COMPETENCY-BASED CURRICULUM

Sector:
HEALTH, SOCIAL AND OTHER COMMUNITY DEVELOPMENT SERVICES

Qualification:
Bookkeeping NC III

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY

Tesda Center: Concordia College 1739 Pedro Gil Street Paco, Metro Manila
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COURSE DESIGN

COURSE TITLE : BOOKKEEPING

NOMINAL DURATION : 292 hours

QUALIFICATION LEVEL : NC III

COURSE DESCRIPTION :

This course is designed to enhance the knowledge, skills and attitudes of the students to Lead workplace communication, Lead small teams, Develop and practice negotiation skills, Solve workplace problem related to work activities, Use mathematical concepts and techniques, Use relevant technologies, Maintain an effective relationship with clients/customers, Manage own performance, Apply quality standards, Perform computer operations. It include core competencies such as; Journalize transactions, Post transactions, Prepare trial balance, Prepare financial reports, and Review internal control system.

ENTRY REQUIREMENTS

Candidate/trainee must possess the following qualification:

- Must be able to communicate effectively both orally and in written form
- Must be physically, emotionally, psychologically and mentally fit
- Must be able to perform basic mathematical computation
## COURSE STRUCTURE:

### BASIC COMPETENCIES

(20 hours)

<table>
<thead>
<tr>
<th>UNIT OF COMPETENCY</th>
<th>MODULE TITLE</th>
<th>LEARNING OUTCOMES</th>
<th>NOMINAL DURATION</th>
</tr>
</thead>
</table>
| 1. Lead workplace communication | 1.1 Leading workplace communication | 1.1.1 Communicate information about workplace processes  
1.1.2 Lead workplace discussions  
1.1.3 Identify and communicate issues arising in the workplace | 4 hours |
| 2. Lead small team | 2.1 Leading small team | 2.1.1 Provide team leadership.  
2.1.2 Assign responsibilities among members  
2.1.3 Set performance expectation for team members  
2.1.4 Supervise team performance | 4 hours |
| 3. Develop and practice negotiation skills | 3.1 Developing and practicing negotiation skills | 3.1.1 Identify relevant information in planning negotiations  
3.1.2 Participate in negotiations  
3.1.3 Document areas for agreement | 2 hours |
| 4. Solve problem related to work activities | 4.1 Identifying/determining fundamental cause of problem | 4.1.1 Explain the analytical techniques  
4.1.2 Identify the problem  
4.1.3 Determine the possible cause/s of the problem | 2 hours |
| 5. Use mathematical concepts and techniques | 5.1 Using mathematical concepts and techniques | 5.1.1 Identify mathematical tools and techniques to solve problem  
5.1.2 Apply mathematical procedures/solution  
5.1.3 Analyze results | 4 hours |
| 6. Use relevant technologies | 6.1 Using relevant technologies | 6.1.1 Study/ select appropriate technology  
6.1.2 Apply relevant technology  
6.1.3 Maintain/enhance relevant technology | 4 hours |
### COMMON COMPETENCIES
(24 hours)

<table>
<thead>
<tr>
<th>UNIT OF COMPETENCY</th>
<th>MODULE TITLE</th>
<th>LEARNING OUTCOMES</th>
<th>NOMINAL DURATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Maintain an effective relationship with clients/ customers</td>
<td>1.1 Maintaining client relations</td>
<td>1.1.1 Maintain a professional image 1.1.2 Meet client/customer requirements 1.1.3 Build credibility with customers/clients</td>
<td>4 hours</td>
</tr>
<tr>
<td>2. Manage own performance</td>
<td>2.1 Managing own performance</td>
<td>2.1.1 Plan own workload 2.1.2 Maintain quality of own performance 2.1.3 Establish credibility with customers/clients</td>
<td>5 hours</td>
</tr>
<tr>
<td>3. Apply quality standards</td>
<td>3.1 Applying quality standards</td>
<td>3.1.1 Assess client service needs 3.1.2 Assess own work 3.1.3 Engage in quality improvement</td>
<td>5 hours</td>
</tr>
<tr>
<td>4. Perform computer operations</td>
<td>4.1 Performing computer operations</td>
<td>4.1.1 Identify and explain the functions, general features and capabilities of both hardware and software 4.1.2 Prepare and use appropriate hardware and software according to task requirement 4.1.3 Use appropriate devices and procedures to transfer files/data 4.1.4 Produce accurate and complete data according to the requirements 4.1.5 Maintain computer system</td>
<td>10 hours</td>
</tr>
</tbody>
</table>

### CORE COMPETENCIES
(248 hours)

<table>
<thead>
<tr>
<th>UNIT OF COMPETENCY</th>
<th>MODULE TITLE</th>
<th>LEARNING OUTCOMES</th>
<th>NOMINAL DURATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Journalize transactions</td>
<td>1.1 Journalizing transactions for single proprietorship</td>
<td>Prepare chart of accounts Analyze documents Prepare journal entry</td>
<td>72 hours</td>
</tr>
<tr>
<td>1.2 Journalizing transactions for partnership</td>
<td>1.2.1 Prepare chart of accounts 1.2.2 Analyze documents 1.2.3 Prepare journal entry</td>
<td>24 hours</td>
<td></td>
</tr>
<tr>
<td>1.3 Journalizing transactions for corporation</td>
<td>1.3.1 Prepare chart of accounts 1.3.2 Analyze documents</td>
<td>24 hours</td>
<td></td>
</tr>
<tr>
<td>UNIT OF COMPETENCY</td>
<td>MODULE TITLE</td>
<td>LEARNING OUTCOMES</td>
<td>NOMINAL DURATION</td>
</tr>
<tr>
<td>--------------------------</td>
<td>--------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td></td>
<td>1.3.3  Prepare journal entry</td>
<td>2.1.1  Prepare ledger</td>
<td>16 hours</td>
</tr>
<tr>
<td>2.  Post transactions</td>
<td>2.1  Posting transactions</td>
<td>2.1.2  Transfer journal entries</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2.1.3  Summarize ledger</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3.  Prepare trial balance</td>
<td>3.1.1  List account titles and transfer balances from the ledger</td>
<td>16 hours</td>
</tr>
<tr>
<td></td>
<td>3.1  Preparing trial balance</td>
<td>3.1.2  Summarize trial balance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4.  Prepare financial reports</td>
<td>4.1.1  Prepare financial statements</td>
<td>24 hours</td>
</tr>
<tr>
<td></td>
<td>4.1  Preparing financial reports for single proprietorship</td>
<td>4.1.2  Analyze financial statements</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4.2  Preparing financial reports for partnership</td>
<td>4.2.1  Prepare financial statements</td>
<td>24 hours</td>
</tr>
<tr>
<td></td>
<td>4.3  Preparing financial reports for corporation</td>
<td>4.2.2  Analyze financial statements</td>
<td>24 hours</td>
</tr>
<tr>
<td></td>
<td>5.  Review internal control system</td>
<td>5.1.1  Check policy compliance</td>
<td>24 hours</td>
</tr>
<tr>
<td></td>
<td>5.1  Reviewing internal control system</td>
<td>5.1.2  Prepare policy compliance report</td>
<td></td>
</tr>
</tbody>
</table>

**ASSESSMENT METHODS:**

- Observation
- Demonstration
- Written test
- Portfolio

**COURSE DELIVERY:**

- School based
- Dual training/on-the-Job-training
- Modular/self-paced instruction
RESOURCES:

<table>
<thead>
<tr>
<th>TOOLS</th>
<th>EQUIPMENT</th>
<th>MATERIALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Stapler</td>
<td>• Computer/Laptop</td>
<td>• Pencils</td>
</tr>
<tr>
<td>• Calculators</td>
<td>• Aircon unit</td>
<td>• Pencil Erasers</td>
</tr>
<tr>
<td></td>
<td>• LCD Projector</td>
<td>• Ballpens</td>
</tr>
<tr>
<td></td>
<td>• Teacher’s Table/Chair</td>
<td>• Ruler</td>
</tr>
<tr>
<td></td>
<td>• Arm Chairs</td>
<td>• Journals (assorted columns)</td>
</tr>
<tr>
<td></td>
<td>• White Board</td>
<td>• Ledger</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Worksheets (assorted)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Acetate</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Marker</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Diskettes/CD</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Envelopes (Long)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Registration Forms</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Teacher’s Record Book</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Worksheets (Asstd.)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Marker Ink</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Ledger Book</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Staple Wire</td>
</tr>
</tbody>
</table>

TRAINER’S QUALIFICATIONS:

- Must have completed Trainer’s Training Methodology Course (TTMC) or its equivalent
- Must be able to communicate effectively both orally and in written form
- Must be physically, emotionally, psychologically and mentally fit
- *Must have at least three (3) years experience in the industry
- Must possess good moral character

* Optional. Only when required by the hiring institution.
MODULES OF INSTRUCTION

BASIC COMPETENCIES

BOOKKEEPING NC III
UNIT OF COMPETENCY: LEAD WORKPLACE COMMUNICATION

MODULE TITLE: LEADING WORKPLACE COMMUNICATION

MODULE DESCRIPTOR: This module covers the knowledge, skills and attitudes required to prepare different reports required in the workplace

NOMINAL DURATION: 4 hours

PREREQUISITE: Before entering this module the student/trainee must be able to participate in workplace communication

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Communicate information about workplace processes

LO2. Lead workplace discussions

LO3. Identify and communicate issues arising in the workplace
LO1. COMMUNICATE INFORMATION ABOUT WORKPLACE PROCESSES

ASSESSMENT CRITERIA:

- Appropriate communication method is selected
- Multiple operations involving several topic areas are communicated
- Question are used to gain extra information
- Correct sources of information are identified
- Information is selected and sequenced correctly when required
- Verbal and written reporting are maintained in both familiar and unfamiliar situations

CONTENT:

- Method of communication
- Communication skills
- Communication tools
- Questioning techniques

CONDITIONS:

The students/trainees must be provided with the following:

- Simulated workplace environment
- Communication tools
- Variety of information’s

METHODOLOGIES:

- Discussion
- Role play
- Brainstorming

ASSESSMENT METHODS:

- Direct observation
- Interview
LO2. LEAD WORKPLACE DISCUSSIONS

ASSESSMENT CRITERIA:

- Response to workplace issues are sought
- Response to workplace issues are provided when sought
- Constructive contributions are made to workplace discussion on such issues as production, quality and safety
- Goals and aims of actions under taken in the workplace are communicated

CONTENTS:

- Method/techniques of discussion
- How to lead discussion
- How to solicit response

CONDITIONS:

The students/trainees must be provided with the following:

- Simulated workplace environment
- Communication tools
- Variety of information’s

METHODOLOGIES:

- Discussion
- Role play
- Brainstorming

ASSESSMENT METHODS:

- Direct observation
- Interview
LO3. IDENTIFY AND COMMUNICATE ISSUES ARISING IN THE WORKPLACE

ASSESSMENT CRITERIA:

- Issues and problems are identified as they arise
- Information regarding problems and issues are organized coherently to ensure clear and effective communication
- Dialog is initiated with appropriate personnel
- Communication problems and issues are addressed as they arise

CONTENTS:

- Identify problems and issues
- Organizing information on problem and issues
- Relating problems and issues
- Communication barriers affecting workplace discussions

CONDITIONS: The students/trainees must be provided with the following:

- Simulated workplace environment
- Communication tools
- Variety of information’s

METHODOLOGIES:

- Discussion
- Role play
- Brainstorming

ASSESSMENT METHODS:

- Direct observation
- Interview
UNIT OF COMPETENCY : LEAD SMALL TEAM

MODULE TITLE : LEADING SMALL TEAM

MODULE DESCRIPTOR : This module covers the knowledge, skills and attitudes required to lead small team including setting and maintaining team and individual performance standard.

NOMINAL DURATION : 4 hours

PREREQUISITE : Before entering this module, the student/learner must be able to demonstrate competency in working in a team environment

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Provide team leadership
LO2. Assign responsibilities among members
LO3. Set performance expectation for team members
LO4. Supervise team performance
LO1. PROVIDE TEAM LEADERSHIP

ASSESSMENT CRITERIA:

- Work requirements are identified and prescribed to members
- Reasons for instructions and requirements are properly disseminated to team members
- Team members questions, problems, concerns are recognized, discussed and dealt accordingly

CONTENTS:

- Communication skills required for leading small team
- Skills and techniques in promoting team building
- Negotiating skills
- Up to date dissemination of instruction and requirements to members
- Art of listening and treating individual team members concern

CONDITIONS:

The students/trainees must be provided with the following:

- Learning materials
  - team building manual
  - catalogs
  - brochures
- Simulated team

METHODOLOGIES:

- Traditional/lecture
- Demonstration
- Case studies

ASSESSMENT METHODS:

- Direct observation
- Interview
LO2. ASSIGN RESPONSIBILITIES AMONG MEMBERS

ASSESSMENT CRITERIA:

- Duties and responsibilities are allocated in respect to the skills, knowledge and attitudes of every team member
- Duties are allocated having regard to individual preference, domestic and personal considerations
- Duties and responsibilities of each member are properly identified and defined

CONTENTS:

- Duties and responsibilities of each team member
- Skills in identifying individual skills, knowledge and attitude as basis for allocating responsibilities
- Knowledge in identifying each team member duties and responsibilities

CONDITIONS:

The students/trainees must be provided with the following:

- Learning materials
  - relevant legal requirements
  - manuals

METHODOLOGIES:

- Traditional/lecture
- Demonstration

ASSESSMENT METHODS:

- Direct observation
- Interview
LO3. SET PERFORMANCE EXPECTATION FOR TEAM MEMBERS

ASSESSMENT CRITERIA:

- Performance expectations are established based on client needs and according to assigned requirements
- Performance expectations are based on individual team member’s duties and responsibilities
- Performance expectations are discussed and disseminated to individual team member

CONTENTS:

- Knowledge and skills in setting individual performance target/expectation
- Team members duties and responsibilities
- Employee policies and procedures
- Defining performance expectations criteria

CONDITIONS:

The students/trainees must be provided with the following:

- Performance expectation worksheet
- Relevant legal requirements

METHODOLOGIES:

- Traditional/lecture
- Demonstration
- Case studies

ASSESSMENT METHODS:

- Direct observation
- Interview
LO4. SUPERVISE TEAM PERFORMANCE

ASSESSMENT CRITERIA:

- Monitor team member’s performance in respect to the defined performance criteria
- Provide team members with feedback, positive support and advice on strategies to overcome any difficulties
- Inform team members of any changes in the priority allocated to assignment or task
- Provide communication follow-up on all issues affecting the team

CONTENTS:

- Knowledge and skills in monitoring team member performance
- Monitoring team operation to ensure client needs and satisfaction
- Methods of monitoring performance
- Informal/formal counseling skills

CONDITIONS:

The students/trainees must be provided with the following:

- Performance expectation worksheet
- Relevant legal requirements

METHODOLOGIES:

- Traditional/lecture
- Demonstration
- Modular

ASSESSMENT METHODS:

- Written examination
- Direct observation
UNIT OF COMPETENCY : DEVELOP AND PRACTICE NEGOTIATION SKILLS

MODULE TITLE : DEVELOPING AND PRACTICING NEGOTIATION SKILLS

MODULE DESCRIPTOR : This module covers the skills, knowledge and attitudes required to collect information in order to negotiate to a desired outcome and participate in the negotiation

NOMINAL DURATION : 2 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of the module, the learner/students must be able to:

LO1. Plan negotiations

LO2. Participate in negotiations
LO1. PLAN NEGOTIATIONS

ASSESSMENT CRITERIA:

- Information on preparing for negotiation is identified and included in the plan
- Information on creating non verbal environments for positive negotiating is identified and included in the plan
- Information on active listening is identified and included in the plan
- Information on different questioning techniques is identified and included in the plan
- Information is checked to ensure it is correct and up-to-date

CONTENTS:

- Collecting information
- Preparing for negotiation
- Positive negotiating
- Creating non verbal environments
- Active listening
- Different questioning techniques
- Ensure correctness and up to date information
- Personal attributes
- Interpersonal skills
- Analytic skills

CONDITION:

The students/learners must be provided with the following:

- Room with facilities necessary for the negotiation process
- Human resources (negotiators)

METHODOLOGIES:

- Lecturette
- Group discussion
- Practical application

ASSESSMENT METHODS:

- Written
- Interview
- Demonstration
LO2. PARTICIPATE IN NEGOTIATIONS

ASSESSMENT CRITERIA:

- Criteria for successful outcome are agreed upon by all parties
- Desired outcome of all parties are considered
- Appropriate language is used throughout the negotiation
- A variety of questioning techniques are used
- The issues and processes are documented and agreed upon by all parties
- Possible solutions are discussed and their viability assessed
- Areas for agreement are confirmed and recorded
- Follow-up action is agreed upon by all parties

CONTENTS:

- Questioning techniques
- Codes of practice and guidelines for the organization
- Organizations policy and procedures for negotiations
- Decision making and conflict resolution strategies procedures
- Problem solving strategies on how to deal with unexpected questions and attitudes during negotiation
- Flexibility
- Empathy
- Interpersonal skills to develop rapport with other parties
- Communication skills (verbal and listening)
- Observation skills
- Negotiation skills

CONDITION:

The students/learners must be provided with the following:

- Room with facilities necessary for the negotiation process
- Human resources (negotiators)

METHODOLOGIES:

- Lecturette
- Group discussion
- Film showing

ASSESSMENT METHODS:

- Written
- Interview
- Demonstration
UNIT OF COMPETENCY: SOLVE WORKPLACE PROBLEM RELATED TO WORK ACTIVITIES

MODULE TITLE: IDENTIFYING / DETERMINING FUNDAMENTAL CAUSE OF PROBLEM

MODULE DESCRIPTOR: This module expresses the competency required to apply problem solving techniques to identify/determine fundamental cause problem

NOMINAL DURATION: 2 hours

SUMMARY OF LEARNING OUTCOMES:
Upon completion of this module the students/trainees will be able to:

LO1. Explain the analytical techniques

LO2. Identify the problem

LO3. Determine the possible cause/s of the problem
LO1. EXPLAIN THE ANALYTICAL TECHNIQUES

ASSESSMENT CRITERIA:

- Importance and application of analytical techniques are explained
- Analytical techniques such as brainstorming, cause and effects diagrams, PARETO analysis, SWOT analysis, GANT chart, PERT CPM & graphs, and scatter grams are defined

CONTENTS:

- Observation, investigation & analytical techniques
- Brainstorming
- Cause and effect diagrams
- PARETO analysis
- SWOT analysis
- GANT chart
- PERT CPM & graph
- SCATTERGRAMS

CONDITIONS:

The students/trainees must be provided with the following:

- Courseware
- Learning materials/guides
- Computer
- OHP

METHODOLOGIES:

- Direct observation
- Simulation/role playing
- Case studies

ASSESSMENT METHODS:

- Written
- Practical/performance test
LO2. IDENTIFY THE PROBLEM

ASSESSMENT CRITERIA:

- Variances are identified from normal operating parameters and product quality
- Extent, cause, and nature of the problem are defined based on observation, investigation and analytical techniques
- Problems are clearly stated and specified

CONTENTS:

- Normal operating parameters & product quality
- Identifying & clarifying the nature of problem
- Application of analytical techniques

CONDITIONS:

The students/trainees must be provided with the following:

- Courseware
- Learning materials/guides
- Computer
- OHP

METHODOLOGIES:

- Direct observation
- Simulation/role playing
- Case studies

ASSESSMENT METHODS:

- Written
- Practical/performance test
LO3. DETERMINE THE POSSIBLE CAUSE/S OF THE PROBLEM

ASSESSMENT CRITERIA:

- Possible cause/s of problem are identified based on experience & the use of problem solving tools/analytical techniques
- Possible cause statements are developed
- Fundamental causes are explained

CONTENTS:

- Non-routine process and quality problems
- Teamwork and work allocation problem
- Safety and emergency situations and incidents

CONDITIONS:

The students/trainees must be provided with the following:

- Courseware
- Learning materials/guides
- Computer
- OHP

METHODOLOGIES:

- Direct observation
- Simulation/role playing
- Case studies

ASSESSMENT METHODS:

- Written
- Practical/performance test
UNIT OF COMPETENCY : USE MATHEMATICAL CONCEPTS AND TECHNIQUES

MODULE TITLE : USING MATHEMATICAL CONCEPTS AND TECHNIQUES

MODULE DESCRIPTOR : This module covers the knowledge, skills and attitudes required in the application of mathematical concepts and techniques

NOMINAL DURATION : 4 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of the module, the learner/students must be able to:

LO1. Identify mathematical tools and techniques to solve problems

LO2. Apply mathematical procedure/solution

LO3. Analyze results
LO1. IDENTIFY MATHEMATICAL TOOLS AND TECHNIQUES TO SOLVE PROBLEMS

ASSESSMENT CRITERIA:

- Problem areas based on given condition are identified
- Mathematical techniques based on the given problem are selected

CONTENTS:

- Four Fundamental Operations
- Steps in solving a problem
- Standard formulas
- Conversion
- Measurement

CONDITION:

The students/learners must be provided with the following:

- Manuals
- Hand-outs
- Problem set
- Conversion table
- Table of formulas
- Measuring tools

METHODOLOGIES:

- Lecturette
- Self-pace
- Group discussion

ASSESSMENT METHODS:

- Written
- Demonstration
LO2. APPLY MATHEMATICAL PROCEDURE/SOLUTION

ASSESSMENT CRITERIA:

- Mathematical techniques based on the problem identified are applied
- Mathematical computations are performed to the level of accuracy required for the problem
- Results of mathematical computation based on job requirements is determined and verified

CONTENTS:

- Problem-based questions
- Estimation
- Use of mathematical tools and standard formulas
- Mathematical techniques

CONDITION:

The students/learners must be provided with the following:

- Manuals
- Hand-outs
- Calculator
- Measuring tools/devices
- Case problems

METHODOLOGIES:

- Lecturette
- Self-pace
- Group discussion
- Practical work approach

ASSESSMENT METHODS:

- Written
- Oral Interview
LO3. ANALYZE RESULTS

ASSESSMENT CRITERIA:

- Results of application based on expected and required specifications and outcome is reviewed
- Appropriate action in case of error is applied

CONTENTS:

- Four Fundamental Operations
- Steps in solving a problem
- Standard formulas
- Conversion
- Measurement

CONDITION:

The students/learners must be provided with the following:

- Manuals
- Hand-outs
- Problem set
- Conversion table
- Table of formulas
- Measuring tools

METHODOLOGIES:

- Lecturette
- Self-pace
- Group discussion
- Research study

ASSESSMENT METHODS:

- Written
- Oral
UNIT OF COMPETENCY : USE RELEVANT TECHNOLOGIES

MODULE TITLE : USING RELEVANT TECHNOLOGIES

MODULE DESCRIPTOR : This module covers the knowledge, skills and attitudes required in selecting, sourcing and applying appropriate and affordable technologies in the workplace.

NOMINAL DURATION : 4 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of the module, the learner/students must be able to:

LO1. Study/select appropriate technology

LO2. Apply relevant technology

LO3. Maintain/enhance relevant technology
LO1. STUDY / SELECT APPROPRIATE TECHNOLOGY

ASSESSMENT CRITERIA:

- Appropriate technology are studied based on work requirements
- Appropriate technology are identified and selected based on work requirements

CONTENTS:

- Machineries/equipment and their application
- Software/programs

CONDITION:

The students/learners must be provided with the following:

- Manuals
- Hand-outs
- Multimedia
- Video tape
- Brochures
- CD’s
- Internet access
- Computer

METHODOLOGIES:

- Lecturette
- Self-pace
- Group discussion
- Film showing

ASSESSMENT METHODS:

- Written
- Interview
LO2. APPLY RELEVANT TECHNOLOGY

ASSESSMENT CRITERIA:

- Relevant technology is used in carrying out function based on work requirements
- Applicable software and hardware is used as per job requirement
- Management concept are observed as per established industry practices

CONTENTS:

- Office technology
- Iceplant technology
- System technology
- Information technology
- Training technology
- Different software / Hardware
- 5S (Proper House Keeping)

CONDITION:

The students/learners must be provided with the following:

- Manuals
- Hand-outs
- Multimedia
- Video tape
- Brochures
- CD’s
- Internet access
- Computer

METHODOLOGIES:

- Lecturette
- Self-pace
- Group discussion
- Film showing

ASSESSMENT METHODS:

- Written
- Interview
LO3. MAINTAIN / ENHANCE RELEVANT TECHNOLOGY

ASSESSMENT CRITERIA:

- Maintenance of technology is applied in accordance with the industry standard operating procedure, manufacturer’s operating guidelines and occupational health and safety procedure
- Updating of technology is maintained through continuing education or training in accordance with job requirement
- Appropriate action for technology failure/ defect is immediately reported to the concerned/ responsible person or section

CONTENTS:

- Corrective and preventive maintenance
- Upgrading of technology
- Communication Skills
- Organizational set-up/work flow

CONDITION:

The students/learners must be provided with the following:

- Manuals
- Hand-outs
- Multimedia
- Video tape
- Brochures
- CD’s
- Internet access
- Computer

METHODOLOGIES:

- Lecturette
- Self-pace
- Group discussion
- Film showing

ASSESSMENT METHODS:

- Written
- Interview
MODULES OF INSTRUCTION

COMMON COMPETENCIES

BOOKKEEPING NC III
UNIT OF COMPETENCY: MAINTAIN AN EFFECTIVE RELATIONSHIP WITH CLIENTS/CUSTOMERS

MODULE TITLE: MAINTAINING CLIENT RELATIONS

MODULE DESCRIPTOR: This module covers the knowledge, skills and attitudes required in building and maintaining an effective relationship with clients, customers and the public. It involves maintaining professional image, meeting client’s requirements, and building credibility with customers.

NOMINAL DURATION: 4 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of the module the trainees/students should be able to:

LO1. Maintain a professionnel image
LO2. Meet client/customer requirements
LO3. Build credibility with customers/clients
LO1. MAINTAIN A PROFESSIONAL IMAGE

ASSESSMENT CRITERIA:

- Uniform and personal grooming is maintained in accordance with established policies and procedures
- Stance, posture, body language, and other personal presence is maintained according to required standards
- Visible work area is kept tidy and uncluttered
- Equipment are stored according to assignment requirements

CONTENTS:

- Stance
- Posture
- Body language
- Grooming
- Standing orders
- Company policy and procedures

CONDITIONS

The students/learners must be provided with the following:

- Access to workplace location or simulated workplace environment
- Materials relevant to the unit
- Company policy and procedures

METHODOLOGY:

- Lecture
- Discussion
- Group work

ASSESSMENT METHODS:

- Interview
- Demonstration with questioning
LO2. MEET CLIENT/CUSTOMER REQUIREMENTS

ASSESSMENT CRITERIA:

- Assignment instructions and post orders are identified and understood according to standard procedures
- Scope to modify instructions/orders is accomplished in light of changed situations
- Client requirements are met according to the assignment instructions
- Changes to client’s needs and requirements are monitored and appropriate action is taken
- All communication with the client or customer is cleared and complied with assignment requirements

CONTENTS:

- Assignment instructions
- Post orders
- Reviewing assignment instructions
- Discussion techniques with client/customer
- Implementing required changes
- Referral to appropriate employer/personnel
- Clarification of client needs and instructions

CONDITION

The students/learners must be provided with the following:

- Access to workplace location or simulated workplace environment
- Materials relevant to the unit
- Company policy and procedures
- Assignment instruction

METHODOLOGIES:

- Lecture
- Discussion
- Group work

ASSESSMENT METHOD:

- Demonstration with questioning
LO3. BUILD CREDIBILITY WITH CUSTOMERS/CLIENTS

ASSESSMENT CRITERIA:

- Client expectations for reliability, punctuality and appearance are adhered to
- Possible causes of client/customer dissatisfaction is identified, dealt with and recorded according to employer policy
- Client is fully informed of all relevant security matters in a timely manner and according to agreed reporting procedures

CONTENTS:

- Interpersonal skills
- Customer service skills
- Telephone etiquette
- Maintaining records

CONDITION

The students/learners must be provided with the following:

- Company policy and procedures manual
- Appropriate tools and materials relevant to the unit
- Access to workplace location or simulated workplace environment

METHODOLOGIES:

- Lecture
- Discussion
- Group work

ASSESSMENT METHODS:

- Interview
- Demonstration with questioning
UNIT OF COMPETENCY: MANAGE OWN PERFORMANCE

MODULE TITLE: MANAGING OWN PERFORMANCE

MODULE DESCRIPTOR: This unit covers the knowledge, skills and attitudes required in effectively managing own workload and quality of work.

NOMINAL DURATION: 5 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of the module the trainees/students should be able to:

LO1. Plan own workload

LO2. Maintain quality of own performance

LO3. Establish credibility with customers/clients
LO1. PLAN OWN WORKLOAD

ASSESSMENT CRITERIA:

- Tasks are accurately identified according to instructions
- Work plans are developed according to assignment requirements and employer policy
- Priority and timelines are allocated to each task
- Tasks deadlines are known and complied with whenever possible
- Work schedules are known and completed according to agreed time frames

CONTENT

- Assignment instructions
- Verbal instructions
- Policy documents
- Duty statements
- Self assessment
- Daily tasks
- Weekly tasks
- Regularly or irregularly occurring tasks
- Allocating priority and timelines

CONDITIONS:

The students/learners must be provided with the following:

- Task list
- Work schedules
- Assignment instructions

METHODOLOGIES:

- Lecture
- Discussion
- Role play

ASSESSMENT METHODS:

- Interview
- Demonstration with questioning
- Written report
LO2. MAINTAIN QUALITY OF OWN PERFORMANCE

ASSESSMENT CRITERIA:

- Personal performance continually monitored against agreed performance standards
- Advice and guidance sought when necessary to achieve or maintain agreed standards
- Guidance from management applied to achieve or maintain agreed standards
- Standard of work clarified and agreed according to employer policy and procedures

CONTENT

- Monitoring personal performance
- Determining performance standards
- Interpreting work standards
- Quality of work

CONDITIONS:

The students/learners must be provided with the following:

- Quality procedures manual
- Evaluation report forms
- Logbooks
- Operational manual
- Assessment instruments

METHODOLOGIES:

- Lecture
- Discussion
- Role play

ASSESSMENT METHODS:

- Interview
- Written report
LO3. ESTABLISH CREDIBILITY WITH CUSTOMERS/CLIENTS

ASSESSMENT CRITERIA:

- Client expectations for reliability, punctuality and appearance are adhered to
- Possible causes of client/customer dissatisfaction is identified, dealt with and recorded according to employer policy
- Client is fully informed of all relevant security matters in a timely manner and according to agreed reporting procedures

CONTENTS:

- Interpersonal skills
- Customer service skills
- Telephone etiquette
- Maintaining records

CONDITION:

The students/learners must be provided with the following:

- Company policy and procedures manual
- Appropriate tools and materials relevant to the unit
- Access to workplace location or simulated workplace environment

METHODOLOGIES:

- Lecture
- Discussion
- Group work

ASSESSMENT METHODS:

- Interview
- Demonstration with questioning
UNIT OF COMPETENCY: APPLY QUALITY STANDARDS

MODULE TITLE: APPLYING QUALITY STANDARDS

MODULE DESCRIPTOR: This module covers the knowledge, skills, and attitudes needed to apply quality standards in the workplace. It includes application of relevant procedures and other client requirements.

NOMINAL DURATION: 5 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of the module the trainees/students should be able to:

LO1. Assess client service needs

LO2. Assess own work

LO3. Engage in quality improvement
LO1. ASSESS CLIENT SERVICE NEEDS

ASSESSMENT CRITERIA:

- Work instruction is obtained and work is carried out in accordance with standard operating procedures
- Client needs are evaluated based on workplace standards and specifications
- Salon services are analyzed against clients' needs
- Salon services are explained and consulted with the client
- Faults on clients and any identified causes are recorded and/or reported to the supervisor concerned in accordance with workplace procedures
- Client’s profile and service extended to them are documented in accordance with workplace procedures

CONTENT

- Communication skills
- Client relation
- Salon services
- Documentation procedures
- Handling of complaints

CONDITIONS:

The students/learners must be provided with the following:

- Office supplies
- Forms
- Log book

METHODOLOGIES:

- Lecture
- Discussion
- Hands on
- Role play

ASSESSMENT METHODS:

- Interview
- Written
- Demonstration with questioning
LO2: ASSESS OWN WORK

ASSESSMENT CRITERIA:

- Documentation relative to quality within the company is identified and use
- Completed work is checked against workplace standards relevant to the tasks undertaken
- Errors are identified and improved on
- Information on the quality and other indicators of individual performance is recorded in accordance with workplace procedures
- In cases of deviations from specific quality standards, causes are documented and reported in accordance with the workplace standards operating procedures
- Feedback is collected and analyzed base on required quality standards

CONTENT

- Documentation
- Workplace quality standards
- Feedback
- Self assessment procedures
- Job analysis

CONDITION:

The students/learners must be provided with the following:

- Office supplies
- Forms
- Log book

METHODOLOGIES:

- Lecture
- Discussion
- Hands on

ASSESSMENT METHODS:

- Interview
- Written report
LO3. ENGAGE IN QUALITY IMPROVEMENT

ASSESSMENT CRITERIA:

- Process improvement procedures are participated in relative to workplace assignment
- Work is carried out in accordance with process improvement procedures
- Performance of operation or quality of product of service to ensure client satisfaction is monitored

CONTENT

- Service processes and procedures
- Client service
- Environmental regulations
- New trends and technology awareness
- Transparent management
- Work values

CONDITIONS:

The students/learners must be provided with the following:

- Office supplies
- Forms
- Log book
- Quality standard manual

METHODOLOGIES:

- Lecture
- Discussion

ASSESSMENT METHODS:

- Interview
- Written report
UNIT OF COMPETENCY: PERFORM COMPUTER OPERATIONS

MODULE TITLE: PERFORMING COMPUTER OPERATIONS

MODULE DESCRIPTION: This module covers the knowledge, skills and attitudes needed to perform computer operations. This includes inputting, accessing, producing and transferring data using appropriate hardware and software.

SUGGESTED DURATION: 10 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module, the students/trainees must be able to:

LO1. Identify and explain the functions, general features and capabilities of both hardware and software

LO2. Prepare and use appropriate hardware and software according to task requirement

LO3. Use appropriate devices and procedures to transfer files/data

LO4. Produce accurate and complete data according to the requirements

LO5. Maintain computer system
LO1. IDENTIFY AND EXPLAIN THE FUNCTIONS, GENERAL FEATURES AND CAPABILITIES OF BOTH HARDWARE AND SOFTWARE

ASSESSMENT CRITERIA:
1. General features of the computer are explained according to sequence of operation.
2. Functions of computer hardware and software are identified and explained.
3. Types of peripheral devices are identified.
4. Connections between computer and peripheral devices are explained.

CONTENTS:
- Main types of computers and basic features of different operating systems
- Main parts of a computer
- Storage devices and basic categories of memory
- Types of software
- Peripheral devices

CONDITION:
The trainees/students must be provided with the following:
- Equipment and accessories
  - Personal computer
  - Network system
  - Communication equipment
  - Printer
  - Scanner
  - Keyboard
  - Mouse
- Supplies and materials
  - Office supplies
  - Diskettes
  - CDs
  - Zip disks
- Tools
  - Set of screw driver
- Learning materials
  - Learning elements/activity sheets
  - Manufacturer’s manual

METHODOLOGIES:
- Self-paced/modular
- Demonstration
- Small group discussion
- Distance education

ASSESSMENT METHODS:
- Written/oral examination
- Practical demonstration
- Interview
LO2. PREPARE AND USE APPROPRIATE HARDWARE AND SOFTWARE ACCORDING TO TASK REQUIREMENT

ASSESSMENT CRITERIA:

1. Requirements of task are determined.
2. Prepared and used hardware components correctly and according to task requirement.
3. Task is planned to ensure OH & S guidelines and procedures are followed.

CONTENTS:

- Basic ergonomics of keyboard and computer use
- Standard operating procedures in entering and saving data into the computer
- Storage media
- Ergonomic guidelines

CONDITION:

The trainees/students must be provided with the following:

- Equipment and accessories
  - Personal computer
  - Network system
  - Communication equipment
  - Printer
  - Scanner
  - Keyboard
  - Mouse
- Supplies and materials
  - Office supplies
  - Diskettes
  - CDs
  - Zip disks
- Tools
  - Set of screw driver
- Learning materials
  - Learning elements/activity sheets
  - Manufacturer’s manual

METHODOLOGIES:

- Self-paced/modular
- Demonstration
- Small group discussion
- Distance education

ASSESSMENT METHODS:

- Written/oral examination
- Practical demonstration
- interview
LO3. USE APPROPRIATE DEVICES AND PROCEDURES TO TRANSFER FILES/DATA

ASSESSMENT CRITERIA:

1. Correct program/application is selected based on job requirements
2. Program/application containing the information required is accessed in accordance with the company procedures
3. Desktop icons are correctly selected, opened and closed for navigation purposes.
4. Keyboard techniques is carried out in line with OHS requirements for safe use of keyboards

CONTENTS:

- Procedures/techniques in accessing Information
- Desktop Icons
- Keyboard techniques based on OHS requirements

CONDITION:

The trainees/students must be provided with the following:

- Equipment and accessories
  - Personal computer
  - Network system
  - Communication equipment
  - Printer
  - Scanner
  - Keyboard
  - Mouse
- Supplies and materials
  - Office supplies
  - Diskettes
  - CDs
  - Zip disks
- Tools
  - Set of screw driver
- Learning materials
  - Learning elements/activity sheets
  - Manufacturer’s manual

METHODOLOGIES:

- Self-paced/modular
- Demonstration
- Small group discussion
- Distance education

ASSESSMENT METHODS

- Written/oral examination
- Practical demonstration
- interview
LO4. PRODUCE ACCURATE AND COMPLETE DATA ACCORDING TO THE REQUIREMENTS

ASSESSMENT CRITERIA:

1. Entered data is processed using appropriate software commands
2. Printed out data as required using computer hardware/peripheral devices is in accordance with standard operating procedures
3. Transferred files/data between compatible systems using computer software, hardware/peripheral devises is in accordance with standard operating procedures

CONTENTS:

- Software commands
- Operation and use of peripheral devices
- Procedures in transferring files/data

CONDITION:

The trainees/students must be provided with the following:

- Equipment and accessories
  - Personal computer
  - Network system
  - Communication equipment
  - Printer
  - Scanner
  - Keyboard
  - Mouse
- Supplies and materials
  - Office supplies
  - Diskettes
  - CDs
  - Zip disks
- Tools
  - Set of screw driver
- Learning materials
  - Learning elements/activity sheets
  - Manufacturer’s manual

METHODOLOGIES:

- Self-paced/modular
- Demonstration
- Small group discussion
- Distance education

ASSESSMENT METHODS

- Written/oral examination
- Practical demonstration
- interview
LO5. MAINTAIN COMPUTER SYSTEM

ASSESSMENT CRITERIA:
1. Cleaning, minor maintenance and replacement of consumables are implemented in accordance with standard operating procedures
2. Procedures for ensuring security of data including regular back-ups and virus checks are implemented in accordance with standard operating procedures
3. Basic file maintenance procedures are implemented in line with the standard operating procedures

CONTENTS:
- Cleaning, Minor Maintenance and Replacements of Consumables
- Creating More Space in the Hard Disk
- Reviewing Programs
- Deleting Unwanted Files
- Checking Hard Disk for Errors
- Viruses and Up to Date Anti-Virus Programs

CONDITION:
The trainees/students must be provided with the following:
- Equipment and accessories
  - Personal computer
  - Network system
  - Communication equipment
  - Printer
  - Scanner
  - Keyboard
  - Mouse
- Supplies and materials
  - Office supplies
  - Diskettes
  - CDs
  - Zip disks
- Tools
  - Set of screw driver
- Learning materials
  - Learning elements/activity sheets
  - Manufacturer’s manual

METHODOLOGIES:
- Self-paced/modular
- Demonstration
- Small group discussion

ASSESSMENT METHODS
- Written/oral examination
- Practical demonstration
- interview
MODULES OF INSTRUCTION

CORE COMPETENCIES

BOOKKEEPING NC III
UNIT OF COMPETENCY: JOURNALIZE TRANSACTIONS

MODULE TITLE: JOURNALIZING TRANSACTIONS FOR SINGLE PROPRIETORSHIP

MODULE DESCRIPTOR: This module covers the knowledge, skills, and attitudes in preparing chart of accounts, analyze documents and preparing journal entries for Single Proprietorship.

NOMINAL DURATION: 72 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Prepare chart of accounts
LO2. Analyze documents
LO3. Prepare journal entry
LO1. PREPARE CHART OF ACCOUNTS

ASSESSMENT CRITERIA:

1. List of asset, liability, equity, income, and expense account titles are prepared in accordance with Generally Accepted Accounting Principles.
2. Chart of Accounts is coded according to industry practice.

CONTENTS:

- Definition and functions of Bookkeeping and Accounting.
- Types of business organization
- Types of business activities
- Basic Accounting Equation
- Basic Financial Statement

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
LO2. ANALYZE DOCUMENTS

ASSESSMENT CRITERIA:

1. Documents are gathered, checked and verified in accordance with verification and validation processes.
2. Account titles are selected in accordance with standard selection processes.

CONTENTS:

- Types of Business Documents
- Account Title Selection

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Sample Business Documents

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
LO3. PREPARE JOURNAL ENTRY

ASSESSMENT CRITERIA:

1. Journal entries are prepared in accordance with generally accepted accounting principles.
2. Debit and credit account titles are determined in accordance with chart of accounts.
3. Explanation to journal entry is prepared in accordance with the nature of transaction.

CONTENTS:

- Generally Accepted Accounting Principles
- Accounting Equation
- Journalizing of Proprietor account titles

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Journal Paper
- Learning Materials
- Pencil
- Eraser
- Philippine Financial Reporting Standards

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
- Practical exercises
UNIT OF COMPETENCY : JOURNALIZE TRANSACTIONS

MODULE TITLE : JOURNALIZING TRANSACTIONS FOR PARTNERSHIP

MODULE DESCRIPTOR : This module covers the knowledge, skills, and attitudes in preparing chart of accounts, analyze documents and preparing journal entries for Partnership.

NOMINAL DURATION : 24 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Prepare chart of accounts

LO2. Analyze documents

LO3. Prepare journal entry
LO1. PREPARE CHART OF ACCOUNTS

ASSESSMENT CRITERIA:

1. List of asset, liability, equity, income, and expense account titles are prepared in accordance with Generally Accepted Accounting Principles.
2. Chart of Accounts is coded according to industry practice.

CONTENTS:

- Definition and functions of Bookkeeping and Accounting.
- Types of business organization
- Types of business activities
- Basic Accounting Equation
- Basic Financial Statement

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
LO2. ANALYZE DOCUMENTS

ASSESSMENT CRITERIA:

1. Documents are gathered, checked and verified in accordance with verification and validation processes.
2. Account titles are selected in accordance with standard selection processes.

CONTENTS:

- Types of Business Documents
- Account Title Selection

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Sample Business Documents

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
LO3. PREPARE JOURNAL ENTRY

ASSESSMENT CRITERIA:

1. Journal entries are prepared in accordance with generally accepted accounting principles.
2. Debit and credit account titles are determined in accordance with chart of accounts.
3. Explanation to journal entry is prepared in accordance with the nature of transaction.

CONTENTS:

- Generally Accepted Accounting Principles
- Accounting Equation
- Journalizing of Partnerships account titles

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Journal Paper
- Learning Materials
- Pencil
- Eraser
- Philippine Financial Reporting Standards

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
- Practical exercises
UNIT OF COMPETENCY: JOURNALIZE TRANSACTIONS

MODULE TITLE: JOURNALIZING TRANSACTIONS FOR CORPORATION

MODULE DESCRIPTOR: This module covers the knowledge, skills, and attitudes in preparing chart of accounts, analyze documents and preparing journal entries for Corporation.

NOMINAL DURATION: 24 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Prepare chart of accounts

LO2. Analyze documents

LO3. Prepare journal entry
LO1. PREPARE CHART OF ACCOUNTS

ASSESSMENT CRITERIA:

1. List of asset, liability, equity, income, and expense account titles are prepared in accordance with Generally Accepted Accounting Principles.
2. Chart of Accounts is coded according to industry practice.

CONTENTS:

- Definition and functions of Bookkeeping and Accounting.
- Types of business organization
- Types of business activities
- Basic Accounting Equation
- Basic Financial Statement

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
LO2. ANALYZE DOCUMENTS

ASSESSMENT CRITERIA:

1. Documents are gathered, checked and verified in accordance with verification and validation processes.
2. Account titles are selected in accordance with standard selection processes.

CONTENTS:

- Types of Business Documents
- Account Title Selection

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Sample Business Documents

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
LO3. PREPARE JOURNAL ENTRY

ASSESSMENT CRITERIA:

1. Journal entries are prepared in accordance with generally accepted accounting principles.
2. Debit and credit account titles are determined in accordance with chart of accounts.
3. Explanation to journal entry is prepared in accordance with the nature of transaction.

CONTENTS:

• Generally Accepted Accounting Principles
• Accounting Equation
• Journalizing of Corporation account titles

CONDITIONS:

The students/trainees must be provided with the following:

• Calculator
• Journal Paper
• Learning Materials
• Pencil
• Eraser
• Philippine Financial Reporting Standards

METHODOLOGIES:

• Group discussion
• Interaction
• Lecture

ASSESSMENT METHODS:

• Written test
• Practical/performance test
• Interview
• Practical exercises
UNIT OF COMPETENCY : POST TRANSACTIONS

MODULE TITLE : POSTING TRANSACTIONS

MODULE DESCRIPTOR : This module covers the knowledge, skills, and attitudes in posting transactions manually for all types of business organizations and business activities.

NOMINAL DURATION : 16 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Prepare ledger

LO2. Transfer journal entries

LO3. Summarize ledger
LO1. PREPARE LEDGER

ASSESSMENT CRITERIA:

1. Ledger for the list of asset, liability, and equity account titles are prepared in accordance with the Chart of Accounts
2. Ledger for the list of income and expense account titles are prepared in accordance with the Chart of Accounts

CONTENT:

- Posting Procedure for all types of business organization and activities.

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Ledger
- Learning Materials
- Pencil
- Eraser
- Ruler
- Chart of Accounts of all types of business organizations.

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
LO2. TRANSFER JOURNAL ENTRIES

ASSESSMENT CRITERIA:

1. Journal entries are transferred in chronological order
2. Postings are done with 100% accuracy

CONTENT:

- Posting Procedure for all types of business organizations.

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Learning Materials
- Pencil
- Eraser
- Ledger
- Ruler

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
LO3. SUMMARIZE LEDGER

ASSESSMENT CRITERIA:

1. Debits & Credits for each ledger account are added accurately.
2. Balances are extracted with 100% accuracy.

CONTENT:

- Balance Extraction

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Ledger

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercise

ASSESSMENT METHODS:

- Written test
- Practical/performance test
UNIT OF COMPETENCY : PREPARE TRIAL BALANCE

MODULE TITLE : PREPARING TRIAL BALANCE

MODULE DESCRIPTOR : This module covers the knowledge, skills, and attitudes in preparing trial balance for all types of business organizations.

NOMINAL DURATION : 16 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. List account titles and transfer balances from the ledger

LO2. Summarize trial balance
LO1. LIST ACCOUNT TITLES & TRANSFER BALANCES FROM THE LEDGER

ASSESSMENT CRITERIA:

1. Asset, liability, and equity account titles are listed in accordance with Chart of Accounts
2. Income and expense account titles are listed in accordance with Chart of Accounts

CONTENTS:

- Listing of Account Titles
- Transfer of Balances

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Learning Materials
- Pencil
- Eraser
- Worksheet
- Paper
- Ledger
- Ruler

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
LO2. SUMMARIZE TRIAL BALANCE

ASSESSMENT CRITERIA:

1. Debit columns and Credit columns are totaled with 100% accuracy
2. Total Debit & Credit columns are checked & should be equal.

CONTENTS:

- Adding Debit & Credit Columns
- Checking Totals of Debit & Credit Columns

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Worksheet
- Ruler

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
UNIT OF COMPETENCY : PREPARE FINANCIAL REPORTS

MODULE TITLE : PREPARING FINANCIAL REPORTS FOR SINGLE PROPRIETORSHIP

MODULE DESCRIPTOR : This module covers the knowledge, skills, and attitudes in preparing financial reports manually for Single Proprietorship.

NOMINAL DURATION : 24 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Prepare financial statements

LO2. Analyze financial statements
LO1. PREPARE FINANCIAL STATEMENTS

ASSESSMENT CRITERIA:

1. Income statement is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
2. Statement of Changes in Equity is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
3. Balance Sheet is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
4. Statement of Cash Flow is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards

CONTENT:

- Financial Statements for Single Proprietorship

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Ruler
- Worksheet

METHODOLOGIES:

- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
LO2. ANALYZE FINANCIAL STATEMENTS

ASSESSMENT CRITERIA:

1. Financial Statements are analyzed in accordance with prescribed format.
2. Report on financial analysis is prepared in accordance with industry requirements.

CONTENT:

- Financial Ratios

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Worksheet
- Ruler

METHODOLOGIES:

- Group discussion
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Oral questioning
UNIT OF COMPETENCY: PREPARE FINANCIAL REPORTS

MODULE TITLE: PREPARING FINANCIAL REPORTS FOR PARTNERSHIP

MODULE DESCRIPTOR: This module covers the knowledge, skills, and attitudes in preparing financial reports manually for Partnership.

NOMINAL DURATION: 24 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Prepare financial statements

LO2. Analyze financial statements
LO1. PREPARE FINANCIAL STATEMENTS

ASSESSMENT CRITERIA:

1. Income statement is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
2. Statement of Changes in Equity is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
3. Balance Sheet is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
4. Statement of Cash Flow is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards

CONTENT:

- Financial Statements for Partnership

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Ruler
- Worksheet

METHODOLOGIES:

- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
LO2. ANALYZE FINANCIAL STATEMENTS

ASSESSMENT CRITERIA:

1. Financial Statements are analyzed in accordance with prescribed format.
2. Report on financial analysis is prepared in accordance with industry requirements.

CONTENT:

- Financial Ratios

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Worksheet
- Ruler

METHODOLOGIES:

- Group discussion
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Oral questioning
UNIT OF COMPETENCY: PREPARE FINANCIAL REPORTS

MODULE TITLE: PREPARING FINANCIAL REPORTS FOR CORPORATION

MODULE DESCRIPTOR: This module covers the knowledge, skills, and attitudes in preparing financial reports manually for Corporation.

NOMINAL DURATION: 24 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Prepare financial statements

LO2. Analyze financial statements
LO1. PREPARE FINANCIAL STATEMENTS

ASSESSMENT CRITERIA:

1. Income statement is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
2. Statement of Changes in Equity is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
3. Balance Sheet is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards
4. Statement of Cash Flow is prepared in accordance with generally accepted accounting principles/Philippine Financial Reporting Standards/Philippine Financial Reporting Standards

CONTENT:

- Financial Statements for Corporation

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Ruler
- Worksheet

METHODOLOGIES:

- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
LO2. ANALYZE FINANCIAL STATEMENTS

ASSESSMENT CRITERIA:

1. Financial Statements are analyzed in accordance with prescribed format.
2. Report on financial analysis is prepared in accordance with industry requirements.

CONTENT:

- Financial Ratios

CONDITIONS:

The students/trainees must be provided with the following:

- Calculator
- Paper
- Learning Materials
- Pencil
- Eraser
- Worksheet
- Ruler

METHODOLOGIES:

- Group discussion
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Oral questioning
UNIT OF COMPETENCY : REVIEW INTERNAL CONTROL SYSTEM

MODULE TITLE : REVIEWING INTERNAL CONTROL SYSTEM

MODULE DESCRIPTOR : This module covers the knowledge, skills, and attitudes in reviewing internal control system for all types of business organizations.

NOMINAL DURATION: 24 hours

SUMMARY OF LEARNING OUTCOMES:

Upon completion of this module the students/trainees will be able to:

LO1. Check policy compliance

LO2. Prepare policy compliance report
LO1. CHECK INTERNAL CONTROL POLICY COMPLIANCE

ASSESSMENT CRITERIA:

1. Internal control policy is checked in accordance with industry practice
2. Compliance is checked and validated in accordance with the internal control policy

CONTENT:

- Internal Control Fundamentals

CONDITIONS:

The students/trainees must be provided with the following:

- Paper
- Learning Materials
- Pencil
- Eraser

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview
LO2. PREPARE INTERNAL POLICY COMPLIANCE REPORT

ASSESSMENT CRITERIA:

1. Compliance reports are prepared in accordance with the internal control policy
2. Policy compliance reports are submitted to management.
3. Copies of policy compliance reports are filed for future reference.

CONTENTS:

- Internal Control Policy
- Preparing Compliance Report

CONDITIONS:

The students/trainees must be provided with the following:

- Paper
- Learning Materials
- Pencil
- Eraser
- Computer

METHODOLOGIES:

- Group discussion
- Interaction
- Lecture
- Practical Exercises

ASSESSMENT METHODS:

- Written test
- Practical/performance test
- Interview