



Federal Democratic Republic of Ethiopia
OCCUPATIONAL STANDARD

COOPERATIVE ACCOUNTING

NTQF Level III



*Ministry of Education
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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 Standards (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 Ethiopian 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 Ethiopian Occupational Standard which comprised of Units of Competence.

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

- Occupational title and NTQF level
- Unit title
- Unit code
- Unit descriptor
- Element and Performance criteria
- Variables and Range
- Evidence guide

Together all the parts of a Unit Title 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 Title:

- Chart with an overview of all Units of Competence for the respective level including the Unit Codes and the Unit Titles
- Contents of each Unit Title (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		
Occupational Code: AGR CAC3		
NTQF Level III		
<u>AGR CAC3 01 0118</u> Process Financial Transactions and Extract Interim Reports	<u>AGR CAC3 02 0118</u> Administer Subsidiary Accounts and Ledgers	<u>AGR CAC3 03 0118</u> Administer Financial Accounts
<u>AGR CAC3 04 0118</u> Maintain Inventory Records	<u>AGR CAC3 05 0118</u> Process Payroll	<u>AGR CAC3 06 0118</u> Prepare Financial Statement
<u>AGR CAC3 07 0118</u> Provide Accounting Information for Financial Decisions	<u>AGR CAC3 08 0118</u> Process Applications for Credit	<u>AGR CAC3 09 0118</u> Perform Financial Calculations
<u>AGR CAC3 10 0118</u> Apply Economics of Cooperative	<u>AGR CAC3 11 0118</u> Prepare and Monitor Budgets	<u>AGR CAC3 12 0118</u> Provide Training on Basic Accounting System
<u>AGR CAC3 13 0118</u> Administer Fixed Asset Registration	<u>AGR CAC3 14 0118</u> Monitor Implementation of Work Plan/Activities	<u>AGR CAC3 15 0118</u> Apply Quality Control
<u>AGR CAC3 16 0118</u> Lead Workplace Communication	<u>AGR CAC3 17 0118</u> Lead Small Teams	<u>AGR CAC3 18 0118</u> Improve Business Practice
<u>AGR CAC3 19 0118</u> Prevent and Eliminate MUDA		

Occupational Standard: Cooperative Accounting Level III	
Unit Title	Process Financial Transactions and Extract Interim Reports
Unit Code	AGR CAC3 01 0118
Unit Descriptor	This unit describes the knowledge, skills and attitude required in the preparation and processing of routine financial documents including preparing journal entries, posting journals to ledgers, preparing, banking and reconciling financial records, and extracting a trial balance and interim reports.

Element	Performance Criteria
1. Check and verify supporting documentation	<p>1.1. Information from documents is identified, checked and recorded</p> <p>1.2. Supporting documentation are examined to establish accuracy and completeness and to ensure authorization by appropriate personnel</p>
2. Prepare and process banking and petty cash documents	<p>2.1. Deposits and withdrawals are accurately entered and balanced according to organizational procedures</p> <p>2.2. Cheques and card vouchers are checked for validity before processing</p> <p>2.3. Banking documentation are reconciled with organization's financial records</p> <p>2.4. Petty cash claims and vouchers are checked, processed and recorded and the petty cash book is balanced according to organizational procedures</p>
3. Prepare and process invoices for payment to creditors and for debtors	<p>3.1. Invoices are prepared in accordance with organizational procedures</p> <p>3.2. Invoices are checked against source documents for accuracy and any errors corrected</p> <p>3.3. All invoices and related documents are filed for auditing purposes</p>
4. Prepare journals and batch monetary items	<p>4.1. Journals are prepared accurately and completely and items batched within organizational timelines</p> <p>4.2. Batch items are precisely matched to initial receipt records</p> <p>4.3. Journals are authorized in accordance with organizational policy and procedures</p>

5. Post journals to ledger	5.1. Journals are posted to ledger accurately and in accordance with organization input standards with transactions correctly allocated to system and accounts
6. Extract a trial balance and interim reports	<p>6.1. Any special transactions are processed accurately</p> <p>6.2. Cash and credit journals are completed and posted to general ledger</p> <p>6.3. A trial balance is extracted and checked and other required reports prepared</p> <p>6.4. Any errors are found and corrected</p>

Variable	Range
Information	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Account numbers • Addresses • Amounts of money, figures • Card numbers • Cheque numbers • Dates • Names
Documents	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Payment orders • Application forms • Claim forms • Petty cash vouchers • Bank payment vouchers • Invoices • Purchase orders • Receipts • Credit notes • Statements • Deposit books • Delivery tickets • Remittance advice
Supporting documentation	<p>May include information that supports the transaction such as:</p> <ul style="list-style-type: none"> • Suspense reports • Reconciliations
Validity	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Signature • Dates • Name • Amounts

Journals	May include, but not limited to: <ul style="list-style-type: none"> • General • Cash receipts • Cash payments • Bank payments • Sales • Purchases
Preparing journals accurately and completely	Means: <ul style="list-style-type: none"> • Meaningful notation • Effective date specified • Correct allocation • Balanced transaction
Batch items	Are grouped receipts treated as a separate transaction entity
Organizational policy and procedures	May include, but not limited to: <ul style="list-style-type: none"> • Operations manual • Internal control guidelines • Computer system documentation
Special transactions	May include, but not limited to: <ul style="list-style-type: none"> • Introduction of additional capital • Drawings of cash and goods • Purchase and sale of non-current assets at book value • Interest payable and receivable on overdue accounts • Dishonour of cheques including write-back of discount • Bad debts written off or recovered
Reports	May include, but not limited to: <ul style="list-style-type: none"> • Balance sheet • Trial balance • Unadjusted income statement
Errors	May include, but not limited to: <ul style="list-style-type: none"> • A transaction not being recorded in a journal or recorded incorrectly • A journal entry not posted to the ledger or posted twice • An entry being made in an incorrect ledger account but on the correct side • Entries being made on the wrong side of two ledger accounts • Offsetting errors (compensating errors) where two independent errors for the same amount are made
Deposit facilities	May include, but not limited to: <ul style="list-style-type: none"> • Bank deposit slips • Direct debit transaction reports
Banking methods	May include, but not limited to: <ul style="list-style-type: none"> • Personal • Through a third party and By pick-up

Security and safety precautions	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Banking of all negotiable instruments on day received • All batches posted on day of receipt • Cash management processes
Industry and legislative requirements	<p>May cover:</p> <ul style="list-style-type: none"> • Accounting Standards • Credit directives • Ethiopian code of Ethics for professional Accountants • Industry codes of practice • Occupational Health and Safety (OHS) guidelines • Relevant Insurance legislation • Stamp Duties proclamation • Taxation proclamation • Trade Practices legislation
Industry and legislative requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Bank stamped deposit facility • Verified transaction listing

Evidence Guide	
Critical Aspects of Competence	<p>Assessment requires evidence that the candidate:</p> <ul style="list-style-type: none"> • Accurately enter and balance deposits and withdrawals • Process and balance petty cash transactions • Check and verify supporting documentation • Apply relevant security measures for preparing and banking receipts • Batch monetary items and prepare deposit facilities • Use knowledge of organizational policies and procedures and legislative requirements to accurately enter data into accounting systems and process journal entries • Prepare and authorise journals and check journal processing reports • Extract and check/correct a trial balance • File documentation to meet all organizational and regulatory requirements
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Accounting conventions, processes and procedures • Banking procedures and guidelines • Industry codes of practice • Legislative and regulatory requirements relevant to the work • Organizational policy and procedures • Relevant acts and regulations • Security procedures for handling cheques, vouchers and cash

Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Communication skills to: <ul style="list-style-type: none"> ➤ Determine and confirm work requirements, using questioning and active listening as required ➤ Share information, listen and understand ➤ Read and interpret documentation from a variety of sources ➤ Use language and concepts appropriate to cultural differences • Numeracy skills to make financial calculations • Information technology skills for accessing and using spreadsheets and databases • Literacy skills for data analysis and interpretation • Evaluative and general analytical skills • Organizational skills, including the ability to plan and sequence work
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 Level III	
Unit Title	Administer Subsidiary Accounts and Ledgers
Unit Code	AGR CAC3 02 0118
Unit Descriptor	This unit describes knowledge, skills and attitude required to reconcile and monitor financial accounts receivable systems, identify bad and doubtful debts and plan a recovery action and remit payments to sundry creditors.

Element	Performance Criteria
1. Review accounts receivable process	<p>1.1. Receipts entered into accounts receivable system are checked for accuracy, consistency and thoroughness</p> <p>1.2. Incorrect entries are identified and accurately recorded according to type and source of receipt</p> <p>1.3. Discrepancies between monies owed and monies paid are identified and investigated according to organization policy, procedures and guidelines</p> <p>1.4. Receipts entered into accounts receivable system are amended according to established procedures</p>
2. Identify bad and doubtful debts	<p>2.1. Debtors ledger is regularly reviewed in accordance with organization policy and guidelines to identify outstanding monies and further information, if required, sought from relevant sources</p> <p>2.2. Bad or doubtful debt status is verified through liaison with debtors</p> <p>2.3. Reporting procedures and appropriate documentation for bad and doubtful debts are completed in accordance with organization policy and guidelines</p>
3. Review compliance with terms and conditions and plan recovery action	<p>3.1. Clients in default of trading terms are correctly identified according to organization operating procedures and contacted promptly and courteously to make satisfactory arrangements to pay monies outstanding</p> <p>3.2. Monies owing that constitute breaches of organization credit policy are acted in accordance with organization policy and procedures</p> <p>3.3. Previous activities and communication with clients are thoroughly reviewed to establish adequacy of follow-up procedures, and whether all usual organization recovery avenues have been exhausted</p> <p>3.4. Plans are developed to pursue debt recovery or to initiate legal action with measures to collect monies completed in accordance with organization policy, guidelines and timelines</p>

4. Prepare reports and file documentation	<p>4.1. Reports are prepared which document accounts receivable, debt recovery type, cause and recovery plan and distributed to supervisors, managers and other relevant parties</p> <p>4.2. Documentation are filed promptly in accordance with organization policy and procedures</p>
5. Distribute creditors invoices for authorization	<p>5.1. Invoice discrepancies are identified, investigated and rectified and invoices encoded and recorded correctly</p> <p>5.2. Authorization for payment is requested from appropriate personnel</p>
6. Remit payments to creditors	<p>6.1. Cheque requisition is correctly drawn up and authorized and the correct general ledger to be drawn against identified</p> <p>6.2. Correct account is debited in a timely manner and in accordance with legislative and compliance requirements</p> <p>6.3. Creditors payments are prepared in an accurate manner</p>
7. Prepare accounts paid report and reconcile balances outstanding	<p>7.1. Data is collected and entered onto spreadsheet giving details of creditors and amounts paid and a report prepared for ratification by appropriate management</p> <p>7.2. Statements of outstanding balances are sought from suppliers where required and balances outstanding are reconciled to invoices received</p>

Variable	Range
Receipts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Bankers Orders • Cash • Cash Journal Entry • Cheques: <ul style="list-style-type: none"> ➢ Personal ➢ Bank • Credit cards: <ul style="list-style-type: none"> ➢ Direct ➢ Mail ➢ Telephone • Direct debits • Direct drawing • Postal order
Discrepancies between monies owed and monies paid	<p>May occur as a result of:</p> <ul style="list-style-type: none"> • Deduction of brokers or agents' commissions • Incorrect account allocation

	<ul style="list-style-type: none"> • Key stroke errors • Overpayments • Part payments • System errors • Termination of policies and Under payments
Organization policy, procedures and guidelines	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Computer system documentation • Internal control guidelines • Legal obligations • Operations manuals • Overall organization goals and objectives • Suspension of credit facilities • Trading terms and credit limits
Bad or doubtful debts	<p>Are identified through:</p> <ul style="list-style-type: none"> • Banks forgoing overdrafts • Closure of business • Dishonored cheques • Gazette listings • Letters from solicitors/legal representatives or accountants • Notices of administration • Returned mail • Sheriff/police notices or advertisements • Utilities being cut off
Clients	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accountants • Agents • Brokers • Customers • Intermediaries • Policy holders • Solicitors/ legal representatives
Reports	<p>May be periodic or on demand, manual or computer generated, and may include, but not limited to:</p> <ul style="list-style-type: none"> • Consumer statements • Legislative requirements • Statistical and financial or management reports • User reports
Recovery plan	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Advice to supervisors/managers/legal officers • Dunning/banking letters • Legal action • Letters of demand without prejudice • Letters of notice • Liaison with clients

	<ul style="list-style-type: none"> • Complaint • Return of goods • Summons • Third party intervention and Write-offs
Appropriate personnel	<p>Would depend on:</p> <ul style="list-style-type: none"> • Industry and organisation requirements, and May include, but not limited to: <ul style="list-style-type: none"> ➢ The board of directors; or ➢ A designated group from the board of directors such as the executive
Legislative and compliance requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Consumer: <ul style="list-style-type: none"> ➢ Trade practice and consumer protection proclamation ➢ Consumer Credit Code • Competition: <ul style="list-style-type: none"> ➢ Trade practice and consumer protection authority • Prudential: <ul style="list-style-type: none"> ➢ Prevention and suppression of money laundering and the financing of terrorism proclamation. ➢ Cheques and Payment Orders manuals ➢ Commercial code of Ethiopia ➢ Financial Institutions Code ➢ Financial Transaction Reports manuals ➢ Income Tax Proclamation.

Evidence Guide	
Critical Aspects of Competence	<p>Assessment requires evidence that the candidate:</p> <ul style="list-style-type: none"> • Interpret with organisational policies and procedures and industry compliance requirements for monitoring accounts • Comply with organisational policies and procedures and industry compliance requirements for monitoring accounts
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Accounting principles and practices • Accounting systems • Awareness of legal systems and procedures and relevant acts or regulations • Industry codes of practice • Industry compliance requirements • Organisation policy, guidelines and procedures • Use of financial spreadsheets
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm work requirements and interact with clients, using questioning and active listening as required

	<ul style="list-style-type: none"> ➤ share information, listen and understand ➤ use language and concepts appropriate to cultural differences • Well-developed numeracy skills to make financial calculations • IT skills for accessing and using accounting systems, spreadsheets and databases • Evaluation skills to determine payment status and any discrepancies • Literacy skills for: <ul style="list-style-type: none"> ➤ data analysis and entry ➤ drafting reports and letters • Organizational skills, including the ability to plan and sequence work and maintain accurate records
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 Level III	
Unit Title	Administer Financial Accounts
Unit Code	AGR CAC3 03 0118
Unit Descriptor	This unit describes knowledge, skills and attitude required to correctly allocate payments, reconcile accounts and maintains customer details.

Element	Performance Criteria
1. Allocate customer payments	<p>1.1. Payments are allocated correctly to the appropriate customer accounts and receipts are banked according to organization guidelines and policy</p> <p>1.2. Service to customers is prompted and documentation is completed and processed quickly and accurately to maximize customer satisfaction</p>
2. Reconcile accounts	<p>2.1. Accurate responses are given to customers with any billing or account queries and any necessary billing adjustments accurately made to the correct customer accounts</p> <p>2.2. Customer complaints are responded to appropriately and promptly in accordance with organization policy</p>
3. Maintain customer details	<p>3.1. Details on customer account files are kept accurately and maintained up to date</p> <p>3.2. Sources of customer details are checked for reliability and verified where necessary</p>

Variable	Range
Customer accounts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Company number • Credit limit • Customer contact telephone numbers • Customer delivery and postal addresses • Customer file and identification number • Customer name • Facsimile numbers • Electronic addresses • Invoice and account number • Outstanding amount details • Part payment details • Payment due • Payment due date.
Organisation guidelines and policy	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Legislative requirements

	<ul style="list-style-type: none"> • Memorandums • Policy and procedures manuals • Workplace documents.
Documentation	<p>May include, but is not limited to:</p> <ul style="list-style-type: none"> • Account maintenance forms • Aged debtors trial balance • Audit trails • Cash allocation and journal processing • Credit or debit notes • Customer account reconciliations • Customer statements • Dishonored cheques • Purchase orders • Signed delivery dockets/notes
Billing adjustments	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cancellation fees • Claims • Discounts • Correction of Goods and Services Tax • Full payment received • Interest charges • Outstanding amount • Part payment received • Refunds • Reimbursement fees • Sales tax
Account files	<p>May be:</p> <ul style="list-style-type: none"> • Electronic • Paper-based
Sources of customer details	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Government agencies • Inter-organization departments

Evidence Guide	
Critical Aspects of Competence	<p>Assessment requires evidence that the candidate to:</p> <ul style="list-style-type: none"> • Validate account details • Apply basic knowledge of appropriate legislation • Interpret and apply organisation credit policy • Clarify information for basic credit accounts • Accurately use data entry and recording systems.
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • General developments in credit management • Basic financial transaction processes and procedures • Organization policy

	<ul style="list-style-type: none"> • Workplace Occupational Health and Safety (OHS) requirements
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm work requirements and interact with customers, using questioning and active listening as required ➢ share information, listen and understand ➢ use language and concepts appropriate to cultural differences • Numeracy skills to make financial calculations • Information technology skills for accessing and using accounting systems, spreadsheets, databases and internet information • Literacy skills for data analysis and entry • Organizational skills, including the ability to plan and sequence work
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 Level IV	
Unit Title	Maintain Inventory Records
Unit Code	AGR CAC3 04 0118
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, prepare schedules and produce ad hoc reports.

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. 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 rules</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 are identified and auctioned according to organization's policies, procedures and practices</p>
4. Prepare inventory schedules and ad hoc reports	<p>4.1. Schedules of inventory turnover and other procedures are developed and documented</p> <p>4.2. Spreadsheets and ad hoc reports reporting on inventory status are prepared as required or requested</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
Inventory flow assumptions	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Calculations based on gross margins • Cost • Net realisable value
Inventory valuation rules	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • First in, first out • Last in, first out • Specific identification

	<ul style="list-style-type: none"> • 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
Ad hoc reports	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Inventory turnover analysis • Total purchases and inventory usage for a period

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 • Prepare schedules and ad hoc reports
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Banking processes • Process for entering data into general ledgers • Inventory valuation rules • Reconciliation processes • Spreadsheets functions
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm work requirements, using questioning and active listening as required ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences • Research skills such as: <ul style="list-style-type: none"> ➢ accessing and managing information ➢ interpreting documentation ➢ coordinating tasks • Numeracy and it skills such as: <ul style="list-style-type: none"> ➢ calculating financial ratios and related information ➢ accessing and using appropriate software such as spreadsheets and databases • Literacy skills to read and interpret documentation from a variety of sources and recording, gathering and consolidating financial information • Organisational skills, including the ability to plan and sequence work • Problem solving skills to address data integrity issues

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 Level III	
Unit Title	Process Payroll
Unit Code	AGR CAC3 05 0118
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. Record payroll data	<p>1.1. Payroll data is checked and discrepancies are clarified with designated persons</p> <p>1.2. Employee pay period details and any deductions and allowances in payroll system are entered in accordance with source documents</p> <p>1.3. Payment is calculated due to individual employee to reflect standard pay and variations in accordance with employee source data</p>
2. Prepare payroll	<p>2.1. Payroll is prepared within designated time lines in accordance with organizational policy and procedures</p> <p>2.2. Total salary/wages are reconciled for pay period, irregularities are checked, corrected or referred to designated persons for resolution</p> <p>2.3. Arrangements for payment are made in accordance with organizational and individual requirements</p> <p>2.4. Authorization of payroll and individual pay advice is obtained in accordance with organizational requirements</p> <p>2.5. Payroll records are produced, checked and stored in accordance with organizational policy and security procedures</p> <p>2.6. Security procedures are followed for processing payroll and for maintaining payroll records</p>
3. Handle payroll enquiries	<p>3.1. Payroll enquiries are responded in accordance with organizational and legislative requirements</p> <p>3.2. Information is provided in accordance with organizational and legislative requirements</p> <p>3.3. Ensure all enquiries outside area of responsibility and knowledge are referred to designated persons for resolution</p> <p>3.4. Additional information or follow-up action is completed within designated time lines in accordance with organizational policy and procedures</p>

Variable	Range
Designated persons	May include, but not limited to: <ul style="list-style-type: none"> • Immediate supervisor • Those who have the authority to approve payroll decisions
Pay period details	May include, but not limited to: <ul style="list-style-type: none"> • 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 • Income tax • Meal allowance • Superannuation contributions • Travel allowance • Union dues • 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 • Long service leave • 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 • Cash analysis • Electronic funds transfer

	<ul style="list-style-type: none"> • Net pay • Preparing cheques • Preparing pay advice slips • Taxation and other deductions
Payroll records	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cash analysis sheets • Electronic funds transfer • Employee summary report • End of month reports • End of year reports • Pay advice slips • 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 law

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 organisational 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
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge in:</p> <ul style="list-style-type: none"> • Key provisions of relevant legislation from all forms of government, standards and codes that may affect aspects of business operations, such as: <ul style="list-style-type: none"> ➢ Anti-discrimination legislation ➢ Ethical principles ➢ Codes of practice ➢ Financial legislation ➢ Occupational health and safety ➢ Organizational policy and procedures • Types of payroll systems

Underpinning Skills	<p>Demonstrate knowledge in:</p> <ul style="list-style-type: none"> • Culturally appropriate communication skills to relate to people from diverse backgrounds and people with diverse abilities • Literacy skills to: <ul style="list-style-type: none"> ➢ read and understand organization's financial policies and procedures, and any procedures based on legislative requirements ➢ write cheque or salary authorizations ➢ prepare pay advice slips ➢ maintain records • numeracy skills to perform calculations and to reconcile figures • Problem-solving skills to reconcile figures and to resolve employee enquiries within scope of own responsibility • Identify the key provisions of relevant legislation, standards and codes of practice that may affect payroll operations • Outline relevant organisational policies and procedures • List the different types of payroll systems. • Interpret a range of textual information to determine activities required • Accurately record textual information and maintains personal and banking details using format, language and structure in context • Explain financial issues clearly using terminology and tone appropriate to audience • Use questioning and listening skills in verbal exchanges to clarify information • Use a limited range of mathematical calculations to calculate and reconcile amounts and arrange/compare numerical information • Adhere to legislative requirements and organisational policies and procedures relevant for own work • Select the appropriate mode of communication for a specific purpose • Collaborate with others to achieve predetermined goals • Take responsibility for own workload and monitors adherence to specified goals and timelines • Recognize and take responsibility for resolving problems relevant to own role • Take responsibility for routine low-impact decisions within familiar situations • Use digital technologies to access, record, store, organise and compile data as required
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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 Level III	
Unit Title	Prepare Financial Statement
Unit Code	AGR CAC3 06 0118
Unit Descriptor	This unit covers the knowledge, skill and attitude to process financial statement preparation. It includes analyzing and recording financial transactions, performing posting, and preparing trial balance, preparing financial statement and post-closing trial balance.

Element	Performance Criteria
1. Analyze source documents and record financial transactions	1.1. Source documents are identified 1.2. Chart of accounts are prepared 1.3. The effect of the transactions on accounts is analyzed 1.4. Transactions are recorded on a journal
2. Perform posting	2.1. Accounts for each journal entries are maintained 2.2. Transactions are transferred from journal to accounts
3. Prepare trial balance	3.1. Unadjusted trial balance is prepared 3.2. The equality of the balance proved
4. Adjustment and inverse entries	4.1. Adjustment and inverse entries are analyzed and discussed after preparing the trial balance 4.2. Adjustment and inverse entries treatment in each basis of accounting are discussed 4.3. Adjusting entries are posted to ledgers
5. Prepare adjusted Trial balance	5.1. Adjusted trial balance is prepared 5.2. Work sheet is prepared
6. Prepare financial statements	6.1. Income statement is prepared 6.2. Statement of change in equity is identified and prepared 6.3. Statement of financial position (balance sheet) is prepared 6.4. Cash flow statement is prepared 6.5. Notes are prepared for the financial statements
7. Perform Post closing trial balance	7.1. Closing entries are prepared and journalized 7.2. Closing entries are posted to the ledger 7.3. Post-closing trial balance is prepared

Variable	Range
Source documents	Original records containing the details to substantiate a transaction entered in an accounting system it includes: <ul style="list-style-type: none"> • Receipts • Voucher • Bank statements • Notes
Chart of accounts	<ul style="list-style-type: none"> • A chart of accounts is a created list of the accounts used by an organization to define each class of items for which money or the equivalent is spent or received. It includes asset, liability, equity, revenue, expense and contra accounts
Trial balance	<ul style="list-style-type: none"> • The proof of the debits and credits in the ledger
Income statement	<ul style="list-style-type: none"> • A financial statement that measures a company's financial performance over a specific accounting period. It gives a summary of revenue and expense and shows net income or net loss.
Balance sheet	<ul style="list-style-type: none"> • A financial statement that summarizes a company's assets, liabilities and shareholders' equity at a specific point in time.
Cash flow	<ul style="list-style-type: none"> • A summary of the cash receipts and cash payments of a business entity for a specific period of time.
Tools and equipment	<ul style="list-style-type: none"> • Stationery materials • Financial documents • Financial formats
Types and sources of information	Documentation/records May include, but not limited to: <ul style="list-style-type: none"> • Previous audit reports, minute, bylaws and coop. proclamation • guidelines concerning relevant financial regulations, codes and procedures including relevant taxation requirements • competency standards and training materials • manufacturer's/client specifications, instructions and labeling advice including material safety data sheets • workplace operating procedures and policies • National and international standards, criteria and certification requirements • communications technology equipment, oral, aural or signed communications • OHS procedures • quality assurance procedures

Evidence Guide			
Critical Aspects of Competence	A candidate must be able to: <ul style="list-style-type: none"> • Analyze source documents and record financial transactions • Perform posting 		
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	<ul style="list-style-type: none"> • Prepare trial balance • Adjustment and inverse entries • Prepare adjusted Trial balance • Prepare financial statements • Perform Post closing trial balance
Underpinning Knowledge and Attitude	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Economics • Accounting • Cooperative financial management • Cooperative financial accounting • Cooperative accounting and auditing • Cost accounting • Peachtree accounting
Underpinning Skills	<p>Demonstrate the skills in:</p> <ul style="list-style-type: none"> • Prepare chart of accounts • Analyze the effect of the transactions on accounts • Record transactions on a journal • Transfer transactions from journal to accounts • Prepare trial balance • Prepare work sheet • Prepare statement of financial position (balance sheet) • Prepare income statement • Prepare cash flow statement • Statement of change in equity • Notes for the financial statements • Prepare and journalize closing entries • Post closing entries to the ledger • Prepare post-closing trial balance • Report writing skills • Information communication technology skills
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 Level III	
Unit Title	Provide Accounting Information for Financial Decisions
Unit Code	AGR CAC3 07 0118
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. Internal users are identified based on work requirement. 1.3. External users are identified based on their purpose.
2 Identify type of accounting information needed	2.1.Type of information needed is identified based on the interest of users 2.2. Accounting data 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. Financial ratios 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.

Variable	Range
Internal users	May include, but not limited to: <ul style="list-style-type: none"> • Managers • Employee
External users	May include, but not limited to: <ul style="list-style-type: none"> • Federal and local Government • Government agency office • Credit institutions, • Investors • Share holders • NGO • Banks and creditors
Interest of users	May include, but not limited to: <ul style="list-style-type: none"> • To make investment decision

	<ul style="list-style-type: none"> • For providing loan • To assess the financial performance and position of the organization • To develop financial policy
Accounting data	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Income statement • Balance sheet • statement of owners equity • Cash flow statement
Financial ratios	<p>May include, but not limited to::</p> <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	<p>A candidate must be able to demonstrate the ability to:</p> <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 accounting information • Perform financial statement analysis • Compute financial ratios
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Accounting information system. • Cooperative accounting and auditing • Cooperative management
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Computer • Report writing • Communication • Banking and operation • Peachtree accounting
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.

Occupational Standard: Cooperative Accounting Level III	
Unit Title	Process Applications for Credit
Unit Code	AGR CAC3 08 0118
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. Maintain application records and complete necessary documentation	<p>3.1. Records system is kept up to date and maintained according to legislative requirements and timeframes and organization policy and procedures</p> <p>3.2. File and record movements are monitored and recorded</p> <p>3.3. Documentation are produced accurately, clearly and concisely, in accordance with industry, organization and legislative requirements and timeframes</p>

Variable	Range
Information	<p>Can be obtained via:</p> <ul style="list-style-type: none"> • Face-to-face interview at: <ul style="list-style-type: none"> ➤ lender's office ➤ worksite ➤ off-site
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	<ul style="list-style-type: none"> • Facsimile • Internet • Mail • Teleconference • Telephone interview
Information require	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Audited Financial reports • Application letters • Business plan • Loan balance of applicants • Financial Transaction Reports manuals • Applicant saving balance
Relevant legislative requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Relevant Investments laws • Financial Institutions Code • Personal Property Securities laws. • Proclamation of cooperatives • By law of cooperative society
Credit assessment	<p>May be made by:</p> <ul style="list-style-type: none"> • Designated approval staff/Committee • The interviewer • A central lending unit
Credit policy	<p>Includes reference to:</p> <ul style="list-style-type: none"> • National Bank of Ethiopia (NBE) Credit directives requirements • Company's / cooperatives credit guide lines • Satisfactory credit history
Security	<p>May include, but not limited to:</p> <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.
Organisation policy and procedures	<p>May include information in regard to:</p> <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	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Approval of offer documents

	<ul style="list-style-type: none"> • Disclosure and associated documents • Loan schedule • Security documents
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Evidence Guide	
Critical Aspects of Competence	<p>Assessment requires evidence that the candidate:</p> <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 NBE's Credit directives • Use relevant data entry, office equipment and software
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Credit products, their features and requirements for application • Organizational policies and procedures in regard to customer service and techniques • 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
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm credit applicant requirements, using questioning and active listening as required ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences • Numeracy skills to: <ul style="list-style-type: none"> ➢ accurately analyze, record and store lending application data in accordance with organizational requirements ➢ calculate term of loan, repayments and interest • Literacy skills to read and interpret documentation from a variety of sources and recording, gathering and consolidating credit application information • IT skills for accessing and using appropriate software such as spreadsheets and databases and internet information • Written communication skills necessary to complete credit application records • 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 Level III	
Unit Title	Perform Financial Calculations
Unit Code	AGR CAC3 09 0118
Unit Descriptor	This unit covers the knowledge, skills and attitude in a common range of calculation methods and techniques for conducting routine financial calculations and transactions.

Element	Performance Criteria
1. Obtain data and resources for financial calculations	<p>1.1. Input data is obtained and verified as relevant for workplace calculations</p> <p>1.2. Outcomes of calculations are determined and confirmed from task specifications</p> <p>1.3. Relevant resources and equipment are acquired to perform the calculations effectively</p> <p>1.4. Simple spreadsheets are developed where necessary to perform calculations that may be repeated</p>
2. Select appropriate methods and carry out financial calculations	<p>2.1. Hand held calculators are primarily used for performing calculations with other equipment that may be required identified and obtained as necessary</p> <p>2.2. Calculations are performed to complete the work requirements using appropriate techniques</p> <p>2.3. Data used in calculations is re-checked against task specifications</p>
3. Check calculations and record outcomes	<p>3.1. Results are checked to ensure the calculations are accurate, meet the required outcomes with common computational errors recognized and corrected where required</p> <p>3.2. Calculation results are recorded to industry standards and enterprise requirements</p> <p>3.3. Calculation worksheets are stored or electronically filed for future use</p>

Variable	Range
Input data	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Client records • Enterprise tables and associated documentation • Industry and government data and statistics such as: <ul style="list-style-type: none"> ➤ Tax tables ➤ Compound interest tables ➤ Loan calculators ➤ Depreciation factors

Workplace calculations	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Basic loan calculations • Compound interest • Credit interest • Goods and services tax calculations • Inflation effects • Mark up and break even • Simple interest and Straight-line depreciation
Resources and equipment	<p>Must include hand held calculators and may include, but not limited to:</p> <ul style="list-style-type: none"> • Computers • Financial services software • Spreadsheets • On-line special purpose calculators
Appropriate techniques	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Division • Addition • Subtraction • Multiplication • Percentages • Fractions • Decimals and Straight-line graphs
Common computational errors	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Input/transcription errors • Wrong spreadsheet function or formula used • Incorrect methodology • Wrong computational sign • Incorrect order of operations • Loss of constants • Incorrect positioning of decimal points and brackets in equations

Evidence Guide	
Critical Aspects of Competence	<p>Assessment requires evidence that the candidate:</p> <ul style="list-style-type: none"> • Use sound written communication skills • Apply mathematical techniques and methods of calculation • Effectively use relevant data entry, office equipment and software • Check for accuracy of computational results • Record calculation worksheets used for future reference and use
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Relevant financial services legislation and statutory requirements

	<ul style="list-style-type: none"> • Organisation policy on record keeping and filing
Underpinning Skills	<p>Demonstrates skills in:</p> <ul style="list-style-type: none"> • Ability to communicate effectively with co-workers and supervisors in order to clarify information • Basic numeracy skills • Data entry skills • IT skills for accessing and using appropriate software such as spreadsheets and databases and using internet information • Questioning/listening techniques • Time management skills • Written communication skills necessary to complete business documentation
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 Level III	
Unit Title	Apply Economics of Cooperative
Unit Code	AGR CAC3 10 0118
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
1. 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>
2. 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>
3. 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	May include, but not limited to: <ul style="list-style-type: none"> • Limited • Unlimited
Different controlling and handling means	May include, but not limited to: <ul style="list-style-type: none"> • Pass book • Ledger • Membership certificate • Share certificate • Receipts • Contract agreement • Cash payment • Notices • Documentation • Openness
Certification	May include, but not limited to: <ul style="list-style-type: none"> • Membership certificate • Share certificate
Members transaction	May include, but not limited to: <ul style="list-style-type: none"> • Participation • Purchase • Used Services • Goods and services • Collection • Producers/Processing
Functions of cooperatives	May include, but not limited to: <ul style="list-style-type: none"> • Production • Services rendering
Appropriate division of cooperatives' surplus	May include, but not limited to: <ul style="list-style-type: none"> • Dividend • Patronage • Reserve fund • Cooperative fund • Expansion fund • Training and miscellaneous expenses fund
Cooperative laws	May include, but not limited to: <ul style="list-style-type: none"> • Coop Proclamation

	<ul style="list-style-type: none"> • Coop Directives • By Law • Internal By Law
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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 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
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • The cooperative values, principles, concept and scope • Cooperative thoughts and theories • Internal and bylaws of the cooperative
Underpinning Skills	<p>Demonstrate skills to:</p> <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	<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 Level III	
Unit Title	Prepare and Monitor Budgets
Unit Code	AGR CAC3 11 0118
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	<p>1.1. Information on past receipts and payments are obtained from previous records,</p> <p>1.2. Compared to current prices and cost trends, and compiled in a form that enables projections of future receipts and expenditures according to the rules and regulations</p>
2. Prepare budget	<p>2.1. Confirm budget objectives are made consistent with organizational aims, projects and forecasts</p> <p>2.2. Cash, expenditure and revenue items are clearly defined and ensured to be relevance to identified objectives of budget</p> <p>2.3. Discussions and negotiations are conducted with stakeholders that budget applies to in manner that promotes goodwill and ongoing cooperation</p> <p>2.4. 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</p>
3. Implement and Monitor budget	<p>3.1. Receipts and payments are monitored and reconciled against original budget based on principles.</p> <p>3.2. Variances against original plan are identified following work procedure,</p> <p>3.3. Impact on overall profit/loss and cash flow is calculated based on monitoring and reconciliation report.</p> <p>3.4. Adjustments are made where necessary to respond to unacceptable variations based on allocated budgets.</p> <p>3.5. Budgets and plans are renegotiated/restructured where necessary to optimize enterprise performance according to adjustments.</p>
4. Document budget	<p>4.1. Data is presented in format that is easily understood and appropriate to budget reporting.</p> <p>4.2. Reports are completed and distributed within timelines for specified periods and projects</p>

Variable	Range
Budget	May include, but not limited to: <ul style="list-style-type: none"> • Master budget • Operational Budget • Financial Budget
Occupational Health and Safety(OHS)	May include, but not limited to keeping documents in safe place
Tools and Equipment	May include, but not limited to stationary, computer, calculating machine other consumable materials (toner, CD, etc)
Types and sources of information	May include, but not limited to previous and current budget reports, activity plan, manuals and guidelines.

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
Underpinning Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • Management • Budgeting • Cooperative
Underpinning Skills	Demonstrate skill in: <ul style="list-style-type: none"> • Computer • Report writing • Communication
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 Level III	
Unit Title	Provide Training on Basic Accounting System
Unit Code	<u>AGR CAC3 12 0118</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: <ul style="list-style-type: none"> • 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

	<ul style="list-style-type: none"> • 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	<p>May include, but not limited to:</p> <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	<p>May include, but not limited to:</p> <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	<p>May include, but not limited to:</p> <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 • Number and duration of training sessions/classes required and overall timelines • OHS issues to be addressed in delivery

	<ul style="list-style-type: none"> • Specific learning outcomes derived from the criteria for each chunk or segment of the learning program
Occupational Health and Safety (OHS) procedures	<p>May include, but not limited to:</p> <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	<p>May include, but not limited to:</p> <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	<p>A candidate must be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> • Demonstrate techniques of training, • Identify the knowledge gap of trainee, • Identify proper accounting records.
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Cooperative accounting and auditing • Economics • Cooperative inspection guideline • Cooperative bylaws • Cooperative financial management
Underpinning Skills	<p>Demonstrate skill in:</p> <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	<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 Level III	
Unit Title	Administer Fixed Asset Registration
Unit Code	AGR CAC3 13 0118
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to maintain a register of capital expenditure items.

Element	Performance Criteria
1. Reconcile asset register to general ledgers	<p>1.1. All expenditure items are recorded in accordance with organisational policy, procedures and practices</p> <p>1.2. Discrepancies are identified according to organisational policy, procedures and practices, and relevant legislation</p>
2. Recognise new assets and asset categories	<p>2.1. New asset categories are identified</p> <p>2.2. Performa is prepared and processed for input of asset details within month of purchase</p> <p>2.3. Occupational Health and Safety (OHS) requirements are followed.</p>
3. Prepare schedules and ad hoc reports	<p>3.1. Depreciation expense is updated regularly according to depreciation schedule</p> <p>3.2. Spreadsheets and reconciliations are prepared in accordance with annual schedule.</p> <p>3.3. Spreadsheets and ad hoc reports are prepared as requested</p>

Variable	Range
Expenditure	is the use of funds or assumption of a liability in order to obtain or upgrade physical assets
Expenditure items	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Purchase of a Building or Property Upgrades to • Equipment • Software Upgrades • Computer and Vehicles
OHS requirements	Keeping documents in safe place.
Depreciation	The fixed asset is then charged to expense over the useful life of the asset, using depreciation.
Ad hoc reports	Ad hoc accounting is done for a specific purpose without considering any other issues.

Evidence Guide	
Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Record accurate transaction details and produce reconciliation reports using IT systems

	<ul style="list-style-type: none"> • Apply relevant reconciliation processes and manage depreciation schedules.
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Basic accounting principles relevant to administration of fixed assets • Basic finance industry administration processes and procedures relevant to administering the asset register • The features of fixed asset registers • The role and structure of general ledgers • Key requirements of organisational policy and procedures relating to administration of fixed assets • Legal requirements regarding capital asset purchase and depreciation administration
Underpinning Skills	<p>Demonstrate the skill to:</p> <ul style="list-style-type: none"> • Apply accounting principles • Perform general ledgers • Identify asset classification • Describe basic accounting principles relevant to administration of fixed assets • Explain basic finance industry administration processes and procedures relevant to administering the asset register • List the features of fixed asset registers • Define the role and structure of general ledgers • Outline key requirements of organisational policy and procedures relating to administration of fixed assets • 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	<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 Level III	
Unit Title	Monitor Implementation of Work Plan/Activities
Unit Code	<u>AGR CAC3 14 0118</u>
Unit Descriptor	This unit covers competence required to oversee and monitor the quality of work operations within an enterprise. This unit may be carried out by team leaders or supervisors.

Element	Performance Criteria
1. Monitor and improve workplace operations	<p>1.1. Efficiency and service levels are monitored on an ongoing basis.</p> <p>1.2. Operations in the workplace have been supported overall enterprise goals and quality assurance initiatives.</p> <p>1.3. Quality problems and issues are promptly identified and adjustments made accordingly.</p> <p>1.4. Procedures and systems are changed in consultation with colleagues to improve efficiency and effectiveness.</p> <p>1.5. Colleagues are consulted about ways to improve efficiency and service levels.</p>
2. Plan and organise workflow	<p>2.1. Current workload of colleagues is accurately assessed.</p> <p>2.2. Work is scheduled in a manner which enhances efficiency and customer service quality.</p> <p>2.3. Work is delegated to appropriate people in accordance with principles of delegation.</p> <p>2.4. Workflow is assessed against agreed objectives and timelines and colleagues are assisted in prioritisation of workload.</p> <p>2.5. Input regarding staffing needs is provided to appropriate management.</p>
3. Maintain workplace records	<p>3.1. Workplace records are accurately completed and submitted within required timeframes.</p> <p>3.2. Where appropriate, completion of records is delegated and monitored prior to submission.</p>
4. Solve problems and make decisions	<p>4.1. Workplace problems are promptly identified and considered from an operational and customer service perspective.</p> <p>4.2. Short term action is initiated to resolve the immediate problem where appropriate.</p> <p>4.3. Problems are analysed for any long term impact and potential solutions assessed and actioned in consultation with relevant colleagues.</p>

	<p>4.4. Where problem is raised by a team member, they are encouraged to participate in solving the problem.</p> <p>4.5. Follow up action is taken to monitor the effectiveness of solutions in the workplace.</p>
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Variables	Range
Problems	May include, but not limited to: <ul style="list-style-type: none"> • Difficult customer service situations • Equipment breakdown/technical failure • Delays and time difficulties • Competence
Workplace records	May include, but is not limited to: <ul style="list-style-type: none"> • Staff records and regular performance reports

Evidence Guide	
Critical Aspects of Competence	Demonstrates skills and knowledge in: <ul style="list-style-type: none"> • Ability to effectively monitor and respond to a range of common operational and service issues in the workplace • The role of staff involved in workplace monitoring • Quality assurance, principles of workflow planning, delegation and problem solving
Underpinning Knowledge and Attitude	Demonstrate knowledge of: <ul style="list-style-type: none"> • Roles and responsibilities in monitoring work operations • Overview of leadership and management responsibilities • Principles of work planning and principles of delegation • Typical work organization methods appropriate to the sector • Quality assurance principles and time management • Problem solving and decision making processes • Industrial and/or legislative issues which affect short term work organization as appropriate to industry sector
Underpinning Skills	Demonstrate skills to: <ul style="list-style-type: none"> • Monitor and improve workplace operations • Plan and organize workflow • Maintain workplace records
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 Level III	
Unit Title	Apply Quality Control
Unit Code	<u>AGR CAC3 15 0118</u>
Unit Descriptor	This unit covers the knowledge, attitudes and skills required in applying quality control in the workplace.

Element	Performance Criteria
1. Implement quality standards	<p>1.1. Agreed quality standard and procedures are acquired and confirmed.</p> <p>1.2. Standard procedures are introduced to organizational staff/personnel.</p> <p>1.3. Quality standard and procedures documents are provided to employees in accordance with the organization policy.</p> <p>1.4. Standard procedures are revised / updated when necessary.</p>
2. Assess quality of service delivered	<p>2.1. Services delivered are quality checked against organization quality standards and specifications.</p> <p>2.2. Service delivered are evaluated using the appropriate evaluation quality parameters and in accordance with organization standards.</p> <p>2.3. Causes of any identified faults are identified and corrective actions taken in accordance with organization policies and procedures.</p>
3. Record information	<p>3.1. Basic information on the quality performance is recorded in accordance with organization procedures.</p> <p>3.2. Records of work quality are maintained according to the requirements of the organization.</p>
4. Study causes of quality deviations	<p>4.1. Causes of deviations from final outputs or services are investigated and reported in accordance with organization procedures.</p> <p>4.2. Suitable preventive action is recommended based on organization quality standards and identified causes of deviation from specified quality standards of final service or output.</p>
5. Complete documentation	<p>5.1. Information on quality and other indicators of service performance is recorded.</p> <p>5.2. All service processes and outcomes are recorded.</p>

Variable	Range
Quality check	May include, but not limited to: <ul style="list-style-type: none"> • Check against design/specifications • Visual and Physical inspection
Quality standards	May include, but not limited to: <ul style="list-style-type: none"> • Materials • Components • Process • Procedures
Quality parameters	May include, but not limited to: <ul style="list-style-type: none"> • Standard Design / Specifications • Material Specification

Evidence Guide	
Critical Aspects of Competence	Demonstrates skills and knowledge to: <ul style="list-style-type: none"> • Check completed work continuously against organization standard • Identify and isolate faulty or poor service • Check service delivered against organization standards • Identify and apply corrective actions on the causes of identified faults or error • Record basic information regarding quality performance • Investigate causes of deviations of services against standard • Recommend suitable preventive actions
Underpinning Knowledge and Attitude	Demonstrates knowledge of: <ul style="list-style-type: none"> • Relevant quality standards, policies and procedures • Characteristics of services • Safety environment aspects of service processes • Evaluation techniques and quality checking procedures • Workplace procedures and reporting procedures
Underpinning Skills	Demonstrates skills to: <ul style="list-style-type: none"> • Interpret work instructions, specifications and standards appropriate to the required work or service • Carry out relevant performance evaluation • Maintain accurate work records • Meet work specifications and requirements • Communicate effectively within defined workplace procedures
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 Level III	
Unit Title	Lead Workplace Communication
Unit Code	AGR CAC3 16 0118
Unit Descriptor	This unit covers the knowledge, attitudes and skills needed to lead in the dissemination and discussion of information and issues in the workplace.

Element	Performance Criteria
1. Communicate information about workplace processes	1.1. Appropriate communication method is selected. 1.2. Multiple operations involving several topics areas are communicated accordingly. 1.3. Questions are used to gain extra information. 1.4. Correct sources of information are identified. 1.5. Information is selected and organized correctly. 1.6. Verbal and written reporting is undertaken when required. 1.7. Communication skills are maintained in all situations.
2. Lead workplace discussion	2.1. Response to workplace issues is sought. 2.2. Response to workplace issues are provided immediately. 2.3. Constructive contributions are made to workplace discussions on such issues as production, quality and safety. 2.4. Goals/objectives and action plan undertaken in the workplace are communicated.
3. Identify and communicate issues arising in the workplace	3.1. Issues and problems are identified as they arise. 3.2. Information regarding problems and issues are organized coherently to ensure clear and effective communication. 3.3. Dialogue is initiated with appropriate staff/personnel. 3.4. Communication problems and issues are raised as they arise.

Variable	Range
Methods of communication	May include, but not limited to: <ul style="list-style-type: none"> • Non-verbal gestures • Verbal • Face to face • Two-way radio • Speaking to groups • Using telephone

	<ul style="list-style-type: none"> • Written • Using Internet • Cell phone
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Evidence Guide	
Critical Aspects of Competence	Demonstrates skills and knowledge to: <ul style="list-style-type: none"> • Deal with a range of communication/information at one time • Make constructive contributions in workplace issues • Seek workplace issues effectively • Respond to workplace issues promptly • Present information clearly and effectively written form • Use appropriate sources of information • Ask appropriate questions • Provide accurate information
Underpinning Knowledge and Attitude	Demonstrates knowledge of: <ul style="list-style-type: none"> • Organization requirements for written and electronic communication methods • Effective verbal communication methods
Underpinning Skills	Demonstrates skills to: <ul style="list-style-type: none"> • Organize information • Understand and convey intended meaning • Participate in variety of workplace discussions • Comply with organization requirements for the use of written and electronic communication methods
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 Level III	
Unit Title	Lead Small Teams
Unit Code	AGR CAC3 17 0118
Unit Descriptor	This unit covers the skills, knowledge and attitudes required to determine individual and team development needs and facilitate the development of the work group.

Element	Performance Criteria
1. Provide team leadership	<p>1.1. Learning and development needs are systematically identified and implemented in line with organizational requirements.</p> <p>1.2. Learning plan is collaboratively developed and implemented to meet individual and group training and developmental needs.</p> <p>1.3. Individuals are encouraged to self-evaluate performance and areas identified for improvement.</p> <p>1.4. Feedback on performance of team members is collected from relevant sources and compared with established team learning process.</p>
2. Foster individual and organizational growth	<p>2.1. Learning and development program goals and objectives are identified to match the specific knowledge and skills requirements of competence standards.</p> <p>2.2. Learning delivery methods are made appropriate to the learning goals, the learning style of participants and availability of equipment and resources.</p> <p>2.3. Workplace learning opportunities and coaching/ mentoring assistance are provided to facilitate individual and team achievement of competencies.</p> <p>2.4. Resources and timelines required for learning activities are identified and approved in accordance with organizational requirements.</p>
3. Monitor and evaluate workplace learning	<p>3.1. Feedback from individuals or teams is used to identify and implement improvements in future learning arrangements.</p> <p>3.2. Outcomes and performance of individuals/teams are assessed and recorded to determine the effectiveness of development programs and the extent of additional support.</p> <p>3.3. Modifications to learning plans are negotiated to improve the efficiency and effectiveness of learning.</p> <p>3.4. Records and reports of competence are maintained within organizational requirement.</p>

4. Develop team commitment and cooperation	<p>4.1. Open communication processes are used by team to obtain and share information.</p> <p>4.2. Decisions are reached by the team in accordance with its agreed roles and responsibilities.</p> <p>4.3. Mutual concern and camaraderie are developed in the team.</p>
5. Facilitate accomplishment of organizational goals	<p>5.1. Team members are made actively participatory in team activities and communication processes.</p> <p>5.2. Individual and joint responsibility has been developed teams members for their actions.</p> <p>5.3. Collaborative efforts are sustained to attain organizational goals.</p>

Variable	Range
Learning and development needs	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Coaching, mentoring and/or supervision • Formal/informal learning program • Internal/external training provision • Work experience/exchange/opportunities • Personal study • Career planning/development • Performance appraisals • Workplace skills assessment & Recognition of prior learning
Organizational requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Quality assurance and/or procedures manuals • Goals, objectives, plans, systems and processes • Legal and organizational policy/guidelines and requirements • Safety policies, procedures and programs • Confidentiality and security requirements • Business and performance plans • Ethical standards • Quality and continuous improvement processes and standards
Feedback on performance	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Formal/informal performance appraisals • Obtaining feedback from supervisors and colleagues • Obtaining feedback from clients • Personal and reflective behavior strategies • Routine and organizational methods for monitoring service delivery

Learning delivery methods	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • On the job coaching or mentoring • Problem solving • Presentation/demonstration • Formal course participation • Work experience and Involvement in professional networks • Conference/seminar attendance and induction
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Evidence Guide	
Critical Aspects of Competence	<p>Demonstrates skills and knowledge to:</p> <ul style="list-style-type: none"> • Identify and implement learning opportunities for others • Give and receive feedback constructively • Facilitate participation of individuals in the work of the team • Negotiate learning plans to improve the effectiveness of learning • Prepare learning plans to match skill needs • Access and designate learning opportunities
Underpinning Knowledge and Attitude and Attitude	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Coaching and mentoring principles • How to work effectively with team members who have diverse work styles, aspirations, cultures and perspective • How to facilitate team development and improvement • Methods and techniques for eliciting and interpreting feedback • Methods for identifying and prioritizing personal development opportunities and options • Career paths and competence standards in the industry
Underpinning Skills	<p>Demonstrates skills to:</p> <ul style="list-style-type: none"> • Read and understand a variety of texts, prepare general information and documents according to target audience; spell with accuracy; use grammar and punctuation effective relationships and conflict management • Receive feedback and report, maintain effective relationships and conflict management • Organize required resources and equipment to meet learning needs • Provide support to colleagues • Organize information; assess information for relevance and accuracy; identify and elaborate on learning outcomes • Facilitation skills to conduct small group training sessions • Relate to people from a range of social, cultural, physical and mental backgrounds
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</p>

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

Occupational Standard: Cooperative Accounting Level III	
Unit Title	Improve Business Practice
Unit Code	AGR CAC3 18 0118
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. Sources data is identified; data required 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. SWOT analysis of the data is undertaken.</p> <p>1.4. Competitive advantage 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. Key indicators 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. Organizational structures 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 objectives 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 • Social factors • Demographic factors • Technological impacts • Political/legislative/regulative impacts

	<ul style="list-style-type: none"> • 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 • 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

	<ul style="list-style-type: none"> • 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 • Press releases • Publicity and sponsorship • Brochures • Newsletters (print and/or electronic) • Websites • Direct mail • Telemarketing/cold calling
Ranking	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Importance

	<ul style="list-style-type: none"> • Urgency • Technology • Resource availability
Relevant stockholders	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Micro and Small Enterprises development • Non-Government Organizations (NGOs) • Finance institutions • Capital goods leasing enterprise

Evidence Guide	
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Critical Aspects of Competence	<p>Demonstrates skills and knowledge of:</p> <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
Underpinning Knowledge and Attitude	<p>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 <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

	<ul style="list-style-type: none"> • Organizational structure • Marketing mix • Promotion mix • Market position • Branding • Profitability
Underpinning 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 • 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: Cooperative Accounting Level III	
Unit Title	Prevent and Eliminate MUDA
Unit Code	AGR CAC3 19 0118
Unit Descriptor	This unit of competence covers the knowledge, skills and attitude required by a worker to prevent and eliminate MUDA/wastes in his/her their workplace. It covers responsibility for the day-to-day operation of the work and ensures Kaizen Element are continuously improved and institutionalized.

Element	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. OHS requirements, including dust and fume collection, breathing apparatus and eye and ear personal protection needs are observed throughout the work.</p> <p>1.4. Appropriate material is selected for work.</p> <p>1.5. Safety equipment and tools are identified and checked for safe and effective operation.</p>
2. Identify MUDA.	<p>2.1. Plan of MUDA identification is prepared and implemented.</p> <p>2.2. Causes and effects of MUDA are discussed.</p> <p>2.3. Tools and techniques are used to draw and analyze current situation of the work place.</p> <p>2.4. Wastes/MUDA are identified and measured based on relevant procedures.</p> <p>2.5. Identified and measured wastes are reported to relevant personnel.</p>
3. Eliminate wastes/MUDA.	<p>3. 1. Plan of MUDA elimination is prepared and implemented.</p> <p>3. 2. Necessary attitude and the ten basic principles for improvement are adopted to eliminate waste/MUDA.</p> <p>3. 3. Tools and techniques are used to eliminate wastes/MUDA based on the procedures and OHS.</p> <p>3. 4. Wastes/MUDA are reduced and eliminated in accordance with OHS and organizational requirements.</p> <p>3. 5. Improvements gained by elimination of waste/MUDA are reported to relevant bodies.</p>

4. Prevent occurrence of wastes/MUDA.	<p>4.1. Plan of MUDA prevention is prepared and implemented.</p> <p>4.2. Standards required for machines, operations, defining normal and abnormal conditions, clerical procedures and procurement are discussed and prepared.</p> <p>4.3. Occurrences of wastes/MUDA are prevented by using visual and auditory control methods.</p> <p>4.4. Waste-free workplace is created using 5W and 1H sheet.</p> <p>4.5. The completion of required operation is done in accordance with standard procedures and practices.</p> <p>4.6. The updating of standard procedures and practices is facilitated.</p> <p>4.7. The capability of the work team that aligns with the requirements of the procedure is ensured.</p>
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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. • 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.
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
Tools and techniques	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Plant Layout • Process flow • Other Analysis tools

	<ul style="list-style-type: none"> • 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 • 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.
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.
Visual and auditory control methods	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Red Tagging • Sign boards • Outlining • Andons • Kanban, etc.
5W and 1H	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Who • What

	<ul style="list-style-type: none"> • Where • When • Why and How
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Evidence Guide	
Critical Aspects of Competence	<p>Demonstrates skills and knowledge to:</p> <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
Underpinning Knowledge and Attitude	<p>Demonstrates knowledge of:</p> <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 and customer • value • The three categories of operations • the 3“MU” • waste/MUDA • wastes occur in the workplace • The 7 types of MUDA • 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 • Plan and report • Method of communication
Underpinning Skills	<p>Demonstrates skills to:</p> <ul style="list-style-type: none"> • Draw and analyze current situation of the work place

	<ul style="list-style-type: none"> • Use measurement apparatus (stop watch, tape, etc.) • Calculate volume and area • 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 • Update and use standard procedures for completion of required operation • Work with others • Read and interpret documents • Observe situations • Solve problems • Communicate • Gather evidence by using different means • Report activities and results using report formats
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.

Sector: Agriculture

Sub Sector: Agricultural Cooperative



