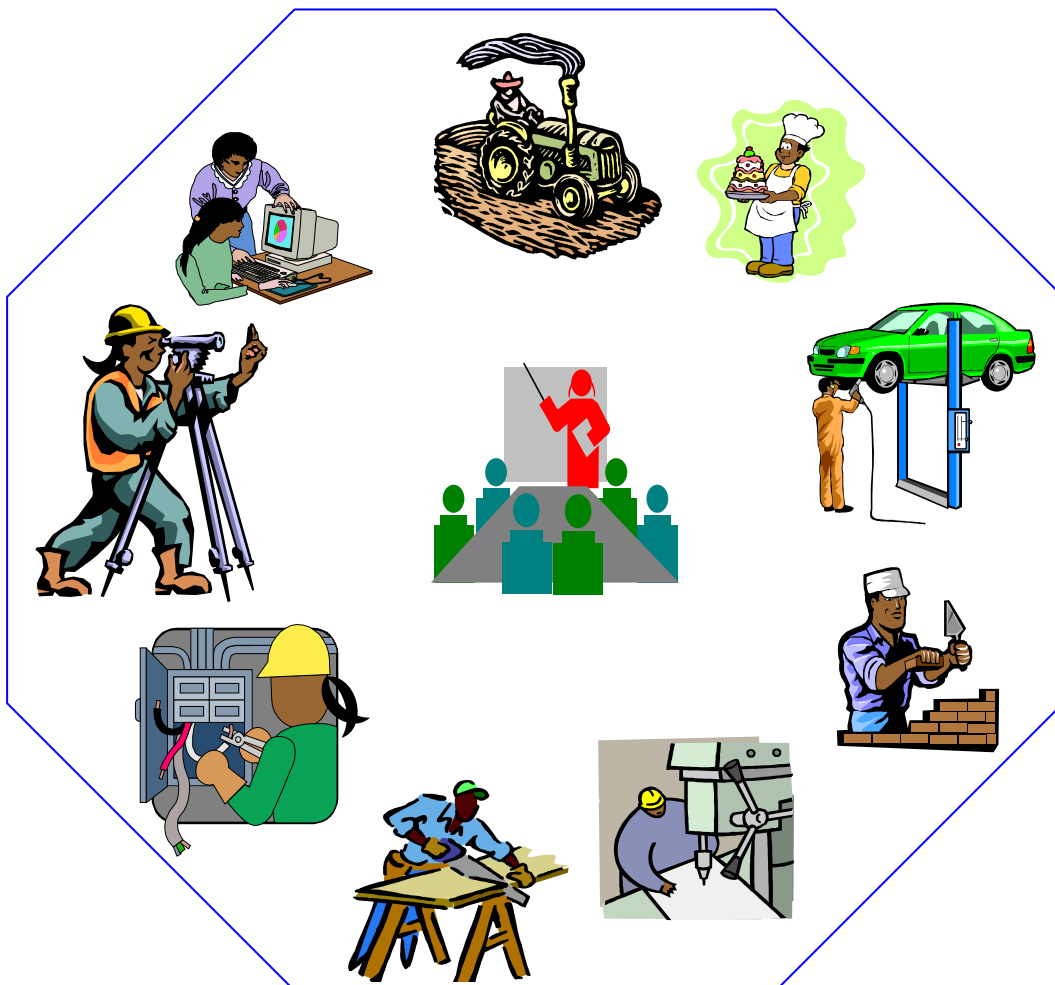




Federal Democratic Republic of Ethiopia
OCCUPATIONAL STANDARD
COOPERATIVE ACCOUNTING
AND AUDITING
NTQF Level IV



Ministry of Education
January 2018

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 Ethiopia 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

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UNIT OF COMPETENCE CHART

Occupational Standard: Cooperative Accounting and Auditing

Occupational Code: [AGR CAA4](#)

NTQF Level IV

[AGR CAA4 01 0118](#)

Apply Accounting for Asset management

[AGR CAA4 02 0118](#)

Apply Cost Accounting

[AGR CAA4 03 0118](#)

Produce Legal Documents

[AGR CAA4 04 0118](#)

Implement Financial Risk Management Strategies

[AGR CAA4 05 0118](#)

Analyze Financial Reports and Budgets

[AGR CAA4 06 0118](#)

Supervise Financial Management

[AGR CAA4 07 0118](#)

Assess Credit Applications

[AGR CAA4 08 0118](#)

Implement Financial Plan

[AGR CAA4 09 0118](#)

Develop Business Plan

[AGR CAA4 10 0118](#)

Perform Auditing and Reporting

[AGR CAA4 11 0118](#)

Liquidate/Dissolve Cooperative

[AGR CAA4 12 0118](#)

Operate Computerized Accounting System

[AGR CAA4 13 0118](#)

Plan and Organize Work

[AGR CAA4 14 0118](#)

Migrate to New Technology

[AGR CAA4 15 0118](#)

Establish Quality Standards

[AGR CAA4 16 0118](#)

Develop Individuals and Team

[AGR CAA4 17 0118](#)

Utilize Specialized Communication Skills

[AGR CAA4 18 0118](#)

Manage Micro, Small and Medium Enterprises (MSMEs)

[AGR CAA4 19 0118](#)

Apply Problem Solving Techniques and Tools

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Apply Accounting for Asset management
Unit Code	AGR CAA4 01 0118
Unit Descriptor	This unit deals with the knowledge, skills and attitude required in managing assets and it includes performing cash management, receivable management, inventory management and valuation and fixed asset management and valuation.

Element	Performance Criteria
1. Perform cash management	<p>1.1. Nature of cash and the internal control over cash are identified</p> <p>1.2. Procedures are identified for achieving internal control over cash receipts and payments</p> <p>1.3. Account for small cash transaction using is performed petty cash fund</p> <p>1.4. Nature of a bank account and its use in controlling cash are identified</p> <p>1.5. Bank reconciliation is prepared and any necessary entries are journalized</p> <p>1.6. Cash is presented on the balance sheet</p>
2. Perform receivable management	<p>2.1. Common classifications of receivables are identified</p> <p>2.2. internal control procedures that apply to receivables are identified</p> <p>2.3. Nature of uncollectible receivables is analyzed and the accounting for uncollectible receivables is performed</p> <p>2.4. Entries are journalized for the allowance method of accounting for uncollectible</p> <p>2.5. Uncollectible receivables are estimated based on sales and on an analysis of receivables</p> <p>2.6. Entries are journalized for notes receivable transactions</p> <p>2.7. Current assets presentation of receivables on the balance sheet is prepared</p> <p>2.8. Accounts receivable turnover is computed and interpreted</p>
3. Perform inventory management and valuation	<p>3.1. Internal control procedures that apply to inventories are identified</p> <p>3.2. Inventory cost flow assumptions and how they impact the income statement and balance sheet are performed</p>

	<p>3.3. The cost of inventory under the perpetual and periodic inventory system is computed</p> <p>3.4. The use of the three inventory costing methods is compared and contrasted and applied</p> <p>3.5. Proper valuation of inventory is performed</p>
4. Perform fixed asset management and valuation	<p>4.1. Fixed assets and the accounting for their cost is identified</p> <p>4.2. Computing depreciation is performed using straight-line method, units of- production method, and declining-balance method</p> <p>4.3. Fixed asset cost classification is performed</p> <p>4.4. Entries are journalized for the disposal of fixed assets.</p> <p>4.5. Internal controls over fixed assets is performed</p> <p>4.6. The accounting for intangible assets is performed.</p> <p>4.7. Depreciation expense is reported in an income statement, and a balance sheet that includes fixed assets and intangible assets is prepared</p> <p>4.8. The ratio of fixed assets is computed and interpreted.</p>

Variable	Range
Cash	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Coins, currency (paper money), checks, and money orders
Petty cash fund	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • A small amount of funds in the form of cash used for expenditures where it is not sensible to make any disbursement by check, because of the inconvenience and costs writing, signing and cashing the check
Bank reconciliation	<p>May include, but not limited:</p> <ul style="list-style-type: none"> • To lists of the items and amounts that cause the cash balance reported in the bank statement to differ from the balance of the cash account in the ledger.
Receivables	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • All money claims against other entities, including people, business firms, and other organizations.
Uncollectible receivables	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Receivables that have virtually no chance of being paid
Inventories	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • The raw materials, work in process goods and completely finished goods that are considered to be the portion of the a business's assets that are ready or will be ready for sale
Fixed assets	<p>May include, but not limited to:</p>

	<ul style="list-style-type: none"> • A long term tangible piece of property that a firm owns and uses in the production of its income and is not expected to be consumed or converted in to cash any sooner than at least one year's time
Depreciation	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • A method of allocating the cost of a tangible asset over its useful life
Intangible assets	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Patents, copyrights, and goodwill
Tools and equipment	Stationary, computer, calculating machine other consumable materials and communication materials (toner, CD, etc)
Types and sources of information	<ul style="list-style-type: none"> • Information about cash handling and management • Different accounting records about receivables and inventory • Internal control procedures

Evidence Guide

Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Identify nature of cash and the internal control over cash • Perform accounting for petty cash fund • Prepare bank reconciliation and journalize any necessary entries • Perform internal control procedures that apply to receivables • Perform accounting for uncollectible receivables. • Perform internal control procedures that apply to inventories • Identify fixed assets and apply the accounting for their cost • Perform the accounting for intangible assets.
Underpinning Knowledge and Attitude	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Procedures for identifying nature of cash, receivables, inventories and fixed assets • Procedures for internal control
Underpinning Skills	<p>Demonstrate the skills to:</p> <ul style="list-style-type: none"> • Computer • Basic numeric • Information communication technology • Security procedures for cash and other financial • 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 and Auditing Level IV	
Unit Title	Apply Cost Accounting
Unit Code	AGR CAA4 02 0118
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to undertake activities of cost accounting, it includes identify cost natures and categories, applying cost allocation, implement cost control reduction system and applying pricing methods.

Element	Performance Criteria
1. Identify cost categories and nature	1.1. Basic cost accounting concepts and their application are known and performed 1.2. Classification of costs are identified 1.3. Cost behaviors are identified
2. Apply cost allocation basis	2.1. methods for allocating the central costs of an organization are identified 2.2. The direct, step-down, and reciprocal allocation methods are applied to allocate service department costs to user departments 2.3. The general approach to allocate costs is identified to products or services 2.4. Physical units and relative-sales-value methods are applied to allocate joint costs to products 2.5. Activity-based costing is applied to allocate costs to products or services. 2.6. Steps involved in the design and implementation of activity-based costing systems are identified. 2.7. Activity-based costs for cost objects are calculated
3. Apply job costing	3.1. Cost systems used to determine product costs are identified 3.2. Process costing and job order costing are distinguished 3.3. Actual costing is identified from normal costing 3.4. Approaches are identified to evaluate and implement job costing systems to determine costs of jobs in a timely manner
4. Implement Cost control reduction system	4.1. The deference between cost control and cost reduction is identified 4.2. Techniques of cost reduction are applied

	<p>4.3. Areas of cost reduction are identified</p> <p>4.4. Reduction in unit cost production and increasing productivity methods are performed to reduce costs</p> <p>4.5. Effects of budgeting and standard costing on cost control are identified.</p>
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Variable	Range
Cost accounting	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> The part of management accounting which establishes budgets and standard costs and actual costs of operations, processes, departments or products and the analysis of variances, profitability or social use of funds
Cost behaviors	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> The change in the total costs in response to the change in some activity.
Cost allocation	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> The assigning of a common cost to several cost objects
Activity-based costing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> Identifying activities in an organization and assigning the cost of each activity with resources to all products and services according to the actual consumption by each.
Process costing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> Tracing and accumulating direct costs and allocating indirect costs of a manufacturing process
Job order costing	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> Assigning manufacturing costs to an individual product or batches of products.
Cost control	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> The practice of managing and/or reducing business expenses. It includes identifying cost, evaluate the costs, and looking for ways to cut costs
Cost reduction	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> The process of looking for, finding and removing unwarranted expenses from a business to increase profits without having a negative impact on product quality.
Tools and Equipment	Stationary, computer, calculating machine, and other consumable materials(toner, CD, etc)
Types and sources of information	Accounting records, rules and regulations etc.

Evidence Guide	
Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> Perform Basic Cost accounting concepts and their application

	<ul style="list-style-type: none"> • Apply Cost systems used to determine product costs (process costing and job order costing) • Apply the methods of allocating costs • Apply the Activity-based costing to allocate costs to products or services • Implement techniques of cost reduction
Underpinning Knowledge and Attitude	<p>Demonstrate the knowledge of</p> <ul style="list-style-type: none"> • Identifying Classification of costs • Identifying Cost behaviors are identified • Explaining the major purposes for allocating costs • Identifying the approaches to allocating costs to products or services • Explain the techniques of cost control and reduction
Underpinning Skills	<p>Demonstrate the skills to:</p> <ul style="list-style-type: none"> • Computer • Report writing • Information communication technology • Banking and operation • Management
Resources Implication	<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: Cooperatives Accounting and Auditing Level IV	
Unit Title	Produce Legal Documents
Unit Code	AGR CAA4 03 0118
Unit Descriptor	This unit covers the knowledge, skills and attitude to determine legal nature and relevance of documents for cooperative, prepare legal document for cooperative, review document against cooperative needs and check document for accuracy is required to produce legal documents for cooperative.

Element	Performance Criteria
1. Determine legal nature and relevance of documents for cooperative	<p>1.1. The legal nature of the document is interpreted for cooperatives' use</p> <p>1.2. The structure, function and significance of the document are determined in cooperative.</p> <p>1.3. Statutory and general law principles governing the document and its function are interpreted and applied in cooperative.</p>
2. Prepare legal document for cooperative	<p>2.1. Rules governing construction and interpretation of contracts, bylaws and other legal documents are identified and applied for cooperative</p> <p>2.2. Cooperative rules for use of precedents, standard form contracts, and statutory forms are identified and applied</p> <p>2.3. Principles of legal drafting, including the use of plain language are used to prepare the document for cooperative</p>
3. Review document against cooperative needs	<p>3.1. Terms essential is interpreted and drafted to protect cooperative interests</p> <p>3.2. Any lack of conformity with the cooperative laws is rectified</p>
4. Check document for accuracy	<p>4.1. Parties, property information and factual details are checked for accuracy</p> <p>4.2. Annexure to the document are checked for accuracy and relevance of cooperative</p> <p>4.3. Gaps, lack of certainty or ambiguity in language are corrected</p> <p>4.4. Non-compliance with legal principles is reviewed and rectified within the document of cooperative</p>

Variable	Range
Contracts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Selling agreement • Purchasing agreement

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	<ul style="list-style-type: none"> • Loan agreement • Membership agreement • Employment agreement • Transport and warehouse agreement • Memorandum of understanding /marketing linkage
Legal documents	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cooperative proclamation • Directives • By laws • Contract • Coop policy
Cooperative laws	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Proclamation • By law • Regulation and directives • Internal by laws and Coop policy

Evidence Guide

Critical Aspects of Competence	<p>A candidate must demonstrate the ability to:</p> <ul style="list-style-type: none"> • Identify and amend the appropriate legal documents for cooperatives • Improve legal document handling • Provide legal services to cooperatives • Prepare legal document for cooperative society
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • The cooperative concept, principles, values, and scope cooperative • Internal and bylaws of the cooperative • Legal system in cooperative
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Applying cooperative values/ethical values, principles, concept, bylaws of the cooperative, communication, report writing, organizing procedures and basic marketing concepts • Enhancing technical and legal skills • Data collection and documentation • Apply legal system in cooperatives
Resources Implication	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	<p>Competence may be assessed in the work place or in a simulated work place setting.</p>

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Implement Financial Risk Management Strategies
Unit Code	<u>AGR CAA4 04 0118</u>
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to interpret an organization's financial risk management strategies in terms of own work and effectively use risk mitigation and elimination techniques and tools.

Element	Performance Criteria
1. Identify application of risk management strategies to job role	1.1. Legislative and regulatory requirements relating to risk management are researched and related to own job role 1.2. Organizational policies and procedures for risk management are accessed and accurately interpreted 1.3. Risk management role is clarified and confirmed with relevant stakeholders as required
2. Apply risk management strategies	2.1. Appropriate organisational strategies and tools for controlling risks in own job role are determined 2.2. Control measures for cross-organisation risks are identified and applied 2.3. Control measures for own area of operation and responsibilities are chosen and implemented
3. Identify and propose changes to improve risk management strategies	3.1. Currency of understanding and application of risk management strategies is maintained 3.2. Audit and review of risk strategy implementation to improve the treatment of risks is undertaken 3.3. Improvements in risk management relevant to own job role are recommended to management 3.4. Best practice risk management is modelled in own performance

Variable	Range
Risk	May include, but not limited to: <ul style="list-style-type: none"> • Commercial and legal relationships • Economic circumstances • Human behaviour • Individual activities • Management activities and controls • Natural events

	<ul style="list-style-type: none"> • Political circumstances • Positive risk • Technological issues.
Organisational policies and procedures	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Compliance risk in breaches of legislation such as Privacy Act • Occupational Health and Safety (OHS) risk • Policies on outsourcing and contractual obligations • Reporting risk such as failure to lodge required documentation on time or at all • Financial reporting • Tax matters • Reputation risk.
Stakeholders	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Internal to the organisation including: <ul style="list-style-type: none"> • Those providing services • Policy makers • Those receiving services • External to the organisation including: <ul style="list-style-type: none"> • Suppliers • Customers • Regulators.
Organisational strategies and tools	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Documentation to assist in process of identifying risk, and assessing impact and likelihood of occurrence • Standard instruments developed for the organisation and contextualised for sections of the workplace's operations, such as checklists and testing procedures • Tools to prioritise risks.
Control measures	<p>May include, but not limited to hierarchy of controls:</p> <ul style="list-style-type: none"> • Reduction in likelihood of risks • Reduction of consequences of risks • Retention of risks • Risk aversion • Transfer of responsibility of risks • Specific organisational control measures.
Improvements in risk management	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Reduction of costs • Reductions in impact • Reductions in likelihood • Reductions in occurrence.

Evidence Guide

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Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Effectively interpret and comply with organisation financial risk management strategies • Identify risk factors in own job role • Recommend risk mitigation improvements
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Methods of identifying financial risks • Organisational policies and procedures relating to risk management processes and strategies • Principles of risk management
Underpinning Skills	<p>Demonstrate skill in:</p> <ul style="list-style-type: none"> • Determining and confirming organization risk situation with internal and external stakeholders, using questioning and active listening as required liaise with others, share information, listen and understand use language and concepts appropriate to cultural differences • Risk assessment skills • Literacy skills for analysing risk information to ensure appropriateness to the organisation • Problem solving skills to identify any issues that have the potential to impact on organisation risk controls and to develop recommendations for improvement • Organisational 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 and Auditing Level IV	
Unit Title	Analyze Financial Reports and Budgets
Unit Code	AGR CAA4 05 0118
Unit Descriptor	This unit describes the knowledge, skills and attitude required to analyse financial reports and budgets as a member of a board of governance of an organisation.

Element	Performance Criteria
1. Review financial reports and budgets	1.1. Revenue/expenditure/requests/predictions are obtained from appropriate person 1.2. Future organisational operations are considered and assessed with reference to all available plans 1.3. Previous financial statements are considered to provide baseline information 1.4. Budgets and cash flows are reviewed using all available information
2. Monitor revenue and expenditure against budget	2.1. Appropriate monitoring and reporting systems are discussed and agreed on, and procedures established 2.2. Income and expenditure are compared to budget and previous periods, and discrepancies are identified and investigated 2.3. Achievement and variances are identified and examined to the budget, in liaison with appropriate person 2.4. Recommendations are documented for action on variances 2.5. Regular reports of operations are requested to indicate fluctuations 2.6. Provide financial statements and accompanying report of operations to appropriate person for discussion
3. Finalise budget	3.1. Ensure expenditure commitments are brought into line with final income figures 3.2. Final budget is finalised, documented and approved in line with operational program 3.3. The final budget is presented to appropriate person and stakeholders 3.4. Ensure reporting requirements of relevant corporate authority and funding bodies are met

Variable	Range
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Reports	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cash budgets • Purchase budgets • Sales budgets • Statement of financial performance • Statement of financial position.
Stakeholders	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Chief executive officers • Clients • Directors • Financial institutions • Suppliers
Expense accounts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Distribution expenses • Electricity • Freight inward and outward • Insurance • Interest paid • Rent paid • Telephone and fax • Wages and salaries
Revenue accounts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Commission received • Interest received • Rent received
Bad and doubtful debts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Calculating provision for doubtful debts • Writing off bad debts against provision for doubtful debts
Inventories	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Goods for resale • Stationery and other office supplies
Final accounts	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Profit and loss
Revenue statement	<p>Comprises:</p> <ul style="list-style-type: none"> • Cost of goods sold if applicable • Gross profit • Operating net profit • expenses and revenue
Reporting period	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • As determined in organizational procedures • Financial year
Balance sheet	<p>Comprises:</p> <ul style="list-style-type: none"> • Narrative or T format

	<ul style="list-style-type: none"> • Unclassified assets and liabilities
Budget objectives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Annual planning • Cost reduction • Rolling forecasts: <ul style="list-style-type: none"> ➢ Next period ➢ Monthly ➢ Next year
Expenditure and revenue items	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Capital expenditure • Client and supplier payments • Sales • Commissions • Fees and charges • Goods and services tax • Revenue producing expenditures • Sales
Milestones and performance indicators	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Compliance with scheduled payment dates • Profits and losses • Reports: <ul style="list-style-type: none"> ➢ Quarterly ➢ Half yearly and Annually
Data	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Cash flow projections • Fixed costs information • Sales records and projections • Variable business costs
Formats and presentation methods	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Explanations of calculations used • Explanatory notes • Graphics • Highlighted estimates and projections • Tables

Evidence Guide

Critical Aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • Monitor income and expenditure against designated budgets • Use appropriate systems to provide an accurate picture of organisation's operations • Check to ensure the budget considers existing and planned activities • Document recommendations to keep organisation within acceptable budgeting limits.
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<p>Underpinning Knowledge and Attitudes</p>	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • The cultural context relevant to the community and location • Relevant legislation, regulations, standards and codes of practice that affect business operations • The organisational constitution, codes of conduct functions, policies and procedures. • A range of textual information to monitor quality of operations and adherence to procedures and standards • Relevant reports and documentation using clear and technically specific language for different audiences and purposes • Information clearly using language and tone appropriate to audience and environment • Numerical information to compare revenue and expenditure against predetermined budgets and available incomes • Personal responsibility for following explicit and implicit policies, procedures and legislative requirements • The appropriate form, channel and mode of communication for a specific purpose relevant to own role • Leadership role on occasion • Standard procedures for routine tasks • Contingency plans
<p>Underpinning Skills</p>	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Explain the cultural context relevant to the community and location • Outline key provisions of relevant legislation, regulations, standards and codes of practice that affect business operations • Outline the organisational constitution, codes of conduct functions, policies and procedures. • Interpret a range of textual information to monitor quality of operations and adherence to procedures and standards • Complete relevant reports and documentation using clear and technically specific language for different audiences and purposes • Articulate information clearly using language and tone appropriate to audience and environment • Analyse numerical information to compare revenue and expenditure against predetermined budgets and available incomes • Take personal responsibility for following explicit and implicit policies, procedures and legislative requirements • Select the appropriate form, channel and mode of communication for a specific purpose relevant to own role

	<ul style="list-style-type: none"> • Collaborate with others to achieve joint outcomes, playing an active role in facilitating effective interaction and taking a leadership role on occasion • Develop plans to manage relatively complex tasks with an awareness of how they contribute to longer term operational and strategic goals • Make routine decisions and implements standard procedures for routine tasks, using formal decision-making processes for more complex and non-routine situations • Recognise a range of problems and their symptoms, actively looking for early warning signs and implementing contingency plans
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Supervise Financial Management
Unit Code	AGR CAA4 06 0118
Unit Descriptor	This unit describes the knowledge, skills and attitude required to monitor and act on financial reports of cooperatives. It includes monitoring and guiding financial management of cooperatives societies.

Element	Performance Criteria
1. Interpret financial reports	<p>1.1. Ensure regular financial information is received from management in a form all board members can understand</p> <p>1.2. Purpose of financial reports and their key features are clarified with cooperatives societies board members of cooperative</p> <p>1.3. Income shortfalls and expenditure overruns are identified</p>
2. Evaluate financial reports	<p>2.1. Financial implications of reports are considered and discussed with other board members and management of cooperative</p> <p>2.2. Data is compared with previous reports and decisions</p> <p>2.3. Year-to-date and end-of-financial-year data are compared with budgeted outcomes</p> <p>2.4. Independent advice is sought where necessary</p>
3. Recognise board responsibilities for assets	<p>3.1. Statutory responsibilities of board members for assets are identified</p> <p>3.2. Funding body restrictions on the acquisition, use and disposal of assets are identified</p> <p>3.3. Statutory responsibilities and funding body requirements on assets are complied with</p>
4. Make decisions on finance	<p>4.1. Recommendations on finances are analysed in terms of their impact on the organisation and its vision and objectives</p> <p>4.2. Financial decisions are prioritised against organisational objectives</p> <p>4.3. Decisions are made in accordance with the organisation's policy and legal and funding requirements</p> <p>4.4. Ensure procedures are made in place to document financial decisions</p>
5. Approve expenditures	<p>5.1. Expenditure proposals are checked within budget and meet statutory and funding body requirements</p> <p>5.2. The organisation's current financial situation is checked</p>

	5.3. Expenditure is approved only if it is consistent with budget, statutory and funding body requirements, and the organisation's financial situation
6. Review financial decisions	6.1. Outcomes and actions are monitored from decisions 6.2. External influences on budgets and finances are identified and monitored 6.3. Ensure procedures are made in place to document variations to financial agreements

Variable	Range
Financial information	May include, but not limited to: <ul style="list-style-type: none"> • Financial statement • Budget • Qualitative and quantitative
Purpose of financial reports	May include, but not limited to: <ul style="list-style-type: none"> • Financial planning for the future • To make investment decision • To provide information to users, etc
Statutory responsibilities of board	May include, but not limited to: <ul style="list-style-type: none"> • Arrange general assembly meeting • Present financial reports to general assembly • Present future work plan
Financial decisions	May include, but not limited to: <ul style="list-style-type: none"> • Investments or Long - term asset- mix decision • Financing or capital mix-decision may be: <ul style="list-style-type: none"> ➢ Equity ➢ Loan • Working capital decision. • Dividend or profit allocation decision.
Expenditure proposals	May include, but not limited to: <ul style="list-style-type: none"> • Capital expenditure
External influences	May include, but not limited to: <ul style="list-style-type: none"> • Interest rate may be: <ul style="list-style-type: none"> ➢ Loan ➢ Deposit • Inflation rate • Government regulation • Collateral requirement
Financial management	<ul style="list-style-type: none"> • Financial management is a managerial activity concerned with the mobilization, planning and controlling of firm's financial resources.

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Critical Aspects of Competence	Evidence of the ability to: <ul style="list-style-type: none"> • Interpret and evaluate financial reports • Recognise board responsibilities for assets • Make decisions on finance • Approve expenditures • Review financial decisions
Underpinning Knowledge and Attitude	Demonstrate knowledge of: <ul style="list-style-type: none"> • Concept of community control of organizations and how it may impact financial decisions • Geographic, social, economic and political contexts in which particular organizations operate and how these may impact financial decisions • Organizational procedures and processes regarding finances • Organisational vision and objectives • Previous budget performance and financial reports • The purpose and components of financial reports • Relevant protocols and cultural responsibilities when making financial decisions • Statutory and funding body requirements relevant to the organisation's financial decision-making • Statutory and funding body responsibilities in relation to financial reporting and assets.
Underpinning Skills	Demonstrate skills in: <ul style="list-style-type: none"> • Explaining concept of community control of organisations and how it may impact financial decisions • Outlining organisational procedures and processes regarding finances • Outlining organisational vision and objectives • Identifying previous budget performance and financial reports • Management
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Assess Credit Applications
Unit Code	AGR CAA4 07 0118
Unit Descriptor	This unit describes the knowledge, skills and attitude required to assess and verify information provided in credit applications, establish credit terms and limits, and notify customers of credit application outcomes.

Element	Performance Criteria
1. Satisfy initial enquiry	<p>1.1. Response is given to initial customer enquiries on type, range and availability of credit and information provided with courtesy, respect and recognition of special needs of customers</p> <p>1.2. Basic information, such as terms and conditions and interest rate are provided and potential securitisation needs determined in accordance with credit policy and legislative requirements</p>
2. Assess and verify credit information	<p>2.1. Credit applications and documentation are verified in accordance with organisational policy and procedures to maintain accuracy of credit database information</p> <p>2.2. Credit information is analysed to establish that sufficient evidence of accurate information has been provided</p> <p>2.3. Liaison is maintained with customers and relevant internal and external personnel to ensure information is kept up to date and disseminated appropriately</p>
3. Assess risk	<p>3.1. Possible risks are identified and evaluated to determine overall level of risk associated with application</p> <p>3.2. Need to take security are identified, risk exposure minimised and protection provided against risk in accordance with organisational risk management policy</p> <p>3.3. Risk assessment is documented in accordance with organisational procedures</p>
4. Establish credit terms and limits	<p>4.1. Decision on how to proceed with credit application is made based on assessed information and in accordance with organisational risk management policy</p> <p>4.2. Credit terms and limits within organisational credit policy guidelines are determined and customers advised of credit decisions promptly and courteously</p> <p>4.3. Credit account administration is completed according to organisational credit policy and timelines, and legislative requirements</p>

Variable	Range
Credit applications	May include, but not limited to: <ul style="list-style-type: none"> • Commercial application • Members application • Duly completed and signed
Risk	May include, but not limited to: <ul style="list-style-type: none"> • Default risk • Financial risk • Commercial and legal relationships • Economic circumstances • Human behaviour • Individual activities • Management activities and controls • Natural events • Political circumstances • Positive risk • Technological issues.

Evidence Guide	
Critical Aspects of Competence	Assessment must confirm one's ability to: <ul style="list-style-type: none"> • Features of credit products • Application and security requirements • The credit decision • Conform with appropriate legislation, cooperatives regulations and cooperatives guidelines when analysing and documenting risk in the assessment of credit applications • Use data entry and recording systems to capture and analyse credit information and complete risk assessment
Underpinning Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • Identify the possible risks associated with credit applications • Describe the types of security that can be taken to minimise risk exposure • Describe the key features of cooperatives credit and risk management policies • Identify and outline the key requirements of relevant legislation and cooperatives regulations in regards to risk assessment on credit application.
Underpinning Skills	Demonstrate skill in: <ul style="list-style-type: none"> • Listing the features of credit products and their application requirements • Describing the special needs of customers • Explaining the cooperatives procedures and systems relating to assessing credit applications process.

	<ul style="list-style-type: none"> • Assessing credit application process skills • Literacy skills for analysing assess credit information to ensure appropriateness to the cooperatives organisation • Problem solving skills to identify any issues that have the potential to impact on cooperatives credit assessment process. • Organisational skills, including the ability to plan and sequence work
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Implement Financial Plan
Unit Code	AGR CAA4 08 0118
Unit Descriptor	This unit describes the knowledge, skills and attitude required to prepare and provide financial planning advice, which may include products, services and strategies. It encompasses establishing the actions, timings and priorities needed to implements of financial plan actions.

Element	Performance Criteria
1. Establish actions, timings and priorities needed to implement financial plan	1.1. Implementation actions which are consistent with client needs and specifications are established 1.2. Individual implementation actions, including timing and priorities designed are established to maximise advantage to client 1.3. Implementation actions are clearly identified and written agreement to actions obtained from client 1.4. Implementation diaries are established and appropriate records entered
2. Establish procedures for implementation of financial plan	2.1. Personnel are identified and briefed to implement each action in plan 2.2. Internal and external documentation requirements are identified and followed up and establish audit trails 2.3. Monitoring procedures are established for critical timings and priorities
3. Undertake and implementation of financial plan actions	3.1. Authorised representative is checked to ensure clients have information on actions they must undertake and provides assistance where needed 3.2. Check that authorised representative ensures instructions are issued to internal and external personnel as per plan requirements 3.3. Check and follow up lodgement or place where of documentation to ensure plan timings are met 3.4. Check that authorised representative ensures fees and charges are obtained and processed according to organisational and legislative requirements 3.5. Brief client and address any concerns promptly and effectively

Variable	Range
Implementation actions	May include, but not limited to: <ul style="list-style-type: none"> • Those undertaken by the financial planner • Those delegated to internal or external staff.
Internal and external documentation	May include, but not limited to: <ul style="list-style-type: none"> • Computer and manual applications • Disclaimers • Disclosures • Creditors • Insurance policies • Prospectus • Written advice. • Audit reports
Legislative requirements	May include, but not limited to: <ul style="list-style-type: none"> • By law • Principle and values • Contract law • Insurance Act • Taxation Acts • Trade Practices Act • Trust law.

Evidence Guide	
Critical Aspects of Competence	Assessment must confirm one's ability to: <ul style="list-style-type: none"> • Establish the actions, timings and priorities needed to implement financial plans, and undertake and/or supervise the implementation of financial plan actions • Comply with relevant legislation, regulations, industry codes of practice and organisational procedures • Prepare materials and brief personnel for implementing financial plans • Gain client feedback on and/or agreement to the plan • Accurately document all planning processes and instruments, and establish appropriate audit trails.
Underpinning Knowledge and Attitudes	Demonstrate knowledge of: <ul style="list-style-type: none"> • The key features of the financial planning organization, financial products, financial markets and investment characteristics • The key features and relevant issues relating to: <ul style="list-style-type: none"> ➤ Financial planning legislation ➤ Financial planning documentation requirements ➤ Government financial and superannuation policy ➤ Sources of information on financial products and markets

	<ul style="list-style-type: none"> ➤ State and territory legislation, charges and taxes • The procedure and requirements in establishing audit trails.
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Determining and confirming work requirements, using questioning and active listening as required • Liaising with others, share information, listen and understand • Using language and concepts appropriate to cultural differences • Accessing and managing information • Interpreting documentation • Coordinating tasks • Highly developed interpersonal skills to establish rapport with clients and to liaise with other planning team members • Organizational and time management skills to sequence tasks, meet timelines and arrange meetings • Self-management skills for complying with ethical, legal and procedural requirements • Learning skills to maintain knowledge of changes to compliance legislation and requirements
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Develop Business Plan
Unit Code	AGR CAA4 09 0118
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to develop tactical and operational plans and review business plan.

Element	Performance Criteria
1. Develop operational plans	<p>1.1. Pre- operational plans have been reviewed and evaluated based on evaluation report.</p> <p>1.2. Objectives are analyzed; interpreted and relevant project management protocols for the organization are developed based on work requirement.</p> <p>1.3. Consultation with appropriate groups and individuals is built into plans based on participatory approach.</p> <p>1.4. Requirements of internal/external customers are identified through consultation and documented.</p> <p>1.5. Plans including methods for measuring customer satisfaction and obtaining feedback are developed based on activities to be done.</p> <p>1.6. Operational performance objectives, measures and criteria are developed through consultation with cooperative management and individuals.</p> <p>1.7. Operational plans are developed based on work requirement to identify financial, human and physical resource requirements.</p> <p>1.8. 8 Scheduling of activities are done based on customer/marketing requirements.</p> <p>1.9. Clear profitability, productivity and performance targets for key result areas are included in plan based on expectations.</p> <p>1.10.Plans that are concise, logical and comply with organization requirements are developed based on feasibility.</p> <p>1.11.Plans that address all relevant operational issues, including internal/external environmental factors are developed following work procedure.</p> <p>1.12.Operational plans have been subject to risk assessment and analyses, and include risk management plans based on existing and forecasted risks.</p>

2. Review business systems	<p>2.1. Reviews are undertaken regularly of the implementation of operational plans based on plans and standards.</p> <p>2.2. Information/reports are available to compare plans, budgets and forecasts to actual performance.</p> <p>2.3. Systems are reviewed in consultation with users and people responsible for implementing the business plans based on work procedure</p> <p>2.4. Reviews are undertaken regularly of the business operation</p>
3. develop monitoring system	<p>3.1. Monitoring schedule is developed</p> <p>3.2. Activities are followed up timely</p> <p>3.3. Appropriate corrective measures are taken</p>

Variable	Range
Operational plans	Are plans for specific tactical responses to the marketplace and the day-to-day plans associated with the production and delivery of a product or service

Evidence Guide	
Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Review pre existing tactical and operational plan • Develop scheduling of activities • Develop tactical and operational plan • Review tactical and operational plan
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Business plan development • Management • Accounting
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Cooperative • Communication skills and • Basic computer skills
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Perform Auditing and Reporting
Unit Code	AGR CAA4 10 0118
Unit Descriptor	This unit deals with the knowledge, skills and attitude required to plan, conduct, and report audit. This unit covers application of knowledge, skills and attitudes in preparing audit reports.

Element	Performance Criteria
1. Participate in planning an audit	<p>1.1. Roles and responsibilities for participating in the audit are Identified based on work requirements.</p> <p>1.2. Purpose and scope of audit is identified according to plan.</p> <p>1.3. Information and resources required to conduct audit are identified and located based on work requirements.</p>
2. Participate in conducting an audit	<p>2.1. Information is collected that is adequate, representative and meets audit requirements based on audit plan</p> <p>2.2. Information is analyzed to assess adequacy of performance against program based on principles.</p> <p>2.3. Records are reviewed to confirm compliance with program according to work procedure.</p> <p>2.4. Compliance with the program is observed within workplace.</p> <p>2.5. Areas requiring corrective action are identified based on work requirements.</p>
3. Report and follow up audit outcomes	<p>3.1. Situations presenting an imminent and serious risk to program objectives are identified and reported in accordance with reporting requirements.</p> <p>3.2. Audit reports are prepared to address audit scope requirements based on results.</p> <p>3.3. Results of audit are communicated according to audit purpose and requirements</p> <p>3.4. A corrective action plan is developed based on work requirements.</p>

Variable	Range
Scope of audit	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Examination of book of account • Evidence • Bills • Stock and is physical verification
Information and resources	<p>May include, but not limited to:</p>

	<ul style="list-style-type: none"> • Internal information • Financial document • Journal • Ledger • Financial statement • External information may include: <ul style="list-style-type: none"> ➤ Conformation letter ➤ Contract ➤ Bank ➤ Supplier ➤ Creditor ➤ government
Audit plan	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Preplanning • Obtain back ground information • Obtain information about clients legal application • Perform preliminary analytical procedure • Set materiality and access acceptable audit risk and inherent risk • Understand internal control and access control risk • Develop over all audit plan
Occupational Health and safety	<ul style="list-style-type: none"> • Keep documents safely
Tools and Equipment	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Stationary materials, • Financial documents, • Financial formats.
Types and sources of information	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Income statements and different financial records, • Previous records.

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Critical Aspects of Competence	<p>Assessment must confirm one's ability to:</p> <ul style="list-style-type: none"> • Identify different financial statement types, • Demonstrate various financial audit reporting systems.
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Peachtree accounting, • Auditing, • Cooperative operations and principles
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Computer skills • Communication skills

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

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Liquidate/Dissolve Cooperative
Unit Code	AGR CAA4 11 0118
Unit Descriptor	This unit applies to cooperative sectors and covers application of knowledge, skill and attitude of conducting liquidation of cooperative society.

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

Variable	Range
Liquidation	May include, but not limited to turn over to a trustee one's assets and accounts, in order that the several amounts of one's indebtedness may be authoritatively ascertained and that the assets may be applied toward their discharge.

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Payment	May include, but not limited to: <ul style="list-style-type: none"> • Expenses of liquidation. • Taxes due to national or local authorities. • Debts owed to secured creditors and claimants/employees. • Debts owed to unsecured creditors and claimants. • Member Deposits • Fees that are due
Asset of cooperative	May include, but not limited to: <ul style="list-style-type: none"> • Current account • Fixed asset
Closing the books	May include, but not limited to: <ul style="list-style-type: none"> • income and expense accounts • Reserve account • General Ledger accounts
Occupational Health and Safety (OHS)	May include, but not limited to keeping documents safely
Tools and equipment	May include, but not limited to stationary, documents, and other consumable materials.
Types and sources of information	May include, but not limited to records of the society, legal documents etc.

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

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Operate Computerized Accounting System
Unit Code	AGR CAA4 12 0118
Unit Descriptor	This unit covers the knowledge, skills and attitude required to establish and operate a computerized accounting system.

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

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

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

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

Reports	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Profit and loss (income statement) • Balance sheet • Business activity statement • Bank reconciliation • Aged receivables/reconciliation • Aged payables/reconciliation • Inventory listing • Asset listing • Customer statements • Statement of cash flow • Journal, general ledger reports • Trial balances • Auditable transaction trail
Subsidiary ledgers	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Accounts receivable • Accounts payable • Inventory • Fixed assets and Employees
Occupational Health and Safety (OHS)	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Security procedures for processing accounting information. • Back-ups, Computer Virus protection, Using passwords and user Ids, locking hard wares. • Proper handling of computers and their accessories. • Proper handling and usage of storage devices.
Tools and equipment	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Computers, printers and photo copy machine • Soft ware • Power Stabilizer • Adding Machine • Box files and cabinets • Storage devises
Types and sources of information	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Company formation documents • Accounting manuals • Invoices and receipts • Contractual agreements • Physical inventory reports • Internal documents

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Critical Aspects of Competency	<p>Demonstrate knowledge and skills to:</p> <ul style="list-style-type: none"> • Implement an integrated accounting system
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	<ul style="list-style-type: none"> • Maintain the system • Process transactions within the system • Produce reports and Ensure system integrity
Underpinning knowledge and Attitude	<p>Demonstrate knowledge in:</p> <ul style="list-style-type: none"> • Accounting Information System analysis and design • Relevant legislation and statutory requirements including those relating to OHS • Relevant source documents and information contained within source documents • Principles of double entry accounting • Principles and practices of accrual accounting • Organisational procedures and policies relating to maintaining financial records • Financial legislation
Underpinning Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • Maintain company information such name, address, accounting period, accounting method, posting method • implement the general ledger and chart of accounts in accordance with organisational requirements • Set up customers, suppliers (vendors) inventory and employees items in accordance with organisational requirements • Set up a system is to meet the reporting requirements of Goods and Services Tax (GST) • Use appropriate technical help to solve any operational problems • Add any new general ledger accounts, customer, supplier, inventory, fixed asset and employee records as required • Maintain any existing chart of accounts, customer, supplier, inventory fixed asset and employee records • Maintain Goods and Services Tax • Process a wide range of cash and credit transactions in both a service and trading environment • Use the general journal to make any balance day adjustments for prepayments, accruals and depreciation • Review the system outputs to verify the accuracy of data input • Make adjustments for any detected processing errors • Perform an end of financial year reversal/rollover and bank reconciliation • Generate reports to indicate the financial performance and financial position of the organisation • Make regular back-ups of the system to ensure against loss or corruption of data

	<ul style="list-style-type: none"> • Restore data back-ups in the event of loss or corruption of data • Maintain a secure record of all processed transactions for audit purposes (audit trail) • Maintain data and company securities
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Plan and Organize Work
Unit Code	AGR CAA4 13 0118
Unit Descriptor	This unit covers the knowledge, skills and attitude required in planning and organizing work activities in a production application. It may be applied to a small independent operation or to a section of a large organization.

Element	Performance Criteria
1. Set objectives	<p>1.1. Objectives are planned consistent with and linked to work activities in accordance with organizational aims.</p> <p>1.2. Objectives are stated as measurable targets with clear time frames.</p> <p>1.3. Support and commitment of team members are reflected in the objectives.</p> <p>1.4. Realistic and attainable objectives are identified.</p>
2. Plan and schedule work activities	<p>2.1. Tasks/work activities to be completed are identified and prioritized as directed.</p> <p>2.2. Tasks/work activities are broken down into steps in accordance with set time frames and achievable components.</p> <p>2.3. Task/work activities are assigned to appropriate team or individuals in accordance with agreed functions.</p> <p>2.4. Resources are allocated as per requirements of the activity.</p> <p>2.5. Schedule of work activities is coordinated with personnel concerned.</p>
3. Implement work plans	<p>3.1. Work methods and practices are identified in consultation with personnel concerned.</p> <p>3.2. Work plans are implemented in accordance with set time frames, resources and standards.</p>
4. Monitor work activities	<p>4.1. Work activities are monitored and compared with set objectives.</p> <p>4.2. Work performance is monitored.</p> <p>4.3. Deviations from work activities are reported and recommendations are coordinated with appropriate personnel and in accordance with set standards.</p> <p>4.4. Reporting requirements are complied with in accordance with recommended format.</p>

	<p>4.5. Timeliness of report is observed.</p> <p>4.6. Files are established and maintained in accordance with standard operating procedures.</p>
5. Review and evaluate work plans and activities	<p>5.1. Work plans, strategies and implementation are reviewed based on accurate, relevant and current information.</p> <p>5.2. Review is done based on comprehensive consultation with appropriate personnel on outcomes of work plans and reliable feedback.</p> <p>5.3. Results of review are provided to concerned parties and formed as the basis for adjustments/simplifications to be made to policies, processes and activities.</p> <p>5.4. Performance appraisal is conducted in accordance with organization rules and regulations.</p> <p>5.5. Performance appraisal report is prepared and documented regularly as per organization requirements.</p> <p>5.6. Recommendations are prepared and presented to appropriate personnel/authorities.</p> <p>5.7. Feedback mechanisms are implemented in line with organization policies.</p>

Variable	Range
Objectives	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Specific • General
Resources	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Personnel • Equipment and technology • Services • Supplies and materials • Sources for accessing specialist advice • Budget
Schedule of work activities	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Daily • Work-based • Contractual and • Regular
Work methods and practices	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Legislated regulations and codes of practice • Industry regulations and codes of practice • Occupational health and safety practices

Work plans	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Daily work plans • Project plans • Program plans • Resource plans • Skills development plans • Management strategies and objectives
Standards	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Performance targets • Performance management and evaluation systems • Occupational standards • Employment contracts • Client contracts • Discipline procedures • Workplace assessment guidelines • Internal quality assurance • Internal and external accountability and auditing requirements • Training Regulation Standards and Safety Standards
Appropriate personnel/ authorities	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Appropriate personnel include: • Management and Line Staff
Feedback mechanisms	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Verbal feedback • Informal feedback • Formal feedback • Questionnaire • Survey and Group discussion

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Critical Aspects of Competence	<p>Demonstrates skills and knowledge to:</p> <ul style="list-style-type: none"> • Set objectives • Plan and schedule work activities • Implement work plans • Monitor work activities • Review and evaluate work plans and activities
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Organization's strategic plan, policies rules and regulations, laws and objectives for work unit activities and priorities • Organizations policies, strategic plans, guidelines related to the role of the work unit • Team work • Consultation strategies

Underpinning Skills	Demonstrates skill to: <ul style="list-style-type: none"> • Plan • Lead • Organize • Coordinate • Communicate • Inter-and intra-person/motivation skills • Present
Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Migrate to New Technology
Unit Code	AGR CAA4 14 0118
Unit Descriptor	This unit defines the competence required to apply skills and knowledge in using new or upgraded technology. The rationale behind this unit emphasizes the importance of constantly reviewing work processes, skills and techniques in order to ensure that the quality of the entire business process is maintained at the highest level possible through the appropriate application of new technology. To this end, the person is typically engaged in on-going review and research in order to discover and apply new technology or techniques to improve aspects of the organization's activities.

Element	Performance Criteria
1. Apply existing knowledge and techniques to technology and transfer	<p>1.1. Situations are identified where existing knowledge can be used as the basis for developing new skills.</p> <p>1.2. New or upgraded technology skills reacquired and used to enhance learning.</p> <p>1.3. New or upgraded equipment are identified, classified and used where appropriate, for the benefit of the organization.</p>
2. Apply functions of technology to assist in solving organizational problems	<p>2.1. Testing of new or upgraded equipment is conducted according to the specification manual.</p> <p>2.2. Features of new or upgraded equipment are applied within the organization.</p> <p>2.3. Features and functions of new or upgraded equipment are used for solving organizational problems.</p> <p>2.4. Sources of information relating to new or upgraded equipment are accessed and used.</p>
3. Evaluate new or upgraded technology performance	<p>3.1. New or upgraded equipment is evaluated for performance, usability and against OHS standards.</p> <p>3.2. Environmental considerations are determined from new or upgraded equipment.</p> <p>3.3. Feedback is sought from users where appropriate.</p>

Variables	Range
Environmental Considerations	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> Recycling, safe disposal of packaging (e.g. cardboard, polystyrene, paper, plastic) and correct disposal of waste materials by an authorized body

Feedback	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Surveys, • Questionnaires, • interviews and meetings.
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Evidence Guide	
Critical Aspects of Competence	Competence must confirm the ability to transfer the application of existing skills and knowledge to new technology
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Broad awareness of current technology trends and directions in the industry (e.g. systems/procedures, services, new developments, new protocols) • Vendor product directions • Ability to locate appropriate sources of information regarding metal manufacturing and new technologies • Current industry products/services, procedures and techniques with knowledge of general features • Information gathering techniques
Underpinning Skills	<p>Demonstrate skills of:</p> <ul style="list-style-type: none"> • Research skills for identifying broad features of new technologies • Ability to assist in the decision making process • Literacy skills in regard to interpretation of technical manuals • Ability to solve known problems in a variety of situations and locations • Evaluate and apply new technology to assist in solving organizational problems • General analytical skills in relation to known problems
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Establish Quality Standards
Unit Code	AGR CAA4 15 0118
Unit Descriptor	This unit covers the knowledge, skills and attitudes required to establish quality specifications for work outcomes and work performance. It includes monitoring and participation in maintaining and improving quality, identifying critical control points in the production of quality output and assisting in planning and implementing of quality assurance procedures.

Element	Performance Criteria
1. Establish quality specifications for product	<p>1.1. Market specifications are sourced and legislated requirements identified.</p> <p>1.2. Quality specifications are developed and agreed upon.</p> <p>1.3. Quality specifications are documented and introduced to organization staff / personnel in accordance with the organization policy.</p> <p>1.4. Quality specifications are updated when necessary.</p>
2. Identify hazards and critical control points	<p>2.1. Critical control points impacting on quality are identified.</p> <p>2.2. Degree of risk for each hazard is determined.</p> <p>2.3. Necessary documentation is accomplished in accordance with organization quality procedures</p>
3. Assist in planning of quality assurance procedures	<p>3.1. Procedures for each identified control point are developed to ensure optimum quality.</p> <p>3.2. Hazards and risks are minimized through application of appropriate controls.</p> <p>3.3. Processes are developed to monitor the effectiveness of quality assurance procedures.</p>
4. Implement quality assurance procedures	<p>4.1. Responsibilities for carrying out procedures are allocated to staff and contractors.</p> <p>4.2. Instructions are prepared in accordance with the enterprise's quality assurance program.</p> <p>4.3. Staff and contractors are given induction training on the quality assurance policy.</p> <p>4.4. Staff and contractors are given in-service training relevant to their allocated safety procedures.</p>
5. Monitor quality of work outcome	<p>2.1. Quality requirements are identified.</p>

	<p>2.2. Inputs are inspected to confirm capability to meet quality requirements.</p> <p>2.3. Work is conducted to produce required outcomes.</p> <p>2.4. Work processes are monitored to confirm quality of output and/or service.</p> <p>2.5. Processes are adjusted to maintain outputs within specification.</p>
6. Participate in maintaining and improving quality at work	<p>6.1. Work area, materials, processes and product are routinely monitored to ensure compliance with quality requirements.</p> <p>6.2. Non-conformance in inputs, process, product and/or service is identified and reported according to workplace reporting requirements.</p> <p>6.3. Corrective action is taken within level of responsibility, to maintain quality standards.</p> <p>6.4. Quality issues are raised with designated personnel.</p>
7. Report problems that affect quality	<p>7.1. Potential or existing quality problems are recognized.</p> <p>7.2. Instances of variation in quality are identified from specifications or work instructions.</p> <p>7.3. Variation and potential problems are reported to supervisor/manager according to enterprise guidelines.</p>

Variable	Range
Sourced	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • End-users • Customers or stakeholders
Legislated requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Verification of product quality as part of consumer legislation or specific legislation related to product content or composition.
Safety procedures.	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Use of tools and equipment for fabrication/production/manufacturing works • Workplace environment and handling of material safety, • Following occupational health and safety procedures designated for the task • Respect the policies, regulations, legislations, rule and procedures for manufacturing/production/fabrication works

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Critical Aspect of Competence	Demonstrates skills and knowledge to: <ul style="list-style-type: none"> • Monitor quality of work • Establish quality specifications for product • Participate in maintaining and improving quality at work • Identify hazards and critical control points in the production of quality product • Assist in planning of quality assurance procedures • Report problems that affect quality • Implement quality assurance procedures
Underpinning Knowledge	Demonstrates knowledge of: <ul style="list-style-type: none"> • Work and product quality specifications • Quality policies and procedures • Improving quality at work • Hazards and critical points of operation • Obtaining and using information • Applying federal and regional legislation within day-today work activities • Accessing and using management systems to keep and maintain accurate records • Requirements for correct preparation and operation • Technical writing
Underpinning Skills	Demonstrates skills to: <ul style="list-style-type: none"> • Monitor quality of work • Establish quality specifications for product • Participate in maintaining and improving quality at work • Identify hazards and critical control points in the production of quality product • Assist in planning of quality assurance procedures • Report problems that affect quality • Implement quality assurance 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 and Auditing Level IV	
Unit Title	Develop Individuals and Team
Unit Code	AGR CAA4 16 0118
Unit Descriptor	This unit covers the knowledge, skills and attitudes required to determine individual and team development needs and facilitate the development of the workgroup.

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 to meet individual and group training and developmental needs is collaboratively developed and implemented.</p> <p>1.3. Individuals are encouraged to self-evaluate performance and identify areas 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 to obtain and share information is used by team.</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 actively participated in team activities and communication processes.</p> <p>5.2. Individual and joint responsibility is developed by team's 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, monitoring and/or supervision • Formal/informal learning program • Internal/external training provision • Work experience/exchange/opportunities • Personal study • Career planning/development • Performance evaluation • 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 evaluation • 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 monitoring • Problem solving • Presentation/demonstration • Formal course participation • Work experience and involvement in professional networks • Conference and seminar attendance
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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 plans to improve the effectiveness of learning • Prepare learning plans to match skill needs • Access and designate learning opportunities
Underpinning Knowledge and Attitude	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Coaching and monitoring 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 to obtain 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, preparing general information and documents according to target audience; spell with accuracy; use grammar and punctuation effective relationships and conflict management • Communicate including receiving feedback and reporting, maintaining effective relationships and conflict management • Plan and organize required resources and equipment to meet learning needs • Coach and mentor skills to provide support to colleagues • Report to organize information; assess information for relevance and accuracy; identify and elaborate on learning outcomes • Facilitate and conduct small group training sessions • Relate to people from a range of social, cultural, physical and mental backgrounds
Resource Implications	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>

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

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Utilize Specialized Communication Skills
Unit Code	AGR CAA4 17 0118
Unit Descriptor	This unit covers the knowledge, skills and attitudes required to use specialized communication skills to meet specific needs of internal and external clients, conduct interviews, facilitate group discussions, and contribute to the development of communication strategies.

Element	Performance Criteria
1. Meet common and specific communication needs of clients and colleagues	1.1. Specific communication needs of clients and colleagues are identified and met. 1.2. Different approaches are used to meet communication needs of clients and colleagues. 1.3. Conflict is addressed promptly and in a timely way and in a manner which does not compromise the standing of the organization.
2. Contribute to the development of communication strategies	2.1. Strategies for internal and external dissemination of information are developed, promoted, implemented and reviewed as required. 2.2. Channels of communication are established and reviewed regularly. 2.3. Coaching in effective communication is provided 2.4. Work related network and relationship are maintained as necessary. 2.5. Negotiation and conflict resolution strategies are used where required. 2.6. Communication with clients and colleagues is made appropriate to individual needs and organizational objectives.
3. Represent the organization	3.1. When participating in internal or external fora, presentation is relevant, appropriately researched and presented in a manner to promote the organization. 3.2. Presentation is made clear and sequential and delivered within a predetermined time. 3.3. Appropriate media is utilized to enhance presentation. 3.4. Differences in views are respected. 3.5. Written communication is made consistent with organizational standards.

	3.6. Inquiries are responded in a manner consistent with organizational standard.
4. Facilitate group discussion	<p>4.1. Mechanisms which enhance effective group interaction are defined and implemented.</p> <p>4.2. Strategies which encourage all group members to participate are used routinely.</p> <p>4.3. Objectives and agenda are routinely set and followed for meetings and discussions.</p> <p>4.4. Relevant information are provided to group to facilitate outcomes.</p> <p>4.5. Evaluation of group communication strategies is undertaken to promote participation of all parties.</p> <p>4.6. Specific communication needs of individuals are identified and addressed.</p>
5. Conduct interview	<p>5.1. A range of appropriate communication strategies are employed in interview situations.</p> <p>5.2. Different types of interview is conducted in accordance with the organizational procedures.</p> <p>5.3. Records of interviews are made and maintained in accordance with organizational procedures.</p> <p>5.4. Effective questioning, listening and nonverbal communication techniques are used to ensure that required message is communicated.</p>

Variable	Range
Strategies	May include, but not limited to: <ul style="list-style-type: none"> • Recognizing own limitations • Utilizing techniques and aids • Providing written drafts • Verbal and non verbal communication
Effective group interaction	May include, but not limited to: <ul style="list-style-type: none"> • Identifying and evaluating what is occurring within an interaction in a non-judgmental way • Using active listening • Making decision about appropriate words, behavior • Putting together response which is culturally appropriate • Expressing an individual perspective • Expressing own philosophy, ideology and background and exploring impact with relevance to communication
Interview situations	May include, but not limited to:

	<ul style="list-style-type: none"> • Establish rapport • obtain facts and information • Facilitate resolution of issues • Develop action plans • Diffuse potentially difficult situation
Types of Interview	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Related to staff issues • Routine • Confidential • Evidential • Non-disclosure • Disclosure

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Critical Aspects of Competence	<p>Demonstrates skills and knowledge to:</p> <ul style="list-style-type: none"> • Demonstrate effective communication skills with clients and work colleagues accessing service • Adopt relevant communication techniques and strategies to meet client particular needs and difficulties
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Communication process • Dynamics of groups and different styles of group leadership • Communication skills relevant to client groups
Underpinning Skills	<p>Demonstrates skills to:</p> <ul style="list-style-type: none"> • Full range of communication techniques including: <ul style="list-style-type: none"> ➢ Active listening ➢ Feedback ➢ Interpretation ➢ Role boundaries setting ➢ Negotiation ➢ Establishing empathy ➢ Communication strategies • Communicate to fulfill job roles as specified by the organization
Resource Implications	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>
Methods of Assessment	<p>Competence may be assessed through:</p> <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	<p>Competence may be assessed in the work place or in a simulated work place setting.</p>

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Manage Micro, Small and Medium Enterprises (MSMEs)
Unit Code	AGR CAA4 18 0118
Unit Descriptor	This unit covers knowledge, skills and attitude required in running Micro, Small and Medium enterprises. The strategies involve developing, monitoring and managing work activities and financial information, developing effective work habits, and adjusting work schedules as needed.

Element	Performance Criteria
1. Develop and communicate Strategic work plan	<p>1.1. The importance of planning is sensitized before acting and about the importance of plans to reduce risks and to inhibit impulsive actions and discussed.</p> <p>1.2. The basics of planning and beginning with goal setting are communicated.</p> <p>1.3. The achievement of measurable and realistic short-term business objective is addressed.</p> <p>1.4. How to develop realistic activities plans and schedule is discussed.</p> <p>1.5. Major components of work plan are introduced and understood.</p> <p>1.6. The importance of constant reviewing their plans is understood by monitoring the results.</p>
2. Identify daily work requirements and Develop effective work habits	<p>2.1. Basic concept about effect working culture is discussed and understood.</p> <p>2.2. Different approaches to work culture are developed and understood.</p> <p>2.3. Work requirements are identified for a given time period by taking into consideration of resources and constraints.</p> <p>2.4. Work activities are prioritized based on business needs, requirements and deadlines.</p> <p>2.5. If appropriate, work is allocated to relevant staff or contractors to optimize efficiency.</p> <p>2.6. Work and personal priorities are identified and a balance is achieved between competing priorities using appropriate time management strategies.</p> <p>2.7. Input is sought from internal and external sources and used to develop and refine new ideas and approaches.</p>

	<p>2.8. Business or inquiries is/are responded to promptly and effectively.</p> <p>2.9. Information is presented in a format appropriate to the industry and audience.</p>
3. Manage Marketing of MSMEs	<p>3.1. Information on market and business needs is analyzed and market opportunities identified.</p> <p>3.2. Marketing mix and components are evaluated.</p> <p>3.3. Marketing mix for specific target market is determined.</p> <p>3.4. Marketing mix is monitored and continual adjusted against marketing performance.</p>
4. Manage Human Resources	<p>4.1. Human resource rules, regulations law and procedures are identified and determined.</p> <p>4.2. The existing human resource is audited, and gaps are identified.</p> <p>4.3. Recruitment and selection are conducted based on the organizational requirements.</p> <p>4.4. Selected candidates are oriented and placed for the appropriate position.</p> <p>4.5. Appraisal of employees' performance is conducted.</p> <p>4.6. Appraisal result is used for training and development, promotion, compensation, disciplinary measures and other purposes as required.</p> <p>4.7. Employee relations are maintained.</p>
5. Manage production and Operation	<p>5.1. Production /operation plan is developed and implemented.</p> <p>5.2. Required inputs are purchased and adequate inventories maintained.</p> <p>5.3. Production /operation process is checked and controlled.</p> <p>5.4. Quality control is applied and maintained.</p>
6. Maintain financial records and use for decision making	<p>6.1. The objective and benefits of financial records are discussed and understood.</p> <p>6.2. Asset, liabilities and capital are identified and recorded.</p> <p>6.3. Balance sheet and different journals are discussed.</p> <p>6.4. Business transactions are discussed, analyzed, classified and recorded.</p> <p>6.5. Daily financial records are maintained correctly in accordance with legal and accounting requirements.</p>

	<p>6.6. Invoices and payments are prepared and distributed in timely manner and in accordance with legal requirements.</p> <p>6.7. Outstanding accounts are collected or followed-up.</p> <p>6.8. Revenue, expense and costs are identified and discussed.</p> <p>6.9. Different ledgers and subsidiary ledgers are discussed and maintained.</p> <p>6.10. Profit and loss report is prepared.</p> <p>6.11. Financial interpretation is conducted with assistant from the appropriate person.</p> <p>6.12. Financial manual is prepared.</p>
7. Monitor, Manage and Evaluate work performance	<p>7.1. People, resources and/or equipment are coordinated to provide optimum results.</p> <p>7.2. Staff, clients and/or contractors are communicated within a clear and regular manner, to monitor work in relation to business goals or timelines.</p> <p>7.3. Problem solving techniques are applied to work situations to overcome difficulties and achieve positive outcomes.</p> <p>7.4. Opportunities for improvements are monitored according to business demands.</p> <p>7.5. Work schedules are adjusted to incorporate necessary modifications to existing work and routines or changing needs and requirements.</p> <p>7.6. Proposed changes are clearly communicated and recorded to aid in future planning and evaluation.</p> <p>7.7. Relevant codes of practice are used to guide an ethical approach to workplace practices and decisions.</p>

Variable	Range
Major components of work plan	May include, but not limited to: <ul style="list-style-type: none"> • Objective • Responsibilities • Resources (human, materials, finance, time, etc) • Activities
Resources	May include, but not limited to: <ul style="list-style-type: none"> • Human resource • Money • Time • Machines

	<ul style="list-style-type: none"> • Equipment and Space
Time management strategies	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Prioritizing and anticipating • Short term and long term planning and scheduling • Creating a positive and organized work environment • Clear timelines and goal setting that is regularly reviewed and adjusted as necessary • Breaking large tasks into smaller tasks • Getting additional support if identified and necessary
Internal and external sources	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Staff and colleagues • Management, supervisors, advisors or head office • Relevant professionals such as lawyers, accountants, management consultants • Professional associations
Human resource rules , regulations law and procedures	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Recruitment and selection • Orientation and placement • Training and development • Performance appraisal and reward system • Disciplinary procedures • Movement and separation • Industrial relation
Employee relations	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Relationship within employees • Relationship among employees and management and labor union • Relationship between labor union and government
Business goals	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Sales targets • Budgetary targets • Team and individual goals • Production targets • Reporting deadlines
Problem solving techniques	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Brainstorming • Fish bone • Focus group discussion and Problem tree

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Critical Aspects of Competence	<p>A person must be able to demonstrate:</p> <ul style="list-style-type: none"> • Ability to identify daily work requirements and allocate work appropriately
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	<ul style="list-style-type: none"> • Ability to interpret financial documents in accordance with legal requirements • The ability to prepare strategic plan • The ability to develop effective work habit • The ability to manage marketing of MSEs • The ability to manage human resources of MSEs • the ability to manage production/operation of MSEs • The ability to maintain financial records of MSEs • The ability to manage, monitor and evaluate work performance of MSMEs
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Strategic plan • Working culture • Time management strategy • Marketing Mix • Relevant marketing, operation/production, human resource and financial management • Human resource functions • Production/operation functions • Monitoring and evaluation • Problem solving techniques • Federal and Local Government legislative requirements affecting business operations, especially in regard to OHS, equal employment opportunity, industrial relations and anti-discrimination • Relevant industry code of practice • Planning techniques to establish realistic timelines and priorities • Identification of relevant performance measures • Quality assurance principles and methods
Underpinning Skills	<p>Demonstrate skills in:</p> <ul style="list-style-type: none"> • Technical or specialist skills relevant to the business operation • Interpret legal requirements, company policies and procedures and immediate, day-to-day demands • Strategic planning skills • Human relation skills • Communicate using questioning, clarifying, reporting, and giving and receiving constructive feedback • Numeracy skills for performance information, setting targets and interpreting financial documents and reports • Technical skills to interpret business document, reports and financial statements and projections

	<ul style="list-style-type: none"> • Relate to people from a range of social, cultural and ethnic backgrounds and physical and mental abilities • Solve problem and develop contingency plans • Using computers and software packages to record and manage data and to produce reports • Evaluate using assessment work and outcomes • Observe for identifying appropriate people, resources and to monitor work
Resource Implications	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Methods of Assessment	Competence may be assessed through: <ul style="list-style-type: none"> • Interview/Written Test • Observation/Demonstration with Oral Questioning
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Cooperative Accounting and Auditing Level IV	
Unit Title	Apply Problem Solving Techniques and Tools
Unit Code	AGR CAA4 19 0118
Unit Descriptor	This unit of competency covers the knowledge, skills and attitude required to apply scientific problem solving techniques and tools to enhance quality, productivity and other kaizen Element on continual basis.

Element	Performance criteria
1. Identify and select theme/problem.	<p>1.1. Safety requirements are followed in accordance with safety plans and procedures.</p> <p>1.2. All possible problems related to the process /Kaizen Element are listed using statistical tools and techniques.</p> <p>1.3. All possible problems related to kaizen Element are identified and listed on Visual Management Board/Kaizen Board.</p> <p>1.4. Problems are classified based on obviousness of cause and action.</p> <p>1.5. Critical factors like the number of customers affected, Potentials for bottlenecks, and number of complaints etc... is selected.</p> <p>1.6. Problems related to priorities of Kaizen Element are given due emphasis and selected.</p>
2. Grasp current status and set goal.	<p>2.1. The extent of the problem is defined.</p> <p>2.2. Appropriate and achievable goal is set.</p>
3. Establish activity plan.	<p>3.1. The problem is confirmed.</p> <p>3.2. High priority problem is selected.</p> <p>3.3. The extent of the problem is defined.</p> <p>3.4. Activity plan is established as per 5W1H.</p>
4. Analyze causes of a problem.	<p>4.1. All possible causes of a problem are listed.</p> <p>4.2. Cause relationships are analyzed using 4M1E.</p> <p>4.3. Causes of the problems are identified.</p> <p>4.4. Root causes are selected.</p> <p>4.5. The root cause which is most directly related to the problem is selected.</p> <p>4.6. All possible ways are listed using creative idea generation to eliminate the most critical root cause.</p>

	<p>4.7. The suggested solutions are carefully tested and evaluated for potential complications.</p> <p>4.8. Detailed summaries of the action plan are prepared to implement the suggested solution.</p>
5. Examine countermeasures and their implementation.	<p>5.1. Action plan is implemented by medium KPT members.</p> <p>5.2. Implementation is monitored according to the agreed procedure and activities are checked with preset plan.</p>
6. Assess effectiveness of the solution.	<p>6.1. Tangible and intangible results are identified.</p> <p>6.2. The results are verified over time.</p> <p>6.3. Tangible results are compared with targets using various types of diagram.</p>
7. Standardize and sustain operation.	<p>7.1. If the goal is achieved, the new procedures are standardized and made part of daily activities.</p> <p>7.2. All employees are trained on the new Standard Operating Procedures (SOPs).</p> <p>7.3. SOP is verified and followed by all employees.</p> <p>7.4. The next problem is selected to be tackled by the team.</p>

Variable	Range
Safety requirements	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • OHS requirements include legislation, material safety, managements system, hazardous substances and dangerous goods code and local safe operating procedures • Work is carried out in accordance with legislative obligations, environmental legislations, relevant health regulation, manual handling procedure and organization insurance requirements
Statistical tools and techniques	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • 7 QC tools May include, but not limited to: <ul style="list-style-type: none"> ➤ Stratification ➤ Pareto Diagram ➤ Cause and Effect Diagram ➤ Check Sheet ➤ Control Chart/Graph ➤ Histogram and Scatter Diagram • QC techniques May include, but not limited to: <ul style="list-style-type: none"> ➤ Brain storming ➤ Why analysis ➤ What if analysis ➤ 5W1H

Kaizen Element	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Quality • Cost • Productivity • Delivery • Safety • Moral • Environment and Gender equality
5W1H	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Who: person in charge • Why: objective • What: item to be implemented • Where: location • When: time frame • How: method
4M1E	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Man • Machine • Method • Material and Environment
Creative idea generation	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Brainstorming • Exploring and examining ideas in varied ways • Elaborating and extrapolating • Conceptualizing
Medium KPT	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • 5S • 4M (Machine, Method, Material and Man) • 4p (Policy, Procedures, People and Plant) • PDCA cycle • Basics of IE tools and techniques
Tangible and intangible results	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Tangible result may include quantifiable data • Intangible result may include qualitative data
Various types of diagram	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • Line graph • Bar graph • Pie-chart • Scatter and Affinity diagrams
Standard Operating Procedures (SOPs)	<p>May include, but not limited to:</p> <ul style="list-style-type: none"> • The customer demand • The most efficient work routine (steps) • The cycle times required to complete work Element

	<ul style="list-style-type: none"> • All process quality checks required to minimize defects/errors • The exact amount of work in process required
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Evidence Guide	
Critical Aspects of Assessment	Demonstrates skills and knowledge competencies to: <ul style="list-style-type: none"> • Apply all relevant procedures and regulatory requirements to ensure quality and productivity of an organization. • Detect non-conforming products/services in the work area • Apply effective problem solving approaches/strategies. • Implement and monitor improved practices and procedures • Apply statistical quality control tools and techniques.
Underpinning Knowledge and Attitude	Demonstrates knowledge of: <ul style="list-style-type: none"> • QC story/PDCA cycle/ • QC story/ Problem solving steps • QCC techniques • 7 QC tools • Basic IE tools and techniques. • SOP • Quality requirements associated with the individual's job function and/or work area • Workplace procedures associated with the candidate's regular technical duties • Relevant health, safety and environment requirements • organizational structure of the enterprise • Lines of communication • Methods of making/recommending improvements. • Reporting procedures
Underpinning Skills	Demonstrates skills to: <ul style="list-style-type: none"> • Apply problem solving techniques and tools • Apply statistical analysis tools • Apply Visual Management Board/Kaizen Board. • Detect non-conforming products or services in the work area • Document and report information about quality, productivity and other kaizen Element. • Contribute effectively within a team to recognize and recommend improvements in quality, productivity and other kaizen Element. • Implement and monitor improved practices and procedures. • Organize and prioritize activities and items. • Read and interpret documents describing procedures • Record activities and results against templates and other prescribed 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

