <ul style="list-style-type: none"> • Determining users of accounting information

	<ul style="list-style-type: none"> • Computing financial analysis • Computing payback period and net present value
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be accessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting Auditing Level IV	
Unit Title	Prepare and Monitor Budgets
Unit Code	AGR CAA4 02 0122
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to prepare, implement and monitor budget.

Element	Performance Criteria
1. Identify relevant information to Prepare budget	1.1. Information on past financial reports are obtained 1.2. Cash, expenditure and revenue items are clearly defined 1.3. Compared past price and cost trends to current situations and compiled in a form that enables projections of future according to the rules and regulations
2. Prepare budget	2.1. Confirm budget objectives are made consistent with organizational aims, projects and forecasts 2.2. Characteristic of budget are identified and discussed. 2.3. Participants involve in budget preparation are identified discuss, and negotiations are conducted 2.4. Forecasting techniques are identified and selected 2.5. Budget is prepared for a period which allows for expected expenditure and financial reporting requirements, using most likely' prices and costs based on work requirement
3. Implement and Monitor budget	3.1. Current performance and expectation are analyzed 3.2. Variances against original plan are identified following work procedure 3.3. Impact on overall profit/loss and cash flow is calculated based on monitoring and reconcile report 3.4. Adjustments are made where necessary to respond to unacceptable variations based on allocated budgets. 3.5. Budgets and plans are renegotiated/ restructured where necessary to optimize enterprise performance according to adjustments.
4. Document budget	4.1. Data is presented in format that is easily understood and appropriate to budget reporting. 4.2. Reports are completed and distributed within timelines for specified periods and projects

Variable	Range
Budget	May include, but not limited to: <ul style="list-style-type: none"> • Master budget • Operational Budget • Financial Budget

Characteristic of budget	May include, but not limited to: <ul style="list-style-type: none"> • Participation • Comprehensiveness • Standard • Flexibility • Analysis of cost and revenue
Participants	May include, but not limited to: <ul style="list-style-type: none"> • Management body • Employee • Accountant
Forecasting techniques	May include, but not limited to: <ul style="list-style-type: none"> • Trend analysis • Regression • Sensitivity analysis • Exponential smoothing
Variances	May include, but not limited to: <ul style="list-style-type: none"> • Fixed variance • Flexible variance
Monitoring	May include, but not limited to: <ul style="list-style-type: none"> • Established actual position • Compare with budget • Calculate variance • Established reason for variance • Take action to extra control

Evidence Guide

Critical Aspects of Competence	Assessment must confirm one's ability to: <ul style="list-style-type: none"> • Prepare budget • Explain allocation of budget • Identify type of budget
Required Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • Forecast • Budget • Monitor
Required Skills	Demonstrate skill in: <ul style="list-style-type: none"> • Applying forecasting methods • Preparing budget • Implementing, controlling and Monitoring budget

Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Apply Asset management
Unit Code	AGR CAA4 03 0122
Unit Descriptor	This unit deals with the knowledge, skills and attitude required in managing assets and it includes performing cash management, receivable management, and inventory management
Element	Performance Criteria
1. Identify purpose and scope of working capital	1.1. <i>Working capital management procedure</i> are identified and applied 1.2. <i>Credit policy</i> are identified and differentiated 1.3. Impact of working capital on each type of business are determined 1.4. Factors determining working capital are identified 1.5. Liquidity ratios are computed and interpreted 1.6. Impact of working capital on profitability are identified
2. Perform cash management	2.1. Nature of <i>cash</i> and the internal control over cash are identified 2.2. Bank reconciliation is performed periodically 2.3. The impact of cash management practice on working capital are determined 2.4. The impact of operating cycle and cash conversion cycle are identified 2.5. Optimum cash balance is computed and recommended based on the requirement of organization cash need
3. Perform receivable management	3.1. Common classifications of <i>receivables</i> are identified 3.2. Internal control procedures that apply to receivable are identified 3.3. Credit and collection policy of the organization are identified and implemented 3.4. Uncollectable receivables estimated based on sales and an analysis of receivables 3.5. Organizational credit policy related to receivables are understood and implemented 3.6. Methods of receivables collection are identified and implemented 3.7. Aging of account receivables are created 3.8. Best practices of account receivable managements are identified and implemented 3.9. Average collection periods are computed, interpreted and recommended
4. Perform inventory management	4.1. Common classifications of inventory are identified 4.2. Internal control procedures that apply to <i>inventories</i> are identified 4.3. The impact of holding excessive and lower inventory are

	<p>identified and discussed</p> <p>4.4. Upper and lower limit of inventory are determined</p> <p>4.5. Appropriate Methods of ordering inventory are selected and implemented based on the nature of organization</p> <p>4.6. Method of determining optimum level of inventories is identified and recommended</p> <p>4.7. Inventor turnover ratio are computed and the effect on profitability identified and recommended</p>
Variable	Range
Credit policy	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Aggressive Approach • Conservative (Liberal) • Moderate
Cash	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Currency • Check • Short term marketable security
Receivables	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • All money claims against other entities, including people, business firms, and other organizations.
Inventories	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Raw materials • Work in process goods/ semi-finished goods • finished goods
Methods of ordering inventory	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • ABC method • Just in time (JIT) • Material requirement planning (MRP) • Economic order Quantity (EOQ) • Days sales of inventory (DSI)
Working capital management procedure	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Enact contracts and /or statement of work templates and agreements • Use technology to prepare regular revenue tasks • Make sure your employers complete timesheets every week. • Streamline the invoicing process and payment deadlines. • Focus on the project baseline.

Evidence Guide

Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Identify the impact of working capital management practices on organizational performance • Implementing Cash management practices • Identifying and applying Inventory management techniques • Identifying and applying Receivable management practices
Required Knowledge and Attitude	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Procedures for identifying nature of cash, receivables, inventories Procedures for internal control • Working management • Inventory management • Receivable management
Required Skills	<p>Demonstrate the skills to:</p> <ul style="list-style-type: none"> • Working capital management practices • Cash management techniques • Determining Optimum cash balance • Computing average collection period • Deterring optimum inventory level
Resources Implication	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	<p>Competence may be assessed in the work place or in a simulated work place setting.</p>

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Supervise Financial Management
Unit Code	AGR CAA4 04 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to monitoring, interpreting, evaluating, making decisions on finance and reviewing financial report of cooperatives societies.

Element	Performance Criteria
1. Interpret financial reports	1.1. Ensure regular <i>financial information</i> is received from management in a form all board members can understand 1.2. <i>Purpose of financial reports</i> and their key features are clarified with cooperatives societies board members of cooperative 1.3. Income shortfalls and expenditure overruns are identified
2. Evaluate financial reports	2.1. <i>Financial implications</i> of reports are considered and discussed with other board members and management of cooperative 2.2. Data is compared with previous reports and decisions 2.3. Year-to-date and end-of-financial-year data are compared with budgeted outcomes 2.4. Independent advice is sought where necessary
3. Make decisions on finance	3.1. Recommendations on finances are analysed in terms of their impact on the organisation and its vision and objectives 3.2. <i>Financial decisions</i> are prioritised against organisational objectives 3.3. Decisions are made in accordance with the organisation's policy and legal and funding requirements 3.4. Ensure procedures are made in place to document financial decisions
4. Review financial decisions	4.1. Outcomes and actions are monitored from decisions 4.2. <i>External influences</i> on budgets and finances are identified and monitored 4.3. Ensure procedures are made in place to document variations to financial agreements

Variable	Range
Financial information	May include, but not limited to: <ul style="list-style-type: none"> • Financial statement • Budget • Qualitative and quantitative
Purpose of financial Reports	May include, but not limited to: <ul style="list-style-type: none"> • Financial planning for the future • To make investment decision

	<ul style="list-style-type: none"> • To provide information to users, etc
Financial implications	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • the accounting for asset impairments, • income statement classification of losses, • insurance recoveries
Financial decisions	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Investments or Long - term asset- mix decision • Financing or capital mix-decision may be: <ul style="list-style-type: none"> ➤ Equity ➤ Loan • Working capital decision • Dividend or profit allocation decision
External influences	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Interest rate may be: <ul style="list-style-type: none"> ➤ Loan ➤ Deposit • Inflation rate • Collateral requirement

Evidence Guide	
Critical Aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • Interpret and evaluate financial reports • Make decisions on finance • Review financial decisions
Required knowledge and Attitude	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Interpret financial reports • Evaluate financial reports • Make decisions on finance • Review financial decisions
Required Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Analysing and Interpreting financial reports • Evaluating financial reports • Make decisions on finance • Reviewing financial decisions
Resources Implication	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	<p>Competence may be assessed in the work place or in a simulated work</p>

	place setting.
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Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Implement Cooperatives Financial Risk management
Unit Code	AGR CAA4 05 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude in the development, implementation and evaluation of a financial risk management for cooperative organization.

Element	Performance Criteria
1. Implement financial risk management plan	<p>1.1. All <i>potential financial risks</i> incorporate are assessed that facing the cooperative business expansion and the development of strategies and plans to mitigate all risk situations through elimination, isolation or protection.</p> <p>1.2. Strategic position and policy on financial risk management are analyzed are interpreted</p> <p>1.3. Cooperative business environment is audited to identify financial risk management context and potential areas of risk</p> <p>1.4. Cooperative financial capability is analyzed to reduce/control the likelihood of both incidents and consequences</p> <p>1.5. <i>Risk register</i> is developed incorporating a probability/consequence matrix</p> <p>1.6. <i>Financial risk management techniques</i> policies are documented and include provisions for training/education of all <i>members and stakeholders</i></p> <p>1.7. Access to <i>external specialist assistance</i> is identified within the plan</p> <p>1.8. Procedures for on-going identification of <i>risks</i> are established</p>
2. Monitoring financial risk management plan	<p>2.1. Monitoring of activities to identify potential risk is undertaken continuously</p> <p>2.2. Sources of risk are clearly documented and analyzed</p> <p>2.3. Risks are examined in terms of the criteria in the financial risk management plan</p> <p>2.4. Risks classified as low/acceptable are placed on a monitor/review watch list</p> <p>2.5. Risks that are unacceptable are eliminated wherever practicable</p> <p>2.6. Risks that cannot be eliminated are mitigated/minimized in accordance with the risk management plan</p>

	2.7. Strategies for risk minimization are documented
3. Evaluate financial risk management plan	<p>3.1. Procedures are put in place to review risk management activities regularly</p> <p>3.2. Activities which do not achieve their objectives/performance outcomes are examined to determine cause</p> <p>3.3. Incidents which occur that indicate a near miss are analyzed and the financial risk management plan reviewed on each occasion</p> <p>3.4. Evaluation of financial risk management is a key component of all projects/activities</p>

Variable	Range
Potential financial risk	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Liquidity risk • Business risk • Exchange rate risk • Interest rate risk • Credit risk • Default risk
Risk register	A register of all identified risks and documentation of the strategies/plans in place to deal with any event/incident which might occur
Financial risk management techniques	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Avoidance • Retention • Sharing risk • Transferring • Loss prevention
Members and stakeholders	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cooperative members and potential members • Management bodies • Various NGOs participating in agricultural cooperatives development movement • Government agencies(cooperative development agencies) • Those personnel who have knowledge about the issue being dealt with and the expertise to assist the decision making process
External specialist Assistance	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Insurance • Financial consultancy • Bank
Risks	May include, but not limited to:

	<ul style="list-style-type: none"> • Financial/economic loss/failure • Damage to property/equipment • Members disputation • Professional incompetence • Natural disasters • Political events • Occupational Health and Safety
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Evidence Guide	
Critical Aspects of Competence	Demonstrate knowledge and skills to: <ul style="list-style-type: none"> • Develop financial risk management plan • Implement financial risk management plan • Evaluate financial risk management plan
Required Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • Financial risk management • Financial risk management plan • Monitor and evaluate financial risk management plan
Required Skills	Demonstrate skills in: <ul style="list-style-type: none"> • Process analysis to identify potential risks/hazards of any type • Problem solving to deal effectively with risks and hazards as identified • Implementing financial risk management • monitoring and Evaluating financial risk management plan
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Develop Business Plan
Unit Code	AGR CAA4 06 0122
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to develop tactical and operational plans and review business plan.

Element	Performance Criteria
1. Develop operational plans	<p>1.1. Pre- operational plans have been reviewed and evaluated based on evaluation report.</p> <p>1.2. Objectives are analysed; interpreted and relevant project management protocols for the organization are developed based on work requirement.</p> <p>1.3. Consultation with appropriate groups and individuals is built into plans based on participatory approach.</p> <p>1.4. Requirements of internal/external customers are identified through consultation and documented.</p> <p>1.5. Plans including methods for measuring customer satisfaction and obtaining feedback are developed based on activities to be done.</p> <p>1.6. Operational performance objectives, measures and criteria are developed through consultation with cooperative management and individuals.</p> <p>1.7. Operational plans are developed based on work requirement to identify financial, human and physical resource requirements.</p> <p>1.8. Scheduling of activities are done based on customer/marketing requirements.</p> <p>1.9. Clear profitability, productivity and performance targets for key result areas are included in plan based on expectations.</p> <p>1.10. Plans that are concise, logical and comply with organization requirements are developed based on feasibility.</p> <p>1.11. Plans that address all relevant operational issues, including internal/external environmental factors are developed following work procedure.</p> <p>1.12. Operational plans have been subject to risk assessment and analyses, and include risk management plans based on existing and forecasted risks.</p>

2. Review business systems	<p>2.1. Reviews are undertaken regularly of the implementation of operational plans based on plans and standards.</p> <p>2.2. Information/reports are available to compare plans, budgets and forecasts to actual performance.</p> <p>2.3. Systems are reviewed in consultation with users and people responsible for implementing the business plans based on work procedure</p> <p>2.4. Reviews are undertaken regularly of the business operation</p>
3. develop monitoring system	<p>3.1. Monitoring schedule is developed</p> <p>3.2. Activities are followed up timely</p> <p>3.3. Appropriate corrective measures are taken</p>
Variable	Range
Operational plans	Are plans for specific tactical responses to the marketplace and the day-to-day plans associated with the production and delivery of a product or service
Evidence Guide	
Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Review pre-existing tactical and operational plan • Develop scheduling of activities • Develop tactical and operational plan • Review tactical and operational plan
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Business plan development • Management • Accounting
Required Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Cooperative • Communication skills and • Basic computer skills
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Operate Computerized Accounting System
Unit Code	AGR CAA4 07 0122
Unit Descriptor	This unit covers the knowledge, skills and attitude required to establish and operate a computerized accounting system.

Element	Performance Criteria
1. Implement an integrated accounting system	<p>1.1. Integrated accounting system to existing accounting software to the organization</p> <p>1.2. Company information such name, address, accounting period, accounting method, posting method are maintained</p> <p>1.3. The general ledger and chart of accounts are implemented in accordance with organisational requirements</p> <p>1.4. Customers, suppliers (Vendors) inventory and employees items are set up in accordance with organisational requirements</p> <p>1.5. A system is set up to meet the reporting requirements of Goods and Services Tax (GST)</p> <p>1.6. Appropriate technical help is used to solve any operational problems</p>
2. Maintain the system	<p>2.1. Any new general ledger accounts, customer, supplier, inventory, fixed asset and employee records are added as required</p> <p>2.2. Any existing chart of accounts, customer, supplier, inventory fixed asset and employee records are maintained and updated</p> <p>2.3. The chart of accounts is customized to meet the reporting requirements of the organization</p> <p>2.4. Goods and Services Tax is maintained</p>
3. Process transactions within the system	<p>3.1. Input data is collected and classified before processing</p> <p>3.2. A wide range of cash and credit transactions are processed in both a service and trading environment</p> <p>3.3. The general journal is used to make any balance day adjustments for prepayments, accruals and depreciation</p> <p>3.4. The system outputs is reviewed to verify the accuracy of data input</p> <p>3.5. Adjustments are made for any detected processing errors</p> <p>3.6. An end of financial year reversal/rollover is performed</p> <p>3.7. Bank reconciliation is made</p>

4. Produce reports	<p>4.1. Reports are generated to indicate the financial performance and financial position of the organisation</p> <p>4.2. Reports are generated to meet the GST reporting requirements of the organisation</p> <p>4.3. Reports are generated to ensure that subsidiary ledgers/accounts reconcile with the general ledger</p> <p>4.4. Reports, which ensure that the bank account reconciles with the bank statement, over at least two reporting periods are generated</p> <p>4.5. Reports are designed</p> <p>4.6. Reports are generated to indicate the financial performance and financial position of the organisation</p>
5. Ensure system integrity	<p>5.1. Regular back-ups of the system are made to ensure against loss or corruption of data</p> <p>5.2. Data back-ups are restored in the event of loss or corruption of data</p> <p>5.3. A secure record of all processed transactions is maintained for audit purposes (audit trail)</p> <p>5.4. Data and company securities are maintained</p>

Variable	Range
Chart of accounts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Current assets • Non-current assets • Current liabilities • Non-current liabilities • Equity • Income • Classified expenses by type
Organizational requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Professional accounting standards • Log on procedures • Correctly identifying and opening files • Locating data • Storing data • Security • Electronic and paper based recording • Corporate governance
Goods and Services Tax (GST)	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Value added tax (VAT) • Turn over tax • Excise tax • Custom duty tax

Appropriate technical help	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • On screen help • Online help • Software manuals • Computer help desk personnel • Managers and supervisors • Designated technology assistance staff • External staff employed or recommended by the software supplier to assist with difficulties
Transactions	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Commencing business entry • Cheque payments • Credit card payments • Cash sales and deposits • Petty cash • Funds transfers • Loans • Sales invoices • Purchase invoices • Purchase orders • Adjustment notes • Contra entries • Customer payments • Supplier payments • Discounts (financial and sales) • Commission • Bad debts • Bank reconciliation • Purchase and sale of stock • Inventory stock take • Withdrawal of stock/assets by owner • Electronic data entry
Balance day adjustments	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Prepaid expenses • Revenue received in advance • Depreciation • Accrued expenses • Doubtful debts • Inventory adjustments
Reports	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Profit and loss (income statement)

	<ul style="list-style-type: none"> • Balance sheet • Business activity statement • Bank reconciliation • Aged receivables/reconciliation • Aged payables/reconciliation • Inventory listing • Asset listing • Customer statements • Statement of cash flow • Journal, general ledger reports • Trial balances • Auditable transaction trail
Subsidiary ledgers	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accounts receivable • Accounts payable • Inventory • Fixed assets and Employees

Evidence Guide	
Critical Aspects of Competency	<p>Demonstrate knowledge and skills to:</p> <ul style="list-style-type: none"> • Implement an integrated accounting system • Maintain the system • Process transactions within the system • Produce reports and Ensure system integrity
Required knowledge and Attitude	<p>Demonstrate knowledge in:</p> <ul style="list-style-type: none"> • Accounting Information System analysis and design • Relevant legislation and statutory requirements including those relating to OHS • Relevant source documents and information contained within source documents • Principles of double entry accounting • Principles and practices of accrual accounting • Organisational procedures and policies relating to maintaining financial records • Financial legislation
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Maintain company information such name, address, accounting period, accounting method, posting method • implement the general ledger and chart of accounts in accordance with organizational requirements • Set up customers, suppliers (vendors) inventory and employees

	<p>items in accordance with organizational requirements</p> <ul style="list-style-type: none"> • Set up a system is to meet the reporting requirements of Goods and Services Tax (GST) • Use appropriate technical help to solve any operational problems • Add any new general ledger accounts, customer, supplier, inventory, fixed asset and employee records as required • Maintain any existing chart of accounts, customer, supplier, inventory fixed asset and employee records • Maintain Goods and Services Tax • Process a wide range of cash and credit transactions in both a service and trading environment • Use the general journal to make any balance day adjustments for prepayments, accruals and depreciation • Review the system outputs to verify the accuracy of data input • Make adjustments for any detected processing errors • Perform an end of financial year reversal/rollover and bank reconciliation • Generate reports to indicate the financial performance and financial position of the organization • Make regular back-ups of the system to ensure against loss or corruption of data • Restore data back-ups in the event of loss or corruption of data • Maintain a secure record of all processed transactions for audit purposes (audit trail) • Maintain data and company securities
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Perform Auditing and Reporting
Unit Code	AGR CAA4 08 0122
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to participating in audit plan, conducting audit, and preparing audit report.

Element	Performance Criteria
1. Participate in planning an audit	<p>1.1. <i>Roles and responsibilities</i> of auditors and management are Identified and implemented according audit standard and based on work requirements</p> <p>1.2. Professional code of conduct are identified and implemented</p> <p>1.3. Cooperative and other form of business audit are distinguished</p> <p>1.4. <i>Types of audit</i> are identified</p> <p>1.5. Purpose and <i>scope of audit</i> is identified and determined according to plan.</p> <p>1.6. <i>Information and resources</i> required to conduct audit plan are identified and located based on work requirements.</p> <p>1.7. Audit plan are developed based on the purpose and scope of audit</p>
2. Participate in conducting an audit	<p>2.1. <i>Working files</i> are maintained in conducting an audit</p> <p>2.2. Audit working papers are use and prepared in accordance audit work requirement</p> <p>2.3. Appropriate <i>techniques of audit evidence</i> are identified and selected based on audit type and plan</p> <p>2.4. <i>Evidence or information</i> is collected that is adequate, representative and meets audit requirements based on audit standard</p> <p>2.5. Compliance audit performed based on audit plane</p> <p>2.6. substantive tests are conducted based on the result of compliance test for each account of financial statement.</p> <p>2.7. Areas requiring corrective action are identified based on work requirements.</p>
3. Prepare audit report	<p>3.1. Types of <i>audit opinion</i> are identified and select appropriate opinion based on compliance and substantive test</p> <p>3.2. Audit reports are prepared to address audit scope requirements based on results.</p>

	<p>3.3. Situations presenting an imminent and serious risk to program objectives are identified and reported in accordance with reporting requirements</p> <p>3.4. Results of audit are communicated according to audit purpose and requirements</p> <p>3.5. A corrective action plan is developed based on work requirements.</p> <p>3.6. Audit <i>management letter</i> prepared based on audit finding</p>
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Variable	Range
Scope of audit	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Examination of book of account • Evidence • Bills • Stock and is physical verification
Types of audits	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Financial audit • Performance audit • Compliance audit • Environmental audit • Social audit
Evidence or information	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accounting records • Physical evidence • Third party representation • Documentary evidence • Computation • Data interrelationship • Clint representation
Techniques of audit evidence	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Inspection • Observation • Confirmation • Computation or recalculation • Analytical procedures
Information and resources	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Internal information • Financial document • Journal • Ledger

	<ul style="list-style-type: none"> • Financial statement • External information may include: <ul style="list-style-type: none"> ➤ Confirmation letter ➤ Contract ➤ Bank ➤ Supplier ➤ Creditor ➤ Government
Working files	May include, but not limited to: <ul style="list-style-type: none"> • Current files • Permanent files
Audit plan	May include, but not limited to: <ul style="list-style-type: none"> • Preplanning • Obtain back ground information • Obtain information about clients legal application • Perform preliminary analytical procedure • Set materiality and access acceptable audit risk and inherent risk • Understand internal control and access control risk • Develop over all audit plan
Performance audit	May include, but not limited to: Examine plan of cooperatives Examine implementation of cooperatives laws, rules and regulations Examine board of directors minutes and general assembly Examine human resource requirement and selections
Management letter	May include, but not limited to: <ul style="list-style-type: none"> • Summary of performance, ratings and areas reviewed • Bank and cash administration • Payables and assurance management • Status prior period audit recommendations
Types of opinion	May include, but not limited to: <ul style="list-style-type: none"> • Unqualified • Qualified • Adverse • Disclaimer

Evidence Guide

Critical Aspects of Competence	Assessment must confirm one's ability to: <ul style="list-style-type: none"> • Preparing audit plan • Implementing auditor responsibility and professional cod of conducts
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	<ul style="list-style-type: none"> • Conduct performance audit • Conduct financial statement audit • Prepare audit opinion
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Audit plan • Auditing • Financial statement of audit • Cooperative operations and principles • Performance audit
Required Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Preparing audit plan • Applying auditor responsibility, and profession code of conducts • Identifying audit evidence • Conducting performance audit • Conducting financial statement audit • Preparing audit opinion
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Liquidate/Dissolve Cooperative
Unit Code	AGR CAA4 09 0122
Unit Descriptor	This unit of competence covers application of knowledge, skill and attitude of conducting liquidation of cooperative society.

Element	Performance Criteria
1. Plan for liquidation	<p>1.1. Criteria for liquidation cooperatives are identified based on cooperative proclamations</p> <p>1.2. Activities are identified based on work requirement for liquidation.</p> <p>1.3. Work schedule is prepared based on the activities identified.</p> <p>1.4. Approval of members is obtained for plan of liquidation based on identified activities.</p>
2. Carry-out liquidation procedure.	<p>2.1. Claims against cooperative society are investigated based on recorded document.</p> <p>2.2. Priorities for payment are decided based on investigation result.</p> <p>2.3. Assets of cooperative are collected based on asset records.</p> <p>2.4. Work activities of cooperative are carried out for liquidation affair based on work requirements.</p> <p>2.5. Legal proceedings of cooperative are represented in line with work requirement.</p> <p>2.6. Members meeting are conducted if necessary for proper liquidation of cooperative based on result.</p>
3. completing the liquidation	<p>3.1. An asset of cooperative is distributed according to plan of liquidation.</p> <p>3.2. Closing the books of cooperatives are carried out according to the by-laws of the society</p> <p>3.3. Calculating and recording the liquidating dividend of the cooperative are carried out.</p> <p>3.4. Final reports of the liquidation are presented.</p>

Variable	Range
Liquidation	May include, but not limited to turn over to a trustee one's assets and accounts, in order that the several amounts of one's indebtedness may

	be authoritatively ascertained and that the assets may be applied toward their discharge.
Criteria for liquidation	May include, but not limited to: <ul style="list-style-type: none"> • Interest of members • Number of members • Bankruptcy • Court decision
Asset of cooperative	May include, but not limited to: <ul style="list-style-type: none"> • Current account • Fixed asset
Closing the books	May include, but not limited to: <ul style="list-style-type: none"> • income and expense accounts • Reserve account • General Ledger accounts
Types and sources of information	May include, but not limited to records of the society, legal documents etc.

Evidence Guide	
Critical Aspects of Competence	Assessment must confirm one's ability to: <ul style="list-style-type: none"> • Identifying criteria for liquidation • Identify activities for liquidation, • Investigate claims against the cooperative, • Distribute assets of the cooperative liquidation
Required Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • Criteria for liquidation • Activities for liquidation • Distribute assets of the cooperative
Required Skills	Demonstrate skills in: <ul style="list-style-type: none"> • Identifying criteria for liquidation • Identify activities for liquidation, • Investigate claims against the cooperative, • Distribute assets of the cooperative liquidation
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational standard : Animal Health Level IV	
Unit Title	Develop value chain analysis
Unit Code	AGR CAA4 10 0122
Unit Descriptor	This unit covers the knowledge, skills, and attitude needed to Understand value chain ,Identify concepts of value chain ideas Develop the value chain and Upgraded value addition

Elements	Performance Criteria
1. Understand concepts of value chain	1.1 <i>Concept of value chain</i> are understood. 1.2 Value chain scopes are understood and identified. 1.3 <i>Principle of value chain</i> are understood and identified. 1.4 Value chain <i>characteristic</i> are understood and identified. 1.5 Value chain <i>Importance</i> are discussed and understood. 1.6 <i>Concept of value addition</i> are understood and determined.
2. Identify Value chain analysis	2.1 <i>Dimension</i> and <i>structures</i> of Value chain are identified and interpreted 2.2 <i>Value chain actors</i> are identified according to the objective and interest or need of chain actors 2.3 <i>Value chain maps</i> are illustrated for different <i>agricultural products</i> 2.4 Value chain techniques for value addition are identified and analyzed 2.5 <i>Contract farming</i> system is established to promote value chain.
3. DEVELOP VALUE CHAIN	3.1 Value chain <i>parameters</i> are analyzed to compare the gaps between the existing and the benchmark. 3.2 <i>Constraints and gaps</i> are collected, analyzed and ranked according to the priority used to develop value chain 3.3 <i>Steps of value chain</i> development are identified 3.4 Value Chain <i>selection techniques</i> are identified to develop value chain 3.5 Potential <i>interventions</i> for value chain development are identified
4. UPGRADE VALUE ADDITION	4.1 <i>Environmental considerations</i> are understood to upgrade value addition development 4.2 Value chain actors are identified for <i>Value addition</i> 4.3 Value chain is <i>upgraded</i> for agricultural products to measure performance of value chain development 4.4 Customer feedbacks are collected, organized and documented to improve Customer satisfaction

Variable	Range
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Concept value chain	<p>May include, but not limited to</p> <ul style="list-style-type: none"> • Market oriented products • General Principle • Value chain actor • Mapping • Value addition
Principles of value chain	<p>May include, but not limited to</p> <ul style="list-style-type: none"> • Value chain mapping • Identifying the distribution of benefits of actors • Examining the role of upgrading • Governance in the value chain
Characteristic	<p>May include, but not limited to</p> <ul style="list-style-type: none"> • Inbound logistic • Operation • Out bound logistic • Marketing • Sales • Services
Importance	<p>May include, but not limited to</p> <ul style="list-style-type: none"> • Simple and better way to identify gaps and technologies. • Increases efficiency and systemic competitiveness of local enterprise • Primary targets involvement between local sector and sub sector • Reduces production costs and improves profitability • Improves customer satisfaction by providing quality product and service
Dimension	<p>May include, but not limited to</p> <ul style="list-style-type: none"> • Sourcing of Inputs and supplies • Production capacity and technology • End-markets and trade • Governance of value chains
Structures	<p>May include, but not limited to</p> <ul style="list-style-type: none"> • Input sector: • Farm/production sector: • Product sector
Value chain actors	<p>May include, but not limited to</p> <ul style="list-style-type: none"> • Farmers, • Traders, • Processors, • Transporters • Wholesalers • Retailers and final consumers

Agricultural sectors	May include, but not limited to <ul style="list-style-type: none"> • Crop farming • Forestry • Livestock • Fisher and aquaculture • Agricultural cooperative • Agricultural extension service
Parameters	May include, but not limited to <ul style="list-style-type: none"> • Yield • Quality • Cost • Time
Technology constraints	May include, but not limited to <ul style="list-style-type: none"> • Marketability • Profitability • Capability and Usefulness • Functionality • Import Substitution • Feasibility • Adaptability • Potential Impact to the MSE • Woman Empowerment • Employment
Steps of value chain	May include, but not limited to <ul style="list-style-type: none"> • Value chain selection • Data collection • Value chain mapping • Value analysis • Gap identification • Prioritizing constraints • Technology identification & categorization
Selection technique	May include, but not limited to <ul style="list-style-type: none"> • Integration economic • Environmental • Social • Institutional
Environmental considerations	May include , but not limited to: <ul style="list-style-type: none"> • Sustainability of the land use system for production and processing • Sources of energy • Efficiency of energy use • Greenhouse gas emissions

	<ul style="list-style-type: none"> • Water use efficiency and possibilities of contamination • Quantity and character of chemicals being used • Waste production and management
Value addition	<p>May include, but are not limited to:</p> <ul style="list-style-type: none"> • measured against its contribution to the customer • Technical benefits/features • Location benefits/features • Aesthetic benefits/features • Information benefits/features
Contract farming	<p>May include, but are not limited to:</p> <ul style="list-style-type: none"> • Agreement between buyer and seller • Farmer and processing making firm for production • Supply of agricultural product
Upgraded	<p>May include, but are not limited to:</p> <ul style="list-style-type: none"> • Farm crop • Milk and Milk Products • Meat and Meat Products • Poultry Products • Fish and Fish Products • Honey and Honey Products

Evidence Guide	
Critical Aspects of Competence	<p>Must demonstrate skills and knowledge to:</p> <ul style="list-style-type: none"> • Understand concept of value chain • Identify Value chain actors • Apply techniques for value addition • Understand selection technique to develop value chain • Identify potential interventions to value chain analysis • Evaluate value chain addition • Contract farming system is established to promote value chain • Describe value chain upgraded and identify environmental issues for value chain development
Required Knowledge and Attitude	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Understand concepts of value chain • Understand and Recognize characteristic of value chain • Understand dimension and structures of value chain • Identify principles of value chain for agricultural production • Identify value chain actors and Illustrate value chain mapping in agricultural product • Identify value chain analysis improve value chain development • Understand the Bench mark analyze to develop value chain analysis

	<ul style="list-style-type: none"> • Observe environmental issue to upgrade Value chain • Determine value chain upgrade and focus on Value chain addition
Required Skills	<p>Demonstrate the Skills to :</p> <ul style="list-style-type: none"> • Identify concepts of value chain • Recognize and describe characteristic of value chain • Describe dimension and structures of value chain • Apply principles of value chain for agricultural production • Classify value chain actors and Illustrate value chain mapping in agricultural sector • Analyze the Bench mark to develop value chain analysis • Apply value addition and determine value chain upgrade development value chain analysis • Contract farming system is established to promote value chain • Describe value chain upgraded and identify environmental issues for value chain development
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Level V

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Manage Cooperative Finance
Unit Code	AGR CAA5 01 0122
Unit Descriptor	This unit involves the knowledge, skills and attitudes required in planning, administering, monitoring and reviewing of agricultural cooperative finance.

Element	Performance Criteria
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1. Financial plan development	<p>1.1. Identification of financial sources and mobilizing scheme is set</p> <p>1.2. Budget plan development is undertaken in accordance with agricultural cooperative financial sources and business objectives</p> <p>1.3. Important factors in appropriate budget planning and selecting appropriate sources of funds are discussed</p>
2. Maintain financial records	<p>2.1. Financial information requirements are identified and specialist services obtained, as required, to profitably operate and extend the business in accordance with the business plan</p> <p>2.2. Financial information records are identified to meet the needs of the business in accordance with legal requirements</p> <p>2.3. Relevant accounting procedures are maintained according to Cooperative by laws and financial guidelines</p> <p>2.4. Administration and financial record keeping procedures are developed and documented in accordance with Cooperative r bylaws and financial guidelines</p>
3. Implement financial plan	<p>3.1. Financial budgets/projections, including cash flow estimates, are produced as required for each forward period, and distributed to relevant people in accordance with legal requirements</p> <p>3.2. Business capital is negotiated/ secured/managed to best enable implementation of the business plan and meet the requirements of financing bodies</p> <p>3.3. Taxation records are maintained and reporting requirements complied with</p> <p>3.4. Strategies to enable adequate financial provision for taxation are developed and maintained in accordance with legal requirements</p> <p>3.5. Client credit system including contingencies for debtors in default are developed, monitored and maintained to maximize cash flow</p> <p>3.6. Key performance indicators are selected to enable ongoing monitoring of financial performance</p> <p>3.7. Financial procedures are recorded and communicated to relevant people to facilitate implementation of the business plan</p>
4. Monitor financial performance	<p>4.1. Financial performance targets are identified, regularly monitored and evaluated</p> <p>4.2. Marketing and operational strategies are monitored for their effects on the financial plan</p> <p>4.3. Financial ratios are calculated and evaluated according to own/cooperative benchmarks</p> <p>4.4. Financial plan is assessed to determine whether variations or alternative plans are indicated and changed as required</p> <p>4.5. Appropriate action is taken to ensure the achievement of profit and return to enable business operation in accordance with the</p>

	business plan and legal requirements
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Variable	Range
Financial information	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Financial budgets • Working capital • Bookkeeping/accounting • Asset registers • Profit and loss statements • Balance sheet and cash flow statements• • Cash flow forecasts • Ratios for profitability, liquidity/efficiency/financial structure • Payroll records, • Taxation returns including turn over tax • Risk management • Financial indicators may be short, medium and/or long term • Asset management strategies which May include, but not limited to: • Maintaining and deploying assets
Specialist services	<p>May include but not limited to</p> <ul style="list-style-type: none"> • Accountants • Providers of legal advice • Government agencies • Business consultants • NGOs support
Legal requirements	<p>May include but not limited to</p> <ul style="list-style-type: none"> • Contractual arrangements (e.g., Partnership agreements, Trust deeds) • Cooperative law • Cooperative bylaws • Internationally accepted cooperative principles and values
Relevant accounting Procedures	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accrual/cash • Single entry/double entry • Manual/computerized

Relevant people	May include but not limited to: <ul style="list-style-type: none"> • Members • Partners • Financial backers • Family members • Regulatory bodies
Financing bodies	May include but not limited to: <ul style="list-style-type: none"> • Banks • Micro finance institutions • Savings and credit cooperatives
Credit system	May include but not limited to <ul style="list-style-type: none"> • Debt collection • Trading terms • Credit limits • Payment options • Credit references
Financial ratios	May include but not limited to <ul style="list-style-type: none"> • Gross profit percentage • Net profit percentage • Expense percentages • Stock turn rates • Staff productivity measures • Return on investment/Return on total assets • Current ratio • Liquid ratio • Days stock on hand • Days debtors outstanding • Proprietary/debt ratio

Evidence Guide	
Critical Aspects of Competence	Evidence will need to be provided of the ability of: <ul style="list-style-type: none"> • Planning, Administering, Monitoring and Reviewing agricultural cooperative finance
Required Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • National and regional state or government legislative requirements affecting business operation • financial decision making relevant to the business • Basic knowledge of specific tax requirements relevant to the individual cooperative • Legal obligations for record keeping • Processing financial transactions

	<ul style="list-style-type: none"> • Basic accounting principles (single entry/double entry) • Purpose of financial reports • Financial ratios • Interpretation of comparative profit and loss statements • Interpretation of comparative balance sheets • Preparation and interpretation of budget/actual reports • Stock records/stock control relevant to the business Benchmarking • Methods and relative capital cost(interest expense)
Required Skills	Demonstrate skills in: <ul style="list-style-type: none"> • Interpret legal requirements, cooperative laws, bylaws , principles and value • Communication including reporting • Numeracy skills to undertake financial calculations • Ability to relate to people from a range of social, cultural and ethnic backgrounds and physical and mental abilities
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V			
Unit Title		Develop and Prepare Financial Plan	
Unit Code		<u>AGR CAA5 02 0122</u>	
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Unit Descriptor	This unit describes the knowledge, skills and attitude required to develop and prepare a financial plan that meets the client's needs. It encompasses establishing plan objectives and scope, and developing strategic assumptions, strategies and a preliminary financial plan compliant with regulatory and organisational requirements.
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Element	Performance Criteria
1. Establish plan objectives and scope	1.1. Research results are reviewed and compared to client requirements and expectations 1.2. current client situation is analysed to determine <i>opportunities and constraints</i> 1.3. Desired <i>financial resource</i> and market parameters are identified and assessed 1.4. Plan objectives are developed for asset growth, income, risk, taxation and any other objectives developed in consultation with client
2. Develop strategic assumptions	2.1. Client related and <i>economic key assumptions</i> are developed and tested 2.2. Legislative and regulatory requirements, including taxation assumptions are identified and tested 2.3. Clarification is sought from client or other professionals as required and document strategic assumptions for client review
3. Develop financial plan strategy	3.1. Initial options are developed based on strategic assumptions and client specifications 3.2. Strategic options are analysed and modelled and any inappropriate options rejected 3.3. Supporting arguments are developed for each final strategic option and included in draft overall strategy 3.4. Any necessary client checks or consultations are conducted to verify plan strategy
4. Develop preliminary financial plan	4.1. Specific products and options are selected to meet agreed strategy with cash flow, liquidity and capital preservation or estate planning requirements incorporated as required 4.2. Recommendations are developed for financial asset allocation structure, including where provision is required for equities, trusts, partnerships, allocated pensions and superannuation, and planned capital expenditure 4.3. Recommendations are developed for changes to income and taxation arrangements, including referral advice to accountants or lawyers as appropriate 4.4. Recommendations on <i>risk management strategies</i> and products are developed, and incorporated in the plan 4.5. Anticipated fees and charges are incorporated into preliminary

	<p>plan</p> <p>4.6. information on internal and external complaints and dispute resolution procedures available to client are incorporated</p> <p>4.7. Preliminary financial plan is documented according to organisational guidelines and procedures</p>
5. Ensure compliance of financial plan with regulatory and organisational requirements	<p>5.1. Preliminary financial plan is checked to ensure that role of representative or adviser is properly documented and complied with relevant Acts, regulations and regulatory guidelines</p> <p>5.2. Preliminary financial plan is assessed for its ability to successfully achieve objectives</p> <p>5.3. Preliminary financial plan is checked to ensure that it complied with ethical and regulatory requirements</p>
6. Produce completed plan	<p>6.1. Financial plan is produced in accordance with organisational quality control requirements</p> <p>6.2. Relevant supporting documentation relating to products, regulatory considerations and organisational processes, including internal and external complaints procedures are attached</p>

Variable	Range
Opportunities and constraints	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Stable economy • Favourable government regulation • Exemption of tax
Financial resources	<p>The money available to a business for spending in the form of cash, liquid securities and credit lines. Before going into business, an organization needs to secure sufficient financial resources in order to be able to operate efficiently and sufficiently well to promote success.</p>
Economic key assumptions	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Price Inflation Assumption • Productivity Assumptions • Average Earnings Assumptions
Risk management strategies	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Holding portfolio asset • Avoiding loss of income and • Damage to assets
Financial plan	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Long term financial plan • Short term financial plan • Cash flow projections and Operational plan

Evidence Guide	
Critical Aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> Analyse options and make justified recommendations to clients using in-depth knowledge of the financial planning industry, industry regulations, codes of practice, financial products, financial markets and investment characteristics Develop a detailed financial plan that: <ul style="list-style-type: none"> ➤ Maximises the client's outcomes and reaches client objectives ➤ Establishes plan objectives and scope, and develops strategic assumptions ➤ Complies with regulatory and organisational procedures ➤ Assesses impacts of taxation, social security, economic and other government policy on client investment and financial requirements.
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> The key ethical considerations in developing and preparing financial plans The general impact of relevant: economic, taxation and social security policy on the client's financial planning needs State and territory planning considerations on the client's financial planning needs The role of the financial planning adviser and financial planning practice, including compliance requirements and the disclosure of capacity The key features of legislation and regulations affecting the financial services industry.
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> Outline the key ethical considerations in developing and preparing financial plans Outline the general impact of relevant: economic, taxation and social security policy on the client's financial planning needs Explain the role of the financial planning adviser and financial planning practice, including compliance requirements and the disclosure of capacity Describe the key features of legislation and regulations affecting the financial services industry. Analyse and review complex information from a range of sources to identify key details, make judgements and determine requirements Develop material to a specific audience using clear and detailed language and financial data to convey explicit information, requirements and recommendations

	<ul style="list-style-type: none"> • Use appropriate formats and structures to report and present information logically • Participate in verbal exchanges using active listening and questioning skills and uses collaborative techniques to convey and clarify information appropriate to the audience and purpose • Perform calculations and analyze and test financial information to achieve required outcomes • Take full responsibility for ensuring that documentation and processes comply with organizational policy and procedures, and regulatory and ethical requirements • Maintain knowledge of compliance legislation necessary to perform role • Select and use appropriate conventions and protocols when communicating with internal and external stakeholders to seek or share information • Plan, organise, implement and monitor work processes and tasks to meet legislative and organisational requirements and ethical standards, changing processes where necessary
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Manage Cooperatives Financial Risk
Unit Code	AGR CAA5 03 0122

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Unit Descriptor	This unit describes the knowledge, skills and attitude in the development, implementation and evaluation of a financial risk management for cooperative organization.
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Element	Performance Criteria
4. Develop financial risk management plan	<p>4.1. All <i>potential financial risks</i> incorporates are assessed that facing the cooperative business expansion and the development of strategies and plans to mitigate all risk situations through elimination, isolation or protection.</p> <p>4.2. A foundation is designed for other Strategic financial Management units</p> <p>4.3. Strategic position and policy on financial <i>risk management</i> are analyzed are interpreted</p> <p>4.4. Cooperative business environment is audited to identify financial risk management context and potential areas of risk</p> <p>4.5. Cooperative financial capability is analyzed to reduce/control the likelihood of both incidents and consequences</p> <p>4.6. <i>Risk register</i> is developed incorporating a probability/consequence matrix</p> <p>4.7. <i>Financial risk management</i> policies are documented and include provisions for training/education of all <i>members and stakeholders</i></p> <p>4.8. Access to <i>external specialist assistance</i> is identified within the plan</p> <p>4.9. Procedures for on-going identification of <i>risks</i> are established</p>
5. Implement financial risk management plan	<p>2.8. Monitoring of activities to identify potential risk is undertaken continuously</p> <p>2.9. Sources of risk are clearly documented and analyzed</p> <p>2.10. Risks are examined in terms of the criteria in the financial risk management plan</p> <p>2.11. Risks classified as low/acceptable are placed on a monitor/review watch list</p> <p>2.12. Risks that are unacceptable are eliminated wherever practicable</p> <p>2.13. Risks that cannot be eliminated are mitigated/minimized in accordance with the risk management plan</p> <p>2.14. Strategies for risk minimization are documented</p>
6. Evaluate financial risk management plan	<p>6.1. Procedures are put in place to review risk management activities regularly</p> <p>6.2. Activities which do not achieve their objectives/performance outcomes are examined to determine cause</p> <p>6.3. Incidents which occur that indicate a near miss are analyzed and the financial risk management plan reviewed on each occasion</p> <p>6.4. Evaluation of financial risk management is a key component of all projects/activities</p>

Variable	Range
Potential financial risk	May include, but not limited to: <ul style="list-style-type: none"> • Liquidity risk • Business risk • Exchange rate risk
Risk management	Means the process of identification of potential negative events and the development of plans to mitigate or minimize the likelihood of the negative event occurring and/or the consequences in the event it does occur
Risk register	A register of all identified risks and documentation of the strategies/plans in place to deal with any event/incident which might occur
Financial risk management	Means the uncertainty introduced by the method by which the firm finances its investments.
Members and stakeholders	May include, but not limited to: <ul style="list-style-type: none"> • Cooperative members and potential members • Management bodies • Various NGOs participating in agricultural cooperatives development movement • Government agencies(cooperative development agencies) • Those personnel who have knowledge about the issue being dealt with and the expertise to assist the decision making process
External specialist assistance	Means any group or individual in the community who has the expertise to assist the organization to deal with any event/incident which may occur
Risks	May include, but not limited to: <ul style="list-style-type: none"> • Product failure • Financial/economic loss/failure • Damage to property/equipment • Members disputation • Professional incompetence • Natural disasters • Political events • Occupational Health and Safety

Evidence Guide	
Critical Aspects of Competence	Demonstrate knowledge and skills to: <ul style="list-style-type: none"> • Develop financial risk management plan • Implement financial risk management plan • Evaluate financial risk management plan

Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Relevant legislation from appropriate government that affects business operation, especially in regard to: <ul style="list-style-type: none"> ➢ equal opportunity, industrial relations and anti discrimination ➢ Strategic, tactical and operational plans of the cooperatives ➢ agricultural cooperatives capability to deal with events/incidents • Disaster/emergency/evacuation plans • Legal requirements for operating the cooperatives • Business • Workplace standards for OHS and environmental requirements
Required Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Communication/consultation to ensure all members and stakeholders are advised of what is occurring and are provided with an opportunity for input and out put • Conflict management to mediate, negotiate and/or attempt to obtain consensus between members and stakeholders in conflict situations which are dysfunctional in relation to the agricultural cooperative's performance • Process analysis to identify potential risks/hazards of any type • Problem solving to deal effectively with risks and hazards as identified • Ability to relate to people from a range of social, cultural and ethnic backgrounds and physical and mental abilities
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Review Financial Plans and Provide Ongoing Service
Unit Code	AGR CAA5 04 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to monitor the implementation and progress of financial plans and establish ongoing client service arrangements. It encompasses discussing and confirming arrangements and procedures for ongoing

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	service with clients, establishing procedures for providing ongoing service, and undertaking or supervising review of a financial plan.
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Element	Performance Criteria
1. Discuss and confirm arrangements for ongoing service	<p>1.1. Ongoing service options are identified for client and recommend appropriate options</p> <p>1.2. Ongoing standard of service for client, including quality parameters, reporting frequency and arrangements are proposed for reviews and client initiated changes</p> <p>1.3. Fees and charges are explained and confirmed for ongoing service to client</p> <p>1.4. Agreement for ongoing service is developed when agreement is reached</p>
2. Establish procedures for providing ongoing service	<p>2.1. Personnel are identified and briefed to implement each action in ongoing service arrangements</p> <p>2.2. Internal and external documentation requirements are identified and followed</p> <p>2.3. Key revision dates are diarised and client contact arrangements established</p> <p>2.4. Monitoring procedures are established for critical timings and priorities, and periodically review client objectives</p>
3. Undertake and/or supervise review of financial plan	<p>3.1. Arrangements are established for reviewing ongoing relevance and performance of financial plan</p> <p>3.2. Quality of ongoing service provided by authorised representative is reviewed to ensure organisational and regulatory requirements meet</p> <p>3.3. Instructions to internal and external personnel are issued as per plan requirements, including checks and follow ups made on lodgement of documentation to ensure plan timings are met</p> <p>3.4. Ensure fees and charges are obtained by authorised representative and processed according to organisational and legislative requirements</p> <p>3.5. Clear arrangements are established or clients to contact representatives at any time with concerns or queries</p>

Variable	Range
Ongoing Service	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> Financial Planning offers an Ongoing Service option so we can work with you to help keep your financial plans on track. Financial Planning Manager should you need to review your Portfolio or want to discuss any aspect of the advice you have received. An Annual Customer Report which shows how your Portfolio is

	<p>performing.</p> <ul style="list-style-type: none"> • Arrange an appointment to discuss your needs and circumstances; • Recommend appropriate changes; • Carry out changes that you wish to make; • Confirm any changes in writing.
Fees and charges	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Ongoing Service is charged at the rate shown in your Advised Tariff of Charges, which was provided by your Nationwide Financial Adviser at the time of your investment. Ongoing Service is charged as a % of the value of your Nationwide Portfolio, including any sums invested directly into this via Cofunds or Legal & General, rather than via a Financial Planning Manager. It is charged daily and is taken monthly at the end of each calendar month.

Evidence Guide

Critical Aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • Effectively discuss, negotiate and confirm arrangements for review of a financial plan and ongoing service with clients • Develop ongoing service agreements for clients who: • Comply with relevant legislation, regulations and industry codes of conduct • Follow organisational procedures • Review or supervise the review of financial plans, including assessment of: <ul style="list-style-type: none"> ➢ Outcomes against changing client needs ➢ Impacts of taxation, social security, economic and other government policy on client investment and financial requirements • Maintain accurate documentation of records and data relating to implementation and review.
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • The key features of the financial planning industry, financial products, financial markets and investment characteristics • Common fees and charges associated with ongoing services • Financial forecasting techniques • Methods of presenting financial data • The key features and discuss issues relating to government financial and superannuation policy and relevant corporations and consumer legislation • Relevant financial legislation • Industry codes of practice

	<ul style="list-style-type: none"> • Identify and outline sources of information on financial products and markets • Discuss strategies for the ongoing review and assessment of financial plans • Outline the key requirements relating to documenting financial plans.
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Outline the key features of the financial planning industry, financial products, financial markets and investment characteristics • Outline common fees and charges associated with ongoing services • Describe the key features and discuss issues • Evaluate information from a variety of sources to ensure appropriateness to client needs, currency and accuracy • Develop material for a specific audience using clear and detailed language and financial data to convey explicit information, requirements and recommendations • Use appropriate formats and structures to report and present information logically • Participate in verbal exchanges and clearly explains detailed information using language, tone and pace appropriate to internal and external stakeholders • Use active listening and questioning to elicit the views and needs of others and to confirm understanding • Perform mathematical calculations to determine fees, reconcile amounts and perform comparisons of financial information • Analyse, record and store complex financial data and information • Take full responsibility for following policies, procedures and legislative requirements relevant to own role • Select and use appropriate conventions and protocols when communicating with diverse internal and external stakeholders to provide or seek information, or promote positive relationships • Plan, sequence, implement and monitor processes and tasks to meet legislative and organisational requirements, changing processes where necessary • Use the main features and functions of digital tools to complete work tasks and access information
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning

Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.
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Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Develop and Implement Financial Strategies
Unit Code	<u>AGR CAA5 05 0122</u>
Unit Descriptor	This unit describes the knowledge, skills and attitude required to review financial and organisational data, determine and implement strategic options and long-term plans, and evaluates outcomes for the optimisation of financial outcomes for an organisation.

Element	Performance Criteria
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1. Review data	<p>1.1. Costs of and returns from assets and liabilities are analysed using <i>standard accounting techniques</i> to identify extent of debt and equity financing</p> <p>1.2. Data is used to identify costs of different forms of capital to organisation</p> <p>1.3. Asset and liability estimates and valuation criteria are standardised, and regularly adjusted in line with changes to environmental factors</p>
2. Determine options	<p>2.1. Long-term and short-term periods are established for organisation by reference to strategic goals, cash flow requirements and operational objectives</p> <p>2.2. Long-term financing requirements and cost in line with organisation's expected revenue returns, cash flows and asset base are identified</p> <p>2.3. Sources of financing are researched and evaluated to determine compatibility with organisation's finance strategy</p> <p>2.4. <i>Investment analysis</i> and financial planning requirements are identified and examined</p>
3. Implement strategies	<p>3.1. <i>Financial plans</i> are structured to meet strategic goals and provide returns within long-term and short-term operational objectives</p> <p>3.2. Short-term and long-term objectives for organisation's <i>capital structure</i> are developed in line with operational and strategic plans</p> <p>3.3. Internal control procedures are established in consultation with stakeholders to support implementation and to meet possible emergencies with portfolio management techniques applied</p>

Variable	Range
Standard accounting techniques	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Debt ratio • Equity ratio
Investment analysis	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Profitability, ROA or ROE • Payback period • Net present value • Internal rate of return/ IRR • Cost–benefit analysis
Financial plans	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Long term • Short term

Capital structure	Capital structure of a firm means permanent financing represented basically by long term debt and shareholders' equity. It is slightly different from financial structure which includes short-term debt as well. Thus, a firm's capital structure is only a part of its financial structure.
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Evidence Guide	
Critical Aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> Review and analyse financial data using: <ul style="list-style-type: none"> ➤ Standard accounting techniques ➤ Knowledge of internal control procedures ➤ Organizational strategic goals ➤ Range of environmental factors Determine viable financial options and implement appropriate strategies Monitor and evaluate outcomes of implemented strategies.
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> Data and information used to analyse financial strategies Financial evaluation Storing, recording and updating financial information Cost–benefit analysis and forecasting techniques Internal control, including statutory requirements Risk management and budgetary control Organizational structures and lines of management authority
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> Describe the types and sources of data and information used to analyse financial strategies Compare and contrast methods of: <ul style="list-style-type: none"> ➤ Financial evaluation ➤ Storing, recording and updating financial information Identify and explain the key principles of: <ul style="list-style-type: none"> ➤ Cost–benefit analysis and forecasting techniques ➤ Internal control, including statutory requirements ➤ Risk management and budgetary control Explain organisational structures and lines of management authority
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> Interview/Written Test Observation/Demonstration with Oral Questioning

Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.
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Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Conduct Financial Planning Analysis and Research
Unit Code	AGR CAA5 06 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to undertake financial planning analysis and research. It encompasses evaluating a client's current situation, identifying issues and researching requirements and parameters for extracting and analysing information, and summarising research information.

Element	Performance Criteria
1. Evaluate client's current situation and identify issues	1.1. Integrity of information provided by client is analysed 1.2. Client objectives are identified, quantified and tested for viability 1.3. Basis for strategy development is established in line with confirmed objectives
2. Identify research requirements and parameters	2.1. Aims and objectives of research including strategy, product and performance parameters are established against client requirements and expectations, with all issues identified 2.2. Wide range of <i>relevant internal and external information resources</i> required for research are identified and accessed 2.3. Timeframes and prioritise requests for information are established to ensure milestones are met
3. Extract and analyse information according to research requirements and parameters	3.1. Data extraction criteria that are relevant to intended use and client requirements is established 3.2. Trends are identified to provide meaningful information on performance of possible strategies, products and markets 3.3. Taxation and other government legislation that needs to be considered are identified in choice of financial planning strategies 3.4. Risk assessment of strategies and products is identified through research

	<p>3.5. Financial products are analysed within appropriate timeframes to ensure currency of decision making</p> <p>3.6. Information is prioritised according to client requirements and expectations</p> <p>3.7. Issues that require specialist research or advice are identified and appropriate advice obtained</p>
4. Summarise research information	<p>4.1. Information on financial strategies and products are collated and checked against research specification</p> <p>4.2. Written performance, trend and risk analyses are prepared and checked against research specification</p> <p>4.3. Any qualifications or issues are documented for further research</p>

Variable	Range
Relevant Internal and external information resources	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Internal information <ul style="list-style-type: none"> ➤ financial report ➤ budget ➤ audit report • External information <ul style="list-style-type: none"> ➤ interest rate ➤ inflation rate
Methods of collecting Information	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Open and closed Questioners • Interview • Observation • Secondary data

Evidence Guide	
Critical Aspects of Competence	<p>Evidence of the ability to conduct financial planning research that demonstrates:</p> <ul style="list-style-type: none"> • Evaluation of client's current situation and identification of issues • Identification of research requirements and parameters • Extraction and analysis of information • Use of a wide range of available information sources • Compliance with relevant legislative and regulatory requirements, relevant industry codes of practice and organisational operating guidelines • Accurately summarise research information and test its integrity • Prioritise findings, validated against client requirements, and document research for financial plans.

Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Financial products and services • Discuss the risks and implications associated with use of financial products and services • Explain financial products and services and the associated benefits from a financial planning perspective • Identify financial industry information sources and outline research techniques for accessing this information • Compare and contrast financial planning strategies • Describe the key features of: <ul style="list-style-type: none"> ➤ organisational policy and procedures relating to research ➤ relevant legislation and regulations governing trusts and companies ➤ relevant industry code of practice requirements • Describe the key features of taxation and social security systems and regulations, and their effect on specified financial products • Outline the key aspects of theories of investment, portfolio management and management of investment and risk.
Underpinning Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Research, analyse and compare complex information to determine and confirm work requirements • Use language, concepts and terminology appropriate to the audience and purpose to share, convey and clarify explicit information and requirements • Conduct financial planning research that demonstrates: <ul style="list-style-type: none"> ➤ evaluation of client's current situation and identification of issues ➤ identification of research requirements and parameters ➤ extraction and analysis of information • Perform calculations and use analytical techniques to determine trends and make comparisons of financial information • Develop timelines to plan and monitor progress • Plan, organise and implement processes to ensure required tasks are completed efficiently and effectively • Systematically gather, analyse and evaluate research findings to decide on appropriate products or advice • Use the main features and functions of digital tools to complete work tasks and to access information
Required Implication	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>

Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Manage Budgets and Financial Plans
Unit Code	AGR CAA5 07 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to undertake financial management within a work team in an organisation. This includes planning and implementing financial management approaches, supporting team members whose role involves aspects of financial operations, monitoring and controlling finances, and reviewing and evaluating effectiveness of financial management processes in line with the financial objectives of the work team and the organisation.

Element	Performance Criteria
1. Plan financial management approaches	1.1. Budget/financial plans are accessed for the work team 1.2. Budget/financial plans with relevant personnel are clarified within the organization to ensure that documented outcomes are achievable, accurate and comprehensible 1.3. Any changes required to be made are negotiated to budget/financial plans with relevant personnel within the organization 1.4. Contingency plans are prepared in the event that initial plans need to be varied
2. Implement financial management approaches	2.1. Relevant details of the agreed budget/financial plans are disseminated to team members 2.2. Support is provided to ensure that team members can competently perform required roles associated with the management of finances 2.3. Resources and systems are determined and accessed to manage financial management processes within the work team
3. Monitor and control finances	3.1. Processes are implemented to monitor actual expenditure and to control costs across the work team 3.2. Expenditure and costs on an agreed cyclical basis are monitored to identify cost variations and expenditure overruns 3.3. Contingency plans are implemented, monitored and modified as required to maintain financial objectives 3.4. Budget and expenditure are reported in accordance with organizational protocols
4. Review and evaluate financial management processes	4.1. Data and information on the effectiveness of financial management processes are collected and collated for analysis within the work team 4.2. Data and information on the effectiveness of financial management processes are analyzed within the work team and any improvements to existing processes are identified,

	documented and recommended 4.3. Agreed improvements are implemented and monitored in line with financial objectives of the work team and the organization
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Variable	Range
<i>Budget/Financial plans</i>	<i>May include, but not limited to:</i> <ul style="list-style-type: none"> • Cash flow projections • Long-term budgets/plans • Operational plans • Short-term budgets/plans • Spreadsheet-based financial projections • Targets or key performance indicators for production, productivity, wastage, sales, income and expenditure
<i>Relevant personnel</i>	<i>May include, but not limited to:</i> <ul style="list-style-type: none"> • Financial managers, accountants or financial controllers • Supervisors, other frontline managers
<i>Contingency plans</i>	<i>May include, but not limited to:</i> <ul style="list-style-type: none"> • Contracting out or outsourcing human resources and other functions or tasks • Diversification of outcomes • Finding cheaper or lower quality raw materials and consumables • Increasing sales or production • Recycling and re-using • Rental, hire purchase or alternative means of procurement of required materials, equipment and stock • Restructuring of organisation to reduce labour costs • Risk identification, assessment and management processes • Seeking further funding • Strategies for reducing costs, wastage, stock or consumables • Succession planning
<i>Support</i>	<i>May include, but not limited to:</i> <ul style="list-style-type: none"> • Access to specialist advice • Documentation of procedures • Help desk or identified experts within the organisation • Information briefings or sessions • Intranet-based information • Training including mentoring, coaching and shadowing
<i>Required roles</i>	<i>May include, but not limited to:</i> <ul style="list-style-type: none"> • Arranging for use of corporate credit cards • Banking • Debt collection

	<ul style="list-style-type: none"> • Ensuring security, accuracy and currency of financial operations • Invoicing clients, customers and consumers • Maintaining journals, ledgers and other record keeping systems • Maintaining petty cash system • Purchasing and procurement • Wages and salaries payments and record keeping
Resources and systems	May include, but not limited to: <ul style="list-style-type: none"> • Hardware and software • Human, physical or financial resources • Record keeping systems (electronic and paper-based) • Specialist advice or support
Processes	May include, but not limited to reporting of: <ul style="list-style-type: none"> • Assets • Consumables • Equipment • Expenditure • Income • Stock • Wastage
Reporting	May include data from: <ul style="list-style-type: none"> • Bank statements • Credit card statements • Financial reports • Invoices and receipts • Ledgers and journals • Logs • Petty cash records • Spreadsheet-based records
Data and information on the effectiveness of financial management processes	May include records (paper-based and electronic) related to: <ul style="list-style-type: none"> • Bank account records • Cash flow data • Contracts • Credit card receipts • Employee timesheets • Files of paid purchase and service invoices • Income and expenditure • Insurance reports • Invoices • Job costing • Petty cash receipts

	<ul style="list-style-type: none"> • Quotations • Taxation records • Wages/salaries books
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Evidence Guide	
Critical Aspects of Competence	<p>Assessment requires evidence that the candidate:</p> <ul style="list-style-type: none"> • Financial skills required to work with and interpret budgets, ageing summaries, cash flow, petty cash, goods and services tax, and profit and loss statements • Knowledge of the record keeping requirements for the Revenues and Customs Authority and for auditing purposes
Required Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Basic accounting principles • Organisational requirements related to financial management • Relevant legislation and current requirements of the Revenues and Customs Authority, including goods and services tax • Requirements for organisational record keeping and auditing • Principles and techniques involved in: <ul style="list-style-type: none"> ➤ budgeting ➤ cash flows ➤ electronic spreadsheets ➤ goods and services tax ➤ ledgers and financial statements ➤ profit and loss statements
Required Skills	<p>Demonstrates skills in:</p> <ul style="list-style-type: none"> • Numeracy to read and understand a budget and to update a budget • Technology to use software associated with financial record keeping
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Evaluate Organization's Financial Performance
Unit Code	AGR CAA5 08 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to evaluate returns to operations, determine short-term and long-term needs, and evaluates an organization's financial position and performance.

Element	Performance Criteria
1. Evaluate returns to operations	<p>1.1. Cash flow and profitability patterns are trended to identify current position and expected returns from <i>investments</i> and projected operations</p> <p>1.2. Averaged <i>returns to assess strengths and weaknesses</i> are disaggregated in organisational performance</p> <p>1.3. Investment returns are evaluated against risk, profit and capital budget requirements</p>
2. Determine short-term and long-term needs	<p>2.1. Resources required by organisation are identified to meet short-term and long-term obligations, and cost using standard financial analysis techniques</p> <p>2.2. Financial priorities are established and reviewed based on reported performance and identified trends, organisational objectives and expected returns to operations and investments</p> <p>2.3. Financial options are reviewed and analysis of range of possible assets and liabilities conducted to optimise <i>capital mix</i> to support operations and trading need</p> <p>2.4. Organisational policy and procedures for expenditures and investments are evaluated and documented to ensure relevance to changing personnel profiles</p> <p>2.5. Debt to equity targets is analysed in terms of organisation's expected performance and established in line with organisational objectives using standard accounting techniques</p>
3. Review performance	<p>3.1. Ensure <i>forecasts</i> made are justifiable given observed trends, information, events and assumptions, with standard errors calculated to produce levels of accuracy suitable for planning purposes</p> <p>3.2. Forecasts are regularly reviewed in line with actual performance and alternative sources of information</p> <p>3.3. Risk strategies are assessed for long-term viability and harmonised with short-term goals and obligations</p>

Variable	Range
Investments	May include, but not limited to: <ul style="list-style-type: none"> • On expansion of the operation • On financial security may be in: <ul style="list-style-type: none"> ➤ Bond ➤ share ➤ treasury bill
Returns to assess strengths and weaknesses	Are identified as: <ul style="list-style-type: none"> • Profitability ratio may include: <ul style="list-style-type: none"> ➤ Inventory turnover ➤ Total asset turnover ➤ Contribution margin ratio ➤ Net profit margin etc
Capital mix	May include, but not limited to: <ul style="list-style-type: none"> • Equity • Loan
Forecasting	May include, but not limited to: <ul style="list-style-type: none"> • Trend analysis • regression
Risk control strategies	May include, but not limited to: <ul style="list-style-type: none"> • Holding portfolio of asset • Avoiding • Retention

Evidence Guide	
Critical Aspects of Competence	Evidence of the ability to: <ul style="list-style-type: none"> • Evaluate returns to operations using standard financial analysis and accounting techniques, and following organizational policy and procedures • Determine long-term and short-term organizational needs • Review and monitor financial performance across an organization • Assess risk strategies and make recommendations regarding financial performance.
Required Knowledge and Attitude	Demonstrate knowledge of: <ul style="list-style-type: none"> • Techniques for developing long-term and short-term plans, and determining financial priorities • The purpose and key features of standard financial analysis techniques and business review processes • The role of audits in evaluating financial performance • Ethical considerations in evaluating financial performance • The key features of financial legislation relating to the evaluation of

	<p>financial performance</p> <ul style="list-style-type: none"> • Cash flow and budgetary control • Cost–benefit analysis and use of forecasting techniques • Internal control, including statutory requirements • The key features of organisational structures and lines of management authority • Strategies for risk identification and management
Required Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Discuss techniques for developing long-term and short-term plans, and determining financial priorities • Explain the purpose and key features of standard financial analysis techniques and business review processes • Explain the role of audits in evaluating financial performance • Discuss ethical considerations in evaluating financial performance • Identify and explain the key features of financial legislation relating to the evaluation of financial performance • Identify and explain the key principles • Outline the key features of organizational structures and lines of management authority • Discuss strategies for risk identification and management • Prepare forecasts, financial options and clear written advice using logical structure, correct terminology and writing style that matches the audience and intended purpose
Resources Implication	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	<p>Competence may be assessed in the work place or in a simulated work place setting.</p>

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Establish and Maintain Accounting Information System
Unit Code	AGR CAA5 09 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to identify and record system requirements, evaluate alternative systems, acceptance of test systems, prepare system documentation, implement reporting systems and records, monitor systems and review reporting procedures.

Element	Performance Criteria
1. Identify and record system requirements	<p>1.1. Comprehensive specifications are prepared based on requirements of potential users with any conflicting requirements and solutions are negotiated prior to and during the development process</p> <p>1.2. Objectives are defined and specifications documented to establish the expected inputs, outputs and means of delivery</p> <p>1.3. System and records requirements are prioritized according to importance and urgency of user needs</p> <p>1.4. Security requirements are identified and incorporated to maintain system integrity into the system design</p> <p>1.5. Features of any existing system and records are reviewed to establish their suitability and usability</p> <p>1.6. Recording processes are established according to accepted practice and in accordance with legislation and codes of practice</p>
2. Evaluate alternative systems	<p>2.1. Features of various systems are compared and measured against user requirements to enable identification of alternative systems and solutions</p> <p>2.2. Cost-benefit analysis of alternative systems and solutions is carried out and recommendations documented</p>
3. Acceptance test system	<p>3.1. System is tested in an operational environment to ensure compliance with user requirements, company policy and guidelines, system specifications and relevant legislation or industry codes of practice</p> <p>3.2. Formal confirmation from all users is obtained on acceptability of new system/system changes against all criteria and system specifications</p>
4. Prepare system documentation	<p>4.1. System documentation is prepared thoroughly and accurately using easily understood language and in a clear format to support system implementation and training</p> <p>4.2. Users are consulted to ensure clarity, accuracy, thoroughness and usability of system documentation</p> <p>4.3. System documentation is made easily accessible and is constantly reviewed and updated to ensure prevalence and accuracy</p>

5. Implement reporting systems and records	<p>5.1. Implementation is carried out in accordance with specified guidelines and timelines and contingency plans established to deal with any potential delays or problems</p> <p>5.2. Effective training schedules and programs are established to support implementation</p> <p>5.3. All data are transferred from existing to the new or modified system and records without error or loss</p> <p>5.4. Systems and records are updated regularly to identify ongoing benefits and threats to the organization</p> <p>5.5. Files are maintained within organizational and statutory requirements and discrepancies identified and remedied</p> <p>5.6. Integrity of systems and records are complied with organizational and statutory requirements</p> <p>5.7. Transactions are monitored to identify taxation and other liabilities</p>
6. Monitor reporting systems	<p>6.1. Transactions are analyzed and accounted for completely and are correctly related to the accounting period</p> <p>6.2. Processes are communicated and promoted for recording and classifying transactions to support internal verification of records</p> <p>6.3. Sources of input data and documentation are standardized in structured formats to minimize errors</p> <p>6.4. Back-ups are maintained in an accessible location to safeguard data in accordance with organizational and audit requirements</p>
7. Review reporting procedures	<p>7.1. Sources of input data and documentation records are systematically checked for accuracy and reliability</p> <p>7.2. Reporting requirements are established and analyzed regularly to identify variations and compliance with established processes for recording and classifying transactions</p> <p>7.3. Written reports, explanatory notes and financial results are maintained to support source documentation</p>

Variable	Range
Systems and records	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Management information systems • Software packages • User manuals
Records	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Asset management accounts • Cash and trading accounts • Client histories • Credit balances • Electronic formats such as:

	<ul style="list-style-type: none"> ➤ Forms ➤ Spreadsheets • Expense accounts • Loan accounts • Master files
<i>System testing</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Ensuring operational capability matches system specifications and user requirements • Running current system in parallel with new or modified system for defined periods of time
<i>Company policy and guidelines</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accounts and records • Auditing practices and procedures • Clerical and administrative systems • Client service • Corporate governance • Information technology
<i>System specifications</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Applicable to large, medium or small organisations • Company policies and guidelines • Compliance and reporting requirements • Cost • Integration with existing or other systems, data and records • Technical, functional and operational features
<i>Organisational and statutory requirements</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Electronic forms • Exception reports • Financial analysis assessments including growth prospects against prior and current periods • Overdue accounts and debt recovery procedures • Reporting requirements and financial reporting cycles
<i>Discrepancies</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Absence of audit trails • Expenditure report mismatches • Inappropriate authorisations • Incorrect payments • Incorrect report formats • Un reconciled cash flows and operating statements • Variances from budget and phrasings

<i>Transactions</i>	May include, but not limited to: <ul style="list-style-type: none"> • Financial adjustments such as: <ul style="list-style-type: none"> ➤ Write-offs ➤ Revaluations • Journal entries • Payments • Purchases • Receipting
<i>Taxation and other liabilities</i>	May include, but not limited to: <ul style="list-style-type: none"> • Capital Gains Tax • Corporate Tax • Fringe Benefits Tax • Goods and Services Tax • Government charges (e.g. payroll taxes) • Superannuation requirements
<i>Legislation and industry codes of practice</i>	May include, but not limited to: <ul style="list-style-type: none"> • Accounting Standards • Auditing Standards • Relevant national policies • Different relevant affairs laws • Relevant industry codes of practice

Evidence Guide	
Critical Aspects of Competence	Assessment requires evidence that the candidate: <ul style="list-style-type: none"> • Interpret and comply with and statutory requirements, organisational policies and procedures • Assess the impact of taxation and other liabilities, relevant legislation and industry codes of practice • Identify record and systems requirements • Evaluate alternative systems and acceptance test systems • Prepare systems documentation and implement reporting systems and records • Monitor and review reporting systems
Required Knowledge and Attitudes	Demonstrates knowledge of: <ul style="list-style-type: none"> • Ethical considerations for the handling of financial reconstruction such as: <ul style="list-style-type: none"> ➤ conflict of interests ➤ confidentiality ➤ disclosure requirements • Financial legislation such as: <ul style="list-style-type: none"> ➤ taxable transactions

	<ul style="list-style-type: none"> ➤ reporting requirements • Methods of data protection including: <ul style="list-style-type: none"> ➤ back-ups ➤ security • Principles and practices of budgetary control such as: <ul style="list-style-type: none"> ➤ double-entry bookkeeping ➤ accrual accounting • Principles of internal control including statutory reporting • Procures and procedures for recording and storing financial data
Required Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Communication skills to: <ul style="list-style-type: none"> ➤ determine and confirm system requirements with users ➤ liaise with others, share information, listen and understand ➤ use language and concepts appropriate to cultural differences • Research and analysis skills for accessing, analysing and managing financial services systems and data • Well-developed literacy skills for preparing clear written systems specifications and guidance manuals for organisations and business units • Numeracy skills for financial calculations and analysis • Highly developed IT skills for developing and integrated financial systems and using spreadsheets, databases and internet information • Learning skills to maintain knowledge of financial system features, requirements and procedures • Problem solving skills to identify any system issues that have the potential to impact on organisations and to develop options to resolve these issues when they arise • Organizational skills, including the ability to plan and sequence work and correctly schedule activities of others
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Implement and Maintain Internal Control Procedures
Unit Code	AGR CAA5 10 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to review organizational governance requirements, implement operating procedures and monitor policy.
Element	Performance Criteria
1. Review corporate governance requirements	<p>1.1. <i>Corporate governance requirements</i> are identified and analyzed to determine application to operations</p> <p>1.2. Clarifications on application of corporate governance requirements are accessed from <i>authoritative and recognized sources</i></p> <p>1.3. <i>Internal control procedures</i> are reviewed and developed reflecting the application of corporate governance requirements to internal operations</p>
2. Implement operating procedures	<p>2.1. <i>Financial delegations and accountabilities</i> are maintained and reviewed to ensure consistency and compliance with internal control procedures</p> <p>2.2. <i>Required reports</i> are produced, reviewed and distributed within agreed timelines</p> <p>2.3. Timetables are developed for the implementation of corporate governance requirements in consultation with <i>stakeholders</i></p> <p>2.4. Internal control procedures are detailed and documented in standardized formats to promote consistency of use</p>
3. Monitor policy	<p>3.1. Applications of corporate governance requirements are developed from published sources or recognized practices</p> <p>3.2. Performance indicators are developed and reported on to evaluate compliance with internal control procedures</p> <p>3.3. Variations in adoption of corporate governance requirements in operations are identified and evaluated to determine causes</p> <p>3.4. Modifications to procedures are developed and implemented to facilitate compliance with internal control procedures</p>

Variable	Range
<i>Corporate governance requirements</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Common law • Delegated authorities • Legislation such as: <ul style="list-style-type: none"> ➤ Corporation law ➤ Tax law ➤ Reporting periods • Taxation payment timings

<i>Authoritative and recognised sources</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Asset registers • Responsible organization on taxation. • Financial information systems • Laws and regulations • Personnel information systems • Professional associations • Pronouncements
<i>Internal control procedures</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accuracy in valuations • Adequate disclosure in financial reporting • Decision making authorities • Electronic commerce security • Identification, measurement and recording of: <ul style="list-style-type: none"> ➤ Income ➤ Assets ➤ Expenditure ➤ Liabilities ➤ Equity • Risk management strategies • Safeguarding and insurance of assets
<i>Financial delegations and accountabilities</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Corporate governance requirements • Employment delegations • Expenditure and investment approvals • Loan and lending approvals • Sign-off authorities
<i>Required reports</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Balance sheets • Capital statements • Cash flow statements • Internal management reports • Operating statements • Transaction and auditable trails
<i>Stakeholders</i>	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Clients • Employees • Financial institutions • Managers and company officers such as: <ul style="list-style-type: none"> ➤ Company directors ➤ Boards of management

	<ul style="list-style-type: none"> Suppliers
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Evidence Guide

Critical Aspects of Competence	<p>Assessment requires evidence that the candidate:</p> <ul style="list-style-type: none"> Interpret and comply with corporate governance requirements, organisational policies, financial delegations and accountabilities Review corporate governance requirements and implement effective operating procedures Monitor policy and relevant financial legislation
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> Ethical considerations and confidentiality for management and handling of files and records Financial legislation such as: <ul style="list-style-type: none"> taxable transactions reporting requirements Methods of work practices and routines Organisational guidelines and procedures Principles of internal control and auditing
Required Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> High level communication skills to: <ul style="list-style-type: none"> determine and confirm internal control requirements by consulting with staff on internal control procedures and using questioning and active listening as required liaise with others, share information, listen and understand use language and concepts appropriate to cultural differences Well-developed research and analysis skills for accessing and managing complex information Well-developed literacy skills for interpreting and analysing complex documentation including relevant legislation and producing accessible guidelines and reports Numeracy skills to accurately analyse, record and store data in accordance with organisational requirements IT skills for accessing and using appropriate software such as spreadsheets and databases and using internet information Learning skills to maintain knowledge of changes to compliance legislation and requirements Problem solving skills to identify any issues that have the potential to impact on the financial controls in the organisation and to develop options to resolve these issues when they arise Organizational skills, including the ability to plan and sequence work
Resources Implication	Access is required to real or appropriately simulated situations,

	including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Apply Broad Principles of Financial Economics
Unit Code	AGR CAMA5 11 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to apply broad principles of financial economics that underpin a range of tasks and functions in the financial services industry. It includes understanding how financial instruments are priced in markets, and techniques and processes government and organisations use to manage financial risk, demonstrating broad knowledge of economic theories and related decision making in a national and organisational economic context.

Element	Performance Criteria
1. Apply economic principles and theories	1.1. Knowledge of economic principles relevant to the industry is developed and applied 1.2. Microeconomic theory of markets and influences on <i>financial products and services</i> are applied to determine structure of organisation 1.3. <i>Capital adequacy</i> regulation and requirements are applied to work functions
2. Evaluate economic aspects that apply to decision making	2.1. Relevant <i>financial modelling techniques</i> to economic data are applied to inform decision making 2.2. Appropriate asset pricing models are analysed and applied 2.3. Models are applied to determine organisational value in relation to capital structure
3. Review own work	3.1. Own work is evaluated in context of relevant economic principles 3.2. Performance is improved through understanding of how economics applies to own decision making
4. Maintain personal understanding of economic policies	4.1. Current economic theories and their impact on the industry are researched to ensure relevant current knowledge 4.2. Contemporary economic principles are integrated into work practices

Variable	Range
Financial products and services	May include, but not limited to: <ul style="list-style-type: none"> Insurance Banking Micro finance Saving and accredit cooperative
Capital adequacy	May include, but not limited to: <ul style="list-style-type: none"> The ratio of equity to total asset is employed as a measure for capital adequacy. This measures the percentage of the total asset

	that is financed with equity capital. Capital adequacy therefore describes the sufficiency of the amount of equity that can absorb shocks that firm may experience. It is expected that the higher the Equity to Asset ratio, the lower the need for external funding and therefore the higher the profitability.
Financial modelling techniques	May include, but not limited to: <ul style="list-style-type: none"> • The Capital-Asset Pricing Model (CAPM) and the Arbitrage Pricing Theory (APT) are used to devise methods for incorporating risk in valuation.

Evidence Guide

Critical Aspects of Competence	Evidence of the ability to: <ul style="list-style-type: none"> • Research economic trends, evaluate impacts, and access and interpret corporate regulations • Analyse and apply a range of financial modelling techniques and tools • Reflect on and review own performance in applying knowledge of economic principles in day-to-day work functions.
Required Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • Key features of common economic theories that relate to the financial services industry • Key features of microeconomic principles and how they relate to financial services industry products, services and organisational practices • Capital adequacy requirements for financial services organisations based on financial product mix • Asset pricing models and their use in identifying organisational value and capital structures • Economic theories and valuation of assets • Financial modelling techniques and tools • Industry or organisation financial markets, products and services • Key features of relevant legislation, statutory requirements and industry codes of practice • Techniques and tools for evaluation and interpretation of research data • The economic and political climate relating to the financial services industry.
Required Skills	Demonstrate skills to: <ul style="list-style-type: none"> • Critically analyse complex documentation from a variety of sources, and consolidates information relating to specific criteria to assist in making high level business and organisational decisions • Perform mathematical calculations to analyse financial information,

	<p>costs and values for pricing models and capital structure</p> <ul style="list-style-type: none"> • Work autonomously, making high level decisions to achieve and improve organisational goals • Monitor and reviews organisational policy, procedures and adherence to legislative requirements to implement and manage change • Ensure knowledge of products, legislation, regulations and standards relevant to role is accurate, comprehensive and current • Plan strategic priorities and outcomes within a flexible, efficient and effective context in a diverse environment exposed to competing demands • Identify key factors that impact on decisions and their outcomes, drawing on experience, competing priorities and decision-making strategies where appropriate • Explore and incubate new and innovative ideas through unconstrained analysis and critical thinking to develop and improve organisational goals • Use the main features and functions of digital tools to complete work tasks and access information
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Apply Legal Principles in Cooperative
Unit Code	AGR CAA5 12 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to research, analyse and apply legal principles to provide advice on cooperative law implications to clients/members.

Element	Performance Criteria
1. Research legal aspects of cooperatives law	1.1. Client's circumstances that require advice on contract or consumer, and cooperative law matters are identified 1.2. Cooperatives law and related legislation, regulation and practice are researched 1.3. Different types of relevant contract, cooperatives and consumer transactions are identified, and their legal context, establishment procedures and purpose clearly outlined 1.4. Legal principles applying to contract, cooperatives and consumer matters that are relevant to client circumstances are identified
2. Analyse legal issues and risks associated with operation of a business	2.1. Areas of risk in application of law in <i>cooperatives law</i> matters are identified 2.2. How legal issues impact on different types of business structures and legal entities is analysed 2.3. Relevance to client circumstances and implication of risks are evaluated for structure, operation and performance of different legal entities
3. Apply knowledge of contract and consumer laws to client circumstances	3.1. Client's available information is collected and collated for analysis 3.2. Available information is interpreted, analysed and processed to obtain required knowledge applicable to client's circumstances 3.3. Advice and guidance of specialist are sought, if required, to interpret, analyse and synthesise client and legal information 3.4. Advice is provided to clients based on their circumstances and relevant law
4. Maintain legal knowledge	4.1. Client's circumstances are reviewed and any changes in relevant aspects of cooperatives law applied 4.2. Relevant legal sources are reviewed regularly and any changes in daily work applied 4.3. Systems are accessed and used for keeping up with changes and maintaining up-to-date knowledge about relevant legal aspects of cooperatives law

5. Evaluate legal issues in cooperatives	<p>5.1. The appropriateness of <i>legal documents</i> is assessed for the cooperatives society advantages</p> <p>5.2. The relevancy of issues raised by cooperatives, members and other stakeholders is evaluated</p> <p>5.3. The relevancy of documents used by the cooperatives is appraised</p>
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Variable	Range
Cooperative law	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cooperative proclamation • Directives • By law and Internal by law
Legal documents	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Contract agreement • Memorandum of understanding • Purchase and sales order agreement

Evidence Guide	
Critical Aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • Research for any changes to, or new, legislative requirements in relation to contract or consumer law relevant to the client's circumstances • Apply current statute, common law and equitable principles in relation to contract and consumer laws that are relevant to the client's circumstances • Present a recommendation to the client after considering the client's circumstances and relevant aspects of contract and/or consumer laws.
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • How laws are enacted and their underlying policy aims, and how those laws may be interpreted by existing common law and equitable rules, and apply to property laws • Cooperative legal concepts and scope of contract law with reference to: <ul style="list-style-type: none"> ➤ formation – agreement and intention to create legal relations ➤ formation – consideration, form, legality and capacity ➤ contents – express terms, exclusion clauses • Legal concepts and scope of consumer law <ul style="list-style-type: none"> ➤ misleading and deceptive conduct: ➤ function of the Competition and Consumer Act
Required Skills	<p>Demonstrate Skills to:</p> <ul style="list-style-type: none"> • Identify, plan and implement strategies to manage gaps in personal knowledge

	<ul style="list-style-type: none"> • Critically analyse complex documentation from a variety of sources and consolidates information relating to specific criteria to determine requirements • Prepare documents that are constructed logically, succinctly and accurately to express ideas and explore complex issues • Complete organisational documents and correspondence using clear language and correct spelling, grammar and terminology • Participate in verbal exchanges using active listening and questioning techniques to elicit information from others and to confirm understanding • Develop and implement strategies that ensure organisational policy, procedures and regulatory requirements are being met • Monitor and review the organisation's policy, procedures and adherence to legislative requirements to implement and manage change • Ensure knowledge of legislation and regulations is accurate, comprehensive and current to provide advice to others as required by role • Influence and foster a collaborative culture, facilitating a sense of commitment and workplace cohesion • Share knowledge, information and experience openly as an integral part of the working relationship • Develop plans to manage relatively complex routine and non-routine tasks with an awareness of how they might contribute to broader strategy and goals • Gather and analyse data and seeks feedback to improve plans and processes • Address complex problems involving multiple variables, using formal analytical and lateral thinking techniques, experience and knowledge to generate solutions • Use digital systems and technologies to enter, store or access information
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level V	
Unit Title	Supervise and Report an Audit of Financial Systems
Unit Code	AGR CAA5 13 0122
Unit Descriptor	This unit describes the knowledge, skills and attitude required to supervise an audit of financial systems and prepare the appropriate reports, including assessing options, identifying information sources, determining audit strategies, monitoring progress, reviewing data, verifying financial statements and determining appropriate reporting formats.

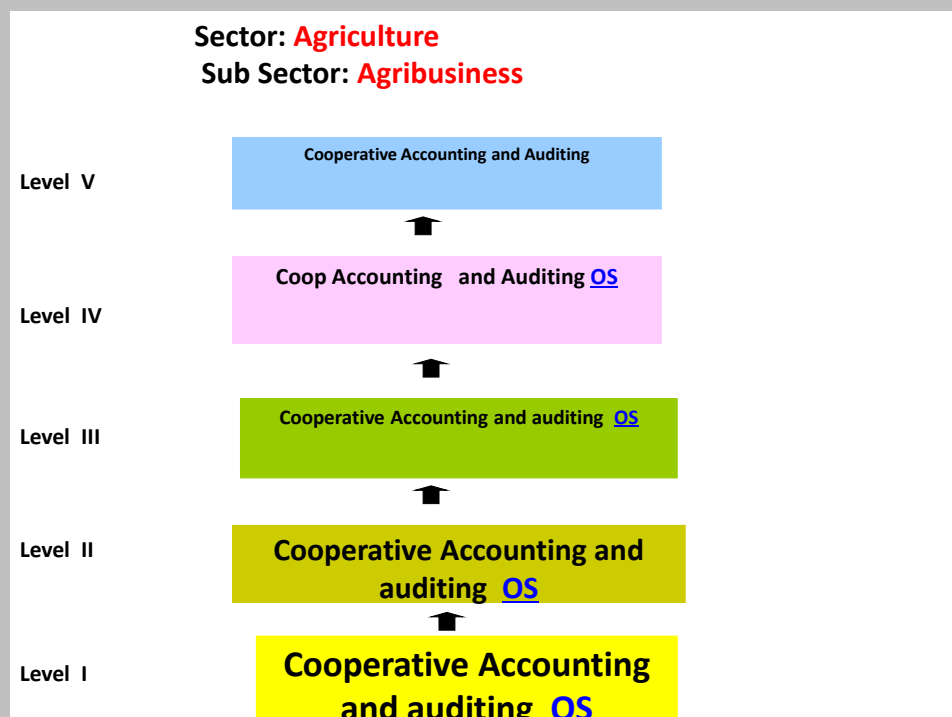
Element	Performance Criteria
1. Assess options	<p>1.1. Statutory requirements from assessment of terms of reference, and client objectives and obligations are identified</p> <p>1.2. Client activities and procedures are reviewed and analysed to establish familiarity with systems and guide selection of appropriate <i>audit methodologies</i></p> <p>1.3. Financial audit methodologies are developed to identify significant features of audit and establish criteria for conducting audit in accordance with professional <i>auditing standards</i></p>
2. Identify information sources	<p>2.1. Audit financial data sources are identified from evaluation of organisation's information systems</p> <p>2.2. Audit lines of enquiry are created to support <i>audit objectives</i> and reduce <i>audit risk</i> to acceptable level</p>
3. Determine audit strategies	<p>3.1. Client financial business characteristics are established from analysis of general economy, industry and client's provided information</p> <p>3.2. Client's inherent financial risk is assessed through value chain risk analysis</p> <p>3.3. Internal control procedures are identified for financial transactions through discussion with client and established professional standards</p> <p>3.4. Ensure audit methodologies use is established in sampling and selection techniques in manner consistent with internal control procedures and substantive testing</p>
4. Schedule resources and timelines and monitor progress	<p>4.1. Timeframes are established and personnel allocated to functions and tasks based on audit lines of enquiry</p> <p>4.2. Resource use is reviewed regularly, and intermittent reports developed and monitored with resource allocation and timeframes adjusted through discussion and agreement with client and in accordance with professional accounting standards</p>

5. Review data and verify statements	<p>5.1. Significant strengths and weaknesses in controls and risk are identified in accordance to audit objectives</p> <p>5.2. Obtain and evaluate evidence on financial systems and controls under review using established testing procedures and in accordance with criteria identified in audit methodology</p> <p>5.3. Management assertions are tested to achieve audit objectives</p> <p>5.4. Sufficient appropriate audit evidence is gathered as basis for expert opinion</p> <p>5.5. Verify financial statements as materially misstated or corrected</p>
6. Determine reporting formats	<p>6.1. Financial operational functions, services and systems are identified and documented in accordance with standard formats</p> <p>6.2. Ensure format is made consistent with documentation requirements of auditor and professional auditing standards</p> <p>6.3. Financial audit opinions, including recommendations, are formulated and provided to client in established and acceptable format</p>

Variable	Range
Audit methodologies	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Preliminary risk assessment • Planning stage • Testing phase and an exit meeting
Audit standards	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • General standard • Standard of field work • Standard of reporting
Audit objectives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Validity • Completeness • Cut off • Ownership • Accuracy • Valuation • Classification • Disclosure
Audit risk	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Inherent risk • Control risk • Detection risk and Acceptable audit risk

Evidence Guide	
Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Assess client risk and determine financial audit strategy and methodology • Schedule resources and timelines, and monitor progress • Review data, verify financial statements and determine reporting formats that comply with: • Organizational financial internal control policy and procedures • Relevant legislative requirements and professional standards.
Required Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • The key features of current financial legislation and statutory requirements relating to internal control, taxable transactions and reporting requirements • The key features of current, relevant professional accounting standards • The duties and responsibilities of auditors • Professional standards and ethical considerations for management and handling of files and records • The key principles of auditing and internal control • Testing procedures and methods of enquiry.
Required Skills	<p>Demonstrate the skill to:</p> <ul style="list-style-type: none"> • Plan audit and preparing audit program • Conduct accounting and auditing • Prepare audit report • Identify and explain the key features of current financial legislation and statutory requirements relating to internal control, taxable transactions and reporting requirements • Identify and explain the key features of current, relevant professional accounting standards • Outline the duties and responsibilities of auditors • Discuss professional standards and ethical considerations for management and handling of files and records • Identify and explain the key principles • Compare and contrast testing procedures and methods of enquiry.
Resources Implication	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning

Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.
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Ministry of Labor and Skills



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MINISTRY OF AGRICULTURE

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This occupational standard was revised in January 2022 at Addis Ababa, Ethiopia.

COMMENT TEMPLATE

The Federal TVET Agency values your feedback of the document.
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