

# COMPETENCY-BASED CURRICULUM



*Sector:*

**HEALTH, SOCIAL AND OTHER COMMUNITY DEVELOPMENT SERVICES**

*Qualification:*

**Bookkeeping NC III**



**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT  
AUTHORITY**

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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 posses 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)**

<b>UNIT OF COMPETENCY</b>	<b>MODULE TITLE</b>	<b>LEARNING OUTCOMES</b>	<b>NOMINAL DURATION</b>
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)

UNIT OF COMPETENCY	MODULE TITLE	LEARNING OUTCOMES	NOMINAL DURATION
1. Maintain an effective relationship with clients/ customers	1.1 Maintaining client relations	1.1.1 Maintain a professional image 1.1.2 Meet client/customer requirements 1.1.3 Build credibility with customers /clients	4 hours
2. Manage own performance	2.1 Managing own performance	2.1.1 Plan own workload 2.1.2 Maintain quality of own performance 2.1.3 Establish credibility with customers/clients	5 hours
3. Apply quality standards	3.1 Applying quality standards	3.1.1 Assess client service needs 3.1.2 Assess own work 3.1.3 Engage in quality improvement	5 hours
4. Perform computer operations	4.1 Performing computer operations	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	10 hours

## CORE COMPETENCIES (248 hours)

UNIT OF COMPETENCY	MODULE TITLE	LEARNING OUTCOMES	NOMINAL DURATION
1. Journalize transactions	1.1 Journalizing transactions for single proprietorship	Prepare chart of accounts Analyze documents Prepare journal entry	72 hours
	1.2 Journalizing transactions for partnership	1.2.1 Prepare chart of accounts 1.2.2 Analyze documents 1.2.3 Prepare journal entry	24 hours
	1.3 Journalizing transactions for corporation	1.3.1 Prepare chart of accounts 1.3.2 Analyze documents	24 hours

UNIT OF COMPETENCY	MODULE TITLE	LEARNING OUTCOMES	NOMINAL DURATION
		1.3.3 Prepare journal entry	
2. Post transactions	2.1 Posting transactions	2.1.1 Prepare ledger 2.1.2 Transfer journal entries 2.1.3 Summarize ledger	16 hours
3. Prepare trial balance	3.1 Preparing trial balance	3.1.1 List account titles and transfer balances from the ledger 3.1.2 Summarize trial balance	16 hours
4. Prepare financial reports	4.1 Preparing financial reports for single proprietorship	4.1.1 Prepare financial statements 4.1.2 Analyze financial statements	24 hours
	4.2 Preparing financial reports for partnership	4.2.1 Prepare financial statements 4.2.2 Analyze financial statements	24 hours
	4.3 Preparing financial reports for corporation	4.3.1 Prepare financial statements 4.3.2 Analyze financial statements	24 hours
5. Review internal control system	5.1 Reviewing internal control system	5.1.1 Check policy compliance 5.1.2 Prepare policy compliance report	24 hours

#### ASSESSMENT METHODS:

- Observation
- Demonstration
- Written test
- Portfolio

#### COURSE DELIVERY:

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

## RESOURCES:

TOOLS	EQUIPMENT	MATERIALS
<ul style="list-style-type: none"><li>• Stapler</li><li>• Calculators</li></ul>	<ul style="list-style-type: none"><li>• Computer/Laptop</li><li>• Aircon unit</li><li>• LCD Projector</li><li>• Teacher's Table/Chair</li><li>• Arm Chairs</li><li>• White Board</li></ul>	<ul style="list-style-type: none"><li>• Pencils</li><li>• Pencil Erasers</li><li>• Ballpens</li><li>• Ruler</li><li>• Journals (assorted columns)</li><li>• Ledger</li><li>• Worksheets (assorted)</li><li>• Acetate</li><li>• Marker</li><li>• Diskettes/CD</li><li>• Envelopes (Long)</li><li>• Registration Forms</li><li>• Teacher's Record Book</li><li>• Worksheets (Asstd.)</li><li>• Marker Ink</li><li>• Ledger Book</li><li>• Staple Wire</li></ul>

## 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
- Questions 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

### **CONTENTS:**

- 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 arises

#### **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 professional 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 base on workplace standards and specifications
- Salon services is 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 devices 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