REPUBLIC OF KENYA

COMPETENCY BASED CURRICULUM

FOR

TAX ADMINISTRATION

KNQF LEVEL 5

ISCED PROGRAMME CODE: 0411 454 A

TVET CDACC
P.O. BOX 15745-00100
NAIROBI

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 of Kenya's development blueprint 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. 1 of 2019). A key feature of this policy is the radical change in the design and delivery of 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 Taxation Sector's growth and development.

PRINCIPAL SECRETARY
STATE DEPARTMENT FOR TVET
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 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 labor force.

TVET Curriculum Development, Assessment and Certification Council (TVET CDACC) in conjunction with Taxation 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, Taxation SSAC, expert workers and all those who participated in the development of this curriculum.

CHAIRMAN
TVET CDACC

ACKNOWLEDGMENT

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 Taxation 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 Taxation 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 Taxation Sector acquire competencies that will enable them to perform their work more efficiently.

COUNCIL SECRETARY/CEO
TVET CDACC

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS

CDACC   Curriculum Development Assessment and Certification Council

CU   Curriculum

BC   Basic Competency

CR   Core Competency

CC   Common Competency

KCSE   Kenya Certificate of Secondary Education

KNQA   Kenya National Qualifications Authority

OSHA   Occupation Safety and Health Act

PPE   Personal Protective Equipment

SSAC   Sector Skills Advisory Committee

TVET   Technical and Vocational Education and Training

SOP   Standard operating procedures

P.A.Y.E   Pay As You Earn

OS   Occupational Standards

KEY TO ISCED UNIT CODE

XX X X XXX X   X

Sector/Industry

Sub Sector

Occupational Area

Version Control

Unit of Competence Number

ISCED level, programme Orientation and Level of Completion

KEY TO TVET CDACC UNIT CODE

BUS/CU/TX/BC/01/6/MA

Industry or sector

Curriculum

Occupational area

Type of competency

Competency number

Competency level

Version control
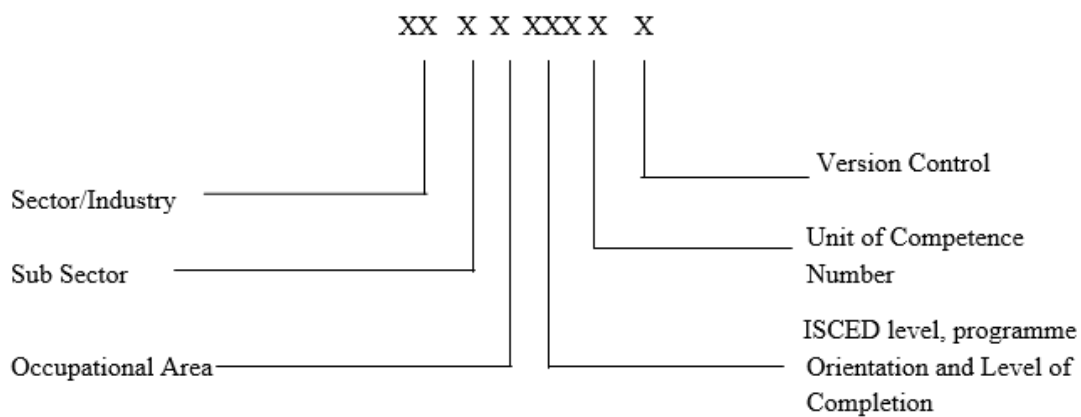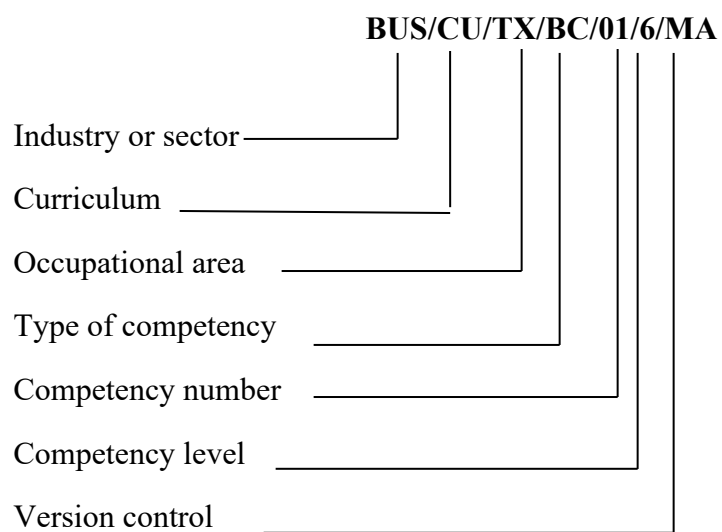
COURSE OVERVIEW

Tax Administration level 5 qualification consists of competencies that a person must have to offer services as a tax clerk. It involves applying concept of taxation, filing tax returns, administering payroll and managing company asset register.

The units of learning for tax administration level 5 qualification includes the following basic, common and core units:

UNIT CODE	TVET UNIT CODE	UNIT NAME	DURATION (HOURS)	CREDIT FACTOR
	MODULE I			
0611 441 01A	BUS/CU/TX/BC/01/5/MA	Digital Literacy	40	4
0411 441 02A	BUS/CU/TX/CC/01/5/MA	Financial accounting	200	20
0411 441 03A	BUS/CU/TX/CR/01/5/MA	Concept of taxation	120	12
		TOTAL HOURS	**360**	
	MODULE II			
0031 441 04A	BUS/CU/TX/BC/02/5/MA	Communication skills	40	4
0411 441 05A	BUS/CU/TX/CC/02/5/MA	Business law I	110	11
0411 441 06A	BUS/CU/TX/CR/02/5/MA	Company asset register	240	24
		TOTAL HOURS	**390**	
	MODULE III			
0411 441 07A	BUS/CU/TX/BC/03/5/MA	Work ethics and practices	40	4
0417 441	BUS/CU/TX/BC/04/5/MA	Entrepreneurial skills	40	4

08A				
0413 441 09A	BUS/CU/TX/CR/03/5/MA	Payroll administration 1	120	12
0411 641 10A	BUS/CU/TX/CR/04/5/MA	Filing tax returns 1	130	13
		TOTAL HOURS	330	
	BUS/CU/TX/CR/05/5/MA	Industry Training	480	48
		GRAND TOTAL HOURS	**1560**	

Entry Requirements

An individual entering this course should have any of the following minimum requirements:
   a) Kenya Certificate of Secondary Education (KCSE) D (Plain)
      Or
   b) Equivalent qualifications as determined by the relevant regulatory body

Trainer Qualification

Qualifications of a trainer for this course include:

   a) Possession of a higher qualification than Taxation administration level 5 or in related trade area; and
   b) License by TVETA.

Industrial Attachment

An individual enrolled in this course will be required to undergo Industrial attachment for a minimum period of 480 hours in a related sector.

Credit Accumulation, Transfer and Exemptions

TVET CDACC guidelines on credit accumulation transfer and exemptions shall apply.

Assessment

The course shall be assessed formatively and summatively:
   a) During formative assessment all performance criteria shall be assessed based on performance criteria weighting.

b) Summative assessment shall focus more on critical aspects of the Unit of competency.
c) During summative assessment basic and common units shall be integrated or assessed concurrently with the core units.
d) Theory and practical weight shall be 30:70 for each unit of learning;
e) Formative and summative assessment weights shall constitute 60% and 40% of the overall score respectively.
f) For a candidate to be declared competent in a unit of competency, the candidate must meet the following conditions:
   i) Obtained at least 40% in theory assessment in formative and summative assessments.
   ii) Obtained at least 50% in practical assessment in formative and summative assessment where applicable.
   iii) Obtained at least 50% in the weighted results between formative assessment and summative assessment where the former constitutes 60% and the latter 40% of the overall score.
g) Assessment performance rating for each unit of competency shall be as follows:

MARKS	COMPETENCE RATING
80 -100	Mastery
65 - 79	Proficiency
50 - 64	Competent
49 and below	Not Yet Competent
Y	Assessment Malpractice/irregularities

h) Assessment for Recognition of Prior Learning (RPL) may lead to award of part and/or full qualification

Certification

An individual will be awarded a Certificate of Competency on demonstration of competence in a core unit of competency. To be awarded full Tax administration level 5 certificate, an individual must demonstrate competence in all the units of competency in this qualification pack.

These certificates will be issued by TVET CDACC

MODULE I

DIGITAL LITERACY

ISCED UNIT CODE: 0611 441 02A
TVET CDACC UNIT CODE: BUS/CU/TX/BC/01/5/MA

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Apply Digital Literacy

Duration of Unit: 40 Hours

Unit Description

This unit covers the competencies required to demonstrate digital literacy. It involves operating computer devices, solving tasks using the office suite, managing data and information, performing online communication and collaboration, applying cybersecurity skills, and performing jobs online.

Summary of Learning Outcomes

By the end of this unit of learning the trainee will be able to:

S/NO	Learning Outcome	Duration (Hours)
1.	Operate Computer Devices	10
2.	Solve Tasks Using Office Suite	5
3.	Manage Data and Information	10
4.	Perform Online Communication and Collaboration	5
5.	Apply Cyber security Skills	5
6.	Perform Online Jobs	5
	TOTAL	**40**

Learning Outcomes, Content, and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Operate computer devices	1.1 Meaning and importance of digital literacy 1.2 Functions and Uses of Computers 1.3 Classification of computers 1.4 Components of a computer system 1.5 Computer Hardware 1.6 The System Unit E.g. Motherboard, CPU, casing 1.7 Input Devices e.g. Pointing, keying,	1 Observation 2 Portfolio of Evidence 3 Project 4 Written assessment 5 Practical assessment

Learning Outcome	Content	Suggested Assessment Methods

	scanning, voice/speech recognition, direct data capture devices.
	1.8 Output Devices e.g. hardcopy output and softcopy output
	1.9 Storage Devices e.g. main memory e.g. RAM, secondary storage (Solid state devices, Hard Drives, CDs & DVDs, Memory cards, Flash drives
	1.10 Computer Ports e.g. HDMI, DVI, VGA, USB type C etc.
	1.11 Classification of computer software
	1.12 Operating system functions
	1.13 Procedure for turning/off a computer
	1.14 Mouse use techniques
	1.15 Keyboard Parts and Use Techniques
	1.16 Desktop Customization
	1.17 File and Files Management using an operating system
	1.18 Computer Internet Connection Options
	   1.18.1 Mobile Networks/Data Plans
	   1.18.2 Wireless Hotspots
	   1.18.3 Cabled (Ethernet/Fiber)
	   1.18.4 Dial-Up
	   1.18.5 Satellite
	   1.18.6 Computer external devices management
	1.19 Device connections
	1.20 Device controls (volume controls and display properties)
		6 Oral assessment

Learning Outcome	Content	Suggested Assessment Methods

2. Solve tasks using Office suite	2.1 Meaning and Importance of Word Processing
	2.2 Examples of Word Processors
	2.3 Working with word documents
	   2.3.1 Open and close word processor
	   2.3.2 Create a new document
	   2.3.3 Save a document
	   2.3.4 Switch between open documents
	2.4 Enhancing productivity
	   2.4.1 Set basic options/preferences
	   2.4.2 Help resources
	   2.4.3 Use magnification/zoom tools
	   2.4.4 Display, hide built-in tool bar
	   2.4.5 Using navigation tools
	2.5 Typing Text
	2.6 Document editing (copy, cut, paste commands, spelling and Grammar check)
	2.7 Document formatting
	   2.7.1 Formatting text
	   2.7.2 Formatting paragraph
	   2.7.3 Formatting styles
	   2.7.4 Alignment
	   2.7.5 Creating tables
	   2.7.6 Formatting tables
	2.8 Graphical objects
	   2.8.1 Insert object (picture, drawn object)
	   2.8.2 Select an object
	   2.8.3 Edit an object
	   2.8.4 Format an object
	2.9 Document Print setup
	   2.9.1 Page layout,
	   2.9.2 Margins set up
		1 Observation
		2 Portfolio of Evidence
		3 Project
		4 Written assessment
		5 Practical assessment
		6 Oral assessment

Learning Outcome	Content	Suggested Assessment Methods
	2.9.3 Orientation.	
	2.10 Word Document Printing	
	2.11 Meaning & Importance of electronic spreadsheets	
	2.12 Components of Spreadsheets	
	2.13 Application areas of spreadsheets	
	2.14 Using spreadsheet application	
	2.14.1 Parts of Excel screen: ribbon, formula bar, active cell, name box, column letter,row number, Quick Access Toolbar.	
	2.14.2 Cell Data Types	
	2.14.3 Block operations	
	2.14.4 Arithmetic operators (formula bar (-, +, *, /).	
	2.14.5 Cell Referencing	
	2.15 Data Manipulation	
	2.15.1 Using Functions (Sum, Average, SumIF, Count, Max, Max, IF, Rank, Product, mode etc)	
	2.15.2 Using Formulae	
	2.15.3 Sorting data	
	2.15.4 Filtering data	
	2.15.5 Visual representation using charts	
	2.16 Worksheet printing	
	2.17 Electronic Presentations	
	2.18 Meaning and Importance of electronic presentations	
	2.19 Examples of Presentation Software	
	2.20 Using the electronic presentation application	
	2.20.1 Parts of the PowerPoint screen (slide navigation pane, slide pane, notes, the ribbon, quick access	

Learning Outcome	Content	Suggested Assessment Methods
	toolbar, and scroll bars). 2.20.2 Open and close presentations 2.20.3 Creating Slides (Insert new slides, duplicate, or reuse slides.) 2.20.4 Text Management (insert, delete, copy, cut and paste, drag and drop, format, and use spell check). 2.20.5 Use magnification/zoom tools 2.20.6 Apply or change a theme. 2.20.7 Save a presentation 2.20.8 Switch between open presentations 2.21 Developing a presentation 2.21.1 Presentation views 2.21.2 Slides 2.21.3 Master slide 2.22 Text 2.22.1 Editing text 2.22.2 Formatting 2.22.3 Tables 2.23 Charts 2.23.1 Using charts 2.23.2 Organization charts 2.24 Graphical objects 2.24.1 Insert, manipulate 2.24.2 Drawings 2.25 Prepare outputs 2.25.1 Applying slide effects and transitions 2.25.2 Check and deliver • Spell check a presentation • Slide orientation • Slide shows, navigation	

Learning Outcome	Content	Suggested Assessment Methods
	2.26 Print presentations (slides and handouts)	

3. Manage Data and Information	3.1 Meaning of Data and information
	3.2 Importance and Uses of data and information
	3.3 Types of internet services
	    3.3.1 Communication Services
	    3.3.2 Information Retrieval Services
	    3.3.3 File Transfer
	    3.3.4 World Wide Web Services
	    3.3.5 Web Services
	    3.3.6 Automatic Network Address Configuration
	    3.3.7 News Group
	    3.3.8 Ecommerce
	3.4 Types of Internet Access Applications
	3.5 Web browsing concepts
	    3.5.1 Key concepts
	    3.5.2 Security and safety
	3.6 Web browsing
	    3.6.1 Using the web browser
	    3.6.2 Tools and settings
	    3.6.3 Clearing Cache and cookies
	    3.6.4 URIs
	    3.6.5 Bookmarks
	    3.6.6 Web outputs
	3.7 Web based information
	    3.7.1 Search
		1 Observation
		2 Portfolio of Evidence
		3 Project
		4 Written assessment
		5 Practical assessment
		6 Oral assessment

Learning Outcome	Content	Suggested Assessment Methods
	3.7.2 Critical evaluation of information 3.7.3 Copyright, data protection 3.8 Downloads Management 3.9 Performing Digital Data Backup (Online and Offline) 3.10 Emerging issues in internet	
4. Perform online communication and collaboration	4.1 Netiquette principles 4.2 Communication concepts 4.2.1 Online communities 4.2.2 Communication tools 4.2.3 Email concepts 4.3 Using email 4.3.1 Sending email 4.3.2 Receiving email 4.3.3 Tools and settings 4.3.4 Organizing email 4.4 Digital content copyright and licenses 4.5 Online collaboration tools 4.5.1 Online Storage (Google Drive) 4.5.2 Online productivity applications (Google Docs & Forms) 4.5.3 Online meetings (Google Meet/Zoom) 4.5.4 Online learning environments 4.5.5 Online calendars (Google Calendars) 4.5.6 Social networks (Facebook/Twitter - Settings & Privacy) 4.6 Preparation for online collaboration 4.6.1 Common setup features 4.6.2 Setup 4.7 Mobile collaboration 4.7.1 Key concepts 4.7.2 Using mobile devices 4.7.3 Applications 4.7.4 Synchronization	1 Observation 2 Portfolio of Evidence 3 Project 4 Written assessment 5 Practical assessment 6 Oral assessment

Learning Outcome	Content	Suggested Assessment Methods
5. Apply cyber security skills.	5.1 Data protection and privacy 5.1.1 Confidentiality of data/information 5.1.2 Integrity of data/information 5.1.3 Availability of data/information 5.2 Internet security threats 5.2.1 Malware attacks 5.2.2 Social engineering attacks 5.2.3 Distributed denial of service (DDoS) 5.2.4 Man-in-the-middle attack (MitM) 5.2.5 Password attacks 5.2.6 IoT Attacks 5.2.7 Phishing Attacks 5.2.8 Ransomware 5.3 Computer threats and crimes 5.4 Cybersecurity control measures 5.4.1 Physical Controls 5.4.2 Technical/Logical Controls (Passwords, Pins, Biometrics) 5.4.3 Operational Controls 5.5 Laws governing protection of ICT in Kenya 5.5.1 The Computer Misuse and Cybercrimes Act No. 5 of 2018 5.5.2 The Data Protection Act No. 24 Of 2019	1 Observation 2 Portfolio of Evidence 3 Project 4 Written assessment 5 Practical assessment 6 Oral assessment
6. Perform Online Jobs	6.1 Introduction to online working 6.2 Types of online Jobs 6.3 Online job platforms 6.3.1 Remotask 6.3.2 Data annotation tech 6.3.3 Cloud worker 6.3.4 Upwork 6.3.5 Oneforma 6.3.6 Appen 6.4 Online account and profile	1 Observation 2 Portfolio of Evidence 3 Project 4 Written assessment 5 Practical assessment 6 Oral assessment

Learning Outcome	Content	Suggested Assessment Methods
	management 6.5 Identifying online jobs/job bidding 6.6 Online digital identity 6.7 Executing online tasks 6.8 Management of online payment accounts.	

7. Apply job entry techniques	7.1 Types of job opportunities
	  7.1.1 Self-employment
	  7.1.2 Service provision
	  7.1.3 product development
	  7.1.4 salaried employment
	7.2 Sources of job opportunities
	7.3 Resume/ curriculum vitae
	  7.3.1 What is a CV
	  7.3.2 How long should a CV be
	  7.3.3 What to include in a AC
	  7.3.4 Format of CV
	  7.3.5 How to write a good CV
	  7.3.6 Don'ts of writing a CV
	7.4 Job application letter
	  7.4.1 What to include
	  7.4.2 Addressing a cover letter
	  7.4.3 Signing off a cover letter
	7.5 Portfolio of Evidence
	  7.5.1 Academic credentials
	  7.5.2 Letters of commendations
	  7.5.3 Certification of participations
	  7.5.4 Awards and decorations
	7.6 Interview skills
	  7.6.1 Listening skills
	  7.6.2 Grooming
	  7.6.3 Language command
	  7.6.4 Articulation of issues
	  7.6.5 Body language
	  7.6.6 Time management
	  7.6.7 Honesty
	7.7 Generally knowledgeable in current affairs and technical area
		1 Observation
		2 Portfolio of Evidence
		3 Project
		4 Written assessment
		5 Practical assessment
		6 Oral assessment

Suggested Methods Instruction

- Instructor-led facilitation using active learning strategies
- Demonstration by trainer
- Practical work by trainees
- Viewing of related videos
- Group discussions
- Project
- Role play
- Case study

Recommended Resources for 25 Trainees

S/N0	RESOURCES	QUANTITY
1.	computers with the following software: • **Windows/Linux/Macintosh Operating System** • **Microsoft Office Software** • **Google Workspace Account** • **Antivirus Software**	**25**
2.	Printers	**2**
3.	Printing Papers	**enough**
4.	External storage media	**25**
5.	Projector	**1**
6.	Whiteboard	**1**
7.	Smartboard/Smart TV (Where applicable)	**1**
8.	Assorted whiteboard markers	**enough**
9.	Internet connection	**enough**
10.	5 samples of CVs	**5**
11.	Assorted whiteboard markers	**enough**
12.	5 samples of job applications	**5**

FINANCIAL ACCOUNTING

ISCED UNIT CODE: 0411 441 02A
TVET-CDACC UNIT CODE: BUS/CU/TX/CC/01/5/MA

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Apply Financial Accounting

Duration of Unit: 200 Hours

Unit Description

This unit specifies the competencies required to apply financial accounting. It involves applying accounting principles and concepts; prepare accounting records and financial statements.

Summary of Learning Outcomes

By the end of this unit of learning the trainee will be able to:

S/NO	Learning Outcome	Duration (Hours)
1.	Apply accounting principle and concepts	40
2.	Prepare accounting records	80
3.	Prepare financial statements	80
	TOTAL	**200**

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Apply accounting principles and concepts	1.1 Meaning of financial accounting 1.2 Principles and concepts of accounting 1.3 Classification of assets 1.4 Classification of liabilities 1.5 Accounting equation	• Written tests • Observation • Oral questions • Third party report
2. Prepare accounting records	2.1 Double entry concept 2.2 Journal entries 2.3 Cash Accounting 2.4 Accrual Accounting 2.5 Preparation of Ledgers 2.6 Preparation of trial balance 2.7 Preparation of bank reconciliation 2.8 Accounting for depreciation	• Written tests • Observation • Oral questions • Third party report

	2.9 Preparation of control accounts	
3. Prepare financial statements	3.1 Preparation of Cash flow statements 3.2 Preparation of Income statements 3.3 Preparation of Balance Sheet	4. Written tests 5. Observation 6. Oral questions 7. Third party report

Suggested Methods of Delivery
- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Simulation
- On job training

Recommended Resources for 25 trainees

General Resources	Tools and Equipment	Materials and Supplies
10 Desktop computers/laptops	Mobile phones	Flashcards
Internet connection		Flip charts
1 Projector 1 Printer		2 packets of assorted colors of whiteboard marker pens
1 Whiteboard		Printing papers
Periodic financial statements		
Accounting standards		

CONCEPT OF TAXATION

ISCED UNIT CODE: 0411 441 03A
TVET-CDACC UNIT CODE: BUS/CR/TX/CR/01/5/MA

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Apply Concept of Taxation

Duration of Unit: 120 Hours

Unit Description
This unit specifies the competencies required to demonstrate understanding of taxation concept. It involves applying concept of taxation, demonstrating understanding of taxation principles and taxation policies.

Summary of Learning Outcomes

By the end of this unit of learning the trainee will be able to:

S/NO	Learning Outcome	Duration (Hours)
1.	Apply concepts of taxation	20
2.	Apply principles of taxation	40
3.	Apply policies of taxation	60
TOTAL		**120**

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Apply concepts of taxation	1.1 Introduction to tax 1.2 Classification of taxes 1.3 Types of taxes	• Written tests • Observation • Oral questions • Third party report
2. Apply principles of taxation	2.1 Purpose/reasons for taxation 2.2 Features of taxation 2.3 Principles/canons of taxation	• Written tests • Observation • Oral questions • Third party report
3. Apply policies of Taxation	3.1 Tax procedures 3.2 Criteria for taxation 3.3 Dispute resolution process	4. Written tests 5. Observation 6. Oral questions 7. Third party report

Suggested Methods of Delivery
- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Simulation
- On job training

Recommended Resources for 25 trainees

General Resources	Tools and Equipment	Materials and Supplies
10 Computers/laptops	Mobile phones	Flashcards
Internet connection		Flip charts
1 LCD Projector 1 Printer		Packets of assorted colors of whiteboard marker pens
1 Whiteboard		Printing papers
Taxation policies		
Tax schedules		
Laws of Kenya		

MODULE II

COMMUNICATION SKILLS

ISCED UNIT CODE: 0031 441 01A

TVET CDACC UNIT CODE: BUS/CU/TX/BC/02/5/MA

Duration of Unit: 40 hours

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Apply Communication Skills

Unit Description

This unit covers the competencies required to apply communication skills. It involves the ability to: apply communication channels, written, non-verbal, oral, and group communication skills.

Summary of Learning Outcomes

LEARNING OUTCOMES	DURATION (HOURS)
1. Apply communication channels.	5
2. Apply written communication skills.	10
3. Apply non-verbal skills.	10
4. Apply oral communication skills.	5
5. Apply group communication skills.	10
TOTAL	**40**

Learning Outcomes, Content, and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods

1. Apply communication channels	1.1 Communication process
	
	    1.1.1 Principles of effective communication
	
	1.2 Channels/medium/modes of communication
	
	    1.1.1 Factors to consider when selecting a channel of communication
	
	    1.1.2 Barriers to effective
		● Oral questions
		● Written assessment
		● Observation
		● Portfolio of Evidence
		● Practical assessment
		● Third party report

Learning Outcome	Content	Suggested Assessment Methods

	communication
	
	1.2 Flow/patterns of communication
	
	    1.2.1 Sources of information
	
	    1.2.2 Organizational policies	

2. Apply written communication skills	2.1 Types of written communication 2.2 Elements of communication 2.3 Organization requirements for written communication	• Oral assessment • Written assessment • Observation • Portfolio of Evidence • Practical assessment • Third party report
3. Apply non-verbal communication skills	3.1 Utilize body language and gestures 3.2 Apply body posture 3.3 Apply workplace dressing code	• Oral assessment • Written assessment • Observation • Portfolio of Evidence • Practical assessment • Third party report
4. Apply oral communication skills	4.1 Types of oral communication pathways 4.2 Effective questioning techniques 4.3 Workplace etiquette 4.4 Active listening	• Oral assessment • Written assessment • Observation • Portfolio of Evidence • Practical assessment • Third party report
5. Apply group discussion skills	5.1 Establishing rapport 5.2 Facilitating resolution of issues 5.3 Developing action plans 5.4 Group organization techniques 5.5 Turn-taking techniques	• Oral assessment • Written assessment • Observation • Portfolio of Evidence • Practical assessment

Learning Outcome	Content	Suggested Assessment Methods
	5.6 Conflict resolution techniques 5.7 Team-work	

Suggested Methods of Instruction

- Roleplaying
- Simulation
- Field trips
- Viewing of related videos
- Demonstrations
- Online Training
- Group discussions.
- Instructor led facilitation using active learning strategies.

Recommended Resources for 25 trainees

S/No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Trainee: Item)
A	Learning Materials			
1.	Textbooks		5 pcs	5:1
2.	PowerPoint presentations	For trainer's use		
3.	Assorted colour of whiteboard markers	For trainer's use	2 packets	
4.	e-Didactics	For trainer's use		
5.	Flashcards			
6.	Flip charts			
7.	Whiteboard			
B	Learning Facilities & infrastructure			
8.	Lecture/theory room		1	25:1
C	Consumable materials			

				1 ream	1:20
9.	Printing Papers			1 ream	1:20
10.	Toners			2 pcs	13:1
11.	Internet				
D	Tools and Equipment				
12.	Projectors			1	25:1
13.	Printers			4	6:1
14.	Computers/Smartphones			25 pcs	1:1

BUSINESS LAW I

ISCED UNIT CODE: 0411 641 05 A

TVET-CDACC UNIT CODE : BUS/CU/TX/CC/02/5/MA

Relationship to Occupational Standards
This unit addresses the unit of competency: Apply Business Law

Duration of Unit: 110 Hours

Unit Description
This unit specifies the competencies required to apply principles of business law. It involves demonstrating the understanding of law, applying law of Persons, law of tort, law of contract, law of sale of goods, hire purchase contracts, and the law of business organizations.

Summary of Learning Outcomes
By the end of this unit of learning the trainee will be able to:

S/NO	Learning Outcome	Duration (Hours)
1.	Demonstrate understanding of law	10
2.	Apply law of tort	20
3.	Apply law of Persons	12
4.	Apply law of contract	24
5.	Apply law of sale of goods	24
6.	Apply hire purchase contracts	20
	TOTAL	**110**

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Demonstrate understanding of law	1.1 Introduction to Law 1.2 Purpose of the law 1.3 Classification of Law 1.4 Sources of law 1.5 Court structure 1.6 Alternative dispute resolutions 1.7 Law and morality	• Oral questions • Written tests • Observation • Third party report
2. Apply law of tort	2.1 Nature of law of tort 2.2 Negligence 2.3 Defamation 2.4 Trespass 2.5 Nuisance	• Oral questions • Written tests • Practical test • Observation • Third party

		2.6 Malice	report
		2.7 Conversion	
		2.8 General defences	
		2.9 Vicarious liability	
		2.10 Strict liability	
		2.11 Occupiers' liability	
		2.12 Limitation of action	
3.	Apply law of Persons	3.1 Nature of persons 3.2 Nationality 3.3 Citizenship 3.4 Domicile 3.5 Minors 3.6 Persons of unsound mind /Drunken persons 3.7 Illiterate people 3.8 Unincorporated associations 3.9 Incorporated associations	• Written tests • Observation • Oral questions • Third party report
4.	Apply law of contract	4.1 Nature and type of a Contract 4.2 Classification of contract 4.3 Essentials of valid contract 4.4 Terms of contract 4.5 Vitiating factors Discharge of contracts 4.6 Remedies for breach of a contract	• Written tests • Observation • Oral questions • Third party report
5.	Apply law of sale of goods	5.1 Nature of the contract 5.2 Formalities of the contract 5.3 Terms of the contract 5.4 Implied terms by statute 5.5 Doctrine of caveat emptor 5.6 Transfer of title in goods 5.7 Duties of the parties 5.8 Right and remedies of the parties 5.9 International contract of sales	6. Written tests 7. Observation 8. Oral questions 9. Third party report
6.	Apply hire purchase contracts	6.1 Nature of a hire purchase contract 6.2 Difference between hire purchase and conditional sales/credit sales 6.3 Formalities of hire purchase contract 6.4 Implied terms of the hire purchase contract 6.5 Rights and duties of the parties 6.6 Termination and completion of hire purchase contract	10. Written tests 11. Observation 12. Oral questions 13. Third party report

Suggested Delivery Methods
- Instructor led facilitation of theory

- Demonstration by trainer
- Practical work by trainee
- Viewing of related videos

Recommended Resources for 30 trainees

General Resources	Tools and Equipment	Materials and Supplies
Internet connection	Mobile phones	Flip charts
1 Smartboard/Smart TV (Where applicable)		Assorted whiteboard marker
1 Projector 1 Printer		Packets of assorted colors of whiteboard marker pens
1 Whiteboard		Printing papers

COMPANY ASSETS REGISTER

ISCED UNIT CODE: 0411 441 06B
TVET-CDACC UNIT CODE: BUS/CU/TX/CR/04/5/MA

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Maintain Company Asset Register

Duration of Unit: 240 Hours

Unit Description

This unit specifies the competencies required maintain company asset register. It involves determining legal ownership, analyzing company assets, determining qualifying cost of the asset, and determining capital allowance.

Summary of Learning Outcomes

By the end of this unit, the learner should be able to:

S/No	Learning Outcomes	Duration (Hours)
1.	Determine of legal ownership	40
2.	Manage company asset	80
3.	Determine of qualifying costs	60
4.	Determine of capital allowances	60
Total		**240**

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Determine legal Ownership	1.1 Nature of legal ownership 1.2 Types of legal documents 1.3 Features of legal documents	• Written tests • Observation • Oral questions • Third party report
2. Maintain company asset	2.1 Types of assets 2.2 Classification of assets 2.3 Prepare coding system 2.4 Asset register 2.5 Asset coding systems	• Observation • Practical tests • Third party report

3. Determine qualifying costs	3.1 Qualification Assets 3.2 Computation of qualifying costs 3.3 Characteristics of qualifying costs	• Written tests • Observation • Oral questions • Third party report
4. Determine capital allowances	4.1 Types of capital allowances 4.2 Computation of capital allowances	• Written tests • Observation • Oral questions • Third party report

Suggested Methods of Delivery
- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Simulation
- On job training

Recommended Resources for 25 trainees

General Resources	Tools and Equipment	Materials and Supplies
10 Desktop computers/laptops	Mobile phones	Flashcards
Internet connection		Flip charts
1 Projector 1 Printer		Packets of assorted colors of whiteboard marker pens
1 Whiteboard		Printing papers
Asset's register		

MODULE III

WORK ETHICS AND PRACTISES

UNIT CODE: 0411441 06 A

TVET CDACC UNIT CODE: BUS/CU/TX/BC/02/5/MA

Duration of Unit: 40 hours

Relationship to Occupational Standards

This unit addresses the Unit of Competency: Apply work ethics and practices.

Unit Description

This unit covers competencies required to demonstrate employability skills. It involves the ability to: conduct self-management, promote ethical work practices and values, promote teamwork, manage workplace conflicts, maintain professional and personal development, apply problem-solving, and promote customer care.

Summary of Learning Outcomes

By the end of this unit, the learner should be able to:

S/No	Learning Outcomes	Duration (Hours)
5.	Apply Self-Management Skills	10
6.	Promote Ethical Practices and Values	4
7.	Promote Teamwork	10
8.	Maintain Professional and Personal Development	10
9.	Apply Problem-Solving Skills	4
10.	Promote Customer Care.	2
	Total	**40**

Learning Outcomes, Content, and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Apply Self-Management Skills	1.1 Self-awareness 1.2 Formulating personal vision, mission, and goals 1.3 Healthy lifestyle practices	● Practical ● Portfolio of evidence ● Third party report

Learning Outcome	Content	Suggested Assessment Methods
	1.4 Strategies for overcoming work challenges 1.5 Emotional intelligence ● Coping with Work Stress. ● Assertiveness versus aggressiveness and passiveness ● Developing and maintaining high self-esteem ● Developing and maintaining positive self-image 1.6 Time management 1.7 Setting performance targets 1.8 Monitoring and evaluating performance targets	● Written tests ● Oral tests
2. Promote Ethical Work Practices and Values	2.1 Integrity 2.2 Core Values, ethics and beliefs 2.3 Patriotism 2.4 Professionalism 2.5 Organizational codes of conduct 2.6 Industry policies and procedures	● Practical ● Portfolio of evidence ● Third party report ● Written tests ● Oral tests
3. Promote Teamwork	3.1 Types of teams 3.2 Team building 3.3 Individual responsibilities in a team 3.4 Determination of team roles and objectives 3.5 Team parameters and relationships	● Practical ● Portfolio of evidence ● Third party report ● Written tests ● Oral tests

Learning Outcome	Content	Suggested Assessment Methods
	3.6 Benefits of teamwork 3.7 Qualities of a team player 3.8 Leading a team 3.9 Team performance and evaluation 3.10 Conflicts and conflict resolution 3.11 Gender and diversity mainstreaming 3.12 Developing Healthy workplace relationships 3.13 Adaptability and flexibility 3.14 Coaching and mentoring skills	
4. Maintain Professional and Personal Development	4.1 Personal vs professional development and growth 4.2 Avenues for professional growth 4.3 Recognizing career advancement 4.4 Training and career opportunities 4.5 Assessing training needs 4.6 Mobilizing training resources 4.7 Licenses and certifications for professional growth and development 4.8 Pursuing personal and organizational goals 4.9 Managing work priorities and commitments	● Practical ● Portfolio of evidence ● Third party report ● Written tests ● Oral tests

Learning Outcome	Content	Suggested Assessment Methods
	4.10 Dynamism and on-the-job learning	
5. Apply Problem-Solving Skills	5.1 Causes of problems 5.2 Methods of solving problems 5.3 Problem-solving process 5.4 Decision making 1.1 Creative thinking and critical thinking process in development of innovative and practical solutions	● Practical ● Portfolio of evidence ● Third party report ● Written tests ● Oral tests
6. Promote Customer Care	6.1 Identifying customer needs 6.2 Qualities of good customer service 6.3 Customer feedback methods 6.4 Resolving customer concerns 6.5 Customer outreach programs 6.6 Customer retention	● Practical ● Portfolio of evidence ● Third party report ● Written tests ● Oral tests

Suggested Methods of Instruction

- Instructor lead facilitation of theory using active learning strategies.
- Demonstrations
- Simulation/Role play
- Group Discussion
- Presentations
- Projects
- Case studies
- Assignments

Recommended Resources for 25 Trainees

s/no	Category/item	Description/specifications	Quantity	Recommendation ratio (item; Trainee)
1.	Reference books		5	1:5
2.	Case studies		5	1:5
3.	Desktop computers/laptops		5	1:5
4.	Operating system		1	1:25
5.	Internet connection		1	1:25
6.	1 Projector		1	1:25
7.	Business plan templates		5	1:5
8.	1 Whiteboard		1	1:25
9.	Assorted color of whiteboard markers		Assorted	1:25
10.	Stationery		Assorted	1:5
11.	Online pattern libraries		Assorted	1:5
12.	Video clips		5	1:25
13.	Newspapers and Handouts		5	1:5
14.	5 Business Journals		5	1:5
15.	25 sets of Writing materials		25	1:1

ENTREPRENEURIAL SKILLS

ISCED UNIT CODE: 0413 441 03A

TVET CDACC UNIT CODE: BUS/CU/TX/BC/04/5/MA

Duration of unit: 40 hours

Relationship to occupational standards

This unit addresses the unit of competency: Apply Entrepreneurial skills.

Unit Description:

This unit covers the competencies required to demonstrate an understanding of entrepreneurship. It involves the ability to: apply financial literacy, apply entrepreneurial concepts, identify entrepreneurship opportunities, apply business legal aspects, innovate business strategies, and develop business plans.

Summary of Learning Outcomes

By the end of this unit, the learner should be able to:

LEARNING OUTCOMES	DURATION (HOURS)
1. Apply financial literacy	5
2. Apply the entrepreneurial concept	5
3. Identify entrepreneurship opportunities	5
4. Apply business legal aspects	10
5. Innovate Business Strategies	5
6. Develop business plan	10
TOTAL	**40**

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Apply financial literacy	1.1 Personal finance management 1.2 Balancing between needs and wants 1.3 Budget Preparation 1.4 Savings management	● Observation ● Project ● Written assessment ● Oral assessment

Learning Outcome	Content	Suggested Assessment Methods
	1.5 Factors to consider when deciding where to save 1.6 Debt management 1.7 Factors to consider before taking a loan 1.8 Investment decisions 1.9 Types of investments 1.10 Factors to consider when investing money 1.11 Insurance services 1.11.1 Insurance products available in the market 1.11.2 Insurable risks	● Third party report ● Interviews
2 Apply entrepreneurial concept	2.1 Difference between Entrepreneurs and Business persons 2.2 Types of entrepreneurs 2.3 Ways of becoming an entrepreneur 2.4 Characteristics of Entrepreneurs 2.5 salaried employment and self-employment 2.6 Requirements for entry into self-employment 2.7 Roles of an Entrepreneur in an enterprise 2.8 Contributions of Entrepreneurship	● Observation ● Project ● Written assessment ● Oral assessment ● Third party report
3 Identify entrepreneurship opportunities	3.1 Sources of business ideas 3.2 Factors to consider when evaluating business opportunity 3.3 Business life cycle	● Observation ● Project ● Written assessment ● Oral assessment ● Third party report

Learning Outcome	Content	Suggested Assessment Methods
4 Apply business legal aspects	4.1 Forms of business ownership 4.2 Business registration and licensing processing 4.3 Types of contracts and agreements 4.4 Employment laws 4.5 Taxation laws	• Observation • Project • Written assessment • Oral assessment • Third party report
5. Innovate business Strategies	5.1 Creativity in business 5.2 Innovative business strategies 5.3 Entrepreneurial Linkages 5.4 ICT in business growth and development	• Observation • Project • Written assessment • Oral assessment • Third party report
6. Develop Business Plan	6.1 Business description 6.2 Marketing plan 6.3 Organizational/Management plan 6.4 Production/operation plan 6.5 Financial plan 6.6 Executive summary 6.7 Business plan presentation 6.8 Business idea incubation	• Observation • Written assessment • Project • Oral assessment • Third party report

Suggested Methods of Instruction

- Direct instruction with active learning strategies
- Project (Business plan)
- Case studies
- Field trips
- Group Discussions
- Demonstration
- Question and answer
- Problem solving
- Experiential

- Team training
- Guest speakers

Recommended Resources for 25 Trainees

S/No.	Category/Item	Description/ Specifications	Quantity	Recommended Ratio (Trainee: Item)
A	Learning Materials			
1.	Textbooks		5 pcs	5:1
2.	Business plan templates		5 pcs	5:1
3.	Business Journals		5 pcs	5:1
4.	Newspapers and Handouts			
5.	PowerPoint presentations	For trainer's use		
6.	Assorted colour of whiteboard markers	For trainer's use	2 packets	
7.	e-Didactics	For trainer's use		
8.	Flashcards			
9.	Flip charts			
10.	Whiteboard			
B	Learning Facilities & infrastructure			
11.	Lecture/theory room		1	25:1
C	Consumable materials			
12.	Printing Papers		1 ream	1:20
13.	Toners		2 pcs	13:1
14.	Internet connection			
D	Tools and Equipment			
15.	Projectors		1	25:1
16.	Printers		4	6:1
17.	Computers/Smartphones		25 pcs	1:1

PAYROLL ADMINISTRATION 1

ISCED UNIT CODE: 0413 441 09 A
TVET-CDACC UNIT CODE : BUS/CU/TX/CR/03/5/MA

Relationship to Occupational Standards
This unit addresses the Unit of Competency: Administer payroll system

Duration of Unit: 120 Hours

Unit Description

This unit specifies the competencies required to administer payroll system. It involves grouping organization employee, determining the payroll system, computing employee payment, computing employee P.A.Y.E, preparing employee payment report and obtaining approval of employee payment.

Summary of Learning Outcomes
By the end of this unit, the learner should be able to:

LEARNING OUTCOMES	DURATION (HOURS)
1. Group organization employee	20
2. Determine the payroll system	50
3. Compute employee payment	50
TOTAL	**120**

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Group organization employee	1.1 Organization structure 1.2 Types of employees 1.2.1 Permanent 1.2.2 Casual 1.2.3 Contract	• Written tests • Observation • Oral questions • Third party report
2. Determine the payroll system	2.1 Types of Payroll software's 2.2 Advantages/Disadvantages of payroll systems	• Written tests • Observation • Oral questions • Third party report
3. Compute employee	3.1 Computation of gross pay	• Written tests

payment	3.2 Computation of statutory deductions 3.3 Computation of net pay	• Observation • Oral questions • Third party report

Suggested Methods of Delivery

- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions
- Direct instruction
- Simulation
- On job training

Recommended Resources for 25 trainees

General Resources	Tools and Equipment	Materials and Supplies
10 Desktop computers/laptops	Mobile phones	Flashcards
Internet connection		Flip charts
1 Projector 1 Printer		2 packets of assorted colors of whiteboard marker pens
1 Whiteboard		Printing papers
Payroll calculator		

FILING TAX RETURNS 1

ISCED UNIT CODE: 0411 641 10A

TVET-CDACC UNIT CODE: BUS/CU/TX/CR/04/5/MA

Relationship to Occupational Standards
This unit addresses the Unit of Competency: file tax returns

Duration of Unit: 130 hours

Unit Description
This unit specifies the competencies required to file tax returns. It involves preparing individual income tax returns, statutory deductions, business income tax returns, installments tax, rental income tax returns, VAT returns, and filing capital gain tax, filing advanced tax, withholding taxes and presumptive tax

Summary of Learning Outcomes

By the end of this unit, the learner should be able to:

LEARNING OUTCOMES	DURATION (HOURS)
1. Prepare pay as you earn (P.A.Y.E) return	24
2. Prepare statutory deductions	18
3. Prepare business income tax returns	30
4. Prepare installment tax	26
5. File Advance tax	32
TOTAL	**130**

Learning Outcomes, Content and Suggested Assessment Methods

Learning Outcome	Content	Suggested Assessment Methods
1. Prepare Individual Income Tax Return	1.1 Employer-employee relationship 1.2 Computation of gross pay 1.3 Computation of P.A.Y.E 1.4 Filing of P.A.Y.E in iTax System	• Written tests • Observation • Oral questions • Third party report

	1.5 Payment of P.A.Y.E in iTax System	
2. Prepare statutory deductions	2.1 Statutory deductions 2.2 Types of statutory deductions 2.3 Preparation of statutory deduction sheet 2.4 Filing and payment of statutory deductions online	• Written tests • Observation • Practical tests • Third party report
3. Prepare business income tax	3.1 Business structures 3.2 Computation of taxable business income 3.2.1 Sole trader 3.2.2 Partnership (including changes in partnership) 3.2.3 Limited companies 3.2.4 Filing of business income tax in iTax system 3.3 Payment of business income tax in iTax system	• Written tests • Observation • Practical tests • Third party report
4. Prepare installment tax	4.1 Installment tax 4.2 Methods of computing installment tax 4.3 Due dates for payment of installment tax 4.4 Filing of installment tax on iTax system 4.5 Payment of installment tax on iTax system	• Written tests • Observation • Practical tests • Third party report
5. File Advance tax	5.1 Advance tax 5.2 Classification of vehicles 5.3 Computation of Advance tax 5.4 Filing of Advance tax on iTax system 5.5 Payment of Advance tax on iTax system	• Written tests • Observation • Practical tests • Third party report

Suggested Methods of Delivery
- Project
- Demonstration by trainer
- Practice by the trainee
- Discussions

- Simulation
- On job training

Recommended Resources for 30 trainees

General Resources	Tools and Equipment	Materials and Supplies
Assorted Writing materials	30 Mobile phones	5 packets Flashcards
2 Projectors		Flip charts
10 Computers		Packets of assorted colors of whiteboard marker pens
Flip Chart/white board		Assorted Printing papers
Copies Tax Acts		Sample Video clips
Copies Tax policies and procedures		
Copies Tax schedules		
Sample P9 and P10 documents		