



REPUBLIC OF KENYA

COMPETENCY BASED CURRICULUM

FOR

ACCOUNTANCY TECHNICIAN

LEVEL 6



TVET CDACC
P.O. BOX 15745-00100
NAIROBI

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FOREWORD

The provision of quality education and training is fundamental to the Government's overall strategy for social economic development. Quality education and training will contribute to achievement Kenya's development blue print and sustainable development goals.

Reforms in the education sector are necessary for the achievement of Kenya Vision 2030 and meeting the provisions of the Constitution of Kenya 2010. The education sector had to be aligned to the Constitution and this resulted to the formulation of the Policy Framework for Reforming Education and Training (Sessional Paper No. 4 of 2016). A key feature of this policy is the radical change in the design and delivery of the TVET training. This policy document requires that training in TVET be competency based, curriculum development be industry led, certification be based on demonstration of competence and mode of delivery allows for multiple entry and exit in TVET programmes.

These reforms demand that Industry takes a leading role in curriculum development to ensure the curriculum addresses its competence needs. It is against this background that this Curriculum has been developed.

It is my conviction that this curriculum will play a great role towards development of competent human resource for the Business sector's growth and sustainable development.

**PRINCIPAL SECRETARY, VOCATIONAL AND TECHNICAL TRAINING
MINISTRY OF EDUCATION**

PREFACE

Kenya Vision 2030 aims to transform the country into a newly industrializing, “middle-income country providing a high-quality life to all its citizens by the year 2030”. Kenya intends to create a globally competitive and adaptive human resource base to meet the requirements of a rapidly industrializing economy through life-long education and training. TVET has a responsibility of facilitating the process of inculcating knowledge, skills and attitudes necessary for catapulting the nation to a globally competitive country, hence the paradigm shift to embrace Competency Based Education and Training (CBET).

The Technical and Vocational Education and Training Act No. 29 of 2013 and the Sessional Paper No. 4 of 2016 on Reforming Education and Training in Kenya, emphasized the need to reform curriculum development, assessment and certification. This called for a shift to CBET to address the mismatch between skills acquired through training and skills needed by industry as well as increase the global competitiveness of Kenyan labour force.

TVET Curriculum Development, Assessment and Certification Council (TVET CDACC) in conjunction with Business sector Skills Advisory Committee (SSAC), have developed this curriculum.

This curriculum has been developed following the CBET framework policy; the CBETA Standards and guidelines provided by the TVET Authority and the Kenya National Qualification framework designed by the Kenya National Qualification Authority.

This curriculum is designed and organized with an outline of learning outcomes; suggested delivery methods, training/learning resources and methods of assessing the trainee’s achievement. The curriculum is competency-based and allows multiple entry and exit to the course.

I am grateful to the Council Members, Council Secretariat, Business SSAC, expert workers and all those who participated in the development of this curriculum.

CHAIRPERSON, TVET CDACC

ACKNOWLEDGEMENT

This curriculum has been designed for competency-based training and has independent units of learning that allow the trainee flexibility in entry and exit. In developing the curriculum, significant involvement and support was received from various organizations.

I recognize with appreciation the role of the Business Sector Skills Advisory Committee (SSAC) in ensuring that competencies required by the industry are addressed in the curriculum. I also thank all stakeholders in the Business sector for their valuable input and all those who participated in the process of developing this curriculum.

I am convinced that this curriculum will go a long way in ensuring that workers in business sector acquire competencies that will enable them to perform their work more efficiently.

COUNCIL SECRETARY/CEO

TVET CDACC

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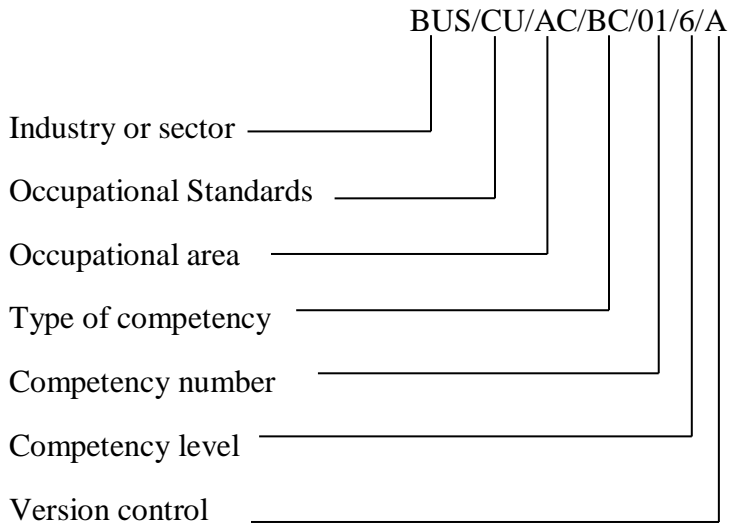
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ABBREVIATION AND ACRONYMS

A	Control version
AC	Accountancy
AIDS	Acquired Immunodeficiency Syndrome
APT	Arbitrage pricing theory
ARR	Accounting Rate of Return
ATS	Automated Trading System
BC	Basic Unit
BUS	Business
CAPM	Capital Asset Pricing Model
CBET	Competency Based Education and Training
CC	Common unit
CDACC	Curriculum Development Assessment Certification Council
CDS	Central Depository System
CEO	Council Secretary
CPI	Consumer Price Index
CR	Core Unit
CU	Curriculum
DMU	Diminishing Utility Return
GDP	Gross Domestic Product
HIV	Acquired Immunodeficiency Virus
IMF	International Monetary Fund
IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
ISPs	Internet Service Provider

KCSE	Kenya Certificate of Secondary Education
KNQA	Kenya National Qualifications Authority
LCD	Liquid Crystal Display
MU	Marginal Utility
NNI	Net National Income
NNP	Net National Product
OSH	Occupational Safety and Health
PAYE	Pay As You Earn
PESTEL	Political Environmental Social Technological Economic Legal
PFM	Public Finance Management
PPE	Personal Protective Equipment
PSASB	Public Sector Accounting Standards Board
Q&A	Questions and Answer
SSAC	Sector Skills Advisory Committee
SWOT	Strength Weakness Opportunity Threat
TVET	Technical and Vocational Education and Training
VAT	Value Added Tax

KEY TO UNIT CODE



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COURSE OVERVIEW

Accountant certificate level 6 qualification consists of competencies that an individual must achieve to conduct financial audit, prepare financial statement, perform account reconciliation, process financial transaction and prepare interim reports, manage cost accounting information, manage budgets and forecasts and manage source documents.

The units of learning comprising Accountancy Technician Level 6 qualifications include basic, common and core units of learning as shown below:

Basic Unit of Learning

Unit Code	Unit Title	Duration in hours	Credit Factor
BUS/CU/AC/BC/01/6/A	Communication Skills	40	4
BUS/CU/AC/BC/02/6/A	Numeracy Skills	60	6
BUS/CU/AC/BC/03/6/A	Entrepreneurial Skills	100	10
BUS/CU/AC/BC/04/6/A	Employability Skills	80	8
BUS/CU/AC/BC/05/6/A	Environmental Literacy	40	4
BUS/CU/AC/BC/06/6/A	Occupational Safety and Health Practices	40	4
Subtotal 1		360	36

Common Unit of Learning

Unit Code	Unit Title	Duration in hours	Credit Factor
BUS/CU/AC/CC/01/6/A	Information communication technology (ICT)	120	12
BUS/CU/AC/CC/02/6/A	Economic skills	140	14
BUS/CU/AC/CC/03/6/A	Quantitative techniques	140	14
BUS/CU/AC/CC/04/6/A	Business law	120	12
BUS/CU/AC/CC/05/6/A	Principles of management	100	10

Subtotal 2	620	62
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Core Unit of Learning

Unit Code	Unit Title	Duration in hours	Credit Factor
BUS/CU/AC/CR/01/6/A	Fundamentals of accounting	130	13
BUS/CU/AC/CR/02/6/A	Business mathematics and statistics	140	14
BUS/CU/AC/CR/03/6/A	Financial accounting	160	16
BUS/CU/AC/CR/04/6/A	Financial management	120	12
BUS/CU/AC/CR/05/6/A	Management accounting	130	13
BUS/CU/AC/CR/06/6/A	Public finance and taxation	130	13
BUS/CU/AC/CR/07/6/A	Financial audit	130	13
	Industrial attachment	480	48
Subtotal 3		1420	142
GRAND TOTAL		2400	240

The core units of learning are independent of each other and may be taken independently. The total duration of the course is 2400 hours:

Industrial Attachment

It is envisaged that the trainee will have undergone a field training and assessment with a recognized accountancy firm. At least 480 hours (12 weeks) will be spent on a supervised and assessed field attachment.

Entry Requirements

An individual entering this course should have any of the following minimum requirements:

a) Attained KCSE Mean Grade C-(minus)

Or

b) Accountancy Technician Level 5

Or

- c) Equivalent qualifications as determined by Kenya National Qualifications Authority (KNQA)

Trainer qualification

The trainer for this course must have a qualification higher than these course

Assessment

The course will be assessed at two levels: internally and externally. Internal assessment is continuous and is conducted by the trainer who is monitored by an accredited internal verifier while external assessment is conducted by accredited external assessors appointed by TVET CDACC.

Certification

A candidate will be issued with a certificate of competency on demonstration of competence in a unit of competency. To attain the National Certificate in Accountancy Technician Level 6, the candidate must demonstrate competence in all the units of competency as given in qualification pack. These certificates will be issued by TVET CDACC in conjunction with training provider.

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BASIC UNITS OF LEARNING

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COMMUNICATION SKILLS

UNIT CODE: BUS/CU/AC/BC/01/6/A

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Demonstrate Communication Skills

Duration of Unit: 40 hours

Unit Description

This unit covers the competencies required to demonstrate communication skills .It involves, meeting communication needs of clients and colleagues; developing communication strategies, establishing and maintaining communication pathways, conducting interviews, facilitating group discussion and representing the organization.

Summary of Learning Outcomes

1. Meet communication needs of clients and colleagues
2. Develop communication strategies
3. Establish and maintain communication pathways
4. Promote use of communication strategies
5. Conduct interview
6. Facilitate group discussion
7. Represent the organization

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Meet communication needs of clients and colleagues	<ul style="list-style-type: none">• Communication process• Modes of communication• Medium of communication• Effective communication• Barriers to communication• Flow of communication• Sources of information• Organizational policies• Organization requirements for written and electronic communication methods	<ul style="list-style-type: none">• Interview• Written texts

	<ul style="list-style-type: none"> • Report writing • Effective questioning techniques (clarifying and probing) • Workplace etiquette • Ethical work practices in handling communication • Active listening • Feedback • Interpretation • Flexibility in communication • Types of communication strategies • Elements of communication strategy 	
2. Develop communication strategies	<ul style="list-style-type: none"> • Dynamics of groups • Styles of group leadership • Openness and flexibility in communication • Communication skills relevant to client groups 	<ul style="list-style-type: none"> • Interview • Written texts
3. Establish and maintain communication pathways	<ul style="list-style-type: none"> • Types of communication pathways 	<ul style="list-style-type: none"> • Interview • Written texts
4. Promote use of communication strategies	<ul style="list-style-type: none"> • Application of elements of communication strategies • Effective communication techniques 	<ul style="list-style-type: none"> • Interview • Written texts
5. Conduct interview	<ul style="list-style-type: none"> • Types of interview • Establishing rapport • Facilitating resolution of issues • Developing action plans 	<ul style="list-style-type: none"> • Interview • Written texts
6. Facilitate group discussion	<ul style="list-style-type: none"> • Identification of communication needs • Dynamics of groups • Styles of group leadership 	<ul style="list-style-type: none"> • Interview • Written texts

	<ul style="list-style-type: none"> • Presentation of information • Encouraging group members participation • Evaluating group communication strategies 	
7. Represent the organization	<ul style="list-style-type: none"> • Presentation techniques • Development of a presentation • Multi-media utilization in presentation • Communication skills relevant to client groups 	<ul style="list-style-type: none"> • Interview • Written texts

Suggested Methods of Instruction

- Discussion
- Role playing
- Simulation
- Direct instruction

Recommended Resources

- Desktop computers/laptops
- Internet connection
- Projectors
- Telephone

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NUMERACY SKILLS

UNIT CODE: BUS/CU/AC/BC/02/6/A

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Demonstrate Numeracy Skills.

Duration of Unit: 60 hours

Unit Description

This unit describes the competencies required to demonstrate numeracy skills. It involves applying a wide range of mathematical calculations for work; applying ratios, rates and proportions to solve problems; estimating, measuring and calculating measurement for work; using detailed maps to plan travel routes for work; using geometry to draw and construct 2D and 3D shapes for work; collecting, organizing and interpreting statistical data; using routine formula and algebraic expressions for work and using common functions of a scientific calculator.

Summary of Learning Outcomes

1. Apply a wide range of mathematical calculations for work
2. Apply ratios, rates and proportions to solve problems
3. Estimate, measure and calculate measurement for work
4. Use detailed maps to plan travel routes for work
5. Use geometry to draw and construct 2D and 3D shapes for work
6. Collect, organize and interpret statistical data
7. Use routine formula and algebraic expressions for work
8. Use common functions of a scientific calculator

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Apply a wide range of mathematical calculations for work	<ul style="list-style-type: none">• Fundamentals of mathematics<ul style="list-style-type: none">• Addition, subtraction, multiplication and division of positive and negative numbers• Algebraic expressions manipulation• Forms of fractions, decimals and percentages	<ul style="list-style-type: none">• Written tests• Assignments• Supervised exercises

	<ul style="list-style-type: none"> • Expression of numbers as powers and roots 	
2. Apply ratios, rates and proportions to solve problems	<ul style="list-style-type: none"> • Rates, ratios and proportions <ul style="list-style-type: none"> • Meaning • Conversions into percentages • Direct and inverse proportions determination • Performing calculations • Construction of graphs, charts and tables • Recording of information 	<ul style="list-style-type: none"> • Written tests • Assignments • Supervised exercises
3. Estimate, measure and calculate measurement for work	<ul style="list-style-type: none"> • Units of measurements and their symbols • Identification and selection of measuring equipment • Conversion of units of measurement • Perimeters of regular figures • Areas of regular figures • Volumes of regular figures • Carrying out measurements • Recording of information 	<ul style="list-style-type: none"> • Assignments • Supervised exercises • Written tests
4. Use detailed maps to plan travel routes for work	<ul style="list-style-type: none"> • Identification of features in routine maps and plans • Symbols and keys used in routine maps and plans • Identification and interpretation of orientation of map to North • Demonstrate understanding of direction and location • Apply simple scale to estimate length of objects, or distance to location or object • Give and receive directions using both formal and informal language 	<ul style="list-style-type: none"> • Written • Practical test

	<ul style="list-style-type: none"> • Planning of routes • Calculation of distance, speed and time 	
5. Use geometry to draw and construct 2D and 3D shapes for work	<ul style="list-style-type: none"> • Identify two dimensional shapes and routine three dimensional shapes in everyday objects and in different orientations • Explain the use and application of shapes • Use formal and informal mathematical language and symbols to describe and compare the features of two dimensional shapes and routine three dimensional shapes • Identify common angles • Estimate common angles in everyday objects • Evaluation of unknown angles • Use formal and informal mathematical language to describe and compare common angles • Symmetry and similarity • Use common geometric instruments to draw two dimensional shapes • Construct routine three dimensional objects from given nets 	
6. Collect, organize and interpret statistical data	<ul style="list-style-type: none"> • Classification of data <ul style="list-style-type: none"> • Grouped data • Ungrouped data • Data collection <ul style="list-style-type: none"> • Observation 	<ul style="list-style-type: none"> • Assignments • Supervised exercises • Written tests

	<ul style="list-style-type: none"> • Recording • Distinguishing between sampling and census • Importance of sampling • Errors in sampling • Types of sampling and their limitations e.g. <ul style="list-style-type: none"> • Stratified random • Cluster • Judgmental • Tabulation of data <ul style="list-style-type: none"> • Class intervals • Class boundaries • Frequency tables • Cumulative frequency • Diagrammatic and graphical presentation of data e.g. <ul style="list-style-type: none"> • Histograms • Frequency polygons • Bar charts • Pie charts • Cumulative frequency curves • Interpretation of data 	
7. Use routine formula and algebraic expressions for work	<ul style="list-style-type: none"> • Solving linear equations • Linear graphs <ul style="list-style-type: none"> • Plotting • Interpretation • Applications of linear graphs • Curves of first and second degree <ul style="list-style-type: none"> • Plotting • Interpretation 	<ul style="list-style-type: none"> • Assignments • Supervised exercises • Written tests
8. Use common functions of a scientific calculator	<ul style="list-style-type: none"> • Identify and use keys for common functions on a calculator 	<ul style="list-style-type: none"> • • Written • Practical test

	<ul style="list-style-type: none"> • Calculate using whole numbers, money and routine decimals and percentages • Calculate with routine fractions and percentages • Apply order of operations to solve multi-step calculations • Interpret display and record result 	
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Suggested Methods of Instruction

- Group discussions
- Demonstration by trainer
- Practical work by trainee
- Exercises

Recommended Resources

- Calculators
- Rulers, pencils, erasers
- Charts with presentations of data
- Graph books
- Dice

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ENTREPRENEURIAL SKILLS

UNIT CODE: BUS/CU/AC/BC/03/6/A

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Demonstrate Entrepreneurial Skills

Duration of unit: 100 hours

Unit Description

This unit covers the competencies required to demonstrate understanding of entrepreneurship. It involves demonstrating understanding of an entrepreneur, entrepreneurship and self-employment. It also involves identifying entrepreneurship opportunities, creating entrepreneurial awareness, applying entrepreneurial motivation and developing business innovative strategies.

Summary of Learning Outcomes

1. Demonstrate understanding of who an entrepreneur
2. Demonstrate knowledge of entrepreneurship and self-employment
3. Identify entrepreneurship opportunities
4. Create entrepreneurial awareness
5. Apply entrepreneurial motivation
6. Develop business innovative strategies
7. Develop Business plan

Learning Outcome	Content	Suggested Assessment Methods
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<p>1. Demonstrate knowledge of entrepreneurship and self-employment</p>	<ul style="list-style-type: none"> • Importance of self-employment • Requirements for entry into self-employment • Role of an Entrepreneur in business • Contributions of Entrepreneurs to National development • Entrepreneurship culture in Kenya • Born or made entrepreneurs 	<ul style="list-style-type: none"> • Individual/group assignments • Projects • Written tests • Oral questions • Third party report
<p>2. Identify entrepreneurship opportunities</p>	<ul style="list-style-type: none"> • Business ideas and opportunities • Sources of business ideas • Business life cycle • Legal aspects of business • Assessment of product demand • Business environment • Factors to consider when evaluating business environment • Technology in business 	<ul style="list-style-type: none"> • Individual/group assignments • Projects • Written tests • Oral questions • Third party report • Interviews
<p>3. Create entrepreneurial awareness</p>	<ul style="list-style-type: none"> • Forms of businesses • Sources of business finance • Factors in selecting source of business finance • Governing policies on Small Scale Enterprises (SSEs) • Problems of starting and operating SSEs 	<ul style="list-style-type: none"> • Individual/group assignments • Projects • Written tests • Oral questions • Third party report • Interviews

4. Apply entrepreneurial motivation	<ul style="list-style-type: none"> • Internal and external motivation • Motivational theories • Self-assessment • Entrepreneurial orientation • Effective communications in entrepreneurship • Principles of communication • Entrepreneurial motivation 	<ul style="list-style-type: none"> • Case studies • Individual/group assignments • Projects • Written tests • Oral questions • Third party report • Interviews
5. Develop business innovative strategies	<ul style="list-style-type: none"> • Innovation in business • Small business Strategic Plan • Creativity in business development • Linkages with other entrepreneurs • ICT in business growth and development 	<ul style="list-style-type: none"> • Case studies • Individual/group assignments • Projects • Written tests • Oral questions • Third party report • Interviews
1. Develop Business Plan	<ul style="list-style-type: none"> • Business description • Marketing plan • Organizational/Management plan • Production/operation plan • Financial plan • Executive summary • Presentation of Business Plan 	<ul style="list-style-type: none"> • Case studies • Individual/group assignments • Projects • Written tests • Oral questions • Third party report • Interviews

Suggested Methods of Instruction

- Direct instruction
- Project
- Case studies
- Field trips
- Discussions
- Demonstration
- Question and answer

- Problem solving
- Experiential
- Team training

Recommended Resources

- Case studies
- Business plan templates
- Computers
- Overhead projectors
- Internet
- Mobile phone
- Video clips
- Films
- Newspapers and Handouts
- Business Journals
- Writing materials

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EMPLOYABILITY SKILLS

UNIT CODE: BUS/CU/AC/BC/04/6/A

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Demonstrate Employability Skills

Duration of Unit: 80 hours

Unit Description

This unit covers competencies required to demonstrate employability skills. It involves conducting self-management, demonstrating interpersonal communication, critical safe work habits, leading a workplace team, planning and organizing work, maintaining professional growth and development, demonstrating workplace learning, problem solving skills and managing ethical performance.

Summary of Learning Outcomes

1. Conduct self-management
2. Demonstrate interpersonal communication
3. Demonstrate critical safe work habits
4. Lead a workplace team
5. Plan and organize work
6. Maintain professional growth and development
7. Demonstrate workplace learning
8. Demonstrate problem solving skills
9. Manage ethical performance

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Conduct self-management	<ul style="list-style-type: none">• Self-awareness• Formulating personal vision, mission and goals• Strategies for overcoming life challenges• Managing emotions• Emotional intelligence• Assertiveness versus aggressiveness	<ul style="list-style-type: none">• Written tests• Oral questioning• Interviewing• Portfolio of evidence• Third party report

	<ul style="list-style-type: none"> • Expressing personal thoughts, feelings and beliefs • Developing and maintaining high self-esteem • Developing and maintaining positive self-image • Setting performance targets • Monitoring and evaluating performance • Articulating ideas and aspirations • Accountability and responsibility • Good work habits • Self-awareness • Values and beliefs • Self-development • Financial literacy • Healthy lifestyle practices • Adopting safety practices 	
<p>2. Demonstrate interpersonal communication</p>	<ul style="list-style-type: none"> • Meaning of interpersonal communication • Listening skills • Types of audience • Public speaking • Writing skills • Negotiation skills • Reading skills • Meaning of empathy • Understanding customers' needs • Establishing communication networks • Assertiveness • Sharing information 	<ul style="list-style-type: none"> • Written tests • Oral questioning • Interviewing • Portfolio of evidence • Third party report

<p>3. Demonstrate critical safe work habits</p>	<ul style="list-style-type: none"> • Stress and stress management • Time concept • Punctuality and time consciousness • Leisure • Integrating personal objectives into organizational objectives • Resources mobilization • Resources utilization • Setting work priorities • Developing healthy relationships • HIV and AIDS • Drug and substance abuse • Managing emerging issues 	<ul style="list-style-type: none"> • Written tests • Oral questioning • Interviewing • Portfolio of evidence • Third party report
<p>4. Lead a workplace team</p>	<ul style="list-style-type: none"> • Leadership qualities • Power and authority • Team building • Determination of team roles and objectives • Team parameters and relationships • Individual responsibilities in a team • Forms of communication • Complementing team activities • Gender and gender mainstreaming • Human rights • Developing healthy relationships • Maintaining relationships • Conflicts and conflict resolution 	<ul style="list-style-type: none"> • Written tests • Oral questioning • Interviewing • Portfolio of evidence • Third party report

	<ul style="list-style-type: none"> • Coaching and mentoring skills 	
5. Plan and organize work	<ul style="list-style-type: none"> • Functions of management • Planning • Organizing • Time management • Decision making concept • Task allocation • Developing work plans • Developing work goals/objectives and deliverables • Monitoring work activities • Evaluating work activities • Resource mobilization • Resource allocation • Resource utilization • Proactive planning • Risk evaluation • Problem solving • Collecting, analysing and organising information • Negotiation 	<ul style="list-style-type: none"> • Written tests • Oral questioning • Interviewing • Portfolio of evidence • Third party report
6. Maintain professional growth and development	<ul style="list-style-type: none"> • Avenues for professional growth • Training and career opportunities • Assessing training needs • Mobilizing training resources • Licenses and certifications for professional growth and development • Pursuing personal and organizational goals • Managing work priorities and commitments • Recognizing career 	<ul style="list-style-type: none"> • Written tests • Oral questioning • Interviewing • Portfolio of evidence • Third party report

	advancement	
7. Demonstrate workplace learning	<ul style="list-style-type: none"> • Managing own learning • Mentoring • Coaching • Contributing to the learning community at the workplace • Cultural aspects of work • Networking • Variety of learning context • Application of learning • Safe use of technology • Taking initiative/proactivity • Flexibility • Identifying opportunities • Generating new ideas • Workplace innovation • Performance improvement • Managing emerging issues • Future trends and concerns in learning 	<ul style="list-style-type: none"> • Written tests • Oral questioning • Interviewing • Portfolio of evidence • Third party report
8. Demonstrate problem solving skills	<ul style="list-style-type: none"> • Critical thinking process • Data analysis tools • Decision making • Creative thinking • Development of creative, innovative and practical solutions • Independence in identifying and solving problems • Solving problems in teams • Application of problem-solving strategies • Testing assumptions • Resolving customer concerns 	<ul style="list-style-type: none"> • Written tests • Oral questioning • Interviewing • Portfolio of evidence • Third party report

<p>9. Manage ethical performance</p>	<ul style="list-style-type: none"> • Meaning of ethics • Ethical perspectives • Principles of ethics • Ethical standards • Organization code of ethics • Common ethical dilemmas • Organization culture • Corruption, bribery and conflict of interest • Privacy and data protection • Diversity, harassment and mutual respect • Financial responsibility/accountability • Etiquette • Personal and professional integrity • Commitment to jurisdictional laws • Emerging issues in ethics 	<ul style="list-style-type: none"> • Written tests • Oral questioning • Interviewing • Portfolio of evidence • Third party report
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Suggested Methods of Instruction

- Demonstrations
- Simulation/Role play
- Group Discussion
- Presentations
- Assignments
- Q&A

Recommended Resources

- Computers
- Stationery
- Charts
- Video clips
- Audio tapes
- Radio sets
- TV sets
- LCD projectors

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ENVIRONMENTAL LITERACY

UNIT CODE: BUS/CU/AC/BC/05/6/A

Relationship to Occupational Standards:

This unit addresses the Unit of Competency: Demonstrate Environmental Literacy

Duration of Unit: 40 hours

Unit Description

This unit describes the competencies required demonstrate environmental literacy.it involves controlling environmental hazard, controlling environmental pollution, complying with workplace sustainable resource use, evaluating current practices in relation to resource usage, identifying environmental legislations/conventions for environmental concerns, implementing specific environmental programs, monitoring activities on environmental protection/programs, analysing resource use and developing resource conservation plans.

Summary of Learning Outcomes

1. Control environmental hazard
2. Control environmental Pollution
3. Demonstrate sustainable resource use
4. Evaluate current practices in relation to resource usage
5. Identify Environmental legislations/conventions for environmental concerns
6. Implement specific environmental programs
7. Monitor activities on Environmental protection/Programs
8. Analyze resource use
9. Develop resource conservation plans

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Control environmental hazard	<ul style="list-style-type: none">• Purposes and content of Environmental Management and Coordination Act 1999• Storage methods for environmentally hazardous materials	<ul style="list-style-type: none">• Written questions• Oral questions

	<ul style="list-style-type: none"> • Disposal methods of hazardous wastes • Types and uses of PPE in line with environmental regulations • Occupational Safety and Health Standards (OSHS) 	
2. Control environmental Pollution control	<ul style="list-style-type: none"> • Types of pollution • Environmental pollution control measures • Types of solid wastes • Procedures for solid waste management • Different types of noise pollution • Methods for minimizing noise pollution 	<ul style="list-style-type: none"> • Written questions • Oral questions • Role play
3. Demonstrate sustainable resource use	<ul style="list-style-type: none"> • Types of resources • Techniques in measuring current usage of resources • Calculating current usage of resources • Methods for minimizing wastage • Waste management procedures • Principles of 3Rs (Reduce, Reuse, Recycle) • Methods for economizing or reducing resource consumption 	<ul style="list-style-type: none"> • Written questions • Oral questions • Role play
4. Evaluate current practices in relation to resource usage	<ul style="list-style-type: none"> • Collection of information on environmental and resource efficiency systems and procedures, • Measurement and recording of current resource usage • Analysis and recording of current purchasing strategies. 	<ul style="list-style-type: none"> • Written questions • Oral questions • Role play

	<ul style="list-style-type: none"> • Analysis of current work processes to access information and data • Identification of areas for improvement 	
5. Identify Environmental legislations/conventions for environmental concerns	<ul style="list-style-type: none"> • Environmental issues/concerns • Environmental legislations /conventions and local ordinances • Industrial standard /environmental practices • International Environmental Protocols (Montreal, Kyoto) • Features of an environmental strategy 	<ul style="list-style-type: none"> • Written questions • Oral questions
6. Implement specific environmental programs	<ul style="list-style-type: none"> • Community needs and expectations • Resource availability • 5s of good housekeeping • Identification of programs/Activities • Setting of individual roles /responsibilities • Resolving problems /constraints encountered • Consultation with stakeholders 	<ul style="list-style-type: none"> • Written questions • Oral questions • Role play
7. Monitor activities on Environmental protection/Programs	<ul style="list-style-type: none"> • Periodic monitoring and Evaluation of activities • Gathering feedback from stakeholders • Analyzing data gathered • Documentation of recommendations and submission • Setting of management support systems to sustain and enhance the program 	<ul style="list-style-type: none"> • Oral questions • Written tests • Practical test

	<ul style="list-style-type: none"> Monitoring and reporting of environmental incidents to concerned /proper authorities 	
8. Analyze resource use	<ul style="list-style-type: none"> Identification of resource consuming processes Determination of quantity and nature of resource consumed Analysis of resource flow through different parts of the process. Classification of wastes for possible source of resources. 	<ul style="list-style-type: none"> Written tests Oral questions Practical test
9. Develop resource Conservation plans	<ul style="list-style-type: none"> Determination of efficiency of use/conversion of resources Causes of low efficiency of use of resources Plans for increasing the efficiency of resource use 	<ul style="list-style-type: none"> Written tests Oral questions Practical test

Suggested Methods of Instruction

- Instructor led facilitation of theory
- Practical demonstration of tasks by trainer
- Practice by trainees
- Observations and comments and corrections by trainers

Recommended Resources

- Standard operating and/or other workplace procedures manuals
- Specific job procedures manuals
- Environmental Management and Coordination Act 1999
- Machine/equipment manufacturer's specifications and instructions
- Personal Protective Equipment (PPE)
- ISO standards
- Company environmental management systems (EMS)
- Montreal Protocol
- Kyoto Protocol

OCCUPATIONAL SAFETY AND HEALTH PRACTICES

UNIT CODE:BUS/CU/AC/BC/07/6/A

Relationship to Occupational Standards

This unit addresses the unit of competency: Demonstrate Occupational Safety and Health Practices

Duration of Unit: 40 hours

Unit Description

This unit specifies the competencies required to demonstrate occupational health and safety practices. It involves identifying workplace hazards and risk, identifying and implementing appropriate control measures to hazards and risks and implementing OSH programs, procedures and policies/guidelines.

Summary of Learning Outcomes

1. Identify workplace hazards and risk
2. Control OSH hazards
3. Implement OSH programs

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Identify workplace hazards and risks	<ul style="list-style-type: none">• Identification of hazards in the workplace and/or the indicators of their presence• Evaluation and/or work environment measurements of OSH hazards/risk existing in the workplace• Gathering of OSH issues and/or concerns	<ul style="list-style-type: none">• Oral questions• Written tests• Portfolio of evidence• Third party report
2. Control OSH hazards	<ul style="list-style-type: none">• Prevention and control measures e.g. use of PPE• Risk assessment• Contingency measures	<ul style="list-style-type: none">• Oral questions• Written tests• Portfolio of evidence• Third party report

3. Implement OSH programs	<ul style="list-style-type: none"> • Company OSH program, evaluation and review • Implementation of OSH programs • Training of team members and advice on OSH standards and procedures • Implementation of procedures for maintaining OSH-related records 	<ul style="list-style-type: none"> • Oral questions • Written tests • Portfolio of evidence • Third party report
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Suggested Methods of instruction

- Assignments
- Discussion
- Q&A
- Role play
- Viewing of related videos

Recommended Resources

- Standard operating and/or other workplace procedures manuals
- Specific job procedures manuals
- Machine/equipment manufacturer's specifications and instructions
- Personal Protective Equipment (PPE) e.g.
 - Mask
 - Face mask/shield
 - Safety boots
 - Safety harness
 - Arm/Hand guard, gloves
 - Eye protection (goggles, shield)
 - Hearing protection (ear muffs, ear plugs)
 - Hair Net/cap/bonnet
 - Hard hat
 - Face protection (mask, shield)
 - Apron/Gown/coverall/jump suit
 - Anti-static suits
 - High-visibility reflective vest

COMMON UNITS

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INFORMATION COMMUNICATION TECHNOLOGY (ICT)

UNIT CODE: BUS/CU/AC/CC/01/6

Relationship to Occupational Standards

This unit addresses the unit of competency: Demonstrate Understanding of information communication technology (ICT)

Duration of Unit: 120 hours

Unit Description

This unit specifies the competencies required to demonstrate the understanding of information communication technology (ICT). It involves: determining computer hardware, applying computer software, applying operating system, maintaining data security and control, applying application packages, managing information systems, configuring computer networks and **applying computer internet.**

Summary of Learning Outcomes

1. Determine Computer hardware
2. Apply Computer software
3. Apply Operating system
4. Maintain Data security and control
5. Apply application packages
6. Manage information systems
7. Configure Computer networks
8. Apply computer Internet

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Determine Computer hardware	<ul style="list-style-type: none">• Introduction to computers<ul style="list-style-type: none">○ Types of ICTs○ Information centres○ Uses of ICT in business○ Impact of ICT in society○ Overview of a computer system○ Evolution of computers○ Elements of a computer system• Input devices	<ul style="list-style-type: none">• Observation• Written tests• Assignments• Supervised exercises

	<ul style="list-style-type: none"> • Output devices • Processing devices • Storage devices • Communication devices • Factors that determine the processing power of a computer • Selection and acquisition of computer hardware 	
2. Apply Computer software	<ul style="list-style-type: none"> • Meaning of terms • System software • Application software • Other utility software • Computer programming languages • Selection and acquisition of computer software 	<ul style="list-style-type: none"> • Observation • Written tests • Assignments • Supervised exercises
3. Apply Operating system	<ul style="list-style-type: none"> • Introduction to computer software • System software • Application software • Other utility software • Computer programming languages • Selection and acquisition of computer software 	<ul style="list-style-type: none"> • Observation • Written tests • Oral questioning • Assignments • Supervised exercises
4. Maintain Data security and control	<ul style="list-style-type: none"> • Elements of a computer file • Types of computer files • Basic file design and storage • File organization • File access methods 	<ul style="list-style-type: none"> • Observation • Written tests • Oral questioning • Assignments • Supervised exercises
5. Apply application packages	<ul style="list-style-type: none"> • Word processing <ul style="list-style-type: none"> ○ Features of word processor ○ Formatting and editing 	<ul style="list-style-type: none"> • Observation • Written tests • Oral questioning

	<ul style="list-style-type: none"> text <ul style="list-style-type: none"> ○ Creating and formatting tables ● Spreadsheets <ul style="list-style-type: none"> ○ Features of a spreadsheet program ○ Formatting and editing spreadsheet ○ Formulas and functions ○ Charts and graphs ● Presentation software <ul style="list-style-type: none"> ○ Features of presentation program ○ Typing and formatting text in slide ○ Slide show ● Computerized accounting software <ul style="list-style-type: none"> ○ Capturing data ○ Features of accounting software 	<ul style="list-style-type: none"> ● Assignments ● Supervised exercises
6. Manage information systems	<ul style="list-style-type: none"> ● Systems overview ● Information systems ● Components of an information system ● Role of information systems in an organization ● Classification of information systems ● Types of information systems ● Overview of information systems security and controls 	<ul style="list-style-type: none"> ● Observation ● Written tests ● Oral questioning ● Assignments ● Supervised exercises

<p>7. Configure Computer networks</p>	<ul style="list-style-type: none"> • Computer networks concepts • Computer network hardware and software • Data transmission media • Types of computer networks • Advantages and limitations of networking 	<ul style="list-style-type: none"> • Observation • Written tests • Oral questioning • Assignments • Supervised exercises
<p>8. Apply computer Internet</p>	<ul style="list-style-type: none"> • Applications of Internet <ul style="list-style-type: none"> ○ Using search engines ○ E-mails ○ Electronic communication • Introduction to the Internet • Internet services – e – mails, www, instant messaging • Searching for information on the Internet • Internet service providers (ISPs) • Applications of internet • Impact of internet on society • Emerging issues and trends 	<ul style="list-style-type: none"> • Observation • Written tests • Oral questioning • Assignments • Supervised exercises • Observation • Written tests • Oral questioning • Assignments • Supervised exercises

Suggested Methods of Instruction

- Group discussions and presentation
- Demonstration by trainer
- Practical work by trainee
- Exercises

Recommended Resources

- Computers

- Tablets
- Smart phones
- Laptops
- SD cards and card readers
- TFT screens

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ECONOMICS

UNIT CODE: BUS/CU/AC/CC/02/6

Relationship to Occupational Standards

This unit addresses the unit of competency: Apply Economics Skills

Duration of Unit: 140 hours

Unit Description

This unit specifies the competencies required to apply economics skills. It involves; demonstrating understanding of economic concepts, applying concept of demand in market analysis, applying concept of supply in market analysis, setting prices of the products, applying theory of consumer behaviour, applying production theory, applying theory of costs, differentiating market structures, demonstrating understanding of national income, demonstrate understanding of money and banking, demonstrate understanding of inflation and unemployment and demonstrate understanding of international trade

Summary of Learning Outcomes

1. Demonstrate understanding of economic concepts
2. Apply concept of demand in market analysis
3. Apply concept of supply in market analysis
4. Set prices of the products
5. Apply theory of consumer behaviour
6. Apply production theory
7. Apply theory of costs
8. Differentiate market structures.
9. Demonstrate understanding of national income
10. Demonstrate Understanding of money and banking
11. Demonstrate Understanding of Inflation and unemployment
12. Demonstrate understanding of international trade

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Demonstrate understanding of principles of economics	<ul style="list-style-type: none">• Meaning of terms• Scope of economics<ul style="list-style-type: none">○ Micro and macro economics• The methodology of economics Positive, Normative and scientific• Basic concepts	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

	<ul style="list-style-type: none"> ○ Scarcity, ○ choice, ○ opportunity cost ○ production possibility frontiers curves <ul style="list-style-type: none"> ● Economic systems: free economy, planned economy and mixed economy 	
2. Apply concept of demand in market analysis	<ul style="list-style-type: none"> ● Meaning of terms ● Individual demand versus market demand ● Factors influencing demand ● Exceptional demand curves ● Types of demand ● Movement along and shifts of demand curves ● Elasticity of demand ● Types of elasticity: price, income and cross elasticity ● Measurement of elasticity; point and arc elasticity ● Factors influencing elasticity of demand ● Application of elasticity of demand in management and economic policy decision making 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing
3. Apply concept of supply in market analysis	<ul style="list-style-type: none"> ● Meaning of terms ● Individual versus market supply ● Factors influencing supply ● Movements along and shifts of supply curves ● Meaning of elasticity of supply ● Price elasticity of supply ● Factors influencing elasticity of supply 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing

	<ul style="list-style-type: none"> • Application of elasticity of supply in management and economic policy decision making 	
4. Set prices of the products	<ul style="list-style-type: none"> • Interaction of supply and demand, equilibrium price and quantity • Mathematical approach to equilibrium analysis • Stable versus unstable equilibrium • Effects of shifts in demand and supply on market equilibrium • Price controls • Reasons for price fluctuations • Government action to stabilise the prices and incomes 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
5. Apply theory of consumer behaviour	<ul style="list-style-type: none"> • Approaches to the theory of the consumer- cardinal versus ordinal approach • Utility analysis, marginal utility (MU), law of diminishing marginal utility (DMU) • Limitations of cardinal approach • Indifference curve analysis • Budget line • Consumer equilibrium; effects of changes in prices and incomes on consumer equilibrium • Derivation of a demand curve • Applications of indifference curve analysis: substitution 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<p>effect and income effect for a normal good, inferior good and a giffen good; derivation of the Engels curve</p> <ul style="list-style-type: none"> • Consumer surplus 	
6. Apply production theory	<ul style="list-style-type: none"> • Factors of production • Mobility of factors of production • Production function analysis • Short run analysis • Total product, average and marginal products • Stages in production and the law of variable proportions/ the law of <ul style="list-style-type: none"> ○ diminishing returns • Long run analysis • Isoquant and isocost lines • The concept of producer equilibrium and firm's expansion curve • Law of returns to scale • Demand and supply of factors of production • Wage determination theories • Trade unions: functions and challenges • Producer surplus/economic rent 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
7. Apply theory of costs	<ul style="list-style-type: none"> • Short run costs analysis and size of the firm's total cost, fixed cost, average cost, variable costs and marginal cost • Long run costs analysis • Optimal size of a firm 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> • Economies and diseconomies of scale 	
8. Differentiate market structures.	<ul style="list-style-type: none"> • Meaning of terms • Necessary and sufficient conditions for profit maximisation • Mathematical approach to profit maximisation • Output, prices and efficiency of: perfect competition, monopoly, monopolistic competition, oligopolistic competition 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
9. Demonstrate understanding of national income	<ul style="list-style-type: none"> • Meaning of terms • Concepts of national income: gross domestic product (GDP), gross national product (GNP) and net national product (NNP), net national income (NNI) at market price and factor cost, disposable income • Approaches to measuring national income • Importance of national income • Circular flow of income • Problems of measurement; uses of national income statistics and their <ul style="list-style-type: none"> ○ limitations • Analysis of consumption, saving and investment and their interaction in a <ul style="list-style-type: none"> ○ simple economic model • Determination of equilibrium national income 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> • Inflationary and deflationary gaps • The multiplier and accelerator concepts • Business cycles/cyclical fluctuations • The differences between economic growth and economic development • The benefits of economic growth • Determinants of economic development • Common characteristics of developing countries • Role of agriculture and industry in economic development • Obstacles to economic development • The need for development planning • Limitation of planning in developing countries 	
10. Demonstrate Understanding of money and banking	<ul style="list-style-type: none"> • Meaning of terms • Characteristics of money • Functions of money • Demand and supply of money • Meaning of banking • Functions of central bank • Functions of commercial banks • Non-banking financial institutions 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
11. Demonstrate Understanding of Inflation and unemployment	<ul style="list-style-type: none"> • Meaning of terms • Types of inflation 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions

	<ul style="list-style-type: none"> • Causes of inflation: Cost push and demand pull • Effects of inflation • Measures to control inflation • Types and causes of unemployment • Control measures of unemployment • Relationship between unemployment and inflation: the Phillips curve 	<ul style="list-style-type: none"> • Third party report • Interviewing • Project and report writing
12. Demonstrate understanding of international trade	<ul style="list-style-type: none"> • Meaning of terms • Advantages and disadvantages of international trade • Theories of absolute and comparative advantage • Terms of trade, balance of trade and balance of payments • Barriers to international trade • Exchange rates systems • Economic integration • International financial institutions: IMF, World bank, World Trade Organization • Emerging issues in economics 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,
- Computer software's,
- Internet connectivity,
- Paper shredders,
- Photocopiers,
- Printers, scanners,
- Stationery

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QUANTITATIVE TECHNIQUES

UNIT CODE: BUS/CU/AC/CC/03/6

Relationship to Occupational Standards

This unit addresses the unit of competency: Apply Principles of Quantitative Techniques

Duration of Unit: 140 hours

Unit Description

This unit specifies the competencies required to apply principles of quantitative techniques. It involves carrying out quantitative techniques, applying correlation and regression analysis, formulating linear programming models, carrying out operational matrices, applying time series, analysing project networks, applying calculus, formulating inventory control models, determining probability and probabilistic distribution and testing hypothesis.

Summary of Learning Outcomes

1. Carry out quantitative techniques
2. Apply correlation and regression
3. Formulate linear programming models
4. Carry out operational matrices
5. Apply time series
6. Analyse project networks
7. Apply calculus
8. Formulate inventory control models
9. Determine probability and probabilistic distribution
10. Testing hypothesis

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Carry out quantitative techniques	<ul style="list-style-type: none">• Meaning of terms• Development of quantitative techniques• Role of quantitative techniques in business and industry• Types of quantitative techniques• Areas where quantitative techniques are applicable	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

<p>2. Apply correlation and regression</p>	<ul style="list-style-type: none"> • Meaning of terms • Differences and similarities between correlation and regression analysis • Methods of calculating correlation • Interpretation of correlation coefficient • Methods of calculating regression • application of regression analysis 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>3. Formulate linear programming models</p>	<ul style="list-style-type: none"> • Meaning of terms • Assumptions of linear programming models • Formulation of linear programming model • Solving linear programming problems • Application of linear programming 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and
<p>4. Carry out operational matrices</p>	<ul style="list-style-type: none"> • Meaning of terms • Types of matrices • Determinants of order of a matrix (2*2 and 3*3) • Inverse of a matrix • Application of matrices 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>5. Apply time series</p>	<ul style="list-style-type: none"> • Meaning of terms • Objectives of time series analysis • Components of time series analysis • Application of time series 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

6. Analyse project networks	<ul style="list-style-type: none"> • Meaning of terms • Rules applicable when drawing networks • Construction of project network • Critical path and project duration • Application of network analysis 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
7. Apply calculus	<ul style="list-style-type: none"> • Meaning of terms • Differentiation of simple functions • Integration of simple functions • Application of calculus • 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
8. Formulate inventory control models	<ul style="list-style-type: none"> • Meaning of terms • Setting Inventory control levels • Minimization of cost of inventories • Inventory control models 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
9. Determine probability and probabilistic distribution	<ul style="list-style-type: none"> • Meaning of terms • Basic concepts of probability • Laws of probability • Probability distribution • Application of probability distribution functions 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
10. Test hypothesis	<ul style="list-style-type: none"> • Meaning of terms • Types of hypothesis • Type 1 and 2 errors • Critical and acceptance regions 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report

	<ul style="list-style-type: none"> • Z-test and T-test • Emerging issues 	<ul style="list-style-type: none"> • Interviewing • Project and report writing
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Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,
- Computer software's,
- Internet connectivity,
- Paper shredders,
- Photocopiers,
- Printers, scanners,
- Stationery

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BUSINESS LAW

UNIT CODE: BUS/CU/AC/CC/04/6

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Apply Principles of Business Law

Duration of Unit: 120 hours

Unit Description

This unit specifies the competencies required to apply principles of business law; It involves demonstrating the understanding law, applying law of Persons, law of tort, law of contract, law of sale of goods, hire purchase contracts, law of agency, law of negotiable instruments, the law of insurance and the law of property.

Summary of Learning Outcomes

1. Demonstrate understanding of law
2. Apply law of Persons
3. Apply law of tort
4. Apply law of contract
5. Apply law of sale of goods
6. Apply hire purchase contracts
7. Apply law of agency
8. Apply law of negotiable instruments
9. Apply the law of insurance
10. Apply the law of property

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Demonstrate understanding of law	<ul style="list-style-type: none">• Meaning, nature and purpose of law• Classification of law• Law and morality• Sources of law• Administrative law• The court system• Alternative dispute resolution mechanisms	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing
2. Apply law of Persons	<ul style="list-style-type: none">• Natural persons• Nationality, citizenship and domicile• Artificial person	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report

	<ul style="list-style-type: none"> • Unincorporated associations e.g Partnership • Incorporated associations e.g Limited 	<ul style="list-style-type: none"> • Interviewing • Project and report writing
3. Apply law of tort	<ul style="list-style-type: none"> • Nature of tort • Vicarious liability • Strict Liability • Negligence • Nuisance • Trespass • Defamation • Occupiers' liability • General defenses in the law of tort • Limitation of actions 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
4. Apply law of contract	<ul style="list-style-type: none"> • Definition and nature of a contract • Classification of contracts • Formation of a contract • Terms of a contract • Vitiating factors • Illegal contracts • Discharge of contract • Remedies for breach of a contract • Limitation of actions • Indemnity and guarantees 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
5. Apply law of sale of goods	<ul style="list-style-type: none"> • Nature of the contract • Formalities of the contract • Terms of the contract • Rights and duties of the parties • Auction sales • International contracts of sale 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
6. Apply hire purchase contracts	<ul style="list-style-type: none"> • Nature of hire purchase contracts 	<ul style="list-style-type: none"> • Written tests • Observation

	<ul style="list-style-type: none"> • Difference between hire purchase and conditional sale • Formalities of hire purchase contract • Implied terms of the hire purchase contract • Rights and duties of parties • Termination and completion of hire purchase contract. 	<ul style="list-style-type: none"> • Oral questions • Third party report • Interviewing • Project and report writing
7. Apply law of agency	<ul style="list-style-type: none"> • Meaning and nature of agency contracts • Types of agents • Creation of agency • Rights and duties of the parties • Termination of agency 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
8. Apply law of negotiable instruments	<ul style="list-style-type: none"> • Nature and characteristics • Negotiability of the instrument • Types: cheques, promissory notes, bills of exchange • Rights and obligations of the parties 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
9. Apply the law of insurance	<ul style="list-style-type: none"> • Nature of the insurance • Contract • Formalities of the insurance contract • Principles of insurance • Types of insurance • Termination of insurance contract 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
10. Apply the law of property	<ul style="list-style-type: none"> • Definition of property • Classification of property • Property in land 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions

	<ul style="list-style-type: none"> • Interests in land • Intellectual property 	<ul style="list-style-type: none"> • Third party report • Interviewing • Project and report writing
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Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,
- Computer software
- Internet connectivity,
- Paper shredders,
- Photocopiers,
- Printers, scanners,
- Stationery,

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PRINCIPLES OF MANAGEMENT

UNIT CODE: BUS/CU/AC/CC/05/6

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Apply Principles of Management

Duration of Unit: 100 hours

Unit Description

This unit specifies the competencies required to apply principles of management. It involves demonstrate understanding management thought, planning business function, organizing business function, performing staffing function, directing business function and controlling business function.

Summary of Learning Outcomes

1. Demonstrate understanding management thought
2. Plan business function
3. Organize business function
4. Perform Staffing function
5. Direct business function
6. Control business function

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Demonstrate understanding of management thought	<ul style="list-style-type: none">• Definition of management• Management as a science, an art or a profession• Principles of management as advocated by Henery Fayol• Importance of management• Levels of management• Qualities of a manager• Approach to the management thought<ul style="list-style-type: none">○ Scientific approach○ General administrative approach○ Behavioural approach○ Bureaucratic approach• Business environment<ul style="list-style-type: none">○ Internal environment	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

	<ul style="list-style-type: none"> ○ Internal environment 	
2. Plan business function	<ul style="list-style-type: none"> ● Meaning of planning ● Importance of planning ● Types of planning ● Planning process ● Limitations of planning ● Effective planning ● Decision making process 	<ul style="list-style-type: none"> ● W ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing
3. Organize business function	<ul style="list-style-type: none"> ● Meaning of organising ● Importance of organising ● Principles of organising ● Process of organising ● Organisational structures ● Authority, responsibility and power ● Delegation ● Coordination 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing
4. Perform Staffing function	<ul style="list-style-type: none"> ● Meaning of staffing ● Importance of staffing ● Role of human resource manager ● Recruitment and selection ● Training and development ● Performance appraisal ● Reward and compensation ● Separation 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing
5. Direct business function	<ul style="list-style-type: none"> ● Meaning and importance of: ● Directing ● Leadership ● Supervision ● Motivation ● Communication 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing

<p>6. Control business function</p>	<ul style="list-style-type: none"> • Meaning of control • Importance of control • The control process • Types of control systems • Effective control systems • Emerging issues and trends 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
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Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,
- Computer software's,
- Internet connectivity,
- Paper shredders,
- Photocopiers,
- Printers, scanners,
- Stationery

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CORE UNITS OF LEARNING

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FUNDAMENTALS OF ACCOUNTING

UNIT CODE: BUS/CU/AC/CR/01/6

Relationship to Occupational Standards

This unit addresses the unit of competency: Apply Fundamentals of Accounting

Duration of Unit: 130 hours

Unit Description

This unit specifies the competencies required to apply fundamentals of accounting. It involves demonstrating understanding of accounting principles and policies, applying double entry concept, classifying capital and liabilities, correcting accounting errors and suspense account, preparing sole trader statement, preparing partnership statements and prepare company statements.

Summary of Learning Outcomes

1. Demonstrate understand of accounting principles and policies
2. Apply double entry concept
3. Classify capital, assets and liabilities
4. Correct accounting errors and suspense account
5. Prepare sole trader statement
6. Prepare partnership statements
7. Prepare company statements

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Demonstrate Understanding of accounting principles and policies	<ul style="list-style-type: none">• Nature and purpose of accounting• Objectives of accounting• Limitations of financial accounting• Users of accounting information and their information needs• Qualitative characteristics of accounting information• Accounting concepts/principles and conventions• Accounting standards and their importance• The accounting equation	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

<p>2. Apply double entry concept</p>	<ul style="list-style-type: none"> • Source documents • Books of original entry • The double entry system and the ledger • The trial balance • Computerised accounting systems 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>3. Classify capital assets and liabilities</p>	<ul style="list-style-type: none"> • Capital and revenue expenditure • Accounting for cash and cash equivalents, bank reconciliation • Accrued and prepaid expenses • Accrued and prepaid income • Accounting for accounts receivables, bad debts and allowance for doubtful debts • Property, plant and equipment depreciation, acquisition and disposal • Accounting for Inventories-valuation using specific cost methods • Accounting for accounts payable including control account 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>4. Correct accounting errors and suspense account</p>	<ul style="list-style-type: none"> • Meaning of terms • Types of errors • Functions of suspense account • Correction of errors using the suspense account • Statement of corrected net profit 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

<p>5. Prepare sole trader statements</p>	<ul style="list-style-type: none"> • Meaning of terms • Characteristics of a sole trader • Income statement • Statement of financial position 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>6. Prepare partnership statements</p>	<ul style="list-style-type: none"> • Introduction to partnership • Characteristics of partnership • Types of partners • Contents of a partnership agreement • Distinction between current and capital accounts • Appropriation statement and partners current and capital accounts • Statement of financial position and income statement (Excluding changes in partnerships) 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>7. Prepare company accounts</p>	<ul style="list-style-type: none"> • Types of share capital • Types of reserves • Issue of shares (exclude issue by instalment and forfeiture) • Rights issues and bonus • Income tax -Accounting treatment and presentation (exclude computation) • Income statement • Statement of financial position • Emerging issues and trends 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,
- Computer software's,
- Internet connectivity,
- Paper shredders,
- Photocopiers,
- Printers, scanners,
- Stationery,

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BUSINESS MATHEMATICS AND STATISTICS

UNIT CODE: BUS/CU/AC/CR/02/6

Relationship to Occupational Standards

This unit addresses the unit of competency: Carry Out Business Mathematics Statistics

Duration of Unit: 140 hours

Unit Description

This unit specifies the competencies required to carry out business mathematics and statistics. It involves carrying out statistical equations, carrying out statistical matrices, preparing commercial mathematics, performing elementary statistics, carrying out descriptive statistics, applying set theory, applying basic probability theory and determining index numbers.

Summary of Learning Outcomes

1. Carry out statistics equations
2. Carry out statistical matrices
3. Prepare commercial mathematics
4. Perform elementary statistics
5. Carry out descriptive statistics
6. Apply set theory
7. Apply basic probability theory
8. Determine index numbers

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Carry out statistical equations	<ul style="list-style-type: none">• Linear equations; solving and graphs• Quadratic equations; solving and graphs• Differentiation• Simultaneous equations; solving• Break-even analysis• Total revenue, total cost and profit equations; application of errors	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing
2. Carry out statistical matrices	<ul style="list-style-type: none">• Introduction: order, types• Addition, subtraction and multiplication	<ul style="list-style-type: none">• Written tests• Observation• Oral questions

	<ul style="list-style-type: none"> • Determinants of 2x2 matrices • Inverses of 2x2 matrices • Application of matrices to business problems 	<ul style="list-style-type: none"> • Third party report • Interviewing • Project and report writing
3. Prepare Commercial mathematics	<ul style="list-style-type: none"> • Buying and selling; discounts, profit and loss, margins and mark-ups • Commissions and salaries; piece and hourly rates, gross and net pay, PAYE • Bills calculations; water and electricity • Simple and compound interest • Depreciation and appreciation of assets • Hire purchase • Foreign currency exchange transactions 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
4. Perform Elementary statistics	<ul style="list-style-type: none"> • Introduction: definitions and branches of statistics • Methods of data collection: primary and secondary data • Sampling techniques • Presentation of data: <ul style="list-style-type: none"> ○ Tables ○ Diagrams: bar charts and pie charts ○ Graphs: basic time series graphs, Z-charts, Lorenz curves and semi log graphs ○ Frequency distribution tables ○ Histogram and frequency polygons 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> ○ Cumulative frequency curve (ogive) and its application 	
5. Carry out Descriptive statistics	<ul style="list-style-type: none"> □ Measures of central tendency: <ul style="list-style-type: none"> ○ Mean: arithmetic mean, weighted arithmetic mean, geometric mean and harmonic mean ○ Mode ○ Median • Measures of dispersion: range, quartile, deciles, percentiles, mean deviation, standard deviation and coefficient of variation • Measures of skewness and kurtosis excluding computation of the • coefficients 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
6. Apply Set theory	<ul style="list-style-type: none"> • Introduction to set theory • Types of sets: universal, empty/null, subsets, finite and infinite • Operation of sets: unions, intersections, complements and set difference • Venn diagrams 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
7. Apply Basic probability theory	<ul style="list-style-type: none"> • Introduction to probability: definitions, events, outcomes, sample space • Types of events: simple, compound, independent, mutually exclusive, • mutually inclusive, dependent events • Rules of probability: additive and multiplicative rules 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> • Baye's Theorem • Elementary probability trees 	
8. Determine Index numbers	<ul style="list-style-type: none"> • Construction of index numbers • Purpose of index numbers • Simple index numbers; fixed base method and chain base method • Consumer Price Index (CPI) • Weighted index numbers; Laspeyre's, Paasche's, Fisher's ideal and • Marshall- Edgeworth's methods (both price and quantity index numbers) • Limitations of index numbers • Emerging issues and trends 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,
- Computer software's,
- Internet connectivity,
- Paper shredders,
- Photocopiers,
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- Stationery

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FINANCIAL ACCOUNTING

UNIT CODE: BUS/CU/AC/CR/03/6

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Carry out Financial Accounting

Duration of Unit: 160 hours

Unit Description

This unit specifies the competencies required to carry out financial accounting. It involves accounting for assets and liabilities, preparing financial statements of a sole trader, a company, a manufacturing entity, a not-for-profit making organization, analysing financial statements and carrying out public sector accounting.

Summary of Learning Outcomes

1. Account for assets and liabilities
2. Prepare Financial statements of a sole trader
3. Prepare Financial statements of a company
4. Prepare Financial statements of a manufacturing entity
5. Prepare Financial statements of a not-for-profit making organization
6. Analyse financial statements
7. Carry out Public Sector Accounting

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Account for assets and liabilities	<ul style="list-style-type: none">• The accounting framework• Sources of regulations at national and global levels; the law (Companies Act), professional bodies, global regulatory bodies• Accounting standards (IASs/IFRSs) (their importance and limitations)• Professional ethics• Property, plant and equipment – recognition, capital and revenue• expenditure, measurement (depreciation and revaluation), disposal	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

	<ul style="list-style-type: none"> • and disclosures – property, plant and equipment schedule • Intangible assets – recognition, measurement (amortisation, impairment and revaluation), disposals and disclosures • Financial assets and instruments • Loans – Accounting treatment of repayment of principal and interest 	
2. Prepare Financial statements of a Partnership	<ul style="list-style-type: none"> • Income statement • Statement of financial position • Changes in partnership admission of a new partner, retirement and change in profit sharing ratio 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
3. Prepare Financial statements of a company	<ul style="list-style-type: none"> • Financial statements – income statement and statement of financial position • Published financial statements (Describe a complete set of published financial statements but not preparation) 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
4. Prepare Financial statements of a manufacturing entity	<ul style="list-style-type: none"> • Features of a manufacturing entity • Classification and apportioning costs between manufacturing and selling and administration • Financial statements – manufacturing account, 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	income statement and statement of financial position	
5. Prepare Financial statements of a not-for-profit making organization	<ul style="list-style-type: none"> • Features of Non-profit making organizations • Types of funds and their accounting treatment • Income and expenditure account • Statement of financial position 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
6. Analyze financial statements	<ul style="list-style-type: none"> • Meaning of terms • Financial ratios –categories, analysis and interpretation, application and limitations • Statement of cash flows (categories of cash, methods of preparing statement of cash flows and the importance) 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
7. Carry out Public Sector Accounting	<ul style="list-style-type: none"> • Features of public sector entities • Structure of the public sector • Regulatory structures and oversight [IPSAS, PSASB (establishment, mandate and functions), Director of Accounting Services, National Treasury, Parliamentary Committees, Accounting Officers at national and county levels) • Objectives of public sector financial statements • Objectives of IPSAS 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> • Accounting techniques in public sector (budgeting, cash, accrual, commitment and fund) • (Preparation of financial statements should be excluded) • Emerging issues and trends 	
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Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
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FINANCIAL MANAGEMENT

UNIT CODE: BUS/CU/AC/CR/04/6

Relationship to Occupational Standards

This unit addresses the Unit of Competency: apply principles of finance

Duration of Unit: 120 hours

Unit Description

This unit specifies the competencies required to apply principles of financial management. It involves; identifying financial sources, evaluating financial markets and systems, determining time value of money, analysing risk and return, determining cost of capital, managing working capital, evaluating capital budgeting decisions, formulating dividend decisions and applying Islamic finance.

Summary of Learning Outcomes

1. Identify financial sources
2. Evaluate financial markets and systems
3. Determine time value of money
4. Analyse risk and return
5. Determine cost of capital
6. Manage working capital
7. Evaluate Capital Budgeting decisions
8. Formulate dividend decisions
9. Apply Islamic finance

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Identify financial sources	<ul style="list-style-type: none">• Nature and purpose of finance<ul style="list-style-type: none">○ Scope of finance○ Relationship between financial management and other management disciplines○ Finance and non-finance functions○ Roles of a finance manager○ Goals of a firm	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

	<ul style="list-style-type: none"> ○ Agency theory :conflicts and resolutions ● Sources of finance <ul style="list-style-type: none"> ○ Short term sources ○ Long term sources ○ Internal sources ○ External sources ○ Factors to consider when choosing the source of finance 	
<p>2. Evaluate financial markets and systems</p>	<ul style="list-style-type: none"> ● Roles of financial systems ● Markets participants and financial innovation ● Types of financial markets ● Characteristics of a good market ● Functions of financial markets ● The flow of funds and the financial system ● Organisation and structure of securities markets ● Automation of securities exchanges; automated trading system (ATS), Central depository system(CDS) ● Role of government in the financial system; capital markets authority, central bank, central depository and settlement company 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing

<p>3. Determine time value of money</p>	<ul style="list-style-type: none"> • Time value versus time preference for money • Relevance of time value of money • Discounting techniques • Compounding techniques • Preparation of loan amortisation schedule 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and
<p>4. Analyse risk and return</p>	<ul style="list-style-type: none"> • Meaning of terms • Components of risks and returns • Sources of risk • Measures of risk and return for a single asset • Distinction between risk- free and risky assets-CAPM & APT • Relationship between risk and return on investments 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>5. Determine cost of capital</p>	<ul style="list-style-type: none"> • Significance of cost of capital to firms • Factors influencing a firms cost of capital • Components costs of capital • Weighted average cost of capital • Marginal cost of capital 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>6. Manage working capital</p>	<ul style="list-style-type: none"> • Nature and importance of working capital • Determinants of working capital • Working capital operating cycle • Dangers of excessive / inadequate working capital 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> • Working capital management policies • Cash management • Accounts receivable management • Accounts payable management • Inventory management 	
7. Evaluate Capital Budgeting decisions	<ul style="list-style-type: none"> • Importance, characteristics and types of capital investment decisions • Difficulties of capital budgeting • Investment appraisal techniques; <ul style="list-style-type: none"> ○ Accounting Rate of Return (ARR) ○ Payback period ○ Net Present Value ○ Profitability index ○ Internal Rate of Return 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
8. Formulate dividend decisions	<ul style="list-style-type: none"> • Meaning of terms • Forms of dividends payments • Factors influencing dividend decisions of a firm • Dividend policies; <ul style="list-style-type: none"> ○ Pay-out ratio policy ○ Residual policy ○ Stable predictable policy ○ Low regular plus extra policy • Dividend theories <ul style="list-style-type: none"> ○ Dividend relevance theories 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	○ Dividend irrelevance theories	
9. Apply Islamic finance	<ul style="list-style-type: none"> ● Meaning of terms ● Principles and trends in Islamic banking ● Differences between Islamic and conventional banking ● The concept of interest (riba) and how returns are made by Islamic financial securities ● Sources of finance in Islamic financing: muhabaha, sukuk ● Emerging issues 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing

Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,
- Computer software's,
- Internet connectivity,
- Paper shredders,
- Photocopiers,
- Printers, scanners,
- Stationery

MANAGEMENT ACCOUNTING

UNIT CODE: BUS/CU/AC/CR/05/6

Relationship to Occupational Standards

This unit addresses the unit of competency: Apply Principles of Management Accounting

Duration of Unit: 130 hours

Unit Description

This unit specifies the competencies required to apply principles of management accounting. It involves gathering costing data, performing cost classification, analysing costing data, managing accounting costs, consolidating financial and cost accounting systems, applying costing methods, preparing marginal and absorption costing and managing budgets and budgetary controls.

Summary of Learning Outcomes

1. Gather costing data
2. Perform Cost classification
3. Analyse costing data
4. Manage accounting costs
5. Consolidate financial and cost accounting systems
6. Apply costing methods
7. Prepare marginal and absorption costing
8. Manage budgets and budgetary controls

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Gather costing data	<ul style="list-style-type: none">• The nature of cost accounting and costing terms• The role of cost accounting in management• The purposes of cost accounting information• Scope of cost accounting• Meaning of management accounting, scope, limitations, applications• Relationship between cost, financial and management accounting	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

	<ul style="list-style-type: none"> • Selection of an ideal cost accounting system 	
2. Perform cost classification	<ul style="list-style-type: none"> • Meaning of terms • Purpose of cost classification • Methods of cost classification: <ul style="list-style-type: none"> ○ Functional classification ○ Behavioural classification ○ Controllability ○ Time ○ Financial accounting 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and
3. Analyse costing data	<ul style="list-style-type: none"> • Meaning of cost estimation • Methods of estimating cost; <ul style="list-style-type: none"> ○ Non-mathematical methods like engineering method, accounts analysis method ○ high-low method ○ mathematical methods like scatter graph method ○ OLS regression method (simple linear regression only) 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
4. Manage accounting costs	<ul style="list-style-type: none"> • Accounting for materials and inventory; <ul style="list-style-type: none"> ○ Material cost records, ○ Purchasing procedures ○ receipt and issues of material ○ Methods of valuing material issues ○ Stock control procedures • Accounting for labour: <ul style="list-style-type: none"> ○ Methods of labour remuneration ○ Labour control procedures 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> ○ Maintenance of labour records ● Accounting for overheads: <ul style="list-style-type: none"> ○ Types of overheads ○ Manufacturing, distribution and administration ○ Departmental cost allocation and apportionment ○ Overheads analysis ○ Overhead absorption rates ○ Over or under absorption 	
5. Consolidate financial and cost accounting systems	<ul style="list-style-type: none"> ● The flow of costs in a business enterprise ● Cost bookkeeping-interlocking and integrated ledger systems 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing
6. Apply costing methods	<ul style="list-style-type: none"> ● Contract costing ● Job order costing ● Batch costing ● Process costing ● Service costing ● Unit costing 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing
7. Prepare marginal and absorption costing	<ul style="list-style-type: none"> ● Distinction between marginal and absorption costing, valuation of products under marginal and absorption costing ● Preparation of marginal and absorption statements; cost of production and profit determination ● Reconciliation of marginal profits and absorption profits 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing

	<ul style="list-style-type: none"> ○ Application of marginal costing ○ break-even analysis and charts (single product) ○ Simplified decision problems; accept or reject, ○ Special order, ○ Dropping a product, ○ Make or buy and choice of a product 	
8. Manage budgets and budgetary controls	<ul style="list-style-type: none"> ● Nature and purposes of budgets ● Preparation of budgets <ul style="list-style-type: none"> ○ Master budgets ○ Functional (department budgets, ○ Cash budgets) ○ Proforma financial reports ● Purpose of budgetary control <ul style="list-style-type: none"> ○ Operation of a budgetary control system, ● Organisation and coordination of the budgeting function ● Emerging issues and trends 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing

Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,

- Computer software's,
- Internet connectivity,
- Paper shredders,
- Photocopiers,
- Printers, scanners,
- Stationery

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PUBLIC FINANCE AND TAXATION

UNIT CODE: BUS/CU/AC/CR/06/6

Relationship to Occupational Standards

This unit addresses the unit of competency: Apply Principles of Public Finance and Taxation

Duration of Unit: 130 hours

Unit Description

This unit specifies the competencies required to apply principles of taxation. It involves; demonstrating understanding of public finance and taxation process, demonstrating understanding of public budget process, managing public finance, computing taxable income, computing capital allowances, administering income tax, administering presumptive tax and VAT and administering customs and excise duty.

Summary of Learning Outcomes

1. Demonstrate understand public finance and taxation process
2. Demonstrate understanding of public budget process
3. Manage public finance
4. Compute taxable income
5. Compute capital allowances
6. Administer income tax
7. Administer presumptive tax and VAT
8. Administer customs and excise duty

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Understand public finance and taxation process	<ul style="list-style-type: none">• General overview of Public Financial Management as envisaged by the Constitution (• Chapter 12 of the constitution)• Financial regulations• Treasury Circulars• Process of developing county government finance bills	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

	<ul style="list-style-type: none"> • History and Purposes of taxation • Role of the government in an economy • Principles of an optimal tax system • Single versus multiple tax systems • Classification of taxes • Tax rates • Impact incidence and tax shifting, tax shifting theories • Taxable capacity • Revenue authority – History, structure and mandate 	
2. Demonstrate understanding of Public budget process	<ul style="list-style-type: none"> • General definition of budgets terms • Role of budget officers in budget preparation and execution • Responsibilities of The National and County treasury's in relation to budget preparation • Budget process for both national, county and Public entities • Budgetary and fiscal policy tools 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
3. Manage public finance	<ul style="list-style-type: none"> • The role of National Assembly • The role of Senate • The role of County Assembly • The role of Auditor General • The role of Internal Audit • Role of Controller of Budget in relation to 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<p>disbursement of public Funds as envisaged</p> <ul style="list-style-type: none"> ○ by the Constitution and PFM Act, 2012 	
4. Compute taxable income	<ul style="list-style-type: none"> ● Taxable and non-taxable persons ● Sources of taxable incomes ● Employment income: <ul style="list-style-type: none"> ○ Taxable and non-taxable benefits ○ Allowable and non-allowable deductions ○ Tax credits Pension Income ● Business income: <ul style="list-style-type: none"> ○ Sole proprietorship ○ Partnerships (excluding conversions) ○ Incorporated entities (excluding specialised institutions) ○ Turnover tax ● Income from use of property- rent and royalties ● Farming income ● Investment income 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing
5. Compute capital allowances	<ul style="list-style-type: none"> ● Rationale for capital deductions ● Investment deductions: ordinary manufacturers ● Industrial building deductions ● Wear and tear allowances ● Farm works deductions 	<ul style="list-style-type: none"> ● Written tests ● Observation ● Oral questions ● Third party report ● Interviewing ● Project and report writing
6. Administer income tax	<ul style="list-style-type: none"> ● Overview of the income tax act 	<ul style="list-style-type: none"> ● Written tests ● Observation

	<ul style="list-style-type: none"> • Identification of new tax payers • Assessments and returns • Operations of PAYE systems: Preparation of PAYE returns, categories of employees • Notices, objections, appeals and relief of mistake • Appellant bodies • Collection, recovery and refund of taxes • Offences, fines, penalties and interest • Application of ICT in business; iTax, simba system 	<ul style="list-style-type: none"> • Oral questions • Third party report • Interviewing • Project and report writing
<p>7. Administer presumptive tax and VAT</p>	<ul style="list-style-type: none"> • Introduction and development of presumptive tax and VAT • Registration and deregistration of businesses for VAT • Taxable and non-taxable supplies • Privileged persons and institutions • VAT rates • VAT records • Value for VAT, tax point • Accounting for VAT • VAT returns • Remission, rebate and refund of VAT • Rights and obligations of VAT registered person • Offences fines, penalties and interest • Enforcement 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> • Objection and appeals: Requirements and procedure 	
8. Administer customs and presumptive tax	<ul style="list-style-type: none"> • Customs procedure • Import and export duties • Prohibitions and restriction measures • Transit goods and bond securities • Excisable goods and services • Purposes of customs and excise duties • Emerging issues and trends 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers,
- Computer,
- Calculator,
- Computer software's,
- Internet connectivity,
- Paper shredders,
- Photocopiers,
- Printers, scanners,
- Stationery

FINANCIAL AUDIT

UNIT CODE: BUS/CU/AC/CR/07/6

Relationship to Occupational Standards

This unit addresses the unit of competency: Conduct Financial Audits

Duration of Unit: 130 hours

Unit Description

This unit specifies the competencies required to conduct financial audits. It involves carrying out pre-engagement procedures, planning financial audit, monitoring internal control system, detecting errors and frauds, gathering audit evidence, carrying out risk assessment, carrying out computerized auditing and carrying out audit report.

Summary of Learning Outcomes

1. Carry out pre-engagement procedures
2. Plan financial audit
3. Monitor internal control system
4. Detect errors and frauds
5. Gather audit evidence
6. Carry out risk assessment
7. Carry out computerised auditing
8. Carry out audit completion

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Carry out pre-engagement procedures	<ul style="list-style-type: none">• Definition of auditing, auditor and an audit• Explain the principles and processes of an audit• Differences between auditing and accounting• The types and timing of audits – consider internal versus external and a focus on the complimentary role of internal to external, interim and final• The users of audited financial statements and auditor reports	<ul style="list-style-type: none">• Written tests• Observation• Oral questions• Third party report• Interviewing• Project and report writing

<p>2. Plan financial audit</p>	<ul style="list-style-type: none"> • Objectives of planning for the audit work • Audit plan for a new client • Audit plan for an existing client • Developing an overall audit plan • Limitations of audit plans 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>3. Monitor internal control system</p>	<ul style="list-style-type: none"> • Definition of internal controls and internal control systems • Purpose of internal control system • Designing an internal control system • Benefits and limitations of internal control system • General controls on: <ul style="list-style-type: none"> ○ Revenue ○ expenditure ○ Assets ○ Liabilities 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>4. Detect errors and frauds</p>	<ul style="list-style-type: none"> • Definition of error and fraud • Differences between error and fraud • Types of errors and fraud • Causes of frauds 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
<p>5. Gather audit evidence</p>	<ul style="list-style-type: none"> • Nature and source of audit evidence • Types of audit evidence • Gathering audit evidence • Reliance on the work on internal auditor 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

	<ul style="list-style-type: none"> • Contents of audit working papers (excluding their preparation) • Audit tests <ul style="list-style-type: none"> ○ Compliance tests ○ Substantive tests ○ Analytical tests 	
6. Carry out risk assessment	<ul style="list-style-type: none"> • Meaning of audit risks • Types of audit risks • Risk based audit 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
7. Carry out computerised auditing	<ul style="list-style-type: none"> • Benefits and drawbacks of computerised accounting systems • Computer Aided Auditing Techniques (CAATs); Auditing around and through the computer 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing
8. Carry out audit report	<ul style="list-style-type: none"> • Purpose of the auditor's report • Elements of the auditor's report • Types of audit reports • Key audit matters • Forms of audit opinion • Professional ethics • Emerging issues and trends 	<ul style="list-style-type: none"> • Written tests • Observation • Oral questions • Third party report • Interviewing • Project and report writing

Suggested Methods of Instruction

- Project
- Demonstration by trainer
- Practice by the trainee

- Discussions
- Direct instruction
- Case study
- Audio –visual aids

Recommended Resources

- Printers
- Computer
- Calculator
- Computer software
- Internet connectivity
- Paper shredders
- Photocopiers
- Printers
- scanners
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