

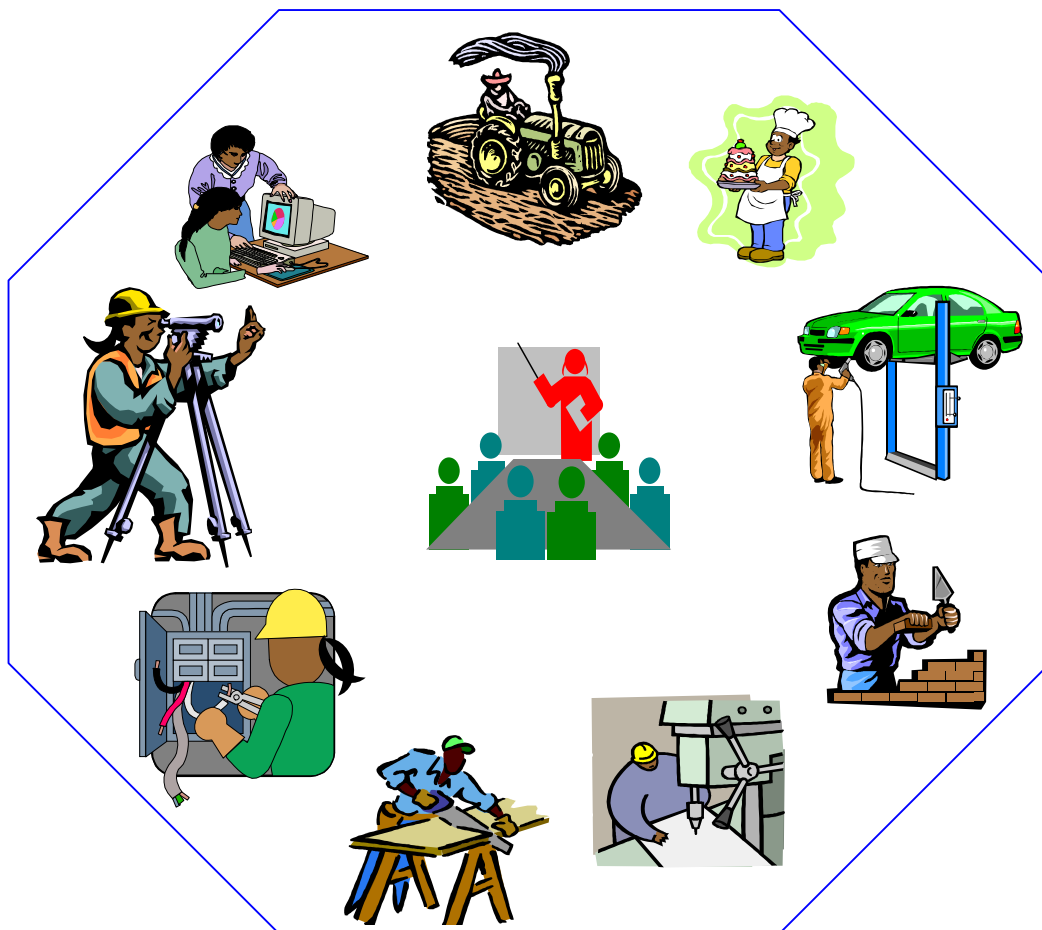


Federal Democratic Republic of Ethiopia
OCCUPATIONAL STANDARD



ACCOUNTS AND BUDGET

NTQF Level IV



*Ministry of Education
August 2012*

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

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

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

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

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

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

- the chart with an overview of all Units of Competence for the respective occupation (Unit of Competence Chart) including the Unit Codes and the Unit of Competence titles
- the contents of each Unit of Competence – this includes further directions on the contents and format of the unit of competence
- occupational map providing the technical and vocational education and training (TVET) providers with information and important requirements to consider when designing training programs for this standards, and for the individual, a career path

UNIT OF COMPETENCE CHART

Occupational Standard: Accounts and Budget Service		
Occupational Code: EIS ACB		
<i>NTQF Level IV</i>		
EIS ACB4 01 0812 Make Decisions in a Legal Context	EIS ACB4 02 0812 Prepare Financial Statements for Non-Reporting Entities	EIS ACB4 03 0812 Set up and operate a Computerized Accounting System
EIS ACB4 04 0812 Apply Principles of Professional Practice to Work in the financial services industry	EIS ACB4 05 0812 Prepare Financial Reports	EIS ACB4 06 0812 Process Business Tax Requirements
EIS ACB4 07 0812 Evaluate and Authorize Payment Requests	EIS ACB4 08 0812 Establish and Maintain a Payroll System	EIS ACB4 09 0812 Develop and Use Complex Spreadsheets
EIS ACB4 10 0812 Produce Job Costing Information	EIS ACB4 11 0812 Prepare Operational Budgets	EIS ACB4 12 0812 Maintain Inventory Records
EIS ACB4 13 0812 Establish and Maintain a Cash Accounting System	EIS ACB4 14 0812 Establish and Maintain an Accrual Accounting System	EIS ACB4 15 0812 Manage Overdue Customer Accounts
EIS ACB4 16 0812 Administer Levies, Fines and Other Taxes	EIS ACB4 17 0812 Plan and Organize Work	EIS ACB4 18 0812 Migrate to New Technology

EIS ACB4 19 0812
Establish Quality
Standards

EIS ACB4 20 0812
Develop Individuals
and Team

EIS ACB4 21 0812
Utilize Specialized
Communication
Skills

EIS ACB4 22 0812
Manage and Maintain
Small/Medium
Business Operations

EIS ACB4 23 1012
Develop and Refine
Systems for Continuous
Improvement in
Operations

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Make Decisions in a Legal Context
Unit Code	EIS ACB4 01 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to make decisions in a legal context. It is intended to satisfy the requirement for a course of study in commercial law at an introductory or foundation level covering Ethiopian legal systems and processes.

Elements	Performance Criteria
1. Evaluate legal context for financial services work	1.1 Ethiopian legal systems and processes are identified 1.2 The functions of the <i>courts and other regulatory bodies</i> are identified 1.3 Implications of <i>relevant legislation</i> , regulation and legal precedent are identified and applied in making operational decisions 1.4 Advice and guidance are sought to evaluate and moderate decision processes
2. Identify compliance requirements	2.1 Compliance requirements are interpreted accurately 2.2 Legislative and regulatory sources of information are regularly reviewed to identify changes to compliance requirements
3. Develop procedures to ensure compliance	3.1 Procedures are developed in consultation with others to address compliance requirements 3.2 Timetables are established to meet compliance requirements align with statutory deadlines

Variable	Range
Courts and other regulatory bodies may include:	<ul style="list-style-type: none"> • Trade practice and consumer protection Authority • Ministry of Finance and Economic Development • Ethiopian Revenues and Customs Authority (ERCA) • National Bank of Ethiopia • Ethiopian Social Security Agencies • Federal and Regional state courts • Office of Auditor General • Audit service Corporation
Relevant legislation includes:	<ul style="list-style-type: none"> • commercial code • Relevant taxation law • credit directives

	<ul style="list-style-type: none"> • Financial Transactions Reports manuals
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Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • demonstrate knowledge and understanding of the Ethiopian legal system such that current statute, common law and equitable principles can be applied, to particular fact circumstances in order to provide advice • access information on relevant legislation, statutes, regulation and legal judgements • draw conclusions having regard to the facts and relevant law • develop organizational procedures to meet compliance requirements
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • overview of Ethiopian legal systems and processes and the context in which they operate including: <ul style="list-style-type: none"> ➤ basic principles ➤ common law ➤ roles and responsibilities of key organizations ➤ constitutional considerations ➤ separation of powers ➤ basic principles of the law of torts, particularly relating to: <ul style="list-style-type: none"> ✓ negligence ✓ negligent misstatement • main features of current legislation and its general impact on business operations in areas of: <ul style="list-style-type: none"> ➤ consumer law ➤ corporations law, including different business organizational structures and regulations for: <ul style="list-style-type: none"> ✓ public and private companies ✓ trusts ✓ partnerships ✓ sole traders ➤ property law ➤ superannuation law ➤ taxation law
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➤ consult with others about legal information and compliance requirements ➤ liaise with others, share information, listen and understand ➤ use language and concepts appropriate to cultural differences

	<ul style="list-style-type: none"> • IT skills to access and use appropriate software such as spreadsheets and databases and internet information • learning skills to maintain knowledge of changes to compliance legislation and requirements • research skills to: <ul style="list-style-type: none"> ➤ find statutory and regulatory legal requirements and precedents ➤ access and manage information ➤ interpret documentation ➤ coordinate tasks • problem solving skills to: <ul style="list-style-type: none"> ➤ address compliance issues ➤ apply statute, regulation and precedent to a client's circumstances • reading skills to: <ul style="list-style-type: none"> ➤ read text books, newspapers and journals ➤ read and understand relevant legislation and regulation ➤ read and understand legal precedent and rulings ➤ self-management skills to comply with ethical, legal and procedural 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.
Assessment Methods	Competency may be assessed through: <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Prepare Financial Statements for Non-Reporting Entities
Unit Code	EIS ACB4 02 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to develop a range of commonly required financial reports for entities that do not have a statutory duty to file financial reports with government agencies and regulators.

Elements	Performance Criteria
1. Compile data	<p>1.1 Data is systematically coded, classified and checked for accuracy and reliability in accordance with organizational policies and procedures</p> <p>1.2 Internal and external financial data is checked to ensure consistency and accuracy</p>
2. Prepare reports	<p>2.1 Charts, diagrams and supporting data are presented in an appropriate manner</p> <p>2.2 Reports are prepared following a clear and appropriate structure and format and to conform with organization requirements</p> <p>2.3 Statements and data are made error free and comprehensive with the full report cross-checked against original data and accounting standards</p> <p>2.4 Any necessary corrections are made and verified and authorized by relevant persons</p>

Variable	Range
Data may include:	<ul style="list-style-type: none"> • budgets and forecasts • financial and operational statements and reports: <ul style="list-style-type: none"> ➤ expenditures and receipts ➤ Statements of financial performance.
Organizational policies and procedures may include:	<ul style="list-style-type: none"> • financial management manuals • recording and filing systems • reporting requirements • Standard financial analysis techniques.
Report types and formats may include:	<ul style="list-style-type: none"> • cash statements • electronic forms • financial year reports • operating statements such as statements of financial performance

	<ul style="list-style-type: none"> • spreadsheets • Statements of financial position.
Organisations may include:	<ul style="list-style-type: none"> • not for profit • partnerships • sole traders
Relevant persons may include:	<ul style="list-style-type: none"> • registered tax agents

Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • interpret and comply with organizational policies and procedures • access, analyze and compile relevant financial data • draft comprehensive and accurate reports and financial statements
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • ethical considerations for the handling of financial matters including conflict of interests • financial legislation including for: <ul style="list-style-type: none"> ➢ taxable transactions ➢ reporting requirements • forecasting and analysis techniques • methods of presenting financial data • options, methods and practices for deductions, benefits and depreciations • organizational guidelines and procedures • principles of double-entry bookkeeping and accrual accounting
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm report requirements, using questioning and active listening as required ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences • literacy skills to: <ul style="list-style-type: none"> ➢ read and interpret documentation from a variety of sources ➢ read and interpret financial statements and reports • well-developed writing skills for preparing reports and recommendations, recording and classifying financial information • numeracy skills for financial calculations and analysis • IT skills for setting up and analysing spreadsheets • estimating, forecasting and analysis skills

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

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Set up and Operate a Computerized Accounting System
Unit Code	EIS ACB4 03 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to modify and operate an integrated computerised accounting system. This is generally under supervision and encompasses processing transactions within the system, maintaining the system, producing reports and ensuring system integrity.

Elements	Performance Criteria
1. Implement an integrated accounting system	<p>1.1 The general ledger, chart of accounts and subsidiary accounts are implemented in accordance with organizational requirements, procedures and policies</p> <p>1.2 Customers, suppliers and inventory items are set up in the system to meet organizational requirements and the reporting requirements of Goods and Services Tax</p> <p>1.3 Appropriate technical help is used to solve any operational problems</p>
2. Process transactions within the system	<p>2.1 Input data is collected, coded and classified before processing</p> <p>2.2 A wide range of cash and credit transactions are processed in both a service and trading environment</p> <p>2.3 The general journal is used to make any balance day adjustments for prepayments and accruals</p> <p>2.4 System output are regularly reviewed to verify the accuracy of data input and adjustments made for any detected processing errors</p> <p>2.5 An end of financial year rollover is performed</p>
3. Maintain the system	<p>3.1 Any new general ledger accounts, customer, supplier, inventory and fixed asset records are added as required</p> <p>3.2 An existing chart of accounts, customer, supplier, inventory and fixed asset records and subsidiary accounts are maintained and updated</p> <p>3.3 The chart of accounts is customized to meet the reporting requirements of the organization</p>
4. Produce reports	<p>4.1 Reports to indicate the financial performance and financial position of the organization and for Goods and Services Tax purposes are generated as required or</p>

	<p>requested</p> <p>4.2 Reports are generated to ensure that subsidiary ledgers and accounts reconcile with the general ledger</p> <p>4.3 Reports, which ensure that the bank account reconciles with the bank statement, over at least two reporting periods are generated</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 are restored from back-ups in the event of loss or corruption of current data</p> <p>5.3 A secure record of all processed transactions is maintained for audit purposes</p>

Variable	Range
Chart of accounts may include:	<ul style="list-style-type: none"> • classified expenses by type • current assets • current liabilities • equity • income • non-current assets • non-current liabilities • transfer • receivable • payable
Organizational requirements, procedures and policies may include:	<ul style="list-style-type: none"> • Accounting Standards • corporate governance • correctly identifying and opening files within an organizational permit • electronic and paper-based recording • log on and system security procedures • organizational health and safety (OHS) policies, procedures and programs • storing data to security requirements and for appropriate future access
Appropriate technical help may include:	<ul style="list-style-type: none"> • computer help desk personnel • designated technology assistance staff • external staff employed or recommended by the software supplier to assist with difficulties • managers and supervisors • on-screen help • online help • software manuals

Transactions may include:	<ul style="list-style-type: none"> • adjustment notes • bad debts • bank reconciliation • cash sales and deposits • cheque payments • commencing business entry • commission • contra entries • credit card payments • customer payments • discounts : <ul style="list-style-type: none"> ➤ financial ➤ sales • funds transfers • inventory stock take • loans • petty cash • purchase and sale of stock • purchase invoices • purchase orders • sales invoices • supplier payments • withdrawal of stock and assets by owner
Balance day adjustments may include:	<ul style="list-style-type: none"> • accrued expenses • depreciation • doubtful debts • prepaid expenses • revenue received in advance
Reports may include:	<ul style="list-style-type: none"> • aged payables and reconciliation • aged receivables and reconciliation • asset listing • auditable transaction trail • balance sheet • bank reconciliation • business activity statement • customer statements • inventory listing • Profit and loss.
Subsidiary ledgers may include:	<ul style="list-style-type: none"> • accounts payable • accounts receivable • fixed assets • inventory

Evidence Guide			
Critical aspects of		Evidence of the ability to:	
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Competence	<ul style="list-style-type: none"> • set up an organization's chart of accounts by modifying an established integrated financial software system • interpret and apply organizational policies and procedures • implement an integrated accounting system ensuring integrity of the data • process transactions within the integrated system and generate reports • maintain the integrated system
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • organizational procedures and policies relating to maintaining financial records • principles and practices of accrual accounting • principles of double entry accounting • relevant financial services industry legislation and statutory requirements • the characteristics and included information in relevant source documents of financial data
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm work requirements, using questioning and active listening as required ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences • research skills such as: <ul style="list-style-type: none"> ➢ accessing and managing information ➢ interpreting documentation • numeracy skills for financial calculations and analysis • well-developed IT skills for modifying and using integrated financial software • literacy skills for identifying and using financial data from a variety of sources • problem solving skills to identify any issues that have the potential to impact on the data entry and reporting process and to develop options to resolve these issues when they arise • organizational skills, including the ability to plan and sequence work
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Assessment Methods	<p>Competency may be assessed through:</p> <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Apply Principles of Professional Practice to Work in the Financial Services Industry
Unit Code	EIS ACB4 04 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to identify industry professional approaches to procedures, guidelines, policies and standards, including ethical requirements and model and meet expectations of these in all aspects of work.

Elements	Performance Criteria
1. Identify the scope, sectors and responsibilities of the industry	<p>1.1 External forces impacting on the financial services industry are identified and considered in carrying out activities</p> <p>1.2 The main sectors of the financial services industry and the interrelationship between sectors are identified and considered in carrying out activities</p> <p>1.3 The roles and responsibilities of other participants in the financial services industry are identified and considered in carrying out activities</p>
2. Identify and apply financial services industry guidelines, procedures and legislation	<p>2.1 Information on relevant legislation, regulations and codes of practice is collected, analyzed and effectively applied to the job role</p> <p>2.2 Own work practice is clarified and regularly refined in light of relevant legislation, regulations and codes of practice and organization policies, guidelines and procedures</p> <p>2.3 Relevant codes of practice are used to guide an ethical approach to workplace practice and decisions</p>
3. Identify sustainability issues for the financial services industry	<p>3.1 Information on sustainability policies, strategies and impacts on industry is obtained from a range of sources and analyzed</p> <p>3.2 Environmental sustainability is identified as an integral part of business planning and promoted as a business opportunity</p> <p>3.3 Work planning is made to incorporate and support triple bottom line principles</p>
4. Manage information	<p>4.1 Relevant documents and reports that could impact on work effectiveness and compliance are read and understood, and any implications discussed with appropriate persons</p> <p>4.2 Documents, reports, data and numerical calculations</p>

	<p>are analyzed, checked, evaluated and organized to meet customer and organization requirements</p> <p>4.3 Information is presented in a format appropriate for the audience</p>
5. Participate in and facilitate work team activities	<p>5.1 Feedback is provided to team members to encourage, value and reward individual and team efforts and contributions</p> <p>5.2 Team members are actively encouraged to participate in and take responsibility for team activities and communication processes</p> <p>5.3 The team support is given to identify and resolve problems which impede its performance</p> <p>5.4 Ensure own contribution to work team serves as a role model for others and enhances the organization's image within the work group the organization and with clients/customers</p>
6. Plan work to be completed taking into consideration time, resources and other constraints	<p>6.1 Tasks to be done and relevant conditions are determined and work planned either for working autonomously or with others in a team environment</p> <p>6.2 Work is planned for a given period managing resources, time and priorities</p> <p>6.3 Contributions are made to organization planning process as required to achieve service improvement</p> <p>6.4 Changes in technology and work organization are adapted to in a timely manner</p>
7. Develop and maintain personal competency	<p>7.1 Professional development needs and goals are identified and reviewed on a regular basis</p> <p>7.2 Competency, authorization and licensing requirements are clarified and complied with</p> <p>7.3 Professional development opportunities that reflect needs and goals are sought and completed in an agreed upon timeframe</p>

Variable	Range
External forces may include:	<ul style="list-style-type: none"> • economic climate • interest rates • media, press and public relations reports • political climate • exchange rate
Main sectors may include:	<ul style="list-style-type: none"> • Accounting • banking • credit and lending services • credit management

	<ul style="list-style-type: none"> • finance and mortgage broking • financial markets • financial planning • insurance • loss adjusting • mercantile management • retail financial services • risk management • personal injury management
Legislation, regulations and codes of practice may include:	<ul style="list-style-type: none"> • Business Names legislation • Credit directives • Electronic Funds Transfer code of conduct • finance law • Financial Services Reform manuals • Financial Transaction Reports manuals • industry codes of practice • legislation covering competition, prudential regulation • occupational health and safety (OHS) legislation
Policies, guidelines and procedures may include:	<ul style="list-style-type: none"> • best practice guidelines • organisation and customer charters • organisation codes of practice • complaint and grievance procedures • customer services statements • franchise agreements • induction program • industry policy documents • industry procedures manuals • operating manuals
Ethical approach to workplace practice and decisions may include:	<ul style="list-style-type: none"> • conflict of interest • duty of care • full disclosure of remuneration and fees and other conflicts of interest which may influence recommendations • good faith • guidance from supervisor • maintaining confidentiality • mission statements • non-discriminatory practices • correct use of organisation: <ul style="list-style-type: none"> ➤ property ➤ resources ➤ authority
Triple bottom line principles encompass:	<ul style="list-style-type: none"> • social • economic • environmental • goals of sustainability for: <ul style="list-style-type: none"> ➤ people ➤ planet

	➤ profit
Calculations may be required for:	<ul style="list-style-type: none"> • bank balances and reconciliations • forecasts of capital growth • income expected • insurance premiums • interest • payments • profits forecasts • tax
Feedback may refer to:	<ul style="list-style-type: none"> • formal/informal gatherings between team members where there is communication on work related matters • informal communication of ideas and thoughts on specific tasks, outcomes, decisions, issues or behaviours
Format appropriate for the audience may include:	<ul style="list-style-type: none"> • Forms • by telephone, facsimile or other electronic means • in person • written documentation
Professional development opportunities may include:	<ul style="list-style-type: none"> • coaching and mentoring • community courses • conferences • e-learning • in-house programs • professional workshops

Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • access, interpret and analyze product and service information provided by industry sectors • interpret and comply with relevant legislation, regulations and industry codes of practice and ethics applicable to the workplace • recognise and implement sustainability principles and work practices • analyze, evaluate and organise relevant information • plan work and maintain a team environment taking into account any constraints and available resources • identify and evaluate professional development opportunities
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • environmental or sustainability legislation, regulations and codes of practice applicable to industry and organisations • industry and organisation policies and procedures and ethical behaviours in regard to customer service and administration • industry and organisation security practices and rationale • internal administration systems such as accounting

	<p>systems and databases</p> <ul style="list-style-type: none"> • principles, practices and available tools and techniques of sustainability management relevant to the industry context • relevant legislation and statutory requirements and industry codes of practice including: <ul style="list-style-type: none"> ➤ Credit directives ➤ Financial Transaction Reports manual ➤ Accounting Standards ➤ Financial Services Reform manuals • the economic and political climate relating to the financial industry
Underpinning Skills	<p>Demonstrates :</p> <ul style="list-style-type: none"> • well-developed communication skills to: <ul style="list-style-type: none"> ➤ determine and confirm work requirements, using questioning and active listening as required ➤ relate to clients/customers and determine their needs ➤ liaise with others, share information, listen and understand ➤ use language and concepts appropriate to cultural differences • well-developed numeracy and IT skills to: <ul style="list-style-type: none"> ➤ undertake a wide range of financial calculations ➤ use appropriate software for complex tasks such as specialist industry information management systems, word processors, spreadsheets and databases ➤ access, evaluate and use internet information ➤ research and analysis skills for accessing interpreting and managing information • well-developed literacy skills to read and interpret documentation from a variety of sources and recording, gathering and consolidating financial information • teamwork skills to work effectively and cooperatively with others and provide team leadership as required • planning skills to implement environmental and energy efficiency policies and procedures relevant to the organisation • organizational and time management skills to sequence tasks, meet timelines and arrange meetings • learning skills to: <ul style="list-style-type: none"> ➤ maintain knowledge of changes to organization and industry requirements and expectations ➤ comply with the most current legislative, regulatory and ethical requirements • judgement skills for forming recommendations in operational situations • problem solving skills to identify any issues that have the potential to impact on the work role or outcome and to develop options to resolve these issues when they arise

	<ul style="list-style-type: none"> • self-management skills for complying with ethical, legal and procedural 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.
Assessment Methods	Competency may be assessed through: <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Prepare Financial Reports
Unit Code	EIS ACB4 05 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to record general journal adjustment entries and to prepare end of period financial reports.

Elements	Performance Criteria
1. Maintain asset register	<p>1.1 A register of property, plant and equipment is prepared from fixed asset transactions in accordance with organizational policy and procedures</p> <p>1.2 Method of calculating depreciation is determined in accordance with organizational requirements</p> <p>1.3 Asset register and associated depreciation schedule are maintained in accordance with organizational policy, procedures and accounting requirements</p>
2. Record general journal entries for balance day adjustments	<p>2.1 Depreciation of non-current assets and disposal of fixed assets are recorded in accordance with organizational policy, procedures and accounting requirements</p> <p>2.2 Expense accounts and revenue accounts are adjusted for prepayments and accruals</p> <p>2.3 Bad and doubtful debts are recorded in accordance with organizational policy, procedures and accounting requirements</p> <p>2.4 Ledger accounts are adjusted for inventories, if required, and transfer to final accounts</p>
3. Prepare final general ledger accounts	<p>3.1 General journal entries are entered for balance day adjustments in general ledger system in accordance with organizational policy, procedures and accounting requirements</p> <p>3.2 Revenue and expense account balances are posted to final general ledger accounts system</p> <p>3.3 Final general ledger accounts are prepared to reflect gross and net profits for reporting period</p>
4. Prepare end of period financial reports	<p>4.1 Revenue statement is prepared in accordance with organizational requirements to reflect operating profit for reporting period</p> <p>4.2 Balance sheet is prepared to reflect financial position of business at end of reporting period</p>

	4.3 Errors are identified and corrected, or referred for resolution in accordance with organizational policy and procedures
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Variable	Range
Calculating depreciation may include:	<ul style="list-style-type: none"> • reducing balance method • straight-line method
Expense accounts may include:	<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 may include:	<ul style="list-style-type: none"> • commission received • interest received • rent received
Prepayments and accruals may include:	<ul style="list-style-type: none"> • accrued expenses • accrued revenue • prepaid expenses • prepaid revenue
Bad and doubtful debts may include:	<ul style="list-style-type: none"> • calculating provision for doubtful debts • writing off bad debts against provision for doubtful debts
Inventories may include:	<ul style="list-style-type: none"> • goods for resale • stationery and other office supplies
Final accounts may include:	<ul style="list-style-type: none"> • profit and loss
Revenue statement comprises:	<ul style="list-style-type: none"> • cost of goods sold if applicable • gross profit • operating net profit • expenses and revenue
Reporting period may include:	<ul style="list-style-type: none"> • as determined in organizational procedures • financial year
Balance sheet comprises:	<ul style="list-style-type: none"> • narrative or T format • unclassified assets and liabilities

Evidence Guide	
Critical aspects of Competence	Evidence of the following is essential: <ul style="list-style-type: none"> • preparing financial reports • applying the Accounting and Auditing Standards • applying double-entry principles
Underpinning	Demonstrates knowledge of:

<p>Knowledge and Attitudes</p>	<ul style="list-style-type: none"> • double-entry bookkeeping principles • general journal and general ledger entries • key provisions of relevant legislation and regulations from all forms of government, standards and codes that may affect aspects of business operations, such as: <ul style="list-style-type: none"> ➤ Ethiopian revenue and Custom Authority Tax laws ➤ accounting and auditing standards ➤ ethical principles ➤ codes of practice ➤ finance laws ➤ occupational health and safety ➤ organizational accounting systems ➤ organizational policies, procedures and accounting requirements
<p>Underpinning Skills</p>	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to clarify reporting requirements and obtain required data • literacy skills to: <ul style="list-style-type: none"> ➤ identify financial information ➤ follow accounting and auditing standards ➤ follow the organization's accounting procedures • numeracy skills to calculate percentages, addition, multiplication and subtraction
<p>Resources Implication</p>	<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>
<p>Assessment Methods</p>	<p>Competency may be assessed through:</p> <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
<p>Context of Assessment</p>	<p>Competency may be assessed in the work place or in a simulated work place setting.</p>

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Process Business Tax Requirements
Unit Code	EIS ACB4 06 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to maintain taxation accounting records and process lodgements and returns in accordance with Ethiopian Revenues and customs Authority requirements, excluding income tax. Documentation for Business Activity Statements must be authorised by a registered agent.

Elements	Performance Criteria
1. Maintain accounting records for taxation purposes	1.1 The accounting system for taxation is accessed and correctly interpreted 1.2 Adequate records are established and maintained to support the taxation accounting system 1.3 Specific taxation requirements for business documents are complied
2. Establish and maintain a process for managing business tax returns	2.1 An accounting system is established to manage taxation lodgments process 2.2 Sufficient and current records are maintained to comply with lodgment requirements 2.3 Lodgment schedule requirements are established and met
3. Process business tax returns and lodgments	3.1 Required returns and lodgments are identified and used appropriately 3.2 Accounting data is processed to comply with taxation reporting requirements 3.3 Returns and lodgments are drafted for review by authorized personnel

Variable	Range
Specific taxation requirements for business documents may include:	<ul style="list-style-type: none"> • dating • format of invoices • Goods and Services Tax: <ul style="list-style-type: none"> ➢ inclusive ➢ separate • Fringe Benefits Tax • instalments • luxury car tax • tax withheld

	<ul style="list-style-type: none"> • income tax instalments • payroll tax • withholdings
Lodgement schedules may include:	<ul style="list-style-type: none"> • Fringe Benefits Tax • Goods and services Tax • Higher Education Contribution Scheme • instalments • payroll tax • State taxes • Tax File Numbers • withholdings
Required returns and lodgements may include:	<ul style="list-style-type: none"> • Instalment Activity Statement • payment advice

Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • apply specific Ethiopian taxation requirements for business purposes • interpret taxation parameters and lodgement schedules • use appropriate accounting terminology • maintain accounting records for taxation purposes • establish and maintain an administrative process for managing business tax returns
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • Ethiopian Revenues and customs Authority requirements for taxation returns • accounting terminology • administrative procedures in a financial services organization or business unit
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm work requirements, using questioning and active listening as required ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences • numeracy skills to accurately calculate financial data and record and store this in accordance with organizational and legislative requirements • literacy skills to read and interpret documentation from a variety of sources and recording, gathering and consolidating financial information • IT skills for accessing and using appropriate software such as spreadsheets and databases and using internet

	<p>information</p> <ul style="list-style-type: none"> • learning skills to maintain knowledge of changes to relevant taxation legislation and lodgement requirements • teamwork 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.
Assessment Methods	<p>Competency may be assessed through:</p> <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Evaluate and Authorize Payment Requests
Unit Code	EIS ACB4 07 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to verify the validity and accuracy of payment requests, prepare payment documentation and authorise payments.

Elements	Performance Criteria
1. Verify validity and accuracy of payment request	<p>1.1 Payment requests are matched to order or other supporting information to ensure validity of payment and to comply with internal control requirements</p> <p>1.2 Supporting documentation is checked to ensure it is correct and complete and an authorization of request is confirmed with any discrepancies followed up without delay</p> <p>1.3 Confirmation of goods or services supply is obtained where required to validate request for payment</p>
2. Prepare payment documentation	<p>2.1 All payments are coded and allocated to accounts accurately with payments matched against invoice or other relevant documentation</p> <p>2.2 All documentation is completed in accordance with organization policy and procedures</p>
3. Authorized payment	<p>3.1 All payments are authorized accurately and according to organization policy and procedures</p> <p>3.2 Funds are not released prior to authorization of payment in accordance with organization procedures</p> <p>3.3 Payment authorizations are used within relevant authority levels and follow relevant organization policy and procedures and industry and legislative requirements</p>

Variable	Range
Payment requests may relate to:	<ul style="list-style-type: none"> • claims • commissions • management expenses • periodic payments • return of premium and reinsurance premium • Sundry expenses.
Supporting documentation may	<ul style="list-style-type: none"> • cheque requisitions • invoices

include:	<ul style="list-style-type: none"> • Receipts.
Payments coded and allocated to accounts may include:	<ul style="list-style-type: none"> • cost centres • organisation or system chart of accounts • product or service allocation
Organisation policy and procedures may include:	<ul style="list-style-type: none"> • computer system documentation • internal control guidelines • operations manuals
Industry and legislative requirements may cover:	<ul style="list-style-type: none"> • Relevant Financing laws • Accounting Standards • Trade practice and Consumer Protection Proclamation • industry code of practice • relevant Insurance law • Taxation law • Trade practices

Evidence Guide

Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • interpret and apply organisation policies and procedures and industry and legislative requirements for evaluating and authorising payment requests • verify and validate the accuracy of payment requests and accurately prepare payment documentation • use sound judgement to evaluate payment requests and authorise payments
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • awareness of relevant acts and regulations impacting on payment authorization legal systems Demonstrates: • communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm work requirements and interact with customers and internal clients, using questioning and active listening as required ➢ share information, listen and understand ➢ use language and concepts appropriate to cultural differences • numeracy skills to make financial calculations • well developed IT skills for: <ul style="list-style-type: none"> ➢ accessing and using accounting systems, spreadsheets and databases ➢ data analysis and interpretation ➢ using internet information • evaluation and analysis skills to determine payment status and any discrepancies • literacy skills for data analysis and entry • organizational skills and procedures relevant to organisation payment systems • organisation policy and procedures

	<ul style="list-style-type: none"> • relevant organisation and industry codes of practice
Underpinning Skills	<ul style="list-style-type: none"> • 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.
Assessment Methods	Competency may be assessed through: <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Establish and Maintain a Payroll System
Unit Code	EIS ACB4 08 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to record and prepare payroll documentation, deal with enquiries in regard to payroll, and process payroll from provided data in manual or computerised payroll systems.

Elements	Performance Criteria
1. Record payroll data	<p>1.1 Payroll system is checked and set up if necessary to ensure that employee data is included</p> <p>1.2 Payroll data is checked and discrepancies are clarified with designated persons</p> <p>1.3 Employee pay period details, deductions and allowances are entered in payroll system in accordance with source data</p> <p>1.4 Payment due to individual employees is calculated to reflect standard pay and variations in accordance with employee source data</p>
2. Payroll preparation	<p>2.1 Payroll preparation is taken place within designated timelines in accordance with organizational policies and procedures</p> <p>2.2 Employee entitlements are calculated, recorded and reconciled in accordance with legislative requirements</p> <p>2.3 Total payments for pay period are reconciled, and irregularities are checked and corrected, or referred to designated persons for resolution</p> <p>2.4 Arrangements for payment are made in accordance with organizational and individual requirements</p> <p>2.5 Authorization of payroll and individual pay advice is obtained in accordance with organizational requirements</p> <p>2.6 Payroll records are produced, checked and stored in accordance with organizational policy and security procedures</p>
3. Handle payroll enquiries	<p>3.1 Payroll enquiries are responded to in accordance with organizational and legislative requirements</p> <p>3.2 Information is provided in accordance with organizational and legislative requirements</p> <p>3.3 Enquiries outside area of responsibility or knowledge are</p>

	referred to designated persons for resolution 3.4 Additional information or follow-up action is completed within designated timelines in accordance with organizational policies and procedures
4. Maintain payroll	4.1 All information and record keeping relating to the payroll function are maintained in accordance with relevant legislation and regulations 4.2 Month-end and year-end checklists are produced and reconciled to ensure compliance with relevant legislative and management deadlines 4.3 Records and systems are updated in line with salary reviews and other changes in employment status 4.4 Back-up and disaster recovery systems are put in place 4.5 Payroll reports are generated and distributed in line with organizational policy 4.6 Business activity statement data is extracted and applied in accordance with relevant legislation and regulations

Variable	Range
Payroll system may be:	<ul style="list-style-type: none"> • Computerized • manual
Employee data includes:	<ul style="list-style-type: none"> • allowances • deductions • employee details • leave entitlements • pay periods • rates of pay • superannuation details • tax declaration forms • tax file number
Designated persons may include:	<ul style="list-style-type: none"> • immediate supervisor • those who have the authority to approve payroll decisions
Pay period details may include:	<ul style="list-style-type: none"> • bonus • casual wage • commission • contract • piecework • salary • wage
Deductions and allowances may include:	<ul style="list-style-type: none"> • car allowance • health insurance • income tax • meal allowance

	<ul style="list-style-type: none"> • pension contribution • travel allowance • union dues • Provided fund contributions
Source data may include:	<ul style="list-style-type: none"> • employee earnings and payroll register • employee record and history • employee timesheets
Variations may include:	<ul style="list-style-type: none"> • holiday loading • long service leave • rates of pay • overtime • paid leave • sick leave • taxation • unpaid leave
Payroll preparation must include:	<ul style="list-style-type: none"> • calculation of gross pay • cash analysis • electronic funds transfer • net pay • preparing pay advice slips • preparing cheques • superannuation • taxation and other deductions
Employee entitlements may include:	<ul style="list-style-type: none"> • annual leave provisions • child support • long service leave provisions • maternity/paternity leave provisions • sick leave provisions • study leave provisions • superannuation • workers compensation
Legislative requirements must include:	<p>Ethiopian Tax laws such as:</p> <ul style="list-style-type: none"> • Employment Declaration • Code of Professional Conduct • File number • confidentiality and security of records • payroll tax • withholding tax law • Fringe Benefits Tax law • industry Awards • Local, Federal and Regional States • individual employment contracts
Payroll records must include:	<ul style="list-style-type: none"> • cash analysis sheets • electronic funds transfer • employee summary report • end of month reports

	<ul style="list-style-type: none"> • end of year reports • pay advice slips • payment summaries • taxation reports
Payroll enquiries may include:	<ul style="list-style-type: none"> • email • face-to-face • fax • telephone
Payroll reports may include:	<ul style="list-style-type: none"> • financial reports • human resources reports • other management reports

Evidence Guide	
Critical aspects of Competence	Evidence of the ability to: <ul style="list-style-type: none"> • interpret and apply relevant legislative requirements • calculate and input data into payroll systems • comply with organizational guidelines relating to security and confidentiality of information
Underpinning Knowledge and Attitudes	Demonstrates knowledge of: <ul style="list-style-type: none"> • award and enterprise agreements and relevant industrial instruments • organizational policies and procedures • relevant industry codes of practice • relevant legislation from all levels of government that affects business operation, especially in regard to: <ul style="list-style-type: none"> ➢ occupational health and safety ➢ environmental issues ➢ equal opportunity ➢ industrial relations ➢ taxation related to payroll activities • structure of authority in organisations • types of manual and computerized payroll systems
Underpinning Skills	Demonstrates: <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➢ build relationships, determine and confirm work requirements, using questioning and active listening as required ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences • numeracy skills for calculating gross and net pay, comparing differing rates of pay over a given time span of the same nature, preparing cash analysis sheets and reconciling figures • IT skills for accessing and using appropriate software such as spreadsheets and databases and using internet

	<p>information</p> <ul style="list-style-type: none"> • analysis skills for accessing, interpreting and managing relevant financial data • literacy skills to understand the organization's financial policies and procedures and legislative procedures, write cheque or salary authorizations, prepare pay advice slips and maintain records • self-management skills for complying with ethical, legal and procedural requirements • problem solving skills to for reconciling figures and resolving employee enquiries within scope of own responsibility • organizational skills, including the ability to plan and sequence work
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Assessment Methods	Competency may be assessed through: <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Develop and Use Complex Spreadsheets
Unit Code	EIS ACB4 09 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to use spreadsheet software to complete business tasks and to produce complex documents.

Elements	Performance Criteria
1. Prepare to develop spreadsheet	<p>1.1 Personal work environment is organized in accordance with ergonomic requirements</p> <p>1.2 Task is analyzed and specifications are determined for spreadsheets</p> <p>1.3 Organizational and task requirements are identified in relation to data entry, storage, output, reporting and presentation requirements</p> <p>1.4 Work organization strategies and energy and resource conservation techniques are applied to plan work activities</p>
2. Develop a linked spreadsheet solution	<p>2.1 Spreadsheet design software functions and formula are utilized to meet identified requirements</p> <p>2.2 Spreadsheets are linked in accordance with software procedures</p> <p>2.3 Cells are formatted and data attributes assigned with relative and/or absolute cell references are used, in accordance with the task specifications</p> <p>2.4 Formula is tested to confirm output meets task requirements</p>
3. Automate and standardize spreadsheet operation	<p>3.1 Tasks are evaluated to identify those where automation would increase efficiency</p> <p>3.2 Macros are created, used and edited to fulfill the requirements of the task and automate spreadsheet operation</p> <p>3.3 Templates are developed, edited and used to ensure consistency of design and layout for forms and reports, in accordance with organizational requirements</p>
4. Use spreadsheets	<p>4.1 Data is entered, checked and amended in accordance with organizational and task requirements</p> <p>4.2 Data between compatible spreadsheets is imported and exported and host documents are adjusted in accordance with software and system procedures</p>

	<p>4.3 Manuals, user documentation and online help are used to overcome problems with spreadsheet design and production</p> <p>4.4 Spreadsheet is previewed, adjusted and printed in accordance with organizational and task requirements</p> <p>4.5 Spreadsheet is named and stored in accordance with organizational requirements and exit the application without data loss or damage</p>
5. Represent numerical data in graphic form	<p>5.1 Style of graph is determined to meet specified requirements and spreadsheet data is manipulated if necessary to suit graph requirements</p> <p>5.2 Graphs is created with labels and titles from numerical data contained in a spreadsheet file</p> <p>5.3 Graph is saved, viewed and printed within designated time lines</p>

Variable	Range
Ergonomic requirements may include:	<ul style="list-style-type: none"> • avoiding radiation from computer screens • chair height, seat and back adjustment • document holder • footrest • keyboard and mouse position • lighting • noise minimisation • posture • screen position • workstation height and layout
Work organisation strategies may include:	<ul style="list-style-type: none"> • exercise breaks • mix of repetitive and other activities • rest periods
Energy and resource conservation techniques may include:	<ul style="list-style-type: none"> • double-sided paper use • recycling used and shredded paper • re-using paper for rough drafts (observing confidentiality requirements) • using power-save options for equipment
Spreadsheet design may include:	<ul style="list-style-type: none"> • analysis • appropriateness • avoidance of blank rows and columns • embedding cell references in formula • formula • formatting and reformatting • functions • headers and footers • headings

	<ul style="list-style-type: none"> • headings and labels • identification and parameters • import and export of data • labels • linked formula • multi-page documents • pivot tables • relative and absolute cell references • split screen operation 		
Functions may include:	<ul style="list-style-type: none"> • basic financial functions (if available) • date functions • logical functions (lookup, if, choose, true, false, conditions) • mathematical functions (square root, integer, absolute value, round) • simple nested functions • statistical functions (standard deviation, count, maximum, minimum) 		
Formula may include:	<ul style="list-style-type: none"> • addition • average • comparison • division • exponentiation • multiplication • percentage • subtraction • combinations of above 		
Macros may include:	<ul style="list-style-type: none"> • printing sections of a spreadsheet 		
Templates may include:	<ul style="list-style-type: none"> • font types and sizes • forms • headers and footers • headings • page formats • reports 		
Importing and exporting data may include:	<ul style="list-style-type: none"> • proofreading • reformatting • split screen (if available) 		
Printing may include:	<ul style="list-style-type: none"> • charts • entire workbooks • selected data within a worksheet • worksheets 		
Naming and storing spreadsheets may include:	<ul style="list-style-type: none"> • authorised access • file naming conventions • filing locations • organizational policy for backing up files • organizational policy for filing hard copies of spreadsheets • security 		
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	<ul style="list-style-type: none"> • storage in folders and sub-folders • storage on disk drives, CD-ROM, USB, tape back-up, server
Graphs may include:	<ul style="list-style-type: none"> • bar • line • pie • scatter • stack • 3D
Creating graphs may include:	<ul style="list-style-type: none"> • data range • keys and legends • labels and titles • naming • sizing (if possible) • using graph menu • X and Y axis

Evidence Guide	
Critical aspects of Competence	<p>Evidence of the following is essential:</p> <ul style="list-style-type: none"> • developing complex spreadsheets • developing graphical representations of data contained in spreadsheets
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • advanced functions of spreadsheet software applications • impact of formatting and design on the presentation and readability of data • key provisions of relevant legislation from all forms of government, standards and codes that may affect aspects of business operations, such as: <ul style="list-style-type: none"> ➤ anti-discrimination legislation ➤ ethical principles ➤ codes of practice ➤ occupational health and safety • organizational policies and procedures
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • literacy skills to interpret and evaluate the purposes and uses of various features of spreadsheets and to use a variety of strategies for planning and reviewing own work • proofreading and editing skills to check for accuracy and consistency of information by consulting additional resources • numeracy skills to collate and present data, graphs and related references
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>
Assessment	<p>Competency may be assessed through:</p>

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

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Produce Job Costing Information
Unit Code	EIS ACB4 10 0812
Unit Descriptor	This unit covers the competency to calculate and record the job costs of products and services

Elements	Performance Criteria
1. Gather and record operating and cost data	1.1 Data is extracted from established systems 1.2 Data is systematically coded, classified and checked for accuracy and reliability in accordance with organizational policies and procedures
2. Produce cost reports	2.1 Costs are assigned to specified products and services 2.2 Data is reconciled to ensure calculations are accurate and comply with organizational procedures 2.3 Cost information advice is sought from all sections of the organisation when formulating budgets 2.4 Structure and format of budgets and reports are made clear and conformed to management information requirements 2.5 Variances are identified against budget 2.6 Reports are made error free, comprehensive and complied with management requirements and organizational practices

Variable	Range
Data may include:	<ul style="list-style-type: none"> • inventory, materials and finished product records • consumables records • records of purchases and associated costs • labour utilisation records • materials used • payroll records • manufacturing and general overhead costs • service charge
Costs assignments may include:	<ul style="list-style-type: none"> • direct and indirect costs • labour, materials and overheads • manufacturing costs • service costs
Report formats may include:	<ul style="list-style-type: none"> • job cost records

	<ul style="list-style-type: none"> • service cost analysis
Budgets may include:	<ul style="list-style-type: none"> • materials usage • labour usage • manufacturing overhead • costing budgets
Reports may include:	<ul style="list-style-type: none"> • variance analysis reports • job and service profitability reports • performance reports

Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • demonstrate knowledge of organizational operating procedures • demonstrate knowledge of relevant legislation • demonstrate knowledge of standard accounting principles and practices • gather and record operating and costs data • produce cost reports
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • principles of costing • organizational operating procedures • common routines for recording and storing data • principles of internal control (including statutory reporting) • methods of data protection including backups and security • principles and practices of budgetary control (e.g. double entry bookkeeping and accrual accounting) • financial legislation (e.g. taxable transactions, reporting requirements) • ethical considerations for the handling of financial reconstruction (e.g. conflict of interests, confidentiality, disclosure requirements)
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➢ use questioning and active listening to gather and check information ➢ liaise and share information with others ➢ communicate appropriately with people from diverse backgrounds • numeracy skills to: <ul style="list-style-type: none"> ➢ interpret numeric data and relevant statistics and from this perform calculations related to achieving required outcomes • IT skills to: <ul style="list-style-type: none"> ➢ use computer applications (word processing, spreadsheet, database, specific purpose computer systems)

	<ul style="list-style-type: none"> ➤ access and update records electronically • reading skills to: <ul style="list-style-type: none"> ➤ read and understand relevant procedures ➤ read and interpret applications and supporting documentation • writing skills to: <ul style="list-style-type: none"> ➤ accurately record information ➤ prepare reports • organizational skills to efficiently plan and sequence work • problem solving skills to address inaccuracies and omissions in data: <ul style="list-style-type: none"> ➤ analytical skills to effectively analyze information and data
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Assessment Methods	Competency may be assessed through: <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Prepare Operational Budgets
Unit Code	EIS ACB4 11 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to prepare and document operational budgets for a variety of organisations.

Elements	Performance Criteria
1. Prepare the budget	<p>1.1 Budget objectives are confirmed and consistent with organisational aims, projects and forecasts</p> <p>1.2 Cash, expenditure and revenue items are clearly defined and relevant to the identified objectives of the budget</p> <p>1.3 Discussions and negotiations with stakeholders that the budget applies to are conducted in a manner that promotes goodwill and ongoing cooperation</p>
2. Set the budget timeframe	<p>2.1 Milestones and performance indicators are identified and included in the budget</p> <p>2.2 Annual budgets are broken down into seasonal periods in accordance with operating trends</p>
3. Document the budget	<p>3.1 Data is presented in a format that is easily understood and appropriate to budget reporting</p> <p>3.2 Reports are completed within timelines and distributed for specified periods and projects</p>

Variable	Range
Budget objectives may include:	<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 may include:	<ul style="list-style-type: none"> • capital expenditure • client and supplier payments • sales • commissions • fees and charges • Goods and Services Tax • revenue producing expenditures

	<ul style="list-style-type: none"> • sales
Stakeholders may include:	<ul style="list-style-type: none"> • chief executive officers • clients • directors • financial institutions • suppliers
Milestones and performance indicators may include:	<ul style="list-style-type: none"> • compliance with scheduled payment dates • profits and losses • reports: <ul style="list-style-type: none"> ➢ quarterly ➢ half yearly ➢ annually
Data may include:	<ul style="list-style-type: none"> • cash flow projections • fixed costs information • sales records and projections • variable business costs
Formats and presentation methods may include:	<ul style="list-style-type: none"> • explanations of calculations used • explanatory notes • graphics • highlighted estimates and projections • tables
Reports may include:	<ul style="list-style-type: none"> • cash budgets • purchase budgets • sales budgets • Statement of financial performance • Statement of financial position.

Evidence Guide	
Critical aspects of Competence	Evidence of the ability to: <ul style="list-style-type: none"> • apply knowledge of organisational policies and procedures • establish and confirm milestones and performance indicators • prepare budgets for a variety of purposes and organisations • accurately record and document budget reports
Underpinning Knowledge and Attitudes	Demonstrates knowledge of: <ul style="list-style-type: none"> • principles of budgetary control • forecasting techniques • principles of double entry bookkeeping • principles of statistical analysis and measures of variance • organisational procedures and policies for financial administration

Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➤ determine and confirm work requirements, using questioning and active listening as required ➤ liaise with others, share information, listen and understand ➤ use language and concepts appropriate to cultural differences • literacy skills to: <ul style="list-style-type: none"> ➤ read and interpret documentation from a variety of sources ➤ read and interpret financial statements and reports • writing skills for preparing reports and recommendations, recording and classifying financial information • numeracy skills for financial calculations and analysis • information technology skills for setting up and analysing spreadsheets • estimating, forecasting and analysis skills • organisational skills, including the ability to plan and sequence work and meet organisational timelines
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Assessment Methods	<p>Competency may be assessed through:</p> <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Maintain Inventory Records
Unit Code	EIS ACB4 12 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to comply with organisational inventory procedures, reconcile inventory records to general ledgers, record inventory flows, prepare schedules and produce ad hoc reports.

Elements	Performance Criteria
1. Process inventory purchase	1.1 Purchase of inventory is recorded from appropriate documentation in subsidiary ledger 1.2 Periodic and perpetual records of inventory are maintained
2. Record inventory flows	2.1 Inventory flow assumptions are applied as appropriate 2.2 Inventory is valued using appropriate valuation rules
3. Reconcile inventory records to general ledgers	3.1 All inventory records to the accounts are reconciled in accordance with organization's policies, procedures and practices 3.2 Discrepancies are identified and actioned according to organization's policies, procedures and practices
4. Prepare inventory schedules and ad hoc reports	4.1 Schedules of inventory turnover and other procedures are developed and documented 4.2 Spreadsheets and ad hoc reports reporting on inventory status are prepared as required or requested

Variable	Range
Documentation may include:	<ul style="list-style-type: none"> • delivery reports • invoices from suppliers • purchase orders • purchase requisitions
Inventory flow assumptions may include:	<ul style="list-style-type: none"> • calculations based on gross margins • cost • net realisable value
Inventory valuation rules may include:	<ul style="list-style-type: none"> • first in, first out • Last in, first out • specific identification • weighted average

Organisation's policies, procedures and practices may include:	<ul style="list-style-type: none"> • inventory management • preparation of reconciliation reports • stock take
Ad hoc reports may include:	<ul style="list-style-type: none"> • inventory turnover analysis • total purchases and inventory usage for a period

Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • interpret and apply organisational policies and procedures and inventory valuation rules • make inventory flow assumptions and record inventory flows • prepare schedules and ad hoc reports
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • banking processes • process for entering data into general ledgers • inventory valuation rules • reconciliation processes • spreadsheets functions
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➢ determine and confirm work requirements, using questioning and active listening as required ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences • research skills such as: <ul style="list-style-type: none"> ➢ accessing and managing information ➢ interpreting documentation ➢ coordinating tasks • numeracy and IT skills such as: <ul style="list-style-type: none"> ➢ calculating financial ratios and related information ➢ accessing and using appropriate software such as spreadsheets and databases • literacy skills to read and interpret documentation from a variety of sources and recording, gathering and consolidating financial information • organisational skills, including the ability to plan and sequence work • problem solving skills to address data integrity issues
Resources Implication	<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>

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

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Establish and Maintain a Cash Accounting System
Unit Code	EIS ACB4 13 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to establish and manage organisational procedures in arranging for and administering receipts and payments to establish and maintain a manual and computerised bookkeeping system on a cash basis.

Elements	Performance Criteria
1. Identify relevant information and establish a chart of accounts	<p>1.1 Business owner or manager is consulted to establish what business activities are undertaken, the <i>nature of the entity</i> and the industry type</p> <p>1.2 <i>Existing material</i> is identified and examined for relevance in creating and/or modifying the chart of accounts</p> <p>1.3 Business operations are examined in conjunction with the tax agent and business owner or manager to identify the accounting software required and to determine other relevant requirements</p> <p>1.4 Chart of accounts and opening balances for <i>assets, liabilities, equity</i>, income, cost of sales and expenses are established</p> <p>1.5 Chart of accounts and balances are validated and authorised by <i>relevant persons</i></p>
2. Analyse and verify source documents	<p>2.1 Invoices and other source documents are verified for accuracy and compliance with taxation requirements</p> <p>2.2 <i>Discrepancies between monies owed and monies paid</i> are identified and investigated according to <i>organisational policies and procedures</i></p>
3. Process receipts and payments	<p>3.1 Payments are made and money is received and banked</p> <p>3.2 Receipts and payments are coded and recorded in bookkeeping system on a cash basis</p> <p>3.3 Receipts and payments are filed</p> <p>3.4 Cash register is balanced against purchases and takings are processed in internal bookkeeping system</p>
4. Set up and maintain a petty cash system	<p>4.1 An <i>expenditure</i> authorisation record is prepared and expenditure encoded, recorded and filed</p> <p>4.2 Expenditure is reconciled and reimbursed</p>

5. Process and reconcile credit cards	<p>5.1 Credit card transactions are processed against invoices and other source documents, verified and reconciled against credit card statements</p> <p>5.2 Credit card payments are processed in accordance with organisational policies and procedures</p>
6. Manage bank reconciliations and prepare and produce reports	<p>6.1 On receipt of statement, processed transactions are verified against the bank statement in a timely manner</p> <p>6.2 Bank entries are processed and verified and the bank statement reconciled to balance as per bookkeeping system</p> <p>6.3 Reports are produced in line with the business needs and are validated in a timely manner with corrections made as required</p>

Variable	Range
Nature of the entity may be:	<ul style="list-style-type: none"> • association • limited company • not-for-profit groups • partnership • private company • public company • sole trader • trust
Existing material may include:	<ul style="list-style-type: none"> • computer data file • existing chart of account • financial statements and other material available from accountant • source documents such as: <ul style="list-style-type: none"> ➤ asset and inventory records ➤ cash receipts journals ➤ cash payments journals ➤ sales and purchases distribution journals ➤ general ledger
Assets include:	<ul style="list-style-type: none"> • current assets • non-current assets - fixed assets
Liabilities include:	<ul style="list-style-type: none"> • Business Activity Statement liabilities • current liabilities • non-current liabilities (long-term) • payroll liabilities
Equity includes:	<ul style="list-style-type: none"> • capital • current year earnings • drawings • reserves • retained earnings

Relevant persons includes, but is not limited to:	<ul style="list-style-type: none"> • accountants • debtors • directors • managers • owners • staff members
Discrepancies between monies owed and monies paid may occur as a result of:	<ul style="list-style-type: none"> • deduction of brokers' or agents' commissions • incorrect account allocation • keystroke errors • overpayments • part payments • system errors • termination of policies • underpayments
Organisational policies and procedures may include:	<ul style="list-style-type: none"> • manual or computer system documentation • internal control guidelines • legal obligations • operations manuals • policies and procedures relating to: <ul style="list-style-type: none"> ➤ working with others ➤ participating in ongoing learning ➤ monitoring and evaluating own performance ➤ managing own time and priorities ➤ applying goals and visions ➤ suspension of credit facilities ➤ trading terms and credit limits
Expenditure will include:	<ul style="list-style-type: none"> • cost of goods sold • cost of sales • expenses

Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • establish client files and set up bookkeeping system on a cash basis • thoroughly check invoices, receipts, payments and balances outstanding • interpret and comply with relevant statutory, legislative and regulatory requirements • use bank account and cash reconciliation processes • establish a basic chart of accounts • carry out bank reconciliations
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • statutory, legislative and regulatory requirements relevant to bookkeeping including future changes in requirements • differences between cash and accrual accounting

	<ul style="list-style-type: none"> • relevant industry codes of practice • relevant organisational policies and procedures in regard to processing accounts and transactions • relevant statutory, legislative and regulatory requirements specifically with relation to ensuring that all bookkeeping activities undertaken meet requirements related to Activity Statements • manual and computerised accounting systems
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➢ build relationships, determine and confirm client requirements, using questioning and active listening as required ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences • numeracy and IT skills to: <ul style="list-style-type: none"> ➢ accurately analyze, code, record and store data in accordance with organizational requirements ➢ access and use appropriate financial management software, spreadsheets and databases ➢ use internet information ➢ analysis for accessing, interpreting and managing relevant financial data • literacy skills for interpreting documentation and compiling reports • self-management skills for complying with ethical, legal and procedural requirements • problem solving skills to identify any issues that have the potential to impact on the bookkeeping process or outcome and to develop options to resolve these issues when they arise or refer to other professionals as appropriate • organisational skills, including the ability to plan and sequence work to provide a timely and professional service • teamwork skills to identify activities required with business owners or managers and tax agents
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Assessment Methods	Competency may be assessed through: <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Establish and Maintain an Accrual Accounting System
Unit Code	EIS ACB4 14 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to establish debtors and creditors, bad debt and contra entries, perform reconciliations, review compliance terms and conditions, plan a recovery action and prepare reports to set up and maintain a manual and computerised accrual accounting system.

Elements	Performance Criteria
1. Manage the chart of accounts	1.1 Chart of accounts is adjusted to incorporate and establish debtors and creditors as they arise 1.2 Debtors and creditors subsidiary ledgers are established as required
2. Process invoices, adjustment notes and other general ledger transactions	2.1 Invoices to debtors are raised and invoices to creditors are allocated with source documents coded and processed 2.2 Payments from debtors are received, processed and banked in accordance with organisational policies and procedures 2.3 Payments to creditors are made and processed in accordance with organisational policies and procedures 2.4 Adjustments are raised and allocated to correct invoices 2.5 Credit notes are raised for adjustments to invoices and other transactions are entered into the general ledger
3. Manage contra entries	3.1 Relevant persons are contacted and liaised with to verify contra deals 3.2 Reporting procedures and documentation for contra entries are completed in accordance with organisational

	policies and procedures and contra entries processed to update debtors, creditors and general ledgers
4. Identify and process bad debts	<p>4.1 Bad debt status is verified through liaison with relevant persons and following attempts to work with debtors to clear debts</p> <p>4.2 Reporting procedures and appropriate documentation are completed in accordance with organisational policies and procedures and bad debts processed to update debtors and general ledgers</p>
5. Manage debt recovery	<p>5.1 Activities and communication with debtors are reviewed in conjunction with relevant persons, if applicable, to establish adequacy of follow-up</p> <p>5.2 Measures are undertaken to collect monies, including the initiation of legal action and the seeking of expert advice, in accordance with organisational policies and procedures</p>
6. Prepare and produce reports and trial balance	<p>6.1 Reports are produced and transactions in report are validated</p> <p>6.2 Debtors and creditors are reconciled and relevant reports are produced with any necessary corrections made</p> <p>6.3 Trial balance is produced and reports are presented and explained where necessary to relevant persons</p>

Variable	Range
Organisational policies and procedures may include:	<ul style="list-style-type: none"> • manual or computer system documentation • internal control guidelines • legal obligations • operations manuals • organisational policies and procedures including: <ul style="list-style-type: none"> ➤ working with others ➤ participating in ongoing learning ➤ monitoring and evaluating own performance ➤ managing own time and priorities ➤ applying goals and visions • suspension of credit facilities • trading terms and credit limits
Other transactions may include:	<ul style="list-style-type: none"> • assets • capital • interest • loans • one-off purchases • private usage • taxes

Relevant persons may include, but are not limited to:	<ul style="list-style-type: none"> • accountants • debtors • directors • managers • owners • staff members
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Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • interpret and comply with relevant legislation • review accounts receivable and payable processes and identify bad and doubtful debts • deal with debtors in an empathetic manner • plan recovery actions in accordance with legal requirements • produce a trial balance
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • legal systems and procedures relevant to debt recovery and necessary preliminary steps, timing and acceptable avenues for recovering debts • differences between cash and accrual accounting • relevant industry codes of practice • relevant organisational policies, procedures and guidelines related to the processing of transactions and records • relevant statutory, legislative and regulatory requirements specifically with relation to ensuring that all bookkeeping activities undertaken meet requirements related to Activity Statements • manual and computerised accounting systems • concepts of double-entry accounting
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> ➤ build relationships, determine and confirm client requirements, using questioning and active listening as required ➤ deal with debtors in an empathetic manner to clear debts if possible ➤ liaise with others, share information, listen and understand ➤ use language and concepts appropriate to cultural differences • numeracy and IT skills to: <ul style="list-style-type: none"> ➤ accurately analyse, code, record and store data in accordance with organisational requirements ➤ access and use appropriate financial management software, spreadsheets and databases

	<ul style="list-style-type: none"> ➤ use internet information ➤ analysis for accessing, interpreting and managing relevant financial data • literacy skills for interpreting documentation and compiling reports • self-management skills for complying with ethical, legal and procedural requirements • problem solving skills to identify any issues that have the potential to impact on the debt recovery process or outcome and to develop options to resolve these issues when they arise or refer to other professionals as appropriate • organisational skills, including the ability to plan and sequence work to provide a timely and professional service • teamwork skills to identify activities required with business owners and other relevant persons
Resources Implication	Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.
Assessment Methods	Competency may be assessed through: <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	Competency may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Manage Overdue Customer Accounts
Unit Code	EIS ACB4 15 0812
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to correctly initiate and complete the management of customer accounts which have outstanding payments.

Elements	Performance Criteria
1. Identify customers requiring collection activity	<p>1.1 Organisation overdue account reporting system is regularly monitored for possible collection action</p> <p>1.2 Relevant customer information is accessed and records retrieved</p> <p>1.3 Overdue debtors are reviewed in accordance with organisation policy and procedures and relevant legislation</p>
2. Establish contact with customer and attempt to resolve outstanding payment matters	<p>2.1 Proposed communication with customer to collect outstanding payments is determined and confirmed with authorised personnel in the organisation and the correct entity in the outstanding payment matter</p> <p>2.2 Rapport with the customer is established and all communication is in accordance with relevant legislation and company policy and procedures</p> <p>2.3 The purpose of contact is clearly and comprehensively advised to the organisation in accordance with legislative requirements</p>
3. Negotiate resolution of outstanding payments	<p>3.1 Debtors are advised of the possibility of legal action and any other implications of not resolving outstanding payments</p> <p>3.2 Appropriate techniques are used to achieve resolution and the outcomes of negotiation are accurately recorded</p> <p>3.3 Further action to be undertaken in relation to outstanding payment matters is diarised</p>
4. Agreement is monitored to ensure adherence	<p>4.1 Account is regularly reviewed to ensure that payments are received in accordance with the negotiated arrangement</p> <p>4.2 Breaches of agreement are addressed in accordance with organisation policy and procedures and legislative requirements</p>

	4.3 Outstanding payment matters are referred to appropriate personnel as required
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Variable	Range
Organisation policy and procedures may cover:	<ul style="list-style-type: none"> • assistance to be provided to customers on billing and collection problems • collecting monies owed to the organisation • gathering information and its evaluation • legal obligations and framework • maintenance of customer account files • maintenance of security of invoice and other appropriate files • organisation procedures may include: <ul style="list-style-type: none"> ➤ consideration of customer circumstances ➤ ongoing support and negotiation with customers ➤ referral to external organisations for advice ➤ settlement schedules • recovery costs • suspension of credit facilities
Legislation may include:	<ul style="list-style-type: none"> • Bankruptcy law • Bills of Sale and Other Instruments law • Cheques and Payment Orders manuals • consumer credit directives • Corporations law • Criminal code • Door to Door Sales Act or equivalent • Evidence Reproduction procedures • Fair Trading laws • Court laws • Trade Practice and Consumer Protection Proclamation • Partnership law • Taxation law
Legal actions may include:	<ul style="list-style-type: none"> • court action: <ul style="list-style-type: none"> ➤ statement of claim (summons) ➤ statement of liquidated claim • letter of demand
Appropriate techniques for negotiation include:	<ul style="list-style-type: none"> • setting clear objectives • controlling the meeting or interview • listening and questioning to confirm understanding • offering and expecting commitment • knowing when to compromise • closing with confirmation of agreement

Evidence Guide	
Critical aspects of Competence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • interpret and apply appropriate legislation • implement organisation outstanding payments policy • use liaison skills to clarify information for all credit accounts and interpersonal skills to achieve positive outcomes • apply effective negotiation skills to resolve customer outstanding payment matters • accurately use data entry and recording systems
Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • all current developments in the credit management sector and organisation policy • all current and legal means of debt recovery action and processes • relevant legislative requirements
Underpinning Skills	<p>Demonstrates:</p> <ul style="list-style-type: none"> • well-developed communication and interpersonal skills to: <ul style="list-style-type: none"> ➢ determine and confirm outstanding payment status, using questioning and active listening as required ➢ tactfully negotiate payment options with customers by advocating strategies and outcomes ➢ liaise with others, share information, listen and understand ➢ use language and concepts appropriate to cultural differences, comprehension, age, possible disability and language level of the customer • numeracy and IT skills to: <ul style="list-style-type: none"> ➢ perform outstanding payment calculations ➢ access and update account records electronically ➢ access web based information services • literacy skills to: <ul style="list-style-type: none"> ➢ read and interpret documentation from a variety of sources ➢ provide written documentation to customers on payment options and agreements ➢ provide advice to debt recovery agencies and authorizing personnel • research and analysis for accessing, interpreting and managing information and to ensure compliance with relevant legislation • judgement skills for making outstanding payment decisions • organizational skills, including the ability to plan and sequence work
Resources Implication	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and to information on workplace practices and OHS practices.</p>

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

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Administer Levies, Fines and Other Taxes
Unit Code	EIS ACB4 16 0812
Unit Descriptor	<p>This unit covers the knowledge and skills to administer levies, fines and other taxes.</p> <p>In practice, administering levies, fines and other taxes overlaps with other generalist or specialist work activities, such as acting ethically, applying government processes, communicating, and gathering and analysing information. Co-assessment with units of competency addressing these other activities could be considered.</p>

Elements	Performance Criteria
1. Assess liability for payment of levies, fines and other taxes	<p>1.1 Situations that attract imposition of levies, fines and other taxes are identified and confirmed in accordance with legislation, regulations, rulings and Commissioner's practices.</p> <p>1.2 Exemptions are identified or confirmed in accordance with legislation, regulations, rulings and Commissioner's practices.</p> <p>1.3 Situations are identified where concessions, or remission of or reduction in liability may apply.</p> <p>1.4 Facts applicable to situation are confirmed and evaluated.</p> <p>1.5 Criteria are identified and applied for assessing liability in accordance with legislation, regulations, rulings and Commissioner's practices.</p>
2. Determine amount payable	<p>2.1 Information and schedules are located and consulted to determine rate, penalty or interest applicable.</p> <p>2.2 Exemptions, remissions or reductions are applied in accordance with legislation, regulations, rulings, Commissioner's practices and relevant case law.</p> <p>2.3 Applicable rates are applied in accordance with legislation and regulations, to confirm assessments of liability.</p> <p>2.4 Documentary requirements are completed in accordance with legislation and organizational procedures.</p>
3. Deal with enquiries and complaints	<p>3.1 Enquiries are dealt with in accordance with organizational procedures.</p> <p>3.2 Payment options, due dates and record-keeping</p>

	<p>requirements are explained, tailoring communication to suit diverse customer needs.</p> <p>3.3 Complaints are dealt with and decisions recorded and notified in accordance with legislation, regulations and organizational procedures.</p> <p>3.4 If customers are dissatisfied with a decision, their rights to have decision reviewed are explained in accordance with organisational procedures.</p>
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Variable	Range
Levies, fines and other taxes may include:	<ul style="list-style-type: none"> • community ambulance cover levy • fire services levy • emergency services levy • fire and emergency services levy • health insurance levy • Medicare levy • agricultural protection scheme • parking space levy • metropolitan regional improvement tax • city centre marketing and improvement levy • fuel subsidies • speeding fines • red light camera fines • parking fines • council infringement fines • court imposed fines
Rulings may include:	<ul style="list-style-type: none"> • revenue rulings • tax rulings • public rulings • circulars • Commissioner's determinations
Commissioner's practices may include:	<ul style="list-style-type: none"> • practices designated by Ethiopian Revenue and Customs Authority • Commissioner's Guidelines and Circulars • practice directions • public guidelines • public practices • Treasurer's directions • business rules • circulars • operating policies • technical and procedural instructions

Exemptions may include:	<ul style="list-style-type: none"> • threshold exemptions • pensioner exemptions • farming shed exemptions • pump exemptions • exemptions under retail parking levy
Remissions or reductions may include:	<ul style="list-style-type: none"> • land usage • regional area • single farming enterprise • contiguous land • concessions • business rules • reasonable care • matters beyond control of customer • first offence applications • driving offences • government remissions
Documentary requirements may include:	<ul style="list-style-type: none"> • record keeping • report writing • correspondence • approved forms • required supporting documentation • photographic evidence • speed and traffic light cameras • imaging of returns and correspondence • formal notices of service to produce (for court proceedings)
Complaints may include:	<ul style="list-style-type: none"> • objections, e.g. those relating to community ambulance levy

Evidence Guide

Critical aspects of Competence	<p>Assessment requires evidence of that the candidate regarding:</p> <ul style="list-style-type: none"> • legislation, regulations, rulings and Commissioner's practices relating to levies, fines and other taxes • situations where levies, fines and other taxes apply • liability, exemptions, remissions and reductions relevant to different levies, fines and other taxes • application of sliding scales or other structures of rates for levies, fines and other taxes • legislative decision making process • confidentiality provisions
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Underpinning Knowledge and Attitudes	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • legislation, regulations, rulings and Commissioner's practices relating to levies, fines and other taxes • situations where levies, fines and other taxes apply • liability, exemptions, remissions and reductions relevant to different levies, fines and other taxes • application of sliding scales or other structures of rates for levies, fines and other taxes • legislative decision making process • confidentiality provisions
Underpinning Skills	<p>Demonstrates skills of:</p> <ul style="list-style-type: none"> • navigating complex legislation, judicial decisions, rulings, Commissioner's practices and related materials and applying them to situations relating to levies, fines and other taxes • researching information related to application of levies, fines and other taxes • numeracy to confirm accuracy of assessments • communicating with others involving exchanges of complex information relating to liability, exemptions, remissions and reductions • dealing with complaints and difficult customers • using technology to locate requirements and schedules, conduct research, make enquiries, review available data, access legislative requirements and record outcomes • responding to diversity, including gender and disability, in the context of dealing with requirements of levies, fines and other taxes (this may involve accessing interpreter services if necessary) • applying environmental, sustainability and occupational health and safety procedures to administrative work and when dealing with customers
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>
Assessment Methods	<p>Competency may be assessed through:</p> <ul style="list-style-type: none"> • Interview / Written Test / Oral Questioning • Observation / Demonstration
Context of Assessment	<p>Competency may be assessed in the work place or in a simulated work place setting.</p>

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Plan and Organize Work
Unit Code	EIS ACB4 17 0812
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.

Elements	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>
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Variable	Range
Objectives	May include but not limited to: <ul style="list-style-type: none"> • Specific • General
Resources	May include but not limited to: <ul style="list-style-type: none"> • Personnel • Equipment and technology • Services • Supplies and materials • Sources for accessing specialist advice • Budget
Schedule of work activities	May include but not limited to: <ul style="list-style-type: none"> • Daily • Work-based • Contractual • Regular
Work methods and practices	May include but not limited to: <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	May include but not limited to: <ul style="list-style-type: none"> • Daily work plans • Project plans • Program plans • Resource plans • Skills development plans • Management strategies and objectives
Standards	May include but not limited to: <ul style="list-style-type: none"> • Performance targets

	<ul style="list-style-type: none"> • 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 • Safety Standards
Appropriate personnel/ authorities	<p>May include but not limited to:</p> <ul style="list-style-type: none"> • Appropriate personnel include: • Management • 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 • Group discussion

Evidence Guide	
Critical Aspects of Competence	<p>Demonstrates skills and knowledge in:</p> <ul style="list-style-type: none"> • set objectives • planned and scheduled work activities • implemented work plans • monitored work activities • reviewed and evaluated 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 and consultation strategies
Underpinning Skills	<p>Demonstrates skill to:</p> <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: Accounts and Budget Service Level IV	
Unit Title	Migrate to New Technology
Unit Code	EIS ACB4 18 0812
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.

Elements	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 are acquired 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 is 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	May include but is not limited to: <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	Demonstrate knowledge of: <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) • Knowledge of 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	Demonstrate skills of: <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	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: Accounts and Budget Service Level IV	
Unit Title	Establish Quality Standards
Unit Code	EIS ACB4 19 0812
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.

Elements	Performance Criteria		
1. Establish quality specifications for product	1.1 Market specifications are sourced and legislated requirements identified. 1.2 Quality specifications are developed and agreed upon 1.3 Quality specifications are documented and introduced to organization staff / personnel in accordance with the organization policy 1.4 Quality specifications are updated when necessary		
2. Identify hazards and critical control points	2.1. Critical control points impacting on quality are identified. 2.2. Degree of risk for each hazard is determined. 2.3. Necessary documentation is accomplished in accordance with organization quality procedures		
3. Assist in planning of quality assurance procedures	3.1 Procedures for each identified control point are developed to ensure optimum quality. 3.2 Hazards and risks are minimized through application of appropriate controls. 3.3 Processes are developed to monitor the effectiveness of quality assurance procedures.		
4. Implement quality assurance procedures	4.1 Responsibilities for carrying out procedures are allocated to staff and contractors. 4.2 Instructions are prepared in accordance with the enterprise's quality assurance program. 4.3 Staff and contractors are given induction training on the quality assurance policy. 4.4 Staff and contractors are given in-service training relevant to their allocated safety procedures .		
5. Monitor quality of work	5.1 Quality requirements are identified 5.2 Inputs are inspected to confirm capability to meet quality		
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outcome	<p>requirements</p> <p>5.3 Work is conducted to produce required outcomes</p> <p>5.4 Work processes are monitored to confirm quality of output and/or service</p> <p>5.5 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 is not limited to:</p> <ul style="list-style-type: none"> • End-users • Customers or stakeholders
Legislated requirements	<p>May include but is 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 is 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

Evidence Guide	
Critical Aspect of Competence	Demonstrates skills and knowledge in: <ul style="list-style-type: none"> • Monitored quality of work • Established quality specifications for product • Participated in maintaining and improving quality at work • Identified hazards and critical control points in the production of quality product • Assisted in planning of quality assurance procedures • Reported problems that affect quality • Implemented 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-to-day 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
Context of Assessment	Competence may be assessed in the work place or in a simulated work place setting.

Occupational Standard: Accounts and Budget Service Level IV	
Unit Title	Develop Individuals and Team
Unit Code	EIS ACB4 20 0812
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.

Elements	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	4.1 Open communication processes to obtain and share information is used by team 4.2 Decisions are reached by the team in accordance with its agreed roles and responsibilities 4.3 Mutual concern and camaraderie are developed in the team
5. Facilitate accomplishment of organizational goals	5.1 Team members are actively participated in team activities and communication processes 5.2 Individual and joint responsibility is developed by teams members for their actions 5.3 Collaborative efforts are sustained to attain organizational goals

Variable	Range
Learning and development needs	May include but is not limited to: <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	May include but is not limited to: <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	May include but is not limited to: <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	May include but is not limited to: <ul style="list-style-type: none"> • On the job coaching or monitoring • Problem solving

	<ul style="list-style-type: none"> • Presentation/demonstration • Formal course participation • Work experience and involvement in professional networks • Conference and seminar attendance
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Evidence Guide	
Critical Aspects of Competence	<p>Demonstrates skills and knowledge in:</p> <ul style="list-style-type: none"> • identified and implemented learning opportunities for others • gave and received feedback constructively • facilitated participation of individuals in the work of the team • negotiated plans to improve the effectiveness of learning • prepared learning plans to match skill needs • accessed and designated learning opportunities
Underpinning Knowledge and Attitude	<p>Demonstrates knowledge of:</p> <ul style="list-style-type: none"> • coaching and monitoring principles • understanding how to work effectively with team members who have diverse work styles, aspirations, cultures and perspective • understanding how to facilitate team development and improvement • understanding methods and techniques to obtain and interpreting feedback • understanding methods for identifying and prioritizing personal development opportunities and options • knowledge of 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: Accounts and Budget Service Level IV	
Unit Title	Utilize Specialized Communication Skills
Unit Code	EIS ACB4 21 0812
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.

Elements	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 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 is 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 is 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 is 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	May include but is not limited to: <ul style="list-style-type: none"> • Related to staff issues

	<ul style="list-style-type: none"> • Routine • Confidential • Evidential • Non-disclosure • Disclosure
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Evidence Guide	
Critical Aspects of Competence	Demonstrates skills and knowledge in: <ul style="list-style-type: none"> • Demonstrated effective communication skills with clients and work colleagues accessing service • Adopted relevant communication techniques and strategies to meet client particular needs and difficulties
Underpinning Knowledge and Values	Demonstrates knowledge of: <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	Demonstrates skills to: <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	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: Accounts and Budget Service Level IV	
Unit Title	Manage and Maintain Small/Medium Business Operations
Unit Code	EIS ACB4 22 0812
Unit Descriptor	This unit covers the operation of day-to-day business activities in a micro or small business. The strategies involve developing, monitoring and managing work activities and financial information, developing effective work habits, and adjusting work schedules as needed.

Elements	Performance Criteria
1. Identify daily work requirements	1.1 Work requirements are identified for a given time period by taking into consideration resources and constraints 1.2 Work activities are prioritized based on business needs, requirements and deadlines 1.3 If appropriate, work is allocated to relevant staff or contractors to optimize efficiency
2. Monitor and manage work	2.1 People, resources and/or equipment are coordinated to provide optimum results 2.2 Staff, clients and/or contractors are communicated within a clear and regular manner, to monitor work in relation to business goals or timelines 2.3 Problem solving techniques are applied to work situations to overcome difficulties and achieve positive outcomes
3. Develop effective work habits	3.1 Work and personal priorities are identified and a balance is achieved between competing priorities using appropriate time management strategies 3.2 Input from internal and external sources is sought and used to develop and refine new ideas and approaches 3.3 Business or inquiries is/are responded to promptly and effectively 3.4 Information is presented in a format appropriate to the industry and audience
4. Interpret financial information	4.1 Relevant documents and reports are identified 4.2 Documents and reports are read and understood and any implications discussed with appropriate persons 4.3 Data and numerical calculations are analyzed, checked, evaluated, organized and reconciled 4.4 Daily financial records and cash flow are maintained correctly and in accordance with legal and accounting requirements

	<p>4.5 Invoices and payments are prepared and distributed in a timely manner and in accordance with legal requirements</p> <p>4.6 Outstanding accounts are collected or followed-up on</p>
5. Evaluate work performance	<p>5.1 Opportunities for improvements are monitored according to business demands</p> <p>5.2 Work schedules are adjusted to incorporate necessary modifications to existing work and routines or changing needs and requirements</p> <p>5.3 Proposed changes are clearly communicated and recorded to aid in future planning and evaluation</p> <p>5.4 Relevant codes of practice are used to guide an ethical approach to workplace practices and decisions</p>

Variable	Range
Resources	<p>May include but is not limited to:</p> <ul style="list-style-type: none"> • staff • money • time • equipment • space
Business goals	<p>May include but is 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 is not limited to:</p> <ul style="list-style-type: none"> • gaining additional research and information to make better informed decisions • looking for patterns • considering related problems or those from the past and how they were handled • eliminating possibilities • identifying and attempting sub-tasks • collaborating and asking for advice or help from additional sources
Time management strategies	<p>May include but is 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 is not limited to:</p> <ul style="list-style-type: none"> • staff and colleagues

	<ul style="list-style-type: none"> • management, supervisors, advisors or head office • relevant professionals such as lawyers, accountants, management consultants • professional associations
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Evidence Guide	
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 • ability to interpret financial documents in accordance with legal requirements
Underpinning Knowledge and Attitudes	<p>Demonstrate knowledge of:</p> <ul style="list-style-type: none"> • Federal and Local Government legislative requirements affecting business operations, especially in regard to occupational health and safety (OHS), equal employment opportunity, industrial relations and anti-discrimination • technical or specialist skills relevant to the business operation • relevant industry code of practice • planning techniques to establish realistic timelines and priorities • identification of relevant performance measures • quality assurance principles and methods • relevant marketing, management, sales and financial concepts • methods for monitoring performance and implementing improvements • structured approaches to problem solving, idea management and time management
Underpinning Skills	<p>Demonstrate skills to:</p> <ul style="list-style-type: none"> • interpret legal requirements, company policies and procedures and immediate, day-to-day demands • 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 and analytical skills to interpret business document, reports and financial statements and projections • 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	<p>Access is required to real or appropriately simulated situations, including work areas, materials and equipment, and</p>

	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: Accounts and Budget Service Level IV	
Unit Title	Manage Continuous Improvement System
Unit Code	EIS ACB4 23 1012
Unit Descriptor	This unit describes the performance outcomes, skills and knowledge required to sustain and develop an environment in which continuous improvement, innovation and learning are promoted and rewarded.

Elements	Performance Criteria
1. Review programs, systems and processes	<p>1.1 Strategies are established to monitor and evaluate performance of key systems and processes</p> <p>1.2 Detailed analyses of supply chains, operational and product/service delivery systems is undertaken</p> <p>1.3 Performance measures, and assessment tools and techniques are identified, and their effectiveness is evaluated</p> <p>1.4 Performance reports and variance are analyzed from plans for all key result areas of the organization</p> <p>1.5 Changing trends and opportunities relevant to the organization are identified and analyzed</p> <p>1.6 Advice is sought from specialists, where appropriate, to identify technology and electronic commerce opportunities</p>
2. Develop options for continuous improvement	<p>2.1 Groups are briefed on performance improvement strategies and innovation as an essential element of competition</p> <p>2.2 Creative climate and organizational learning are fostered through the promotion of interaction within and between work groups</p> <p>2.3 New ideas and entrepreneurial behavior are encouraged, tested and recognized where successful</p> <p>2.4 Failure of an idea is accepted during trialing, and success are recognized, celebrated and embedded into systems</p> <p>2.5 Risk management and cost benefit analyses are undertaken for each option/idea approved for trial</p> <p>2.6 Innovations are approved through agreed organizational processes</p>
3. Implement innovative processes	<p>3.1 Sustainability/continuous improvement is promoted as an essential part of doing business</p>

	<p>3.2 Impact of change and consequences are addressed for people, and transition plans are implemented</p> <p>3.3 Objectives, timeframes, measures and communication plans are ensured in place to manage implementation</p> <p>3.4 Contingency plans are implemented in the event of non-performance</p> <p>3.5 Failure is followed-up by prompt investigation and analysis of causes</p> <p>3.6 Emerging challenges and opportunities are managed effectively</p> <p>3.7 Continuous improvement systems and processes are evaluated regularly</p> <p>3.8 Costs and benefits of innovations and improvements are communicated to all relevant groups and individuals</p>
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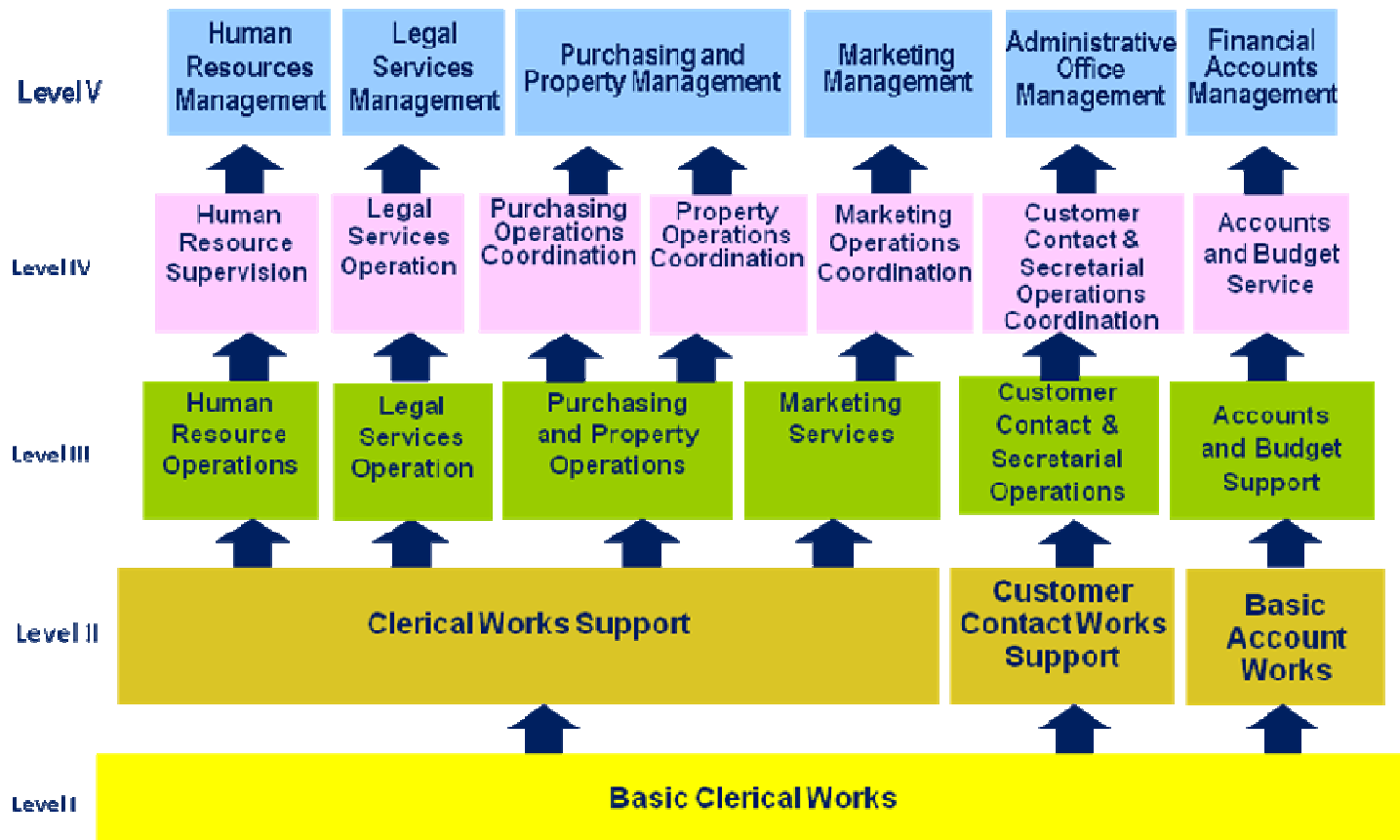
Variable	Range
Supply chains	<p>May include but is not limited to:</p> <ul style="list-style-type: none"> • network of facilities that procures raw materials, transforms them into intermediate products or services and then finished goods or service, and delivers them through a distribution system • procurement, production and distribution, viewed as interlinked not as discrete elements
Performance reports	<p>May include but is not limited to:</p> <ul style="list-style-type: none"> • budget or cost variance • customer service • environmental • financial • OHS • quality • other operating parameters
Sustainability/continuous improvement	<p>May include but is not limited to:</p> <ul style="list-style-type: none"> • addressing environmental and resource sustainability initiatives, such as environmental management systems, action plans, green office programs, surveys and audits • applying the waste management hierarchy in the workplace • complying with regulations and corporate social responsibility considerations for sustainability to enhance the organization's standing in business and community environments • determining organization's most appropriate waste treatment, including waste to landfill, recycling, re-use, recoverable resources and wastewater treatment

	<ul style="list-style-type: none"> • implementing ecological footprint • implementing environmental management systems, e.g. ISO 14001:1996 Environmental management systems life cycle analyses • implementing government initiatives, • improving resource and energy efficiency • initiating and maintaining appropriate organizational procedures for operational energy consumption • introducing a green office program - a cultural change program • introducing green purchasing • introducing national and international reporting initiatives, • introducing product stewardship • reducing emissions of greenhouse gases • reducing use of non-renewable resources • referencing standards, guidelines and approaches, such as sustainability covenants and compacts or triple bottom line reporting • supporting sustainable supply chain
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Evidence Guide			
Critical Aspects of Competence	Demonstrates skills and knowledge in: <ul style="list-style-type: none"> • demonstration of consultation processes to introduce or evaluate an existing continuous improvement process or system, including suggested actions or an action plan • generation of an idea or concept which exhibits creative thinking and which offers the possibility of advantaging the organization • how the concept or idea was introduced, tested and evaluated - the idea or concept does not have to have been shown to work or to be adopted by the business • knowledge of quality management and continuous improvement theories 		
Underpinning Knowledge and Attitudes	Demonstrates knowledge of: <ul style="list-style-type: none"> • quality management and continuous improvement theories • creativity/innovation theories/concepts • risk management • cost-benefit analysis methods • creativity and innovation theories and concepts • organizational learning principles • quality management and continuous improvement theories • risk management • sustainability practices 		
Underpinning Skills	Demonstrates skills to:		
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	<ul style="list-style-type: none"> • analyze and identify improvement opportunities in relation to • deliver services/products or develop concepts/ideas • do flexibility and creativity skills to think laterally • use leadership skills to foster a commitment to quality and an openness to innovation • use teamwork and leadership skills to foster a commitment to quality and an openness to innovation
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: Economic Infrastructure
Sub-Sector: Business and Finance



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