COMPETENCY STANDARDS
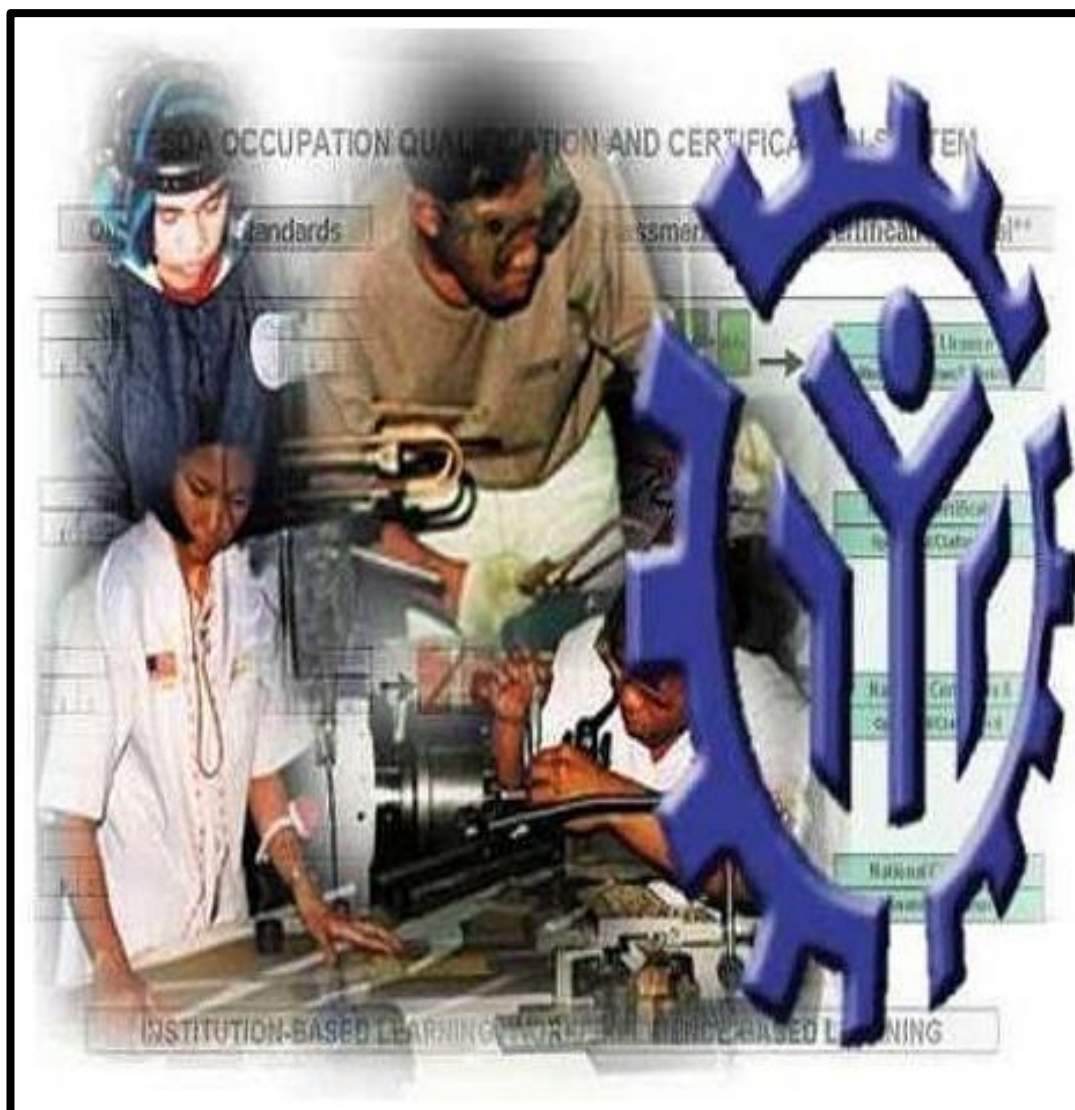
Computerized Bookkeeping and Financial System Level IV

SOCIAL & OTHER COMMUNITY DEVELOPMENT SERVICES SECTOR

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Social & Other Community Development Services Sector

COMPUTERIZED BOOKKEEPING AND FINANCIAL SYSTEM LEVEL IV

COMPETENCY STANDARDS FOR
COMPUTERIZED BOOKKEEPING AND FINANCIAL SYSTEM LEVEL IV

SECTION 1 DESCRIPTION OF THE QUALIFICATION

The Computerized Bookkeeping and Financial System Level IV qualification covers the principles and applications of computerized bookkeeping and financial systems, focusing on the use of computerized tools for recording, managing, and analyzing financial transactions.

The units of competency comprising this qualification include the following:

Unit Code	BASIC COMPETENCIES
500311401	Utilize specialized communication skills
500311402	Develop and lead teams
500311403	Perform higher order thinking processes and apply techniques in the workplace
500311404	Contribute to the practice of social justice in the workplace
500311405	Manage innovative work instructions
500311406	Manage and evaluate usage of information
500311407	Lead in improvement of Occupational Safety and Health (OSH) programs, policies and procedures
500311408	Lead towards improvement of environment work programs, policies and procedures
500311409	Sustain entrepreneurial skills
Unit Code	**COMMON COMPETENCIES**
SOC514201	Maintain an effective relationship with client/customer
SOC514202	Manage own performance
SOC514203	Apply quality standards
SOC311201	Perform computer operations
Unit Code	**CORE COMPETENCIES**
CS-SOC431401	Manage legal process and requirements for business registration and tax compliance
CS-SOC431402	Manage source documents in financial transactions
CS-SOC431403	Establish and maintain accounting system
CS-SOC431404	Utilize computerized systems for bookkeeping

A person who has achieved this qualification is competent to be:

- Bookkeeper
- Accounting Analyst
- Tax Compliance Officer
- Financial Records Custodian

SECTION 2 COMPETENCY STANDARD

This section gives the details of the contents of the units of competency required in Computerized Bookkeeping and Financial System Level IV.

BASIC COMPETENCIES

UNIT OF COMPETENCY: UTILIZE SPECIALIZED COMMUNICATION SKILLS

UNIT CODE : **500311401**

UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes required to use specialized communication skills to meet specific needs of internal and internal clients, conduct interviews, facilitate group of discussions, and contribute to the development of communication strategies.

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Meet common and specific communication needs of clients and colleagues	1.1. Specific communication needs of clients and colleagues are identified and met 1.2. Different approaches are used to meet communication needs of clients and colleagues 1.3. Conflict is addressed promptly in a manner which does not compromise the organization	.1 Communication process .2 Dynamics of groups and different styles of group leadership .3 Communication skills relevant to client groups .4 Flexibility in communication	1.1 Full range of communication techniques including: 1.1.1 Effective communication process 1.1.2 Active listening 1.1.3 Giving/receiving feedback 1.1.4 Interpretation of information 1.1.5 Role boundaries setting 1.1.6 Negotiation 1.1.7 Establishing empathy 1.1.8 Conduct seminars 1.1.9 Public speaking 1.2 Communication skills required to fulfill job roles as specified by the organization
2. Contribute to the development of communication strategies	2.1. ***Strategies*** for internal and external dissemination of information are developed, promoted, implemented and reviewed as required 2.2. Channels of communication are established and reviewed regularly 2.3. Coaching in effective communication is provided 2.4. Work related network and relationship are maintained 2.5. Negotiation and conflict resolution strategies are used where required	2.1 Communication process 2.2 Dynamics of groups and different styles of group leadership 2.3 Openness and flexibility in communication 2.4 Communication skills relevant to client groups	2.1 Full range of communication techniques including: 2.1.1 Effective communication process 2.1.2 Active listening 2.1.3 Giving/receiving feedback 2.1.4 Interpretation of information 2.1.5 Role boundaries setting 2.1.6 Negotiation

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	2.6. Communication with clients and colleagues is appropriate to individual needs and organizational objectives		2.1.7 Establishing empathy 2.1.8 Openness and flexibility in communication 2.2 Communication skills required to fulfill job roles as specified by the organization
3. Deliver a technical presentation	3.1 Presentation is delivered clearly, sequential and delivered within allotted time 3.2 Utilize appropriate media to enhance presentation 3.3 Differences in views/opinions are respected 3.4 Questions during fora are responded in a manner consistent with organizational standard	3.1 Communication process 3.2 Dynamics of groups and different styles of group leadership 3.3 Openness and flexibility in communication 3.4 Communication skills relevant to client groups	3.1 Full range of communication techniques including: 3.1.1 Effective communication process 3.1.2 Active listening 3.1.3 Giving/receiving feedback 3.1.4 Interpretation of information 3.1.5 Role boundaries setting 3.1.6 Negotiation 3.1.7 Establishing empathy 3.1.8 Openness and flexibility in communication 3.2 Communication skills required to fulfill job roles as specified by the organization
4. Represent the organization	4.1 When participating in internal or external forums, presentation is relevant, appropriately researched and presented in a manner to promote the organization 4.2 Presentation is clear and sequential and delivered within a predetermined time 4.3 Utilize appropriate media to enhance presentation 4.4 Differences in views are respected 4.5 Written communication is consistent with organizational standards 4.6 Inquiries are responded in a manner consistent with organizational standard	4.1 Communication process 4.2 Communication skills relevant to client groups 4.3 Appropriate presentation tools and materials	4.1 Computer skills 4.2 Communication skills required to fulfill job roles as specified by the organization

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS

5. Facilitate group discussion	5.1 Mechanisms which enhance *effective group interaction* is defined and implemented
	5.2 Strategies which encourage all group members to participate are used routinely
	5.3 Objectives and agenda for meetings and discussions are routinely set and followed
	5.4 Relevant information is provided to group to facilitate outcomes
	5.5 Evaluation of group communication strategies is undertaken to promote participation of all parties
	5.6 Specific communication needs of individuals are identified and addressed
		5.1 Communication process
		5.2 Dynamics of groups and different styles of group leadership
		5.3 Communication skills relevant to client groups
			5.1 Full range of communication techniques including:
			  5.1.1 Role boundaries setting
			  5.1.2 Negotiation
			  5.1.3 Establishing empathy
			5.2 Communication skills required to fulfill job roles as specified by the organization

6. Conduct interview	6.1 A range of appropriate communication strategies are employed in *interview situations*
	6.2 Records of *interviews* are made and maintained in accordance with organizational procedures
	6.3 Effective questioning, listening and nonverbal communication techniques are used to ensure that required message is communicated
		6.1 Communication process
		6.2 Effective questioning, listening and nonverbal communication techniques
		6.3 Communication skills relevant to client groups
		6.4 Types of interviews
			6.1 Full range of communication techniques including:
			  6.1.1 Active listening
			  6.1.2 Feedback
			  6.1.3 Negotiation
			  6.1.4 Establishing empathy
			6.2 Communication skills required to fulfill job roles as specified by the organization

RANGE OF VARIABLES

VARIABLES	RANGE
1. Strategies	Strategies may include: 1.1 Recognizing own limitations 1.2 Referral to specialists 1.3 Utilizing techniques and aids 1.4 Providing written drafts 1.5 Verbal and non-verbal communication
2. Effective group interaction	May include: 2.1 Identifying and evaluating what is occurring within an interaction in a non-judgmental way 2.2 Using active listening 2.3 Making decision about appropriate words, behavior 2.4 Putting together response which is culturally appropriate 2.5 Expressing an individual perspective 2.6 Expressing own philosophy, ideology and background and exploring impact with relevance to communication 2.7 Openness and flexibility in communication
3. Types of Interviews	May include: 3.1 Related to staff issues 3.2 Routine 3.3 Confidential 3.4 Evidential 3.5 Non-disclosure 3.6 Disclosure
4. Interview situations	May include: 4.1 Establish rapport 4.2 Elicit facts and information 4.3 Facilitate resolution of issues 4.4 Develop action plans 4.5 Diffuse potentially difficult situation

EVIDENCE GUIDE

1. Critical aspects of Competency	**Assessment requires evidence that the candidate:** 1.1. Demonstrated effective communication skills with clients accessing service and work colleagues 1.2. Adopted relevant communication techniques and strategies to meet client particular needs and difficulties
2. Resource Implications	2.1. Access to appropriate workplace where assessment can take place
3. Methods of Assessment	**Competency in this unit may be assessed through:** 3.1. Case Study 3.2. Interview 3.3. Portfolio 3.4. Written Test 3.5. Role Play
4. Context for Assessment	4.1. This unit should be assessed on the job through simulation

UNIT OF COMPETENCY : DEVELOP AND LEAD TEAMS

UNIT CODE : 500311402

UNIT DESCRIPTOR : This unit covers the skills, knowledge and attitudes required to determine individual and team development needs and facilitate the development of the workgroup.

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Foster individual growth	1.1 ***Learning and development needs*** are systematically identified and implemented in line with ***organizational requirements*** 1.2 Learning plan to meet individual and group training and developmental needs is collaboratively developed and implemented 1.3 Individuals are encouraged to self -evaluate performance and identify areas for improvement 1.4 ***Feedback on performance*** of team members is collected from relevant sources and compared with established team learning process	1.1 Effective workplace communication, coaching and mentoring principles 1.2 Feedback principles and procedures 1.3 Working interdependently: strategies and techniques 1.4 Leadership Concepts: • Types of Decisions Teams Make • Team Responsibilities • Problems That Affect Teams • Building Strong Team Communication • Expressing Yourself on a Team • Team Problem Solving	1.1 Ability to read and understand a variety of texts, prepare general information and documents according to target audience; spell with accuracy; use grammar and punctuation effective relationships and conflict management 1.2 Coaching and mentoring skills to provide support to colleagues 1.3 Communication skills including receiving feedback and reporting, maintaining effective relationships and conflict management 1.4 Ability to relate to people from a range of social, cultural, physical and mental backgrounds 1.5 Planning skills to organize required resources and equipment to meet learning needs 1.6 Reporting skills to organize information; assess information for relevance and accuracy; identify and elaborate on learning outcomes

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
			1.7 Facilitation skills to conduct small group training sessions
2. Foster individual and team growth	2.1. Learning and development program goals and objectives are identified to match the specific knowledge and skills requirements of competency standards 2.2. ***Learning delivery methods*** are appropriate to the learning goals, the learning style of participants and availability of equipment and resources 2.3. Workplace learning opportunities and coaching/ mentoring assistance are provided to facilitate individual and team achievement of competencies 2.4. Resources and timelines required for learning activities are identified and approved in accordance with organizational requirements	2.1 Advanced coaching and mentoring techniques 2.2 Performance evaluation concepts 2.3 Training and development techniques	2.1 Instructional planning and delivery skills 2.2 Monitoring and evaluation skills 2.3 Mentoring and coaching skills
3. Monitor and evaluate workplace learning	3.1. Feedback from individuals or teams is used to identify and implement improvements in future learning arrangements 3.2. Outcomes and performance of individuals/teams are assessed and recorded to determine the effectiveness of development programs and the extent of additional support 3.3. Modifications to learning plans are negotiated to improve the efficiency and effectiveness of learning 3.4. Records and reports of competency are maintained within organizational requirement	3.1 Types and levels of learning evaluation 3.2 Learning styles and strategies 3.3 Training and development approaches	3.1 Instructional planning and delivery skills 3.2 Monitoring and evaluation skills 3.3 Mentoring and coaching skills
4. Develop team commitment and cooperation	4.1. Open communication processes to obtain and share information is used by team	4.1 Career development for group members	4.1 Instructional planning and delivery skills

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	4.2. Decisions are reached by the team in accordance with its agreed roles and responsibilities 4.3. Mutual concern and camaraderie are developed in the team 4.4. Career planning for each member are monitored	4.2 Principles of team commitment and cooperation 4.3 Team dynamics and performance	4.2 Monitoring and evaluation skills 4.3 Mentoring and coaching skills
5. Facilitate accomplishment of organizational goals	5.1. Team members actively participated in team activities and communication processes 5.2. Teams members developed individual and joint responsibility for their actions 5.3. Collaborative efforts are sustained to attain organizational goals	5.1 Group Development Process and Principles as applied in the workplace 5.2 Principles of organizational development 5.3 Collaboration principles and procedures	5.1 Instructional planning and delivery skills 5.2 Monitoring and evaluation skills 5.3 Mentoring and coaching skills 5.4 Organizational leadership

RANGE OF VARIABLES

VARIABLES	RANGE
1. Learning and development needs	May include: 1.1 Coaching, mentoring and/or supervision 1.2 Formal/informal learning program 1.3 Internal/external training provision 1.4 Work experience/exchange/opportunities 1.5 Personal study 1.6 Career planning/development 1.7 Performance appraisals 1.8 Workplace skills assessment 1.9 Recognition of prior learning 1.10 Job design and enrichment
2. Organizational requirements	May include: 2.1 Quality assurance and/or procedures manuals 2.2 Goals, objectives, plans, systems and processes 2.3 Legal and organizational policy/guidelines and requirements 2.4 Safety policies, procedures and programs 2.5 Confidentiality and security requirements 2.6 Business and performance plans 2.7 Ethical standards 2.8 Quality and continuous improvement processes and standards
3. Feedback on performance	May include: 3.1 Formal/informal performance appraisals 3.2 Obtaining feedback from supervisors and colleagues 3.3 Obtaining feedback from clients 3.4 Personal and reflective behavior strategies 3.5 Routine and organizational methods for monitoring service delivery
4. Learning delivery methods	May include: 4.1 On the job coaching or mentoring 4.2 Problem solving 4.3 Presentation/demonstration 4.4 Formal course participation 4.5 Work experience 4.6 Involvement in professional networks 4.7 Conference and seminar attendance 4.8 Induction

EVIDENCE GUIDE

1. Critical aspects of Competency	**Assessment requires evidence that the candidate:** 1.1. Identified and implemented learning opportunities for others 1.2. Gave and received feedback constructively 1.3. Facilitated participation of individuals in the work of the team 1.4. Negotiated learning plans to improve the effectiveness of learning 1.5. Prepared learning plans to match skill needs 1.6. Accessed and designated learning opportunities
2. Resource Implications	**The following resources should be provided:** 2.1. Access to relevant workplace or appropriately simulated environment where assessment can take place 2.2. Materials relevant to the proposed activity or tasks
3. Methods of Assessment	**Competency in this unit may be assessed through:** 3.1. Observation of work activities of the individual member in relation to the work activities of the group 3.2. Observation of simulation and or role play involving the participation of individual member to the attainment of organizational goal 3.3. Case studies and scenarios as a basis for discussion of issues and strategies in teamwork
4. Context for Assessment	4.1. Competency may be assessed in workplace or in a simulated workplace setting 4.2. Assessment shall be observed while task are being undertaken whether individually or in-group

UNIT OF COMPETENCY : **PERFORM HIGHER-ORDER THINKING PROCESSES AND APPLY TECHNIQUES IN THE WORKPLACE**

UNIT CODE   **: 500311403**

UNIT DESCRIPTOR   **:** This unit of covers the knowledge, skills and attitudes required to use fundamental critical thinking skills in the workplace.

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Evaluate effectiveness and efficiency of the workplace systems, processes and procedures.	1.1 ***Effectiveness and efficiency*** of workplace standards and procedures are examined. 1.2. Usage of inquiry and dialogue to communicate evaluation measures and results are implemented. 1.3 Evaluation reports are prepared and communicated to team members.	1.1 Systems, standards, procedures and protocols in the workplace. 1.2 Different methods of critical and appreciative inquiry and their relevance to different situations 1.3 Techniques to assist in forming the habit of asking questions and taking responsibility for answers. 1.4 Why questions are important and the benefits of asking good questions for individuals, businesses and communities (the importance of critical thinking).	1.1 Using range of analytical techniques (e.g., planning, attention, simultaneous and successive processing of information). 1.2 Communicating to actively listen and to ask questions of others in a constructive way. 1.3 Using critical thinking pathway to formulate and ask relevant questions and come up with appropriate answers. 1.4 Performing assimilation and accommodation skills to interpret and distil key information of relevance to a given situation. 1.5 Assessing and measuring the extent of effectiveness and efficiency of the systems, processes and procedures in the workplace.

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
2. Foster the habit of critical inquiry and curiosity in the workplace.	2.1 Issues and situations are reflected on and wondered about. 2.2 Issues and problems in the workplace particularly in the policies, procedures and protocols are discussed and evaluated between and among teams. 2.3 Evaluation of efficiency and effectiveness of workplace policies, procedures and protocols are documented, communicated and agreed upon between and among teams. 2.4 Growth mindset and positive relationship and communication is applied in the context of ***curiosity and critical inquiry*** in the workplace.	2.1 Different methods of critical and appreciative inquiry and their relevance to different situations. 2.2 Techniques to assist in forming the habit of asking questions and taking responsibility for answers. 2.3 Why questions are important and the benefits of asking good questions for individuals, businesses and communities (the importance of critical thinking). 2.4 Growth mindset and positive communication and relationship strategies and techniques.	2.1 Using range of analytical techniques (e.g., planning, attention, simultaneous and successive processing of information). 2.2 Communicating to actively listen and to ask questions of others in a constructive way. 2.3 Using critical thinking pathway to formulate and ask relevant questions and come up with appropriate answers. 2.4 Performing assimilation and accommodation skills to interpret and distil key information of relevance to a given situation. 2.5 Assessing and measuring the extent of effectiveness and efficiency of the systems, processes and procedures in the workplace. 2.6 Communicating insights on workplace effectiveness and efficiency.

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
3. Develop practical action plans for improving workplace conditions.	3.1 Evaluation of efficiency and effectiveness of workplace policies, procedures and protocols are documented, communicated to stakeholders. 3.2 ***Practical action plans*** in improving workplace conditions are formulated, presented and negotiated with stakeholders. 3.3 Proposed changes and directions are inquired, processed and negotiated between and among teams, and stakeholders as well of the organization. 3.4 Commitment to continuous improvement and change is highlighted. 3.5 Passion and dedication for changing and adapting to the demands of the 21st century workplace is considered.	3.1 Different methods of critical and appreciative inquiry and their relevance to different situations. 3.2 Techniques to assist in forming the habit of asking questions and taking responsibility for answers. 3.3 Why questions are important and the benefits of asking good questions for individuals, businesses and communities (the importance of critical thinking). 3.4 Growth mindset and positive communication and relationship strategies and techniques. 3.5 Creative negotiation skills. 3.6 Change management and continuous improvement concepts.	3.1 Using range of analytical techniques (e.g., planning, attention, simultaneous and successive processing of information). 3.2 Communicating to actively listen and to ask questions of others in a constructive way. 3.3 Using critical thinking pathway to formulate and ask relevant questions and come up with appropriate answers. 3.4 Performing assimilation and accommodation skills to interpret and distil key information of relevance to a given situation. 3.5 Assessing and measuring the extent of effectiveness and efficiency of the systems, processes and procedures in the workplace. 3.6 Communicating practical insights on improving workplace conditions.

RANGE OF VARIABLES

VARIABLES	RANGE	
1. Effectiveness and efficiency	May include; 1.1 Developing a more efficient way of doing something 1.2 Developing a new idea 1.3 Developing and improving products and services 1.4 Enhancing skills and career opportunities 1.5 Enhancing the physical environment 1.6 Financial benefit 1.7 Greater personal satisfaction 1.8 Improving interpersonal relationships 1.9 Evaluating overall workplace conditions	
2. Curiosity and critical inquiry	May include: 2.1 Accuracy 2.2 Breadth 2.3 Clarity 2.4 Depth 2.5 Emotion 2.6 Fairness 2.7 Logic 2.8 Meaning 2.9 Planning 2.10 Attention 2.11 Precision	2.12 Relevance 2.13 Significance 2.14 Social engagement 2.15 Society 2.16 Style 2.17 Growth mindset 2.18 Positive communication 2.19 Positive negotiation 2.20 Workplace conditions 2.21 Appreciative inquiry methods
3. Practical action plans	May include: 3.1 Insights on continuous improvement 3.2 Creative strategies and techniques for becoming better at work and real life 3.3 Career plans 3.4 Challenging workplace policies, procedures and protocols 3.5 Specifying plans for change and adapting to the demands of the contemporary workforce 3.6 Challenges in negotiating with stakeholders and teams 3.7 Change management, innovation and knowledge creation 3.8 Contractual agreements 3.9 Extreme time pressure or non-negotiable deadlines 3.10 Financial limitations 3.11 Procedures determined by laws or other regulations 3.12 Safety issues 3.13 When others are totally closed to new ideas 3.14 acknowledging shared responsibility 3.15 adopting a positive 'can do' attitude 3.16 following up on practical details 3.17 pro-actively seeking information 3.18 suggesting a new approach 3.19 talking to others about possible answers 3.20 constraints of the broader context and environment 3.21 overall goal - what needs to be achieved 3.22 personal hopes and expectations	

EVIDENCE GUIDE

1. Critical aspects of Competency	**Assessment requires evidence that the candidate:** 1.1 Evaluated the effectiveness and efficiency of workplace systems, processes and procedures. 1.2 Modelled the conscious process of critical inquiry to get new insights that s/he can get in formulating action plans on continuous improvement in the workplace and real-life 1.3 Practiced the habit of critical inquiry and curiosity in the workplace 1.4 Shown a thorough knowledge and understanding of how critical thinking impacts on individual lives, the broader community and work situations. 1.5 Developed practical action plans for improving workplace conditions.
2. Resource Implications	2.1. Interactions with specific challenges and situations to demonstrate the application of critical thinking (this would usually involve interactions with others).
3. Methods of Assessment	**Competency in this unit may be assessed through:** 3.1 Direct questioning combined with review of portfolios of evidence and third-party workplace reports of on-the-job performance by the candidate 3.2 Evaluation of a candidate blog exploring different ideas and questions 3.3 Review of candidate response to scenarios that allow the candidate to apply critical thinking techniques to a life or work situation, and to demonstrate ability to portray curiosity and exploration of new concepts 3.4 Evaluation of candidate response to the challenge of adopting different perspectives on a situation, and ability to both develop and respond to questions from those perspectives 3.5 Observation of the candidate participating in a group problem-solving session 3.6 Oral or written questioning to assess knowledge of typical blockers to the critical thinking process. 3.7 Life Narrative Inquiry to reflect life stories that reflect how critical thinking and problem solving is applied in the lives.
4. Context for Assessment	4.1. In all workplace, it may be appropriate to assess this unit concurrently with relevant teamwork or operation units.

UNIT OF COMPETENCY : CONTRIBUTE TO THE PRACTICE OF SOCIAL JUSTICE IN THE WORKPLACE

UNIT CODE : 500311404

UNIT DESCRIPTOR : This unit covers ways and means to assume active roles in resolving local and global challenges and to become proactive contributors to a more peaceful and sustainable world.

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Update self on local, national and global trends/ issues in the workplace	1.1 *Media* are regularly *scanned/ monitored* for trends and issues relevant to human rights, gender equality, promotion of culture of peace and non-violence, global citizenship and appreciation of cultural diversity. 1.2 Knowledge and understanding of *local, national and global issues* and their interconnectedness and interdependency are acquired. 1.3 Notable issues and trends are critically examined and discussed with peers, colleagues, or family members.	1.1 Local, national and global systems and structures 1.2 Issues affecting interaction and connectedness of communities at local, national and global levels 1.3 Underlying assumptions and power dynamics (politics, understanding political system, social structures, labor laws, labor relations, human right)	1.1 Monitoring trends and issues relevant to human rights, gender equality, culture of peace, global citizenship, and cultural diversity using different media platforms 1.2 Analyzing trends and issues relevant to human rights, gender equality, culture of peace, global citizenship, and cultural diversity 1.3 Engaging in discourse about the local, national and global issues
2. Relate local and global trends to workplace context	2.1 Local events are reflected on for implications in one's own situation and in the external global environment. 2.2 Sense of belonging to a common humanity, sharing values and responsibilities are developed. 2.3 Attitudes of empathy, solidarity and respect for differences and diversity are strengthened.	2.1 Different levels of human identity according to Amber Mayer (2015) 2.2 Different communities people belong to and how these are connected 2.3 Difference and respect for cultural diversity	2.1 Recognizing differences and commonalities among people 2.2 Strengthening attitudes of empathy, solidarity and respect for diversity 2.3 Connecting local issues to global trends, and vice versa.
3. Engage and take actions on workplace	3.1 Effective and responsible actions at local, national and global levels are identified.	3.1 Actions that can be taken individually and collectively	3.1 Employing appropriate actions to address

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
issues and concerns	3.2 Motivation and willingness to take necessary actions are developed. 3.3 Attitude of "thinking globally and acting locally" is practiced.	3.2 Ethically responsible behavior 3.3 Importance and benefits of civic engagement 3.4 Strategies and techniques of "thinking globally and acting locally	workplace issues involving national and global trends 3.2 Showing concern and willingness to take part in the development efforts to discuss workplace issues and concerns 3.3 Applying the attitude of "thinking globally and acting locally" in the workplace

RANGE OF VARIABLES

VARIABLES	R A N G E
1. Media	May include but not limited to: 1.1 Print media 1.2 Broadcast media 1.3 Internet and social media
2. Scanning/Monitoring	May include but not limited to: 2.1 Sourcing from key informants 2.2 Conversation with clients 2.3 Man-on-the-street conversation 2.4 Scanning print and broadcast media
3. Local, national and global issues	May include but not limited to: 3.1 Poverty 3.2 Unemployment 3.3 Global warming 3.4 Safety, security, and well-being

EVIDENCE GUIDE

1. Critical Aspects of Competency	**Assessment requires evidence that the candidate:** 1.1 Demonstrated ability and attitude to keep oneself updated of relevant issues/trends 1.2 Demonstrated ability to think and act based on one's principles and values 1.3 Demonstrated a holistic/global outlook on internal and external events in the workplace
2. Resource Implications	**The following resources should be provided:** 2.1 Access to workplace and resources 2.2 Case studies
3. Methods of Assessment	**Competency in this unit may be assessed through:** 3.1 Demonstration or simulation with oral questioning 3.2 Case problems involving global and local issues 3.3 Third-party report
4. Context for Assessment	4.1 Competency assessment may occur in workplace or any appropriately simulated environment

UNIT OF COMPETENCY :   MANAGE INNOVATIVE WORK INSTRUCTIONS

UNIT CODE   :   500311405

UNIT DESCRIPTOR   :   This unit covers the knowledge, skills and attitudes required to sustain and develop a workplace environment in which improvement, innovation and learning are promoted and reinforced.

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Review and analyze existing workplace practices	1.1. Current instructions and strategies to perform tasks in the workplace are reviewed 1.2. Climate for *innovation* at the organizational level is defined 1.3. Innovation drivers in the workplace are identified	1.1. Four drivers of innovation according to Gallup Management Journal (2007) 1.2. Contextual variables related to innovative practices in the organization 1.3. The nine dimensions of innovation climate (Isaksen & Isaksen, 2018) 1.4. Types of Innovation identified by Gopalakrishnan and Damanpour (1997)	1.1 Investigating the organizational needs in the innovation process 1.2 Defining current organizational innovative practices 1.3 Linking innovation to contextual variables in the organization
2. Examine opportunities for continuous improvement and innovation of practices in the workplace	2.1. Effectiveness of innovative practices in the workplace is determined 2.2. *Innovative behaviors* of leaders or managers in the organization are assessed 2.3. Driving principles of innovation are discussed	2.1 Determinants of innovative behavior by Scott and Bruce (1992) 2.2 Four principles of innovation according to Gallup Management Journal (2007)	2.1 Evaluating organizational innovative practices 2.2 Gauging innovative behaviors of the leaders and managers in the organization 2.3 Deliberating opportunities and challenges in implementing innovation
3. Implement innovative ways in the conduct of usual workplace practices	3.1. Innovative behaviors in the workplace are performed 3.2. Innovative climate in the workplace is maintained 3.3. Adoption or modification of new ideas relevant to the organizational needs is achieved	3.1 Determinants of innovative behavior by Scott and Bruce (1992) 3.2 The nine dimensions of innovation climate (Isaksen & Isaksen, 2018) 3.3 Techniques in implementing innovative change in the workplace	3.1 Developing risk management techniques and control systems 3.2 Evaluating impact of changes and developing action plans 3.3 Demonstrating strategies and techniques in managing changes in the workplace

RANGE OF VARIABLES

VARIABLES	RANGE
1. Innovation	May include: 1.1 Products versus processes 1.2 Radical versus incremental 1.3. Technical versus administrative
2. Innovative behaviors	May include: 2.1 Always generate creative ideas or new solutions 2.2 Exploring and secure funds or resources required for implementing new ideas 2.3 Establishing adequate plans and schedules for implementing new ideas 2.4 Contributing suggestions or approaches for others' creative ideas

EVIDENCE GUIDE

1. Critical aspects of Competency	**Assessment requires evidence that the candidate:** 1.1 Analyzed and evaluated systems and performance in key areas of the organization and identify opportunities for improvement, seeking advice from experts as appropriate 1.2 Promoted the value of creativity, innovation and sustainability and recognize successes 1.3 Supported the testing and trialing of new ideas and undertake risk management and cost-benefit analysis for options 1.4 Planned for and implemented improvements using organization's processes for approvals, project management and change management 1.5 Facilitated effective contributions to and communications about continuous improvement and innovation 1.6 Captured insights, experiences and ideas for improvements and incorporate them into the organization's knowledge management systems and future planning.
2. Resource Implications	**The following resources should be provided:** 2.1 Impact evaluation materials (guide and form)
3. Methods of Assessment	**Competency in this unit may be assessed through:** 3.1 Interview 3.2 Written Evaluation 3.3 Case analysis
4. Context for Assessment	4.1 Competency may be assessed individually in the actual workplace or simulation environment in TESDA accredited institutions

UNIT OF COMPETENCY : MANAGE AND EVALUATE USAGE OF INFORMATION

UNIT CODE : 500311406

UNIT DESCRIPTOR : This unit of competency covers the knowledge, skills and attitudes required to support the achievement of the organization's objectives

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Review information needs and sources	1.1. The *information* needs of individuals/teams are determined and the sources are identified. 1.2. Information held by the organisation is reviewed to determine suitability and accessibility. 1.3. Plans are prepared to obtain information that is not available or accessible within the organization.	1.1. Analysis and display techniques 1.2. Information evaluation issues 1.3. Information storage requirements and methods 1.4. Reporting procedures of the organisation	1.1. Analysing record information 1.2. Communicating effectively 1.3. Disseminating information 1.4. Presenting information
2. Collect and analyze information	2.1. *Collection* of information is interpreted timely and relevant to the needs of individuals/teams. 2.2. Information is collected in formal suitable for analysis, interpretation and dissemination. 2.3. Information is analyzed to identify relevant trends and developments in terms of the needs for which is acquired.	2.1. Information collection, collation 2.2. Analysis and display techniques 2.3. Information evaluation issues 2.4. Information storage requirements and methods 2.5. Reporting procedures of the organisation	2.1. Collecting and collating information 2.2. Analysing record information 2.3. Communicating effectively 2.4. Disseminating information 2.5. Presenting information
3. Use management information systems	3.1. *Management information systems* are used to store and retrieve data for decision making. 3.2. Technology available in the work area/ organisation is used to manage information. 3.3. Recommendations for improving the information system are submitted to designated persons/ groups.	3.1. Analysis and display techniques 3.2. Information collection, collation 3.3. Information evaluation issues 3.4. Information storage requirements and methods 3.5. Reporting procedures of the organisation	3.1. Analysing record information 3.2. Collecting and collating information 3.3. Communicating effectively 3.4. Disseminating information 3.5. Presenting information 3.6. Using management information systems to store and retrieve data
4. Report and disseminate analyzed information	4.1. The results of information gathering, *analysis* and synthesis are reported within specified time frames and to the standard defined by the organisation. 4.2. The results of information gathering, analysis and	4.1. Analysis and display techniques 4.2. Information collection, collation 4.3. Information evaluation issues	4.1. Analysing record information 4.2. Collecting and collating information 4.3. Communicating effectively 4.4. Disseminating information

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	synthesis are reported so they can be inputs to policy development and organisation decision making. 4.3. Information which is gathered is disseminated to appropriate personnel within the specified timeframe	4.4. Information storage requirements and methods 4.5. Reporting procedures of the organisation	4.5. Presenting information 4.6. Using management information systems to store and retrieve data

RANGE OF VARIABLES

VARIABLES	R A N G E
1. Information	May include: 1.1 Routine and complex reports and submissions 1.2 Briefing notes 1.3 Ministerial 1.4 Proposals 1.5 Project plans 1.6 Articles and promotional material

2. Collection techniques or methods	2.1 Collection techniques may include:
	    2.1.1 Research
	    2.1.2 Surveys
	    2.1.3 Literature search
	    2.1.4 Interviews
	    2.1.5 Data bases
	    2.1.6 Observation
	2.2 Collection methods may include:
	    2.2.1 Indexing
	    2.2.2 linking
	    2.2.3 Sorting
	    2.2.4 Comparing
	    2.2.5 Categorizing
	    2.2.6 Integrating

3. Analysis	May include: 3.1. application of statistical methods 3.2. mathematical calculations 3.3. critical analysis 3.4. problem solving
4. Management information systems	May include: 4.1. Computers 4.2. Communication channels 4.3. Records management 4.4. Procedures 4.5. Manuals 4.6. Protocol 4.7. Legislation 4.8. Guidelines and awards 4.9. Organizational 4.10. Legal and policy materials

EVIDENCE GUIDE

1. Critical aspects of Competency	**Assessment requires evidence that the candidate:** 1.1 Identified information needs and sources 1.2 Collected and analyzed information 1.3 Determined the correct / preventive action 1.4 Used management information systems 1.5 Record and support information These aspects may be best assessed using a range of scenarios what ifs as a stimulus with a walk-through forming part of the response. These assessment activities should include a range of problems, including new, unusual and improbable situations that may have happened.
2. Resource Implications	**Specific resources for assessment** 2.1 Evidence of competent performance should be obtained by observing an individual in an information management role within the workplace or operational or simulated environment.
3. Methods of Assessment	**Competency in this unit may be assessed through:** 3.1 Written Test 3.2 Interview The unit will be assessed in a holistic manner as is practical and may be integrated with the assessment of other relevant units of competency. Assessment will occur over a range of situations, which will include disruptions to normal, smooth operation. Simulation may be required to allow for timely assessment of parts of this unit of competency. Simulation should be based on the actual workplace and will include walk through of the relevant competency components.
4. Context for Assessment	4.1 In all workplace, it may be appropriate to assess this unit concurrently with relevant teamwork or operation units.

UNIT OF COMPETENCY : **LEAD IN IMPROVEMENT OF OCCUPATIONAL SAFETY AND HEALTH (OSH) PROGRAMS, POLICIES AND PROCEDURES**

UNIT CODE : **500311407**

UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes required to assess Occupational Safety and Health (OSH) practices and programs, recommend OSH program improvement initiatives, and implement recommended improvements on Occupational Safety and Health (OSH) Programs, Procedures and Policies.

ELEMENT	PERFORMANCE CRITERIA *Italicized Bold* terms are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Assess Occupational Safety and Health (OSH) practices and programs	1.1 ***OSH practices and programs*** are reviewed based on workplace policies and procedures 1.2 Appropriate personnel or ***OSH reference guides*** are consulted for proper guidance based on workplace policies and procedures 1.3 Current practices and programs are evaluated based on acceptable level of OSH work standards	1.1. OSH practices and programs workplace policies and procedures 1.2. OSH reference guides 1.3. OSH work standards	1.1. Critical thinking skills 1.2. Evaluating skills
2. Recommend OSH program improvement initiatives	2.1 OSH work improvement initiatives are identified that are relevant with the workplace scenario 2.2 OSH program improvement plans are organized based on workplace policies and procedures 2.3 OSH program improvement plans are presented based on workplace policies and procedures	2.1. OSH Programs 2.2. OSH work improvement initiatives	2.1. Presentation Skills 2.2. Communication skills 2.3. Collaborating skills 2.4. Critical thinking skills 2.5. Observation skills
3. Implement recommended improvements on Occupational Safety and Health (OSH) Programs, Procedures and Policies	3.1 Approved improvements on OSH work improvement initiatives are communicated based on workplace policies and procedures 3.2 Concern personnel are guided in accordance with workplace policies and procedures 3.3 Implementation of the approved OSH initiatives are monitored in accordance with workplace policies and procedures 3.4 Implementation of approved OSH initiatives are evaluated based on workplace policies and procedures	3.1. Coaching Concepts 3.2. OSH work improvement initiatives 3.3. Supervisory Concepts	3.1. Monitoring Skills 3.2. Evaluation Skills 3.3. Auditing Skills 3.4. Coaching Skills 3.5. Supervisory Skills

RANGE OF VARIABLES

VARIABLE	RANGE
1. OSH Practices and Programs	May include but not limited to: 1.1 Planning, implementation and maintenance of manufacturing plants 1.2 Work-physiological, psychological, ergonomic and hygienic practices and programs 1.3 First aid within the workplace 1.4 Safety inspection practices
2. OSH Reference Guides	May include but not limited to: 2.1 Occupational Safety and Health Standards Book 2.2 OSHA Safety Bulletins and Magazines 2.3 Equipment Safety Operating Instructions 2.4 Established National Safety Management Books 2.5 Credible OSH Web-sites 2.6 Safety Solution Guide Books and Handbooks
3. OSH Work Improvement Initiatives	May include but not limited to: 3.1 Eliminate the hazard altogether (i.e., get rid of the dangerous machine) 3.2 Isolate the hazard from anyone who could be harmed (i.e., keep the machine in a closed room and operate it remotely; barricade an unsafe area off) 3.3 Substitute the hazard with a safer alternative (i.e., replace the machine with a safer one) 3.4 Use administrative controls to reduce the risk (i.e., train workers how to use equipment safely; train workers about the risks of harassment; issue signage) 3.5 Use engineering controls to reduce the risk (i.e., attach guards to the machine to protect users) 3.6 Use personal protective equipment (i.e., wear gloves and goggles when using the machine)

EVIDENCE GUIDE

1. Critical aspect of competency	**Assessment requires evidence that the candidate:** 1.1. Consult appropriate personnel or OSH reference guides for proper guidance based on workplace policies and procedures 1.2. Evaluate current practices and programs based on acceptable level of OSH work standards 1.3. Identify OSH work improvement initiatives that are relevant with the workplace scenario 1.4. Present OSH program improvement plans based on workplace policies and procedures 1.5. Communicate approved improvements on OSH work program initiatives based on workplace policies and procedures 1.6. Monitor implementation of the approved OSH initiatives in accordance with workplace policies and procedures 1.7. Evaluate implementation of approved OSH initiatives based on workplace policies and procedures
2. Resource implication	**The following resources should be provided:** 2.1 Workplace or assessment location 2.2 OSH personal records 2.3 PPE 2.4 Health records
3. Method of assessment	Competency may be assessed through: 3.1 Portfolio Assessment 3.2 Interview 3.3 Case Study/Situation 3.4 Observation/Demonstration and oral questioning
4. Context of Assessment	4.1 Competency may be assessed in the work place or in a simulated work place setting

UNIT TITLE	**:**	**LEAD TOWARDS IMPROVEMENT OF ENVIRONMENTAL WORK PROGRAMS, POLICIES AND PROCEDURES**	
UNIT CODE	**:**	**500311408**	
UNIT DESCRIPTOR	**:**	This unit covers the knowledge, skills and attitudes required in assessing environmental work practices and standards, recommending environmental work improvement initiatives and implementing recommended environmental improvements.	

ELEMENT	PERFORMANCE CRITERIA *Italicized* terms are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Assess environmental work practices and programs	1.1. ***Environmental practices and programs*** are reviewed based on workplace policies 1.2 Appropriate personnel or ***environmental reference guides*** are consulted for proper guidance based on workplace policies* 1.3 Current practices and programs are evaluated based on acceptable level of environmental work standards*	1.1 Environmental Practices 1.2 Environmental Reference Guides 1.3 Corrective Action and Follow-up 1.4 Relevant environmental experts 1.5 Re-Training Needs 1.6 Energy and Healthy Habits	1.1 Critical thinking 1.2 Problem solving 1.3 Observation Skills 1.4 Training Delivery Skills
2. Recommend environmental program improvements initiatives	2.1 Environment practices opportunities are Identified that are relevant with the workplace scenario 2.2 Environmental program improvement plans are organized based on workplace policies and procedures* 2.3 Environmental program improvement plans are presented based on workplace policies and procedures*	2.1 Environmental Practices and Standards 2.2. Mitigation Requirements	2.1. Presentation Skills 2.2 Critical thinking 2.3. Problem Solving 2.4 Observation Skills 2.5 Training Delivery Skills 2.6 Cost-Benefit Analysis
3. Implement recommended improvements on environmental programs, policies and procedures	3.1. Approved improvements on ***environmental work program initiatives*** are promoted based on workplace policies and procedures 3.2 Implementation of the approved environmental initiatives are monitored in accordance with workplace policies and procedures 3.3. Implementation of approved environmental initiatives are evaluated based on workplace policies and procedures	3.1. Environmental Work Initiatives 3.2. Communication Strategies 3.3. Environmental inspection and Monitoring Techniques 3.4. Notification Requirements	3.1. Inspection Skills 3.2 Critical thinking 3.3 Problem Solving 3.4 Observation Skills

RANGE OF VARIABLES

VARIABLE	RANGE
1. Environmental Practices and Programs	May include: 1.1 Utilization of Energy, Water, Fuel 1.2 Segregation Practices 1.3 Waste Disposal and Reuse 1.4 Saving Resources 1.5 Waste Collection 1.6 Usage of Hazardous Materials 1.7 Chemical Application 1.8 Equipment Operation 1.9 Dewatering and Discharging 1.10 Surface Disturbance 1.11 Periodic Inspection 1.12 Resource Storage and Handling
2. Environmental Reference Guides	May include: 2.1 Air Emission and Ambient Air Quality Guidelines 2.2 Energy Conservation Guidelines 2.3 Wastewater and Ambient Water Quality Guidelines 2.4 Water Conservation Guidelines 2.5 Hazardous Materials Management 2.6 Waste Management 2.7 Noise 2.8 Contaminated Land 2.9 Cultural Conservation Guides
3. Environmental Work Program Initiatives	May include: 3.1 Low Energy Lighting 3.2 Water Reduction initiatives 3.3 Holding Employee Awareness event 3.4 Recycling Waste Materials 3.5 Unplugging power converters overnight 3.6 Tree-Planting 3.7 Wild-life conservation

EVIDENCE GUIDE

1. Critical aspect of competency	**Assessment requires evidence that the candidate:** 1.1. Consulted appropriate personnel or environmental reference guides for proper guidance based on workplace policies* 1.2. Evaluated current practices and standards based acceptable level of environmental work standards 1.3. Organized environmental standard improvement plans based on workplace policies and procedures 1.4. Presented environmental standard improvement plans based on workplace policies and procedures* 1.5. Promoted approved environmental work initiatives based on workplace policies and procedures 1.6. Evaluated the implementation of approved environmental improvements based on workplace policies and procedures	
2. Resource implication	**The following resources should be provided:** 2.1 Workplace/Assessment location 2.2 Legislation, policies, procedures, protocols and local ordinances relating to environmental protection 2.3 Case studies/scenarios relating to environmental protection	
3. Method of assessment	**Competency in this unit may be assessed through:** 3.1 Written/ Oral Examination 3.2 Interview/Third Party Reports 3.3 Portfolio (citations/awards from GOs and NGOs, certificate of training – local and abroad) 3.4 Simulations and role-plays	
4. Context of Assessment	4.1 Competency may be assessed in actual workplace or at the designated TESDA center.	

UNIT OF COMPETENCY : SUSTAIN ENTREPRENEURIAL SKILLS
UNIT CODE : 500311409
UNIT DESCRIPTOR : This unit covers the outcomes required to update and continue one's professional development along entrepreneurship, including applying such growth in skills toward expanding the enterprise and developing its work force.

ELEMENTS	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Enhance one's business skills	1.1 *Entrepreneurial skills* development needs are identified and responded to promptly. 1.2 Market trends are monitored, anticipated and taken advantage of where feasible. 1.3 New technologies, products and processes are included/utilized where advantageous to the enterprise. 1.4 Constant dialog/linkages with other entrepreneurs/peers and stakeholders are maintained 1.5 Circulation and participation in business fora, meetings, conventions and exhibits are maintained.	1.1 Business models and strategies 1.2 Types and categories of businesses 1.3 Business internal controls 1.4 Market Trends 1.5 Relevant national and local legislation and regulations 1.6 Basic quality control and assurance concepts	1.1 Basic bookkeeping/ accounting skills 1.2 Communication skills 1.3 Building relations with customer and employees 1.4 Building competitive advantage of the enterprise 1.5 Networking and Linkaging skills
2. Manage entrepreneurial practices	2.1 Ideas and comments for improvements are sought from workers and clients. 2.2 Staff/workers are encouraged and supported in their skills development and enhancement. 2.3 A culture of *continuous improvement* is fostered within the enterprise. 2.4 Innovations on the existing lines of products and services are encouraged	2.1 Public relations concepts 2.2 Basic product promotion strategies 2.3 Basic market and feasibility studies 2.4 Basic business ethics	2.1 Building customer relations 2.2 Individual marketing skills 2.3 Using basic advertising (posters/ tarpaulins, flyers, social media, etc.)
3. Expand markets and clientele	3.1 Enterprise is built up and sustained through judicious control of cash flows. 3.2 Profitability of enterprise is ensured though appropriate *internal controls.* 3.3 Unnecessary or lower-priority expenses and purchases are avoided. 3.4 New markets and clients are identified based on current market trends	3.1 Basic cost-benefit analysis 3.2 Basic financial management 3.3 Basic financial accounting 3.4 Business internal controls	3.1 Setting business priorities and strategies 3.2 Interpreting basic financial statements 3.3 Preparing business plans

RANGE OF VARIABLES

VARIABLE	RANGE
1. Entrepreneurial skills	May include: 1.1. Financial management skills 1.2. People management skills 1.3. Operations management skills 1.4. Business acumen
2. Internal controls	May include: 2.1 Accounting systems 2.2 Financial statements/reports 2.3 Cash management 2.4 Managing property, plant and equipment
3. Continuous improvement	May include: 3.1 Quality management systems (PDCA, ISO 9001, TQM, Six-Sigma, etc.) 3.2 Client feedback systems 3.3 Quality assurance/Quality control systems

EVIDENCE GUIDE

1. Critical aspects of competency	**Assessment requires evidence that the candidate:** 1.1 Demonstrated enhancement of one's entrepreneurial skills through performance of business, supervisor evaluation, worker and client testimony
2. Resource Implications	The following resources should be provided: 2.1 Interview guide for entrepreneurs, enterprise workers and third parties 2.2 Materials and location relevant to the proposed activity and tasks
3. Methods of Assessment	**Competency in this unit may be assessed through:** 3.1 Written report 3.2 Written examination 3.3 Demonstration/observation with oral questioning 3.4 Portfolio assessment with interview 3.5 Third-party report
4. Context of Assessment	4.1 Competency may be assessed in workplace or in a simulated workplace setting 4.2 Assessment shall be observed while tasks are being undertaken whether individually or in-group

COMMON COMPETENCIES

UNIT OF COMPETENCY: MAINTAIN AN EFFECTIVE RELATIONSHIP WITH CLIENT/CUSTOMERS
UNIT CODE : **SOC514201**
UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes required in building and maintaining effective relationship with clients/ customers.

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Maintain a clean and hygienic environment	1.1. Uniform and personal grooming maintained to assignment requirements. 1.2. ***Personal presence*** maintained according to ***employer standards***. 1.3. Visible work area kept tidy and uncluttered. 1.4. Equipment stored according to assignment requirements	1.1. Stance 1.2. Posture 1.3. Grooming 1.4. Standing Orders 1.5. Company Policy and Procedures 1.6. Role of a massage practitioner in the Philippine healthcare services	1.1. Maintaining uniform and personal grooming in accordance with established policies and procedures 1.2. Maintaining stance, posture, body language, and other personal presence in according to required standards 1.3. Keeping visible work area tidy and uncluttered 1.4. Storing equipment according to assignment requirements
2. Meet client/ customer requirements	2.1. ***Client requirements*** identified and understood by referral to the ***assignment instructions.*** 2.2. Client requirements met according to the assignment instructions. 2.3. Changes to ***client's needs and requirements*** monitored and ***appropriate action taken.*** 2.4. All communication with the ***client*** or customer is clear and complied with assignment requirements.	2.1. Assignment instructions 2.2. Post orders 2.3. Reviewing assignment instructions 2.4. Discussion techniques with client/customer 2.5. Implementing required changes 2.6. Referral to appropriate employer/ personnel 2.7. Clarification of client needs and instructions	2.1. Identifying assignment instructions and post orders according to standard procedures 2.2. Accomplishing scope to modify instructions/orders in the light of changed situations 2.3. Meeting client requirements according to the assignment instructions 2.4. Monitoring and appropriating action is taken in changes to client's needs and requirements 2.5. Clearing and complying with assignment requirements of all communications with the client or customer

	ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
3.	Build credibility with customers/ clients	3.1. Client expectations for reliability, punctuality and appearance adhered to. 3.2. Possible causes of client/customer dissatisfaction identified, dealt with recorded according to employer policy. 3.3. Client fully informed of all relevant security matters in a timely manner and according to agreed reporting procedures.	3.1. Interpersonal skills 3.2. Customer service skills 3.3. Telephone etiquette 3.4. Maintaining records	3.1. Adhering to client expectations for reliability, punctuality and appearance 3.2. Identifying, attending and recording possible causes of client/customer dissatisfaction according to employer policy 3.3. Informing client of all relevant security matters in a timely manner and according to agreed reporting procedures
4.	Establish professional relationship with the client	4.1. Establish relationship within appropriate professional boundaries 4.2. Build trust and respect through use of effective communication techniques 4.3. Identify and respond to client special needs 4.4. Communicate in ways that take account of cultural considerations 4.5. Exercise discretion and confidentiality	4.1. Types of client 4.2. Main components of client relationship 4.3. Relative intelligence 4.4. Effect on customer satisfaction 4.5. Benefits of customer relationship management 4.6. Improving client relationship management	4.1. Demonstrating the ability to establish professional relationship with client 4.2. Demonstrating the ability of genuine concern for the welfare of the clients 4.3. Demonstrating the ability required in handling clients 4.4. Demonstrating the ability required in rendering client service skills
5.	Manage client interactions	5.1. Use a collaborative and person-centered approach when working with clients 5.2. Use motivational interviewing as a basis for client interactions 5.3. Seek client information respectfully and sensitively, using purposeful, systematic and diplomatic questions 5.4. Support the client to identify and articulate key information that supports the provision of service	5.1. Manage client interactions 5.2. Causes of client/ customer dissatisfaction 5.3. Assignment Instructions 5.4. Reporting procedures	5.1. Demonstrating ability to do attention to detail when completing client/employer documentation 5.2. Demonstrating the ability to do interpersonal and communication skills required in client contact assignments 5.3. Demonstrating ability to do customer service skills required to meet client/customer needs

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	5.5. Encourage clients to voice queries or concerns and address these appropriately 5.6. Respond to difficult or challenging behavior using established techniques 5.7. Maintain professional integrity and boundaries at all times 5.8. Work within scope of role and identify and respond to situations where interactions suggest the need for client referral		
6. Provide effective responses to client enquiries	6.1. Select the most appropriate mode of communication for the information being provided 6.2. Use language and terminology that the client will understand 6.3. Present information clearly and with sufficient detail to meet client needs 6.4. Confirm with client that the information has been understood and address any unresolved issues	6.1. Common industry and company services, problems and solutions 6.2. Legal and ethical company and industry aspects 6.3. Client motivations and expectations 6.4. Effective communication techniques 6.5. Industry ethics and practices 6.6. Detailed product and service knowledge	6.1. Using communication skills 6.2. Using language skills 6.3. Using numeracy skills 6.4. Using technology skills 6.5. Relating to people from a range of society, cultural and ethnic backgrounds

RANGE OF VARIABLES

	VARIABLE	RANGE
1	Personal Presence	May include: 1.1 Stance 1.2 Posture 1.3 Body Language 1.4 Demeanor 1.5 Grooming
2	Employer Standards	May include: 2.1 Standing orders 2.2 Efficiency 2.3 Client turn-around time
3	Client Requirements	May include: 3.1 Assignment Instructions 3.2 Post Orders 3.3 Scope to modify instructions/orders in light of changed situations
4	Assignment Instructions	May conveyed in: 4.1 Writing 4.2 Verbally 4.3 Electronically
5	Client Needs and Requirements	May be detected by: 5.1 Review of the client brief and/or assignment instructions 5.2 Discussion with the client/customer
6	Appropriate Action	May include: 6.1 Implementing required changes 6.2 Referral to appropriate employer personnel 6.3 Clarification of client needs and instructions
7	Client	May include: 7.1 All members of the public

EVIDENCE GUIDE

1	Critical aspect of competency	Assessment requires evidence that candidate: 1.1 Maintained a professional image. 1.2 Interpreted client requirements from information contained in the client brief and/or assignment instructions. 1.3 Dealt successfully with a variety of client interactions. 1.4 Monitored and acted on varying client or customer needs. 1.5 Met client requirements. 1.6 Built credibility with customers/clients
2	Resource implication	The following resources should be provided: 2.1 Assessment centers/venues 2.2 Accredited assessors 2.3 Evaluation reports 2.4 Access to a relevant venue, equipment and materials 2.5 Assignment instructions 2.6 Logbooks 2.7 Operational manuals and makers'/customers' instructions (if relevant) 2.8 Assessment Instruments, including personal planner and assessment record book
3	Method of assessment	Competency in this unit may be assessed through: 3.1 Written Test/Examination 3.2 Demonstration with questioning 3.3 Observation
4	Context of Assessment	4.1 Competency may be assessed in actual workplace or at the designated TESDA Accredited Assessment Center

UNIT TITLE : **MANAGE OWN PERFORMANCE**
UNIT CODE : **SOC514202**
UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes in effectively managing own workload and quality of work.

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Plan for completion of own workload	1.1. *Tasks* is accurately identified 1.2. Priority is allocated to each task 1.3. Time lines are allocated to each task or series of tasks 1.4. Tasks deadline is known and complied with whenever possible 1.5. Work schedule is known and completed with agreed time frames 1.6. Work plan is developed according to assignment requirements and employer policy 1.7. Uncompleted work or tasks are detailed and responsibility for completion passed to incoming shift or other appropriate persons	1.1. Assignment instructions 1.2. Verbal instructions 1.3. Policy documents 1.4. Duty statements 1.5. Self-assessment 1.6. Daily tasks 1.7. Weekly tasks 1.8. Regularly or irregularly occurring tasks 1.9. Allocating priority and timelines	1.1. Identifying tasks accurately according to instructions 1.2. Developing work plans according to assignment requirements and employer policy 1.3. Allocating priority and timelines to each task 1.4. Determining tasks deadlines and comply with whenever possible 1.5. Determining and completing work schedules according to agreed time frames
2. Maintain quality of performance	2.1. Personal performance continually monitored against agreed *performance standards* 2.2. Advice and guidance sought when necessary to achieve or maintain agreed standards 2.3. Guidance from management applied to achieve or maintain agreed standards 2.4. Standard of work clarified and agreed according to employer policy and procedures	2.1. Monitoring personal performance 2.2. Determining performance standards 2.3. Interpreting work standards 2.4. Quality of work	2.1. Monitoring personal performance continually against agreed performance standards 2.2. Seeking advice and guidance when necessary to achieve or maintain agreed standards 2.3. Applying guidance from management to achieve or maintain agreed standards 2.4. Clarifying and agreeing on

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
			standard of work according to employer policy and procedures
3. Build credibility with customers/ clients	3.1. Client expectations for reliability, punctuality and appearance adhered to 3.2. Possible causes of client/customer dissatisfaction identified, dealt with recorded according to employer policy 3.3. Client fully informed of all relevant security matters in a timely manner	3.1. Interpersonal skills needed 3.2. Customer service skills needed 3.3. Telephone etiquette 3.4. Maintenance of records	3.1. Adhering to client expectations for reliability, punctuality and appearance 3.2. Identifying, attending with and recording possible causes of client/ customer dissatisfaction according to employer policy 3.3. Informing client of all relevant security matters in a timely manner and according to agreed reporting procedures

RANGE OF VARIABLES

VARIABLE	RANGE

1. Tasks	1.1. May be identified through:
	    1.1.1. Assignment Instructions
	    1.1.2. Verbal Instructions by Senior Staff/household members
	    1.1.3. Policy Documents
	    1.1.4. Duty Statements
	    1.1.5. Self-Assessment
	1.2. May be:
	    1.2.1. Daily tasks
	    1.2.2. Weekly tasks
	    1.2.3. Regularly or irregularly occurring tasks

2. Performance Standards	May include: 2.1. Assignment Instructions 2.2. Procedures established in policy documents

EVIDENCE GUIDE

1. Critical aspect of competency	Assessment requires evidence that the candidate: 1.1. Planned for completion of own workload 1.2. Assessed verbal or written work plan through observation and discussion of site and employer requirements 1.3. Demonstrated capacity to complete task within specified time frame 1.4. Maintained quality of own performance
2. Resource implication	The following resources should be provided: 2.1. Assessment Centers/Venues 2.2. Accredited Assessors 2.3. Modes of Assessment 2.4. Evaluation Reports 2.5. Access to relevant venue, equipment and materials 2.6. Assignment Instructions 2.7. Logbooks 2.8. Operational manuals and makers'/customers' instructions 2.9. Assessment Instruments, including personal planner and assessment record book
3. Method of assessment	Competency in this unit may be assessed through: 3.1. Written Test 3.2. Demonstration 3.3. Observation 3.4. Questioning
4. Context of Assessment	4.1. Competency may be assessed in actual workplace or in a simulated work setting

UNIT TITLE : **APPLY QUALITY STANDARDS**
UNIT CODE : **SOC514203**
UNIT DESCRIPTOR : This unit covers the knowledge, skills, attitudes and values needed to apply quality standards in the workplace. The unit also includes the application of relevant safety procedures and regulations, organization procedures and other client/customer requirements.

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Assess clients service need	1.1. Work instruction is obtained and work is carried out in accordance with standard operating procedures. 1.2. *Clients' needs* are checked against workplace standards and specifications 1.3. *Faults on clients* and any identified causes are recorded and/or reported to the supervisor concerned in accordance with workplace procedures 1.4. Client's profile and service extended to them are documented in accordance with workplace procedures.	1.1. Communication skills 1.2. Client relation 1.3. Salon services 1.4. Documentation procedures 1.5. Handling of complaints	1.1. Obtaining work instruction and carry out outwork in accordance with standard operating procedures 1.2. Evaluating client needs based on workplace standards and specifications 1.3. Analyzing salon services against clients' needs 1.4. Explaining and consulting salon services with the client 1.5. Recording and/or report faults on clients and any identified causes to the supervisor concerned in accordance with

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
			workplace procedures 1.6. Documenting client's profile and service extended to them in accordance with workplace procedures
2. Assess own work	2.1 *Documentation* relative to quality within the company is identified and used. 2.2 Completed work is checked against workplace standards relevant to the task undertaken. 2.3 *Errors* are identified and isolated. 2.4 Information on the quality and other indicators of production performance are recorded in accordance with workplace procedures. 2.5 Deviations from specified *quality standards*, causes are documented and reported in accordance with the workplace' s standards operating procedures.	2.1. Documentation 2.2. Workplace quality standards 2.3. Feedback 2.4. Self-assessment procedures 2.5. Job analysis	2.1. Identifying and using documentation relative to quality within the company 2.2. Checking completed work against workplace standards relevant to the tasks undertaken 2.3. Identifying and improving errors 2.4. Recording information on the quality and other indicators of individual performance in accordance with workplace procedures 2.5. Documenting and reporting cases of deviations from specific quality

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
			standards, causes in accordance with the workplace standards operating procedures 2.6. Collecting and analyzing feedback based on required quality standards
3. Engage in quality improvement	3.1 Process improvement procedures are participated in relative to workplace assignment. 3.2 Work is carried out in accordance with process improvement procedures. 3.3 Performance of operation or quality of product of service to ensure *customer* satisfaction is monitored.	3.1. Service processes and procedures 3.2. Client service 3.3. Environmental regulations 3.4. New trends and technology awareness 3.5. Transparent management 3.6. Work values	3.1. Participating in process improvement procedures relative to workplace assignment 3.2. Carrying-out work in accordance with process improvement procedures 3.3. Monitoring performance of operation or quality of product of service to ensure client satisfaction

RANGE OF VARIABLES

VARIABLE	RANGE
1 Client Needs	May include: 1.1 Information 1.2 Options 1.3 Transparency 1.4 Fairness 1.5 Empathy 1.6 Accessibility
2 Faults on clients	May include: 2.1 Unsatisfied client 2.2 Result did not meet client expectation 2.3 Procedures did not conform with Salon policies and procedures 2.4 Damage caused to client
3 Documentation	May include: 3.1 Organization work procedures 3.2 Manufacturer's instruction manual 3.3 Customer requirements 3.4 Forms
4 Errors	May include: 4.1 Deviation from the requirements of the Client 4.2 Deviation from the requirement of the organization
5 Quality standards	May include: 5.1 Materials 5.2 Component parts 5.3 Final product 5.4 Customer service
6 Customer	May include: 6.1 Co-worker 6.2 Supplier/Vendor 6.3 Client 6.4 Organization receiving the product or service

EVIDENCE GUIDE

1	Critical aspect of competency	Assessment requires evidence that candidate: 1.1 Carried out work in accordance with the company's standard operating procedures 1.2 Performed task according to specifications 1.3 Reported defects detected in accordance with standard operating procedures 1.4 Carried out work in accordance with the process improvement procedures
2	Resource implication	The following resources should be provided: 2.1 Materials 2.2 Software and hardware 2.3 Product 2.4 Equipment
3	Method of assessment	Competency in this unit may be assessed through: 3.1 Observation 3.2 Questioning 3.3 Practical demonstration
4	Context of Assessment	4.1 Assessment may be conducted in the workplace or in a simulated environment

UNIT TITLE : **PERFORM COMPUTER OPERATIONS**
UNIT CODE : **SOC311201**
UNIT DESCRIPTOR : This unit covers the knowledge, skills, (and) attitudes and values needed to perform computer operations which include inputting, accessing, producing and transferring data using the appropriate hardware and software

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Plan and prepare for task to be undertaken	1.1. Requirements of task are determined 1.2. Appropriate **hardware** and **software** are selected according to task assigned and required outcome 1.3. Task is planned to ensure **OH&S guidelines** and procedures are followed	1.1. Main types of computers and basic features of different operating systems 1.2. Main parts of a computer 1.3. Information on hardware and software 1.4. Data security guidelines	1.1. Reading and comprehension skills required to interpret work instruction and to interpret basic user manuals. 1.2. Communication skills to identify lines of communication, request advice, follow instructions and receive feedback. 1.3. Interpreting user manuals and security guidelines
2. Input data into computer	2.1. Data are entered into the computer using appropriate program/application in accordance with company procedures 2.2. Accuracy of information is checked and information is saved in accordance with standard operating procedures 2.3. Inputted data are stored in **storage media** according to requirements 2.4. Work is performed within **ergonomic guidelines**	2.1. Basic ergonomics of keyboard and computer user 2.2. Storage devices and basic categories of memory 2.3. Relevant types of software	2.1. Technology skills to use equipment safely including keyboard skills. 2.2. Entering data
3. Access information using computer	3.1. Correct program/application is selected based on job requirements	3.1. General security, privacy legislation and copyright	3.1. Accessing information

ELEMENT	PERFORMANCE CRITERIA *Italicized terms* are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	3.2. Program/application containing the information required is accessed according to company procedures 3.3. **Desktop icons** are correctly selected, opened and closed for navigation purposes 3.4. Keyboard techniques are carried out in line with OH&S requirements for safe use of keyboards	3.2. Productivity Application 3.3. Business Application	3.2. Searching and browsing files and data
4. Produce/ output data using computer system	4.1. Entered data are processed using appropriate software commands 4.2. Data printed out as required using computer hardware/peripheral devices in accordance with standard operating procedures 4.3. Files, data are transferred between compatible systems using computer software, hardware/ peripheral devices in accordance with standard operating procedures	4.1. Computer application in printing, scanning and sending facsimile 4.2. Types and function of computer peripheral devices	4.1. Computer data processing 4.2. Printing of data 4.3. Transferring files and data
5. Maintain computer equipment and systems	5.1. Systems for cleaning, minor **maintenance** and replacement of consumables are implemented 5.2. Procedures for ensuring security of data, including regular back-ups and virus checks are implemented in accordance with standard operating procedures 5.3. Basic file maintenance procedures are implemented in line with the standard operating procedures	5.1 Computer equipment/syste m basic maintenance procedures 5.2 Viruses 5.3 OH&S principles and responsibilities 5.4 Calculating computer capacity 5.5 System Software 5.6 Basic file maintenance procedures	5.1 Removing computer viruses from infected machines 5.2 Making backup files

RANGE OF VARIABLES

VARIABLE	RANGE
1. Hardware and peripheral devices	1.1. Personal computers 1.2. Networked systems 1.3. Communication equipment 1.4. Printers 1.5. Scanners 1.6. Keyboard 1.7. Mouse
2. Software	Software includes the following but not limited to: 2.1. Word processing packages 2.2. Data base packages 2.3. Internet 2.4. Spreadsheets
3. OH & S guidelines	3.1. OHS guidelines 3.2. Enterprise procedures
4. Storage media	Storage media include the following but not limited to: 4.1. diskettes 4.2. CDs 4.3. zip disks 4.4. hard disk drives, local and remote
5. Ergonomic guidelines	5.1. Types of equipment used 5.2. Appropriate furniture 5.3. Seating posture 5.4. Lifting posture 5.5. Visual display unit screen brightness
6. Desktop icons	Icons include the following but not limited to: 6.1. directories/folders 6.2. files 6.3. network devices 6.4. recycle bin
7. Maintenance	7.1. Creating more space in the hard disk 7.2. Reviewing programs 7.3. Deleting unwanted files 7.4. Backing up files 7.5. Checking hard drive for errors 7.6. Using up to date security solution programs 7.7. Cleaning dust from internal and external surfaces

EVIDENCE GUIDE

1. Critical aspect of competency	Assessment requires evidence that the candidate: 1.1. Selected and used hardware components correctly and according to the task requirement 1.2. Identified and explain the functions of both hardware and software used, their general features and capabilities 1.3. Produced accurate and complete data in accordance with the requirements 1.4. Used appropriate devices and procedures to transfer files/data accurately 1.5. Maintained computer system
2. Resource implication	2.1. Computer hardware with peripherals 2.2. Appropriate software

3. Method of assessment	3.1. The assessor may select two of the following assessment methods to objectively assess the candidate:
	    3.1.1. Observation
	    3.1.2. Questioning
	    3.1.3. Practical demonstration

4. Context of Assessment	4.1. Assessment may be conducted in the workplace or in a simulated work environment

CORE COMPETENCIES

UNIT OF COMPETENCY : **MANAGE LEGAL PROCESS AND REQUIREMENTS FOR BUSINESS REGISTRATION AND TAX COMPLIANCE**

UNIT CODE : **CS-SOC431401**

UNIT DESCRIPTOR : This unit covers the knowledge, skills, and attitudes required to manage the legal processes and requirements for business registration and tax compliance. It includes managing the legal process of business registration, organizing and managing regulatory compliance documentation, developing and maintaining tax accounting and compliance systems, monitoring and managing tax return compliance and ensuring legal filing of business tax returns.

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL

1. Manage the legal process of business registration	1.1. Appropriate business structure is assessed based on the nature, scope and objectives of the business. *
	 1.2. Legal requirements for ***business registration procedures*** are identified and scheduled in accordance with applicable laws and regulations. *
	 1.3. Registration procedures are scheduled, organized, and monitored to ensure timely submission to relevant ***government agencies***.
	 1.4. Coordination is established with ***regulatory bodies*** to address compliance requirements.
	 1.5. Business registration is completed in accordance with required legal steps and documentation.
		1.1. Nature of Business:
		   1.1.1. Manufacturing
		   1.1.2. Trading
		   1.1.3. Services
		 1.2. Forms of Organization
		   1.2.1. Single proprietorship
		   1.2.2. Partnership
		   1.2.3. Corporation
		 1.3. Procedures for setting up a business
		 1.4. Required legal procedures in business registration
		 1.5. List of government agencies that monitors and regulates industries
		 1.6. Functions and mandates of regulatory agencies (e.g., DTI, SEC, BIR, LGUs)
		 1.7. Industry-specific registration requirements
			1.1. Communication Skills
			 1.2. Discussing procedures in setting up a business
			 1.3. Data processing Skills
			 1.4. Keen to details
			 1.5. Planning and organizing registration steps
			 1.6. Interpreting legal and procedural guidelines
			 1.7. Applying project scheduling for compliance processes

2. Organize and manage regulatory compliance documentation	2.1. ***Required documents*** for business registration and tax compliance are identified, gathered, and validated according to standard verification processes. * 2.2. Applicable national and local forms, including BIR registration forms, are correctly identified and prepared following	2.1. Verification and validation process 2.2. BIR forms and taxation-related documents 2.3. National and local regulations governing business operations 2.4. Standard documentation for business registration	2.1. Gathering documents 2.2. Checking documents 2.3. Identifying and preparing BIR and LGU forms 2.4. Identifying existing national and local laws related to business

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL
	verification and validation processes. 2.3. Documentation is reviewed for completeness, accuracy, and compliance with legal standards * 2.4. Submission and approval of documents are tracked and recorded to ensure compliance with legal and regulatory timelines.	(e.g., permits, clearances) 2.5. Local and national regulatory compliance requirements 2.6. Document verification and validation standards	2.5. Communication Skills 2.6. Data processing Skills 2.7. Keen to details 2.8. Collecting, reviewing, and validating business documents 2.9. Managing filing systems for regulatory compliance
3. Develop and maintain tax accounting and compliance systems	3.1. Types of business taxes and taxpayer responsibilities are identified in line with relevant tax laws and regulations. 3.2. Tax accounting system is developed to record, track, and report financial transactions accurately in line with regulatory and company standards. 3.3. Financial reports and supporting documentation are maintained to support tax filing, audits, and inspections following verification and validation processes.* 3.4. Tax compliance procedures are implemented in accordance with internal controls and government regulations. *	3.1. Inherent power of the states 3.2. Kinds of Taxations 3.3. Taxation Accounting System 3.4. Taxation principles (police power, power to tax, types of taxes) 3.5. Registration requirements for Tax compliance 3.6. Online business registration for tax compliance 3.7. Companies' policies and procedures 3.8. Bookkeeping and accounting systems for taxation 3.9. Taxpayer responsibilities and deadlines 3.10. Tax registration requirements	3.1. Keen to Details 3.2. Communication Skills 3.3. Establishing reports required to support the taxation accounting system 3.4. Maintaining the taxation accounting system 3.5. Complying with the registration requirements 3.6. Performing online transactions 3.7. Designing and maintaining accounting systems for tax purposes 3.8. Classifying tax obligations and deductions 3.9. Monitoring compliance with tax rules 3.10. Interpreting taxation policies and guidelines
4. Monitor and manage tax return compliance	4.1. *Tax accounting process* is established to manage taxation following verification and validation processes 4.2. Tax return schedules and deadlines are monitored according to BIR and local government requirements.*	4.1. Accounting and managing process for Taxation 4.2. Sufficient and current records 4.3. Business tax 4.4. Tax schedules and statutory deadlines 4.5. Business tax obligations (VAT,	4.1. Establishing accounting process 4.2. Maintaining sufficient and current records 4.3. Managing business tax

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL
	4.3. Financial data and supporting records are reviewed to ensure completeness and readiness for tax computation. * 4.4. Compliance with statutory tax filing requirements is regularly monitored and addressed proactively. 4.5. Gaps or risks in tax return preparation and submission are identified, documented, and resolved to avoid penalties. *	income tax, withholding tax) 4.6. Record-keeping standards for audit readiness 4.7. Compliance tracking systems	4.4. Monitoring tax obligations and deadlines 4.5. Reviewing financial records for tax computations 4.6. Managing filing compliance systems 4.7. Identifying compliance risks and corrective actions

5. Ensure legal filing of business tax returns	5.1. Tax return forms are completed accurately based on verified accounting data and applicable tax laws and in accordance with statutory formats and deadlines. *
	 5.2. Tax liabilities are computed, reviewed, and approved by authorized personnel prior to submission based on validated accounting records. *
	 5.3. Tax returns are filed to authorized personnel or government agencies within the prescribed deadlines using appropriate filing channels (manual or electronic). *
	 5.4. Filing receipts, payment confirmations, and supporting documents are securely stored for audit and legal purposes.
		5.1. Taxation reporting requirements
		 5.2. Processing accounting data
		 5.3. Draft tax returns
		    5.3.1. National Taxes
		    5.3.2. Business Taxes
		 5.4. Tax return formats and computation methods
		 5.5. Legal consequences of non-compliance
		 5.6. Roles and responsibilities of authorized signatories
		 5.7. Required attachments and supporting evidence
			5.1. Communication Skills
			 5.2. Computation Skills
			 5.3. Data Processing Skills
			 5.4. Drafting tax returns
			 5.5. Preparing and reviewing tax reports
			 5.6. Processing and computing tax liabilities
			 5.7. Submitting tax returns through appropriate channels
			 5.8. Organizing tax records for review and audit

RANGE OF VARIABLES

VARIABLE	RANGE

1. Business registration procedures	May include:
	1.1 Choose a Business Structure (Sole Proprietorship, Partnership, Corporation).
	1.2 Register the Business Name (DTI for sole proprietors, SEC for corporations/partnerships).
	1.3 Register with the Bureau of Internal Revenue (BIR) and obtain a TIN.
	1.4 Obtain a Barangay Clearance.
	1.5 Apply for a Business Permit (Mayor's Permit).
	1.6 for Employees Register with
	   1.6.1 SSS
	   1.6.2 PhilHealth
	   1.6.3 Pag-IBIG (for employees).
	1.7 Obtain Special Permits,
	   1.7.1 FDA
	   1.7.2 ECC
	   1.7.3 Fire Safety
	   1.7.4 etc., depending on your business type).
	1.8 Comply with Local Taxes (for local business taxes and other fees).
	1.9 Post-Registration Compliance (Official Receipts, Books of Accounts, Tax Filing).
	1.10 Labor Compliance (if you have employees).

2. Government agencies	May include: 2.1 Bureau of Internal Revenue 2.2 Department of Trade and Industry 2.3 Local Government Units 2.4 Securities and Exchange Commission 2.5 Social Security System 2.6 PhilHealth 2.7 Pag-IBIG 2.8 Department of Environment and Natural Resources 2.9 Food and Drug Administration 2.10 Department of Labor and Employment
3. Regulatory bodies	May include: 3.1 Department of Trade and Industry 3.2 Bureau of Internal Revenue 3.3 Securities and Exchange Commission 3.4 Local Government Units 3.5 Department of Environment and Natural Resources 3.6 Food and Drug Administration 3.7 Department of Labor and Employment
4. Required Documents	May include: 4.1 DTI or SEC registration form 4.2 Barangay clearance 4.3 Zoning clearance 4.4 Sketch of the location 4.5 Land title or contract of lease 4.6 Community tax certificate

VARIABLE	RANGE
	4.7 Public liability insurance
	4.8 Occupancy permit
	4.9 Sanitary permit
	4.10 Fire Safety Certificate
	4.11 Mayor's permit
	4.12 Environmental permit
	4.13 Fire permit
	4.14 BIR forms
5. Tax Accounting Process	May include:
	5.1 Register the business with the BIR and obtain the necessary permits and tax documents.
	5.2 Track and record all income and expenses using the appropriate accounting method (cash or accrual).
	5.3 Issue receipts and invoices for sales, and ensure they are properly recorded.
	5.4 Compute taxable income by subtracting allowable expenses from gross income.
	5.5 Determine the tax liabilities for income tax, VAT, withholding tax, and other applicable taxes.
	5.6 File tax returns on time and make payments to the BIR to avoid penalties.
	5.7 Keep accurate records for all business transactions, including supporting documents and tax filings.
	5.8 Review and plan for taxes at yearend

EVIDENCE GUIDE

1. Critical Aspects of Competency	Assessment requires evidence that the candidate:
	1.1. Managed the legal process of business registration
	1.1.1. Assessed appropriate business structure based on the nature, scope and objectives of the business
	1.1.2. Identified and scheduled legal requirements for business registration procedures in accordance with applicable laws and regulations
	1.2. Organized and managed regulatory compliance documentation
	1.2.1. Identified, gathered, and validated required documents for business registration and tax compliance according to standard verification processes
	1.2.2. Reviewed documentation for completeness, accuracy, and compliance with legal standards
	1.3. Developed and maintained tax accounting and compliance systems
	1.3.1. Maintained financial reports and supporting documentation to support tax filing, audits, and inspections following verification and validation processes
	1.3.2. Implemented tax compliance procedures in accordance with internal controls and government regulations
	1.4. Monitored and managed tax return compliance
	1.4.1. Monitored tax return schedules and deadlines according to BIR and local government requirements
	1.4.2. Reviewed financial data and supporting records to ensure completeness and readiness for tax computation
	1.4.3. Identified, documented, and resolved gaps or risks in tax return preparation and submission to avoid penalties
	1.5. Ensured Legal Filing of Business Tax Returns
	1.5.1. Completed tax return forms accurately based on verified accounting data and applicable tax laws and in accordance with statutory formats and deadlines
	1.5.2. Computed and reviewed tax liabilities and approved by authorized personnel prior to submission based on validated accounting records
	1.5.3. Filed tax returns to authorized personnel or government agencies within the prescribed deadlines using appropriate filing channels (manual or electronic).
2. Resource Implications	The following resources should be provided:
	2.1. Access to updated business and tax regulations
	2.2. Sample business scenarios and documents (e.g., BIR forms, permits)
	2.3. Computers/laptops with internet access
	2.4. Writing materials and templates
	2.5. Access to simulation tools or government e-filing systems

3. Methods of Assessment	Competency in this unit may be assessed through: 3.1. Simulation/Practical test 3.2. Oral questioning or interview 3.3. Written exam (or case study analysis) 3.4. Portfolio	
4. Context of Assessment	4.1. Competency may be assessed in the actual workplace or at the designated TESDA Accredited Assessment Center.	

	UNIT OF COMPETENCY	:	**MANAGE SOURCE DOCUMENTS IN FINANCIAL TRANSACTIONS**
	UNIT CODE	:	**CS-SOC431402**
	UNIT DESCRIPTOR	:	This unit covers the knowledge, skills, and attitudes required to manage source documents and verify and record financial transactions accurately in a bookkeeping context. It includes identifying and accessing source documents, verifying financial transactions, recording transactions and maintaining source document systems.

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL
1. Identify and access source documents	1.1. Required *source documents* are identified according to *organizational and legal requirements* * 1.2. Documents are obtained from appropriate internal or external sources* 1.3. Authenticity and accuracy of source documents are verified. * 1.4. Documents are ensured to be legible and contain necessary information for processing. * 1.5. Internal controls are developed to protect organizational financial interests in accordance with legislative and organizational requirements.	1.1. Organizational and legal requirements 1.2. Types of source documents 1.3. Control measures 1.4. Record-keeping systems and requirements 1.5. Confidentiality and data privacy laws (e.g., Data Privacy Act of 2012, GDPR)	1.1. Record keeping Skills 1.2. Establishing security procedures 1.3. Data Processing Skills 1.4. Effective written and oral communication skills 1.5. Data security implementation skills 1.6. Attention to detail and analytical thinking skills 1.7. Numerical and reconciliation proficiency skills
2. Verify financial transactions	2.1. Source documents are matched to financial transactions. 2.2. Values and details are checked against source documents. * 2.3. Discrepancies are identified and resolved or referred for resolution. 2.4. Compliance with internal controls and relevant legislation are ensured.	2.1. How to Review and correct irregularities 2.2. Legislative and organizational requirements 2.3. Reconciliation of amounts based on source documents 2.4. Control measures 2.5. Confidentiality and data privacy laws (e.g., Data Privacy Act of 2012, GDPR)	2.1. Verifying skills 2.2. Mathematical Skills 2.3. Reviewing and correcting irregularities 2.4. Data Processing Skills 2.5. Attention to detail and analytical thinking skills 2.6. Numerical and reconciliation proficiency skills

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL
3. Classify source documents for transactions	3.1. Data are categorized accurately into accounting or bookkeeping systems * 3.2. Correct ledger accounts and coding are used for each transaction * 3.3. Records are ensured to be up to date, complete, and compliant with recordkeeping requirements. * 3.4. Source documents are secured and stored in accordance with organizational policy and procedures.	3.1. Organizational policy and procedures 3.2. Accounting or bookkeeping systems 3.3. Payroll systems 3.4. Up to date recording of transactions 3.5. Filing of source documents 3.6. Proper set up of ledger accounts	3.1. Dealing with salary, wage and related enquiries 3.2. Communication skills 3.3. Classifying skills 3.4. Keen to details 3.5. Decision making skills 3.6. Mathematical Skills 3.7. Proper filing skills 3.8. Setting up ledger accounts
4. Maintain source document systems	4.1. ***Filing and retrieval systems*** are maintained for efficiency and compliance. * 4.2. Confidentiality and data security protocols are followed. 4.3. Document control processes are reviewed and updated as needed.* 4.4. Outdated or redundant documents are disposed of in line with regulatory and organizational procedures.	4.1. Filing and retrieval systems 4.2. Confidentiality and data security protocols 4.3. Updated documentation of transactions 4.4. Regulatory and organizational procedures	4.1. Filing and retrieval skills 4.2. Processing Skills 4.3. Computation Skills 4.4. Keen to details 4.5. Checking up to date documents

RANGE OF VARIABLES

VARIABLE	RANGE
1. Source documents	May include: 1.1. Time cards 1.2. Invoices 1.3. Receipts 1.4. Vouchers 1.5. Bank Statements 1.6. Payroll Records 1.7. Petty Cash Slips 1.8. Contracts & Agreements 1.9. Loan Documents

2. Organizational and legal requirements	May include:
	2.1. Organizational Requirements:
	    2.1.1. Internal Payroll Policies
	    2.1.2. Confidentiality and Privacy
	    2.1.3. Staff Training and Education
	    2.1.4. Payroll System Security
	
	2.2. Legal Requirements:
	    2.2.1. Labor Laws
	        2.2.1.1. Compliance with the minimum wage
	        2.2.1.2. Overtime pays
	        2.2.1.3. 13th month pay
	        2.2.1.4. Other employee benefits as prescribed by the Labor Code of the Philippines
	    2.2.2. Taxation Compliance
	    2.2.3. Social Security Contributions
	    2.2.4. Data Privacy

3. Filing and retrieval systems	May include: 3.1. Filing cabinets 3.2. Tags 3.3. Boxes

EVIDENCE GUIDE

1. Critical Aspects of Competency	Assessment requires evidence that the candidate:
	1.1. Identified and accessed source documents
	1.1.1. Identified required source documents according to organizational and legal requirements
	1.1.2. Obtained documents from appropriate internal or external sources
	1.1.3. Verified authenticity and accuracy of source documents
	1.1.4. Ensured documents to be legible and contain necessary information for processing
	1.2. Verified financial transactions
	1.2.1. Checked values and details against source documents
	1.3. Classified source documents for transactions
	1.3.1. Categorized data accurately into accounting or bookkeeping systems
	1.3.2. Used correct ledger accounts and coding for each transaction
	1.3.3. Ensured records to be up to date, complete, and compliant with recordkeeping requirements
	1.4. Maintained source document systems
	1.4.1. Maintained filing and retrieval systems for efficiency and compliance
	1.4.2. Reviewed and updated document control processes
2. Resource Implications	The following resources should be provided:
	2.1. Writing materials
	2.2. Printed modules
	2.3. Computer or Laptop or Mobile Devices and peripherals
	2.4. Internet access/connection
	2.5. Payroll system software
	2.6. Sample declaration and tax forms
3. Methods of Assessment	Competency in this unit may be assessed through:
	3.1. Demonstration/Observation
	3.2. Oral interviews and questioning
	3.3. Written exam
4. Context of Assessment	4.1. Competency may be assessed in the actual workplace or at the designated TESDA Accredited Assessment Center.

UNIT OF COMPETENCY : ESTABLISH AND MAINTAIN ACCOUNTING SYSTEM

UNIT CODE : CS-SOC431403

UNIT DESCRIPTOR : This unit covers the knowledge, skills, and attitudes required to establish and maintain accounting system. It includes identifying relevant information and establish chart of accounts, analyzing and verifying source documents, processing receipts and payments, setting up and maintaining petty cash system, processing and reconciling credit cards and managing bank reconciliations and prepare reports.

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL

1. Identify relevant information and establish chart of accounts	1.1. Business owner and manager are consulted to determine business activities, nature of entity, and industry classification.
	1.2. Existing financial records and source materials are reviewed and assessed.*
	1.3. Chart of accounts is created and modified aligned to the business structure *
	1.4. Business operations are collaborated with the business owner, tax agent and manager to assess required accounting software and reporting requirements
	1.5. ***Opening balances and chart of accounts*** are respectively established and finalized.*
	1.6. Chart of accounts and opening balances are submitted for validation and authorization by relevant personnel
		1.1. Nature of entity and industry type
		1.2. Chart of accounts
		1.3. Accounting software
		1.4. Chart of accounts and opening balances for:
		  1.4.1. Assets
		  1.4.2. Liabilities
		  1.4.3. Equity
		  1.4.4. Income
		  1.4.5. Cost of sales
		  1.4.6. Expenses
		1.5. Business structures and industry classifications
		1.6. Accounting software functionalities
		1.7. Manual and computerized bookkeeping system
			1.1. Creating and modifying chart of accounts
			1.2. Establishing business activities to be undertaken, nature of entity, and industry type
			1.3. Keen to details
			1.4. Modifying chart of accounts
			1.5. Examining business operations
			1.6. Communication Skills
			1.7. Data processing Skills
			1.8. Computation Skills
			1.9. Creating and modifying charts of accounts

2. Analyze and verify source documents	2.1. Invoices and related ***source documents*** are verified for accuracy and compliance with taxation regulations * 2.2. Discrepancies between receivables and payments are identified in line with organizational policy and procedures * 2.3. Discrepancies are investigated and documented according to	2.1. Invoices and other source documents 2.2. Discrepancies between monies owed and monies paid 2.3. Organizational policy and procedures 2.4. Business structures and industry classifications 2.5. Chart of accounts and account	2.1. Verifying invoices and other source documents 2.2. Identifying discrepancies 2.3. Investigating discrepancies 2.4. Communication Skills 2.5. Computation and basic accounting

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL
	organizational procedures.	classifications (assets, liabilities, equity, income, expenses) 2.6. Accounting software functionalities	mathematics skills 2.6. Keen to details 2.7. Verifying financial documents and transactions 2.8. Accurate data entry and financial recording 2.9. Preparing financial reports
3. Process receipts and payments	3.1. Payments are collected in accordance with the organization's bookkeeping system 3.2. Bank deposits and cash receipts are recorded per system requirements and established protocols 3.3. Receipts and payments are entered into the bookkeeping system following organizational policies and procedures* 3.4. Cash register transactions are reconciled and takings are entered into internal bookkeeping system in line with organizational policy.*	3.1. Purchases and process takings in internal bookkeeping system 3.2. Receipts and payments in bookkeeping system on cash basis 3.3. Steps in filing receipts and payments 3.4. Accounting software functionalities 3.5. Source documents and financial verification processes 3.6. Bank reconciliation procedures	3.1. Collecting payments and bank money 3.2. Recording receipts and payments in bookkeeping system 3.3. Filing receipts and payments 3.4. Keen to details 3.5. Communication Skills 3.6. Data processing Skills 3.7. Computation Skills 3.8. Data recording Skills 3.9. Reconciling discrepancies in accounts
4. Set up and maintain petty cash system	4.1. Authorized petty cash *expenditures* is prepared and recorded 4.2. Petty cash disbursements are reconciled accurately* 4.3. Reimbursements are processed and petty cash ledger is updated as required *	4.1. Expenditure authorization record of encoded, recorded and filed expenditure 4.2. How to reconcile and reimburse expenditures 4.3. Petty cash system 4.4. Petty cash and credit card processing	4.1. Communication Skills 4.2. Computation Skills 4.3. Keen to details 4.4. Preparing expenditure authorization record 4.5. Data processing Skills
5. Process and reconcile credit cards	5.1. Credit card transactions are matched with invoices and supporting documents following organizational policy and procedures.	5.1. Credit card transactions against invoices and other source documents 5.2. Petty cash and credit card processing	5.1. Processing of credit card transactions 5.2. Verifying of credit card transactions

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL
	5.2. Transactions are verified against credit card statements * 5.3. Credit card records are reconciled with financial statements *	5.3. Source documents and financial verification processes 5.4. Bank reconciliation procedures 5.5. Manual and computerized bookkeeping systems	5.3. Reconciling of credit card transactions 5.4. Computation Skills 5.5. Data processing Skills 5.6. Recording Skills 5.7. Keen to details
6. Manage bank reconciliations and prepare reports	6.1. Processed transactions are verified against bank statements upon receipt following organizational policy and procedures.* 6.2. Bank entries are recorded and reconciled to reflect accurate system balances in line with *bookkeeping system* * 6.3. Accuracy of bank entries are validated in the bookkeeping system 6.4. Financial reports are generated and reviewed in line with business operations requirements * 6.5. Corrections are made based on discrepancies and records are updated as per bookkeeping system requirements	6.1. Process of comparing transactions against bank statements after receiving statements 6.2. Bank entries 6.3. Bookkeeping system 6.4. Validated reports 6.5. Source documents and financial verification processes 6.6. Bank reconciliation procedures 6.7. Manual and computerized bookkeeping systems	6.1. Verifying processed transactions against bank statement on receipt of statement 6.2. Processing bank entries 6.3. Reconciling balance 6.4. Verifying bank entries 6.5. Validating results 6.6. Keen to details 6.7. Communication 6.8. Computation and basic accounting mathematics

RANGE OF VARIABLES

VARIABLE	RANGE
1. Opening balances and chart of accounts	May include chart of accounts and opening balances for: 1.1. Assets 1.2. Liabilities 1.3. Equity 1.4. Income 1.5. Cost of sales 1.6. Expenses
2. Source documents	May include: 2.1. Employees Payroll 2.2. Sales and purchase invoice 2.3. Vouchers 2.4. Official receipts 2.5. Purchase invoice 2.6. Receipts from EFTPOS or online payments 2.7. Bank deposit slips 2.8. Remittance advices (from customers)
3. Expenditure	May include: 3.1. Capital Expenditure (CapEx) 3.2. Operational Expenditure (OpEx)
4. Bookkeeping system	May include: 4.1. Single-entry bookkeeping 4.2. Double-entry bookkeeping

EVIDENCE GUIDE

1. Critical Aspects of Competency	Assessment requires evidence that the candidate:
	1.1. Identified relevant information and establish chart of accounts
	1.1.1. Reviewed and assessed existing financial records and source materials
	1.1.2. Created and modified chart of accounts aligned to the business structure
	1.1.3. Established and finalized opening balances and chart of accounts respectively
	1.2. Analyzed and verified source documents
	1.2.1. Verified invoices and related source documents for accuracy and compliance with taxation regulations
	1.2.2. Identified the discrepancies between receivables and payments in line with organizational policy and procedures
	1.3. Processed receipts and payments
	1.3.1. Entered the receipts and payments into the bookkeeping system following organizational policies and procedures
	1.3.2. Reconciled cash register transactions and entered takings into internal bookkeeping system in line with organizational policy
	1.4. Set up and maintained petty cash system
	1.4.1. Reconciled petty cash disbursement accurately
	1.4.2. Processed reimbursements and updated petty cash ledger as required
	1.5. Processed and reconciled credit cards
	1.5.1. Verified transactions against credit card statements
	1.5.2. Reconciled credit card records with financial statements
	1.6. Managed bank reconciliations and prepared and produced reports
	1.6.1. Verified processed transactions against bank statements upon receipt following organizational policy and procedures
	1.6.2. Recorded and reconciled bank entries to reflect accurate system balances in line with bookkeeping system
	1.6.3. Generated and reviewed financial reports in line with business operations requirements
2. Resource Implications	The following resources should be provided:
	2.1. Writing materials and printed reference guides
	2.2. Computer or Laptop or Mobile Devices and peripherals with accounting software
	2.3. Internet Connection
	2.4. Sample business scenarios and financial documents

3. Methods of Assessment	Competency in this unit may be assessed through: 3.1. Simulated or Practical demonstration 3.2. Oral questioning or interview 3.3. Written examinations
4. Context of Assessment	4.1. Competency may be assessed in the actual workplace or at the designated TESDA Accredited Assessment Center .

UNIT OF COMPETENCY : **UTILIZE COMPUTERIZED SYSTEMS FOR BOOKKEEPING**

UNIT CODE : **CS-SOC431404**

UNIT DESCRIPTOR : This unit covers the skills and knowledge required to effectively use a computerized bookkeeping system to record, process, and report financial transactions. It includes setting up and maintaining computerized bookkeeping systems, processing financial transactions computerized, ensuring data accuracy and security, generating reports and manage computerized records. Learners will gain hands-on experience using accounting software to manage accounts payable and receivable, perform bank reconciliations, generate financial reports, and ensure accurate data entry in compliance with accounting standards and organizational policies.

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL
1. Set up and maintain computerized bookkeeping systems	1.1. Suitable *computerized bookkeeping software* is identified and selected based on organizational needs.* 1.2. *Chart of accounts* and *book of accounts* are set up according to organizational policies and accounting standards.* 1.3. Company information, and tax settings are set up according to organizational policies and accounting standards.* 1.4. Security protocols are set up according to organizational policies and accounting standards.* 1.5. System settings are maintained in accordance with organizational procedures and changes. 1.6. Backup and data recovery processes are ensured to be established and tested.*	1.1. Features and functions of computerized accounting systems 1.2. Computerized bookkeeping software 1.3. Books of account and chart of accounts with organizational requirements, procedures and policy 1.4. Customers, suppliers and inventory items and tax record in system 1.5. Organizational requirements and reporting requirements of goods and appropriate tax. 1.6. Organizational chart of accounts structure	1.1. Setting up and configuring accounting system modules 1.2. Implementing books of account and chart of accounts 1.3. Setting up customers and suppliers in system 1.4. Computation Skills 1.5. Communication Skills 1.6. Keen to details 1.7. Processing Skills 1.8. Record keeping Skills
2. Process financial transactions electronically	2.1. Electronic and manual *source documents* are entered and matched to transactions.* 2.2. Automated bank feeds and reconciliation tools are used in accordance with service and trading activities* 2.3. Purchases, sales, payroll, and journal entries are	2.1. Transaction from a source document 2.2. Cash and credit transactions in service and trading environment 2.3. Source documents and journal entry procedures 2.4. Uses of general journal to make any	2.1. Inputting and processing financial transactions 2.2. Analytical Skills 2.3. Communication Skills 2.4. Data Processing Skills 2.5. Keen to Details 2.6. Making balance day adjustments

ELEMENT	PERFORMANCE CRITERIA (*Italicized terms* are elaborated in the Range of Variables)	REQUIRED KNOWLEDGE	REQUIRED SKILL

	processed within the system.*
	 2.4. Appropriate tax codes are applied and VAT compliance is ensured. *
		balance day adjustments for accruals and deferrals
		 2.5. Review of system output to verify accuracy of data input
		 2.6. End of financial year rollover
		    2.6.1. Source Documents
		    2.6.2. Accruals
		    2.6.3. Deferrals
			2.7. Reviewing system output
			 2.8. Verifying accuracy of data
			 2.9. Performing end of financial year rollover.

3. Ensure data accuracy and security	3.1. Data entries and system-generated reports are validated for accuracy.* 3.2. System performance and address data integrity issues are monitored. 3.3. User access controls are implemented to maintain confidentiality and data security. * 3.4. Computerized documents are stored in compliance with legal retention policies and cybersecurity standards.	3.1. General ledger accounts, customer, supplier and fixed asset records 3.2. Chart of accounts structure 3.3. Backup system 3.4. Restoring data requirements 3.5. Securing record of all processed transactions policy guidelines (for audit purposes)	3.1. Analytical Skills 3.2. Keen to details 3.3. Communication Skills 3.4. Data processing skills 3.5. Maintaining existing chart of accounts, customer, supplier, fixed asset records and subsidiary accounts 3.6. Reviewing and verifying system output 3.7. Backing up and restoring data

4. Generate reports and manage computerized records	4.1. Standard and customized *financial reports* are generated to reflect the organization's financial position and performance *
	 4.2. Reports are exported and shared using appropriate computerized tools.
	 4.3. *Records* are archived in accessible and secured computerized formats.
	 4.4. Outdated electronic records are disposed of in line with legal and organizational procedures.
		4.1. Financial performance and financial position of organization
		 4.2. Subsidiary ledgers and accounts
		 4.3. Bank reconciliation
		 4.4. Report Types
		    4.4.1. Statement of Income
		    4.4.2. Statement of Changes in equity
		    4.4.3. Statement of Financial position
		    4.4.4. Cash flow statement
			4.1. Analytical Skills
			 4.2. Identifying Contractual issues
			 4.3. Keen to details
			 4.4. Communication Skills
			 4.5. Data Processing Skills
			 4.6. Generating, formatting, and interpreting financial reports

RANGE OF VARIABLES

VARIABLE	RANGE
1. Computerized bookkeeping software	May include: 1.1. Spreadsheet (Excel) 1.2. QuickBooks Online / Desktop 1.3. Xero 1.4. SAP Business One

2. Chart of accounts	May include:
	2.1. Assets
	     2.1.1. Current Assets
	     2.1.2. Non-Current Assets
	2.2. Liabilities
	2.3. Equity
	     2.3.1. Common Stock
	     2.3.2. Retained Earnings
	     2.3.3. Additional Paid-in Capital
	     2.3.4. Treasury Stock
	     2.3.5. Dividends
	2.4. Income
	     2.4.1. Sales
	     2.4.2. Service revenue
	2.5. Expenses
	     2.5.1. Operating expenses
	2.6. Administrative expenses

3. Books of accounts	May include: 3.1. General journal 3.2. General ledger 3.3. Cash receipt journals 3.4. Disbursement journals 3.5. Payroll records/Ledgers 3.6. Inventory/Stock ledgers 3.7. Taxation records 3.8. Trial balance and financial reports
4. Source documents	May include: 4.1. Time cards 4.6. Payroll Records 4.2. Invoices 4.7. Petty Cash Slips 4.3. Receipts 4.8. Contracts & Agreements 4.4. Vouchers 4.5. Bank Statements 4.9. Loan Documents
5. Financial reports	May include: 5.1. Profit & loss (income statement) 5.2. Balance sheet (statement of financial position) 5.3. Cash flow (statement f cash flow) 5.4. Statement of changes in equity
6. Records	May include: 6.1. General and special journal 6.2. General ledger accounts 6.3. Customer and supplier records 6.4. Fixed assets 6.5. Subsidiary accounts

EVIDENCE GUIDE

1. Critical Aspects of Competency	Assessment requires evidence that the candidate:
	1.1. Set up and maintained computerized bookkeeping systems
	1.1.1. Identified and selected suitable computerized bookkeeping software based on organizational needs.
	1.1.2. Set up chart of accounts and book of accounts according to organizational policies and accounting standards.
	1.1.3. Set up company information, and tax settings according to organizational policies and accounting standards.
	1.1.4. Set up security protocols according to organizational policies and accounting standards.
	1.1.5. Ensured backup and data recovery processes to be established and tested.
	1.2. Processed financial transactions electronically
	1.2.1. Entered and matched electronic and manual source documents to transactions.
	1.2.2. Used automated bank feeds and reconciliation tools in accordance with service and trading activities.
	1.2.3. Processed purchases, sales, payroll, and journal entries within the system.
	1.2.4. Applied appropriate tax codes and ensured VAT compliance.
	1.3. Ensured data accuracy and security
	1.3.1. Validated data entries and system-generated reports for accuracy.
	1.3.2. Implemented user access controls to maintain confidentiality and data security.
	1.4. Generated reports and managed computerized records
	1.4.1. Generated standard and customized financial reports to reflect the organization's financial position and performance
2. Resource Implications	The following resources should be provided:
	2.1. Writing materials and printed reference guides
	2.2. Computer or Laptop or Mobile Devices and peripherals with accounting software
	2.3. Internet Connection
	2.4. Sample business scenarios and financial documents
3. Methods of Assessment	Competency in this unit may be assessed through:
	3.1. Simulated or Practical demonstration
	3.2. Oral questioning or interview
	3.3. Written examinations
4. Context of Assessment	4.1. Competency may be assessed in the actual workplace or at the designated TESDA Accredited Assessment Center.

GLOSSARY OF TERMS

1.	**Acceptance**	The party receiving the offer must agree to the terms exactly as presented. Acceptance can be communicated in writing, verbally, or through conduct. If the acceptance modifies the offer, it is considered a counteroffer, not an acceptance.
2.	**Accrual Basis Accounting**	An accounting method where revenues and expenses are recorded when they are earned or incurred, regardless of cash flow. Income is recognized when earned (regardless of whether it's received), and expenses are deducted when incurred.
3.	**Audit Trail**	A detailed log of all transactions and changes within an accounting system for accountability and auditing purposes.
4.	**Balance Day Adjustments**	Adjustments made at the end of an accounting period to ensure accurate reporting (e.g., accruals, deferrals). They are only required for companies that use accrual accounting systems, which recognize income and expenses at different times.
5.	**Bookkeeping system**	A software program that records financial transactions and information for a business. The two most common types of bookkeeping systems are single-entry and double-entry
6.	**Books of Account**	A collection of books that record a business's transactions, these include documents and books used in the preparation of financial statements. It is an official accounting records that track business transactions (e.g., journals, ledgers).
7.	**Breach**	if one party fails to perform their obligations as specified.
8.	**Breach of Contract**	Failure to fulfill the terms of a contract.
9.	**Capacity**	Legal ability of a party to enter into a contract (e.g., age, mental ability). Parties entering the contract must have the legal capacity to do so. This means they must be of legal age (usually 18), and mentally competent to understand the terms and consequences of the contract. Certain groups, such as minors, intoxicated individuals, or those of unsound mind, may not have the full capacity to contract.
10.	**Capital Expenditure (CapEx)**	This is spending on long-term assets like buildings, machinery, or equipment. It is usually intended to improve or extend the productive capacity of an entity.
11.	**Cash Basis Accounting**	An accounting method where revenue and expenses are recorded when cash is received or paid. Income is

		recognized when received, and expenses are deducted when paid.
12.	**Certainty and Clarity of Terms**	The terms of the contract must be clear and specific. Vague or ambiguous terms can lead to the contract being unenforceable because the obligations of the parties are not well defined.
13.	**Chart of Accounts**	A structured list of all accounts used in a company's general ledger, categorized by assets, liabilities, equity, income, and expenses.
14.	**Clarity and Specificity**	A contract should be clear and unambiguous, outlining the rights, duties, and responsibilities of the parties involved. Unclear terms can lead to disputes and may render the contract unenforceable.
15.	**Computerized Accounting System**	A software-based system that automates financial record-keeping and reporting.
16.	**Consideration**	refers to something of value (e.g., money, goods, services) that is exchanged between the parties. Each party must provide consideration for the contract to be valid.
17.	**Contract**	A legally binding agreement between two or more parties. It is formed when one party makes an offer, and the other party accepts it. The offer must be clear, definite, and communicated to the other party. Contracts can be defective if they are based on fraud or deception. Fraudulent contracts involve deliberate misrepresentation of facts that leads another party to make a decision they wouldn't have made otherwise. A contract obtained through fraudulent means can be voidable at the option of the party that was deceived.
18.	**Contracts with Impossibility of Performance**	A contract to perform at a specific venue when the venue is destroyed by fire or a contract to deliver a rare item that is no longer available due to an event beyond the control of the parties.
19.	**Contracts with Lack of Legal Purpose**	A contract that has no legal purpose is defective because contracts must have a lawful subject matter. If the objective of the contract is illegal or against public policy, it is void. Contracts based on Fraud or Deception
20.	**Corporations**	Corporate income tax (CIT) is generally imposed at a rate of 25% (for regular corporations). Small businesses can benefit from lower tax rates (e.g., 20% for businesses with taxable income of up to P5 million).
21.	**Data Integrity**	The accuracy and consistency of stored data over its lifecycle.

22.	**Enforceability**	A contract must be capable of being enforced by law. If it is not enforceable, due to reasons such as illegal subject matter or lack of capacity, it may be void or voidable.
23.	**Expenditure**	refers to the amount of money spent or the cost incurred by an individual, organization, or government to purchase goods, services, or resources. It is typically classified into two main categories.
24.	**Fixed Assets**	Long-term assets used in business operations (e.g., equipment, vehicles).
25.	**Formality**	Some contracts must be in writing to be enforceable, such as real estate transactions or contracts involving large sums of money (under the Statute of Frauds). However, many contracts can be verbal or implied.
26.	**General Ledger**	The main accounting record that summarizes all financial transactions by account.
27.	**Goods and Services Tax (GST)**	A **value-added tax** levied on most goods and services sold for domestic consumption. It is paid by consumers but remitted to the government by businesses selling the goods and services.
28.	**Impossible contract**	arises when a contract becomes impossible to perform due to unforeseen circumstances that make fulfilling the contract physically or legally impossible. If performance becomes impossible due to factors like the destruction of the subject matter or a change in law, the contract may be considered defective.
29.	**Income Tax**	A tax imposed by the national government on businesses and individuals generating income inside or outside of the Philippines
30.	**Intention to Create Legal Relations**	Both parties must intend for the contract to have legal consequences and be enforceable in a court of law. In business contracts, this intention is generally presumed. In informal agreements, such as social or family agreements, there may be no such intention.
31.	**Inventory Items**	Goods or products a business holds for sale or production.
32.	**Journal**	A chronological record of all business transactions.
33.	**Journal Entry**	A record of a financial transaction in chronological order, showing debits and credits.
34.	**Ledger**	A record where transactions are classified by accounts (e.g., assets, liabilities, income, and expenses).

35. Legality	The requirement that the contract's purpose must be lawful. Subject matter of the contract must be legal. Contracts that involve illegal activities (e.g., drug trafficking) are not enforceable in court.
36. Legality of Purpose	The subject matter of the contract must be legal. A contract that involves illegal activities, such as committing a crime, is void and unenforceable.
37. Mirror Image Rule	A principle stating that an acceptance must exactly match the offer to create a valid contract.
38. Mutual Consent	Agreement by all parties to the terms of the contract without coercion. Both parties must willingly agree to the terms of the contract. This consent should be free from duress, undue influence, fraud, or misrepresentation.
39. Offer	One party must make a clear and definite offer to do something or provide something to another party. The offer must be communicated to the other party and should contain specific terms.
40. Offer and Acceptance	Key elements of a contract where one party proposes terms (offer) and another agrees (acceptance).
41. Operational Expenditure (OpEx)	This refers to the ongoing costs for running day-to-day operations. Examples include rent, salaries, utilities, and maintenance.
42. Other Income	This could include interest, gains from investments, etc
43. Petty Cash	A small amount of cash kept on hand for minor expenses.
44. Reconciliation	The process of matching internal financial records with external statements (e.g., bank reconciliation).
45. Remedies	Legal solutions provided for breach of contract (e.g., damages, specific performance).
46. Restore	Reinstalling data from a backup to recover information after data loss.
47. Sales Revenue	Income from selling goods or services.
48. Sole Proprietors and Partnerships	These entities are taxed similarly to individuals, with graduated income tax rates ranging from 0% to 35% based on income.
49. Source Documents	Original documents that provide evidence of transactions (e.g., invoices, receipts).

50.	**System Backup**	Creating copies of system data to prevent loss in case of failure or corruption.
51.	**System Implementation**	The process of setting up and configuring a software system for use.
52.	**System Rollover**	Closing the current financial period and transitioning to the next, including carrying over balances.
53.	**Tax Identification Number (TIN)**	An identification number used by the Bureau of Internal Revenue in the administration of tax laws.
54.	**The end of a financial year**	is the last day of a company's 12-month accounting period, which is used for tax and financial reporting.
55.	**Trial Balance**	A summary report listing all general ledger accounts and their balances at a specific point in time.
56.	**Unenforceable Contract**	A contract that cannot be enforced by law due to some legal technicality.
57.	**Value-Added Tax (VAT)**	A sales tax on the sale of goods and services. It is imposed at a rate of 12% for most businesses. However, businesses with annual sales of less than P3 million may be exempt from VAT and instead pay Percentage Tax.
58.	**Void Contract**	A that is not legally valid from the outset. It has no legal effect, and neither party can enforce it.
59.	**Voidable Contract**	A valid contract that is initially valid but can be rejected or voided by one of the parties involved due to certain legal reasons. The party who has the right to void the contract must exercise this right within a reasonable time frame. Voidable contracts typically arise from the following issues

ACKNOWLEDGEMENTS

THE TECHNICAL EXPERT PANEL (TEP)

MR. JEREMIAH Q. DELA ROSA
VP for Finance
Richwell College Incorporated

RICHEL C. KALAW
Head – Techvoc Department
Richwell Colleges, Incorporated

ROCKY B. AUJERO
Trainer
Richwell Colleges, Incorporated

MR. JERHIEL ROLANDO A. ALBERTO
Entreps BPO

MR. JOVEN Q. LUMAGUE
Program Head – Accountancy
Richwell College Incorporated

MR. ADRIMAR S. SORILO
Accounting Specialist
Exinnov Corporation

MS. SHERILYN E. SENARES
Accounting Staff
PBC Sunbeam School, Inc.

MS. MARINA NIEVES M. MAGCALAS
Chairman, Board of Trustees
Malolos Ecumenical School

THE EXPERTS-VALIDATORS

MS. SOLOMITA S. LANDICHO
Instructor I (Accounting)
Bulacan Polytechnic College – San Rafael Campus

MS. JENNYLYN S. VILLAFUERTE
Accounting Specialist
Exinnov Corporation

MS. KATE M. ENABAR
Finance Clerk/Cash Custodian
Prosperity Credit Cooperative

MS. MA. ZORAIDA M. RODEROS
Administrator
College of St. Ignatius Bulacan

MS. GLORIA C. PALISOC
Instructor/Trainer/Assessor
AMA-Computer Learning Center
Brgy. Guinhawa, City of Malolos, Bulacan

MS. VIRGINIA T. CRUZ
Corporate Treasurer/ Accountant
Empowered Training Institute and
Consultancy, Inc.

MS. RECHELLE G. MENDOZA
Instructor/Trainer
Bulacan Polytechnic College

ROSEMARIE S. GUIRRE
Bookkeeper
R.A. Quilantang Accounting and Consultancy
Services

THE MANAGEMENT AND STAFF OF TESDA SECRETARIAT

- Qualifications and Standards Office (QSO)

	NAME	POSITION	OFFICE
1.	EL CID H. CASTILLO	Executive Director	QSO - TESDA
2.	BERNADETTE S. AUDIJE	Chief TESD Specialist	CSDD – QSO - TESDA
3.	SAMUEL E. CALADO, JR.	Senior TESD Specialist	CSDD – QSO - TESDA
4.	SAHRA L. TECSON	Senior TESD Specialist	CPSDD – QSO - TESDA
5.	MAY F. ILAS	Senior TESD Specialist	CTADD - QSO - TESDA
6.	JAMIE J. SANDOVAL	TESD Specialist II	CPSDD – QSO - TESDA
7.	MELODIE B. BACERGO	Technical Support Staff	CSDD – QSO - TESDA
8.	JOHMEL O. PENIERO	Technical Support Staff	CTADD – QSO - TESDA