



ZIMBABWE

***MINISTRY OF HIGHER AND TERTIARY EDUCATION, INNOVATION, SCIENCE AND TECHNOLOGY
DEVELOPMENT***

HIGHER EDUCATION EXAMINATIONS COUNCIL

(HEXCO)

2023

REGULATIONS AND MODULES FOR THE

NATIONAL CERTIFICATE

IN

ACCOUNTANCY

Course Code: 310/22/CO/0

Implementation date: January 2023

HERITAGE-BASED EDUCATION 5.0

PART I: REGULATIONS

PREAMBLE

The course is designed to develop a gender sensitive Accounting Assistant with the necessary knowledge, skills and attitudes to satisfy the basic accounting needs of all sectors in the economy in a sustainable manner. The total duration of the course is 1060 notional hours spread over a period of one year of institutional based education. The entry requirement is English Language and Mathematics passed at Ordinary Level with grade C or better and any other three ordinary level or National Foundation Certificate (NFC) subjects or equivalent. The course is offered on a Full-time, Part-time, Block Release, Open Distance Learning (ODEL) or Part Qualification on a Single Modular basis (The single module part qualification pathway is exempted from 5 O' levels requirement). The trainee will be assessed through continuous assessment, and written examinations. The course will consider gender mainstreaming, sustainable development, physical challenges, health disposition and intersections between race, class and culture. It shall embrace innovative heritage-based education and training philosophy to solve national problems and to produce goods and services for industrialization and modernization.

CONSULTATIONS

YEAR

1. Zimbabwe Association of Accounting Technicians (ZAAT)	2022
2. Institute of Administration and Commerce (IAC)	2022
3. Zimbabwe Institute of Public Finance and Accounting	2022
4. University of Zimbabwe	2022
5. National Manpower Advisory Council (NAMACO)	2022
6. Institute of Chartered Accountancy (Zimbabwe)	2022
7. Management Training Bureau	2022
8. Success Venue	2022
9. Gunhill Business College	2022
10. Cordad	2022
11. Econet Wireless	2022

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| 12. Ruwa Local Board | 2022 |
| 13. Account Recovery Services | 2022 |

1.0 TITLE AND LEVEL OF AWARD

National Certificate in Accountancy.

2.0 AIM

The aim of the course is to develop an Accounting Assistant with the knowledge, skills and attitudes to satisfy the accounting needs of all sectors of the economy.

3.0 LEARNING OUTCOMES

By the end of the course the student should be able to:

- 3.1 Process routine accounting entries;
- 3.2 communicate accounting information to all levels within the organisation;
- 3.3 perform numerical computations relevant to administrative and accounting functions of a business.
- 3.4 apply general principles of law to the business environment in Zimbabwe.
- 3.5 Apply business skills in running business activities in the ever-changing business environment.
- 3.6 perform accounting functions in a commercial environment;
- 3.7 use a computer to process, store and retrieve data
- 3.8 demonstrate patriotism
- 3.9 operate a sustainable business

4.0 COURSE STRUCTURE

	MODULES	CODE	DURATION HOURS
SEMESTER 1			
1.	Workplace Communication	310/22/M01	80
2.	Business Accounting 1	310/22/M02	160
3.	Accounts Administration.	310/22/M03	100
4.	Business Computing and Digital Literacy	310/22/M04	120
5.	National Studies	402/22/M01	80
6.	Skill Proficiency	310/22/M09	
SEMESTER 2			
7.	Financial Mathematics and Statistics 1	310/22/M05	120
8.	Business Accounting II	310/22/M06	120
9.	Business law 1	310/22/M07	100
10.	Asset Management.	310/22/M08	120
11.	Entrepreneurial Skills Development	402/22/M01	80
12.	Skill Proficiency	310/22/M09	
	TOTAL NUMBER OF HOURS		1060

5.0 COURSE DURATION

The course duration is 1060 notional hours of institutional based education

6.0 ENTRY REQUIREMENTS

The entry requirements for the course are:

- English Language and Mathematics passed at Ordinary Level with grade C or better and any other three ordinary level or National Foundation Certificate (NFC) subjects or equivalent.
- The single module part qualification pathway is exempted from 5 O' levels requirement.
- The single modular part qualifications should be taken 1 (one) module at a time by those without 5 Ordinary levels.

7.0 MODE OF STUDY

Full time: **1060 notional hours.**

Part time: **1060 notional hours**

Block release: **1060 notional hours.**

Open Distance Learning: **1060 notional hours**

8.0 ASSESSMENT SCHEME

EXAMINABLE MODULE AND CODE	MODE OF ASSESSMENT		TOTAL
	WRITTEN EXAMINATION 40%	CONTINUOUS ASSESSMENT 60%	
Workplace Communication 310/22/M01	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
Business Accounting I 310/22/M02	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
Accounts Administration. 310/22/M03	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
Business Computing and Digital Literacy 310/22/M04	3-hour practical paper (Wordprocessing, Spreadsheet, Databases and Presentation packages) 100%	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%

Financial Mathematics and Statistics 1 310/22/M05	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
Business Accounting II 310/22/M06	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
Business law 1 310/22/M07	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
Asset Management. 310/22/M08	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
National Studies 401/22/M01	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
Entrepreneurial Skills Development 402/22/M01	3 hour paper	A minimum of <ul style="list-style-type: none"> • 2 practical assignments – 20% • 2 theory assignments – 20% • 2 tests – 20% 	100%
Skill Proficiency 310/22/M09		Submit marks	100%

9.0 GRADING

0% to 49%	-	Fail
50% to 59%	-	Pass
60% to 79%	-	Credit
80% to 100%	-	Distinction

10.0 CONDITIONS OF AWARD

- 10.1 A candidate should attend 100% learning sessions to qualify for examinations. An approved absence shall be considered as a present.
- 10.2 Approved absenteeism shall not exceed 15% of the learning sessions.
- 10.3 The final mark should be obtained through aggregation provided the candidate scores at least 50 % in each of continuous assessment and examinations.
- 10.4 The pass mark shall be 50 %
- 10.5 A candidate should pass all modules to be awarded a National Certificate in Accountancy
- 10.6 Single module candidates will be awarded part certificates in passed single modules.

11.0 RE-WRITE

- 11.1 Re-writes should conform to current course structure.
- 11.2 Candidates should pass at least two thirds of the course to qualify for a referral.
- 11.3 Any candidate who fails to pass at least two thirds of the course should repeat the failed modules.
- 11.4 A candidate is given no time limit in which to re-write the failed module (s).
- 11.5 There is no aggregation for rewrites.
- 11.6 All re-writes should pass on performance in the examination.
- 11.7 If a candidate fails coursework he/she repeats the module.

12.0 EXEMPTIONS AND TRANSFER OF CREDITS

- 12.1 Exemptions are only granted in modules already attained from a complete accredited qualification provided an exemption certificate specifying exempted modules is produced.
- 12.2 Transfer of credits are only granted in modules passed from accredited course programmes.
- 12.3 Exemption or Transfer of credits certificate should be applied for at enrolment stage and produced before registration of examinations.

13.0 IRREGULAR PRACTICES

- 13.1 Cheating in examination will result in disqualification from the whole course and all other HEXCO courses. The candidate will be suspended for one (1) year.
- 13.2 Plagiarism with a similarity index of more than 15% in any of the assessments will result in automatic disqualification of the module.

14.0 RESOURCES

14.1 Lecturer Qualifications

A minimum of a National Diploma in Accountancy or equivalent

14.2 Facilities

14.2.1 Lecture rooms/classrooms grid

14.3 Tools and Equipment

14.3.1 Chalkboard, flipchart boards, white boards on stands, overhead projectors, slides and transparencies.

14.3.2 Furniture (desk and chair per student).

14.3.3 An equipped computer laboratory.

15.0 REFERENCES

- | | | | |
|----|---------------------|----|---|
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| | (Editors) | 95 | Harare, UZ Publishing |
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| | | | California, The Benjamin/Cummings |
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85 Currey
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01 Vikas Publishing
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26. Moyana H.V. 20 The Political Economy of Land in Zimbabwe (Revised Ed), Gweru, Mambo Press
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28. Raftopolous B. et al 19 Third World, Africa and the Developing World, Weaver Press
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29. Reynolds D.A. et al 20 An introduction to Law,
00 Harare, Government Printers
30. Samkange S. 19 Origins of Zimbabwe, London, Heinmann
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31. Wood, F et al 20 Frank Wood's Business Accounting 1 (13th Ed), Essex, Pearson Educational

13

32. Sanders D.H. 20 Computer Concepts and Applications with Basic, Texas, Ft Worth
03
33. Urwin W.R. et al 19 Mastering Business Communication,
99 London, McMillan

PART 2: COURSE MODULES

Module code:	310/22/M01
Module title:	Workplace Communication
ZNQF level:	4
Credits:	8
Duration:	80 hours
Relationship with qualification standards:	Based on Unit Standard Workplace Communication of Unit Standards for different workplaces
Pre-requisite modules:	No prerequisites
Purpose of module:	<p>This module describes the skills, knowledge and attitudes required by an individual to be able to effectively communicate in business. This includes writing business documents, use appropriate communication skills in business, applying effective communication techniques and preparing different types of business meetings.</p> <p>This module is important as it ensures proper and effective communication skills for business. The module targets individuals who are in engineering, commercial field of work irrespective of gender, age or ethnicity.</p>
List of learning outcomes:	L01: Apply language and writing skills in business L02: Write business documents L03: Use communication skills to satisfy business needs L04: Apply effective communication techniques in business L05: Prepare different types of meetings

Learning outcome 01	Apply language and writing skills in business
Assessment criteria:	1.1. Use the correct language style 1.2. Use business jargon in appropriate situations. 1.3. Organize written material logically 1.4. Select and use the most effective method of communication in a business context. 1.5. Use telephone effectively

Content:	<p>1.1. Use the correct language style</p> <ul style="list-style-type: none"> • Apply the concept of the ‘seven (7) cs’ of written communication • Describe use of languages <p>1.2. Use business jargon in appropriate situations</p> <ul style="list-style-type: none"> • Identify and avoid barriers to communication • Discuss selection of words <p>1.3. Organize written material logically</p> <ul style="list-style-type: none"> • Make notes • Describe presentation of business documents <p>1.4. Select and use the most effective method of communication in a business context.</p> <ul style="list-style-type: none"> • Various methods of communication • Select and use the most effective method • Identify major communication channels <p>1.5. Use the telephone effectively</p> <ul style="list-style-type: none"> • Telephone etiquette • Making calls • Answering calls
Assessment tasks:	<ol style="list-style-type: none"> 1. Written and/or oral assessment on the skills and knowledge required in basic communication. 2. Practical assessment on the requirements and principles of basic communication
Conditions/context of assessment	<ol style="list-style-type: none"> 1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials listed below: - <ul style="list-style-type: none"> - Visitors chairs

	<ul style="list-style-type: none"> - Secretary chair and desk - Computer - Printer - Photocopier - Stationary and petty cash vouchers
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Learning outcome 02	Write business documents
Assessment criteria	2.1 Produce business letters 2.2 Generate reports 2.3 Write a memorandum using the fully-blocked method 2.4 Write a notice for the company notice board
Content	2.1 Produce business letters <ul style="list-style-type: none"> • Different types of letters • Use the 'pea kiss' letter writing plan 2.2 Generate reports <ul style="list-style-type: none"> • Identify types of business reports • Write reports from their own investigation or observation • Explain functions of reports in organisations. 2.3 Write a memorandum using the fully-blocked method <ul style="list-style-type: none"> • Identify the major components of a memo • Uses of notice and memo. • Differentiate between a notice and memo. 2.4 Write a notice for the company notice board <ul style="list-style-type: none"> • The uses of notice • Differentiate between a notice and memo. • Identify the major components of a notice
Assessment tasks	<ol style="list-style-type: none"> 1. Written and/or oral assessment on the skills and knowledge required in basic communication. 2. Practical assessment on the requirements and principles of basic communication

Conditions/context of assessment	<ol style="list-style-type: none"> 1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials listed below: - <ul style="list-style-type: none"> - Visitors chairs - Secretary chair and desk - Computer - Printer - Photocopier - Stationary and petty cash vouchers
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Learning outcome 03	Use communication skills to satisfy business needs
Assessment criteria	3.1 Define oral communication 3.2 Answer questions during a job interview 3.3 Communicate information correctly in structured language 3.4 Use written communication effectively
Assessment tasks	3.1 Define oral communication <ul style="list-style-type: none"> • Listening skills • Speaking skills • Use of par-linguistics 3.1 Correctly answer questions during a job interview <ul style="list-style-type: none"> • Audibility in speech • Confidence in speech • Concise responses 3.2 Communicate information correctly in structured language <ul style="list-style-type: none"> • Use of correct common grammar • Meanings of words and phrases 3.3 Use written communication effectively <ul style="list-style-type: none"> • state the advantages and disadvantages of written

	communication
Conditions/context of assessment	<ol style="list-style-type: none"> 1. Written and/or oral assessment on the skills and knowledge required in basic communication. 2. Practical assessment on the requirements and principles of basic communication
Content	<ol style="list-style-type: none"> 1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials listed below: - <ul style="list-style-type: none"> - Visitors chairs - Secretary chair and desk - Computer - Printer - Photocopier - Stationary and petty cash vouchers

Learning outcome 04	Apply effective communication techniques in business
Assessment criteria	4.1 Organise written material logically 4.2 Use grammar and pronunciation according to type of business 4.3 Interpret information presented orally 4.4 Communicate clearly
Assessment tasks	4.1. Organise written material logically <ul style="list-style-type: none"> • Present business documents • Write different business letters • Write different reports 4.2. Use grammar and pronunciation according to type of business <ul style="list-style-type: none"> • Construct sentences that communicate

	<ul style="list-style-type: none"> • Use of objective language in communicating • Describe use of direct and indirect speech <p>4.3. Interpret information presented orally</p> <ul style="list-style-type: none"> • Analyse a written passage • Identify key points from the given passage <p>4.4. Communicate clearly</p> <ul style="list-style-type: none"> • Identify and discuss the concept of the ‘seven (7) cs’ in communication • Identify the most effective methods of communication • Explain the importance of transmitting accurate information
Conditions/context of assessment	<ol style="list-style-type: none"> 1. Written and/or oral assessment on the skills and knowledge required in basic communication. 2. Practical assessment on the requirements and principles of basic communication
Content	<ol style="list-style-type: none"> 1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials listed below: - <ul style="list-style-type: none"> - Visitors chairs - Secretary chair and desk - Computer - Printer - Photocopier - Stationary and petty cash vouchers

Learning outcome 05	Prepare different types of meetings
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Assessment criteria	<p>5.1 define different types of meetings.</p> <p>5.2 identify requirements for meetings.</p> <p>5.3 take notes from meetings.</p> <p>5.4 prepare meeting documents</p>
Assessment tasks	<p>5.1 Define different types of meetings.</p> <ul style="list-style-type: none"> • Public meetings • Private meetings • Office bearers <p>5.2 Identify requirements for meetings.</p> <ul style="list-style-type: none"> • Quorum • Notice • Agenda • Convener • Secretary <p>5.3 Take notes from meetings.</p> <ul style="list-style-type: none"> • Narrative minutes • Resolution minutes • Verbatim minutes <p>5.4 Prepare meeting documents</p> <ul style="list-style-type: none"> • Notice • Agenda • Minutes of meetings.
Conditions/context of assessment	<ol style="list-style-type: none"> 1. Written and/or oral assessment on the skills and knowledge required in basic communication. 2. Practical assessment on the requirements and principles of basic communication
Content	<ol style="list-style-type: none"> 1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools,

	<p>equipment and materials listed below: -</p> <ul style="list-style-type: none"> - Visitors chairs - Secretary chair and desk - Computer - Printer - Photocopier - Stationary and petty cash vouchers
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ASSESSMENT SPECIFICATION GRID

LEARNING OUTCOME		WEIGHTING %
1	Apply language and writing skills in business	20
2	Write business documents	20
3	Use communication skills to satisfy business needs	20
4	Apply effective communication techniques in business	20
5	Prepare different types of meetings	20
TOTAL		100%

Approach to teaching and learning:

1. Observation of adult learning principles.
2. Both institution-based and work-based learning to facilitate the integration of theory and practice.
3. Face-to-face education and learning.
4. Problem-based learning.
5. Online/distance education and learning.
6. Blended/hybrid education and learning.
7. Use of social media.

Approach to assessment:

1. Weighting of 60% continuous assessment and 40% examination.
2. Oral assessment to be conducted by a panel of two or more assessors.
3. RPL assessment.
4. Portfolio of evidence.
5. Assessment of work conducted by both individual learners and teams of learners.

Resources:

1. Qualifications and experience of trainers, assessors and moderators

All trainers, assessors and moderators should have undergone ZNQF accredited training programmes and should have qualifications and experience recognised by the Zimbabwe National Qualifications Authority (ZNQA).

2. Facilities, tools, equipment and materials

- Computer
- Desk
- Swivel chair
- Visitors chairs
- Filing cabinets
- Puncher
- Stapler
- Pens
- Dust bin
- Fax machine
- Printer
- Paper tray
- Document scanner
- Photocopier
- Heater
- Fan/air conditioner
- Document holders
- Refrigerator
- Water dispenser
- Water glasses
- Tea set
- Electric jugs
- Trays
- Cash box
- Microwave
- Office ornaments
- Paper scissors
- First aid kit

3. Learning resources

Relevant training manual (learners' guide) and facilitators' guide

4. Reference materials (recommended textbooks, recommended readings)

Module Code:	310/22/M02
Module Title:	BUSINESS ACCOUNTING 1
ZNQF Level:	4
Credits:	16
Duration:	160 hours
Relationship with Qualification Standards:	Based on Unit Standard 310/22/M02 BUSINESS ACCOUNTING 1 of Qualification Standard for an Assistant Accountant
Pre-requisite modules:	N/A
Purpose of Module:	<p>This module describes the skills, knowledge and attitudes required by an Assistant Accountant to be able to apply the general principles of Accounting to business environment in Zimbabwe. The module aims to provide the basic knowledge of accounting with particular emphasis on financial records for individuals, sole traders, small firms, Partnerships, Manufacturing Firms in Zimbabwe, etc. This module is also suitable for beginners to provide an introduction to major topics covered within the introductory book keeping or financial accounting course. This module introduces the accounting concepts and principles and the main focus is on developing an understanding of the conceptual framework and IAS 1 on Presentation of Financial Statements. The Module will also look at the recognition and presentation of income, asset and liabilities in terms of International Accounting Standards and Financial Reporting Standards. Access to this module is open to all target groups including unemployed youths, women and men wishing to establish or improve SMEs in the business sector as this will enable them to carry out business activities.</p>

List of Learning Outcomes:	<p>LO1: Apply the basic accounting concepts and principles in the business environment.</p> <p>LO2: Record transactions in the books of Prime entry or books of original entry.</p> <p>LO3: Prepare bank reconciliation statements</p> <p>LO4: Make appropriate adjustments relating to accruals, prepayments, bad debts, provision for bad debts and depreciation.</p> <p>LO5: Draft the Annual Financial Statements of Sole Traders.</p>
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Learning Outcome 01	LO1: Apply the basic accounting concepts and principles in the business environment.
Assessment Criteria:	<p>1.1 Distinguish between Accounting and Bookkeeping.</p> <p>1.2 Outline the objectives of financial statements.</p> <p>1.3 Describe the users of financial information and their requirements.</p> <p>1.4 Outline the Accounting concepts, Principles and Assumptions.</p> <p>1.5 Describe the Qualitative characteristics and elements of financial statements.</p> <p>1.6 Apply the Accounting equation</p>
Content:	<p>LO1: Apply accounting concepts and principles in the business environment.</p> <p>1.1 Distinguish between Accounting and Bookkeeping.</p> <ul style="list-style-type: none"> • Meaning and purposes accounting and bookkeeping. <ul style="list-style-type: none"> ➤ Definition of Accounting ➤ Definition of Bookkeeping ➤ Relationships between Accounting and Bookkeeping. <p>1.2 Outline the objectives of financial statements.</p> <ul style="list-style-type: none"> • Meaning and General purpose Financial Statements <ul style="list-style-type: none"> ➤ Financial performance ➤ Financial position ➤ Changes in financial position <p>1.3 Describe the users of financial information and their requirements.</p> <ul style="list-style-type: none"> • Users of Financial Statements. <ul style="list-style-type: none"> ➤ Investors ➤ Lenders

- Management
- Suppliers or trade creditors
- Management
- Tax inspectors
- Government
- Customers
- Employees
- Public

1.4 Outline the Accounting concepts, Principles and Assumptions.

- Accounting concepts.
 - The dual aspect concept
 - The historical cost concept
 - Business entity concept
 - Money measurement concept
 - Time interval concept
 - Conservatism/Prudence concept
 - Materiality concept
 - Objectivity concept
 - Consistency concept
 - Realisation concept
 - Recognition of revenue
 - Disclosure concept
 - Uniformity concept
 - Relevance
- Underlying assumptions.
 - Accruals/matching concept
 - Going concern concept

1.5 Describe the Qualitative characteristics and elements of financial statements.

- Qualitative characteristics.
 - Fundamental
 - ✓ Relevance
 - ✓ Materiality
 - ✓ Faithful presentation
 - Enhancing
 - ✓ Comparability
 - ✓ Timeliness
 - ✓ Understandability
 - ✓ Verifiability
- Elements of financial statements
 - Distinguish between the following
 - ✓ Assets
 - ✓ Liabilities
 - ✓ Equity
 - ✓ Income

	<ul style="list-style-type: none"> ✓ Expenses <p>1.6 Apply the Accounting equation</p> <ul style="list-style-type: none"> • The approaches to double entry principle <ul style="list-style-type: none"> ➤ Receiving and giving ➤ Debits and credits ➤ Examples of transactions ➤ Effects of the transactions ➤ Double entry for assets, liabilities and capital. <ul style="list-style-type: none"> ✓ Writing up Asset accounts ✓ Writing up liabilities accounts ✓ Writing up capital accounts ➤ Balancing off accounts ➤ Double entry for trading goods. <ul style="list-style-type: none"> ✓ Cash purchases ✓ Credit purchases ✓ Cash sales ✓ Credit sales ➤ Double entry for trading goods. <ul style="list-style-type: none"> ✓ Sales returns ✓ Purchases returns
Assessment Tasks:	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. distinguish between Accounting and Bookkeeping, outline the objectives of financial statements, describe the users of financial information and their requirements, outline the Accounting concepts, Principles and Assumptions, describe the Qualitative characteristics and elements of financial statements and apply the Accounting equation.</p> <p>2. Practical assessment on application of law to the society and the business environment, describing the Zimbabwe legal system framework and explaining the general principles of law relating to contracts in business set ups based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>4. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>5. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>6. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student

	<ul style="list-style-type: none"> • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • statutes • Stationary.
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Learning Outcome 02	LO2: Record transactions in the books of Prime entry or books of original entry.
Assessment Criteria	2.1 Identify the books original entry. 2.2 Describe the types ledgers and their functions 2.3 Extract trial balance from the ledger balances. 2.4 Construct Financial Statements of Sole traders.
Content	LO2: Record transactions in the books of Prime entry or books of original entry. 2.1 Identify the books original entry. <ul style="list-style-type: none"> • Source documents <ul style="list-style-type: none"> ➤ Capture accounting information ➤ Receipting. <ul style="list-style-type: none"> ✓ generating manual receipts ✓ Generating electronic receipts. ✓ Record names of payers -Personal details of payer ✓ Establish forms of payment ✓ Establish forms of currency used ➤ Balance off the receipts ➤ List sources of receipts ➤ Ascertain amounts of receipts ➤ Manual ascertainment ➤ Electronic ascertainment using accounting packages such as :

- ✓ Pastel accounting
- ✓ Quick books
- ✓ SAP
- Verify physical stock of cash against receipts
 - ✓ Reconcile amount recorded in the receipt book against actual cash.
- Invoices.
 - ✓ generating manual invoices
 - ✓ Generating electronic invoices.
- **Perform Banking Transactions**
 - Process Banking deposits
 - Process banking withdrawals
 - ✓ Obtain authority to withdrew
 - ✓ Complete relevant withdrawal forms
 - ✓ Adhere to organizational policies on withdrawals
 - ✓ Follow security procedures
 - ✓ Maintain stamped withdrawal records in line with organizational standards
 - ✓ Record banking details correctly
- **Books of original entry.**
 - Write up books of original entry.
 - ✓ Purchases day book
 - ✓ Sales day book
 - ✓ Purchases returns book
 - ✓ Sales returns book
 - ✓ Two column and three column cash books
 - ✓ Petty cash book
 - ✓ Journals

2.2 Describe the types ledgers and their functions

- Posting from subsidiary books to the ledger.
 - Write up ledger accounts.
 - ✓ Sales ledger
 - ✓ Purchases ledger
 - ✓ General ledger
 - Write up personal accounts.
 - Write up impersonal accounts
 - ✓ Real accounts
 - ✓ Nominal accounts

2.3 Extract trial balance from the ledger balances.

- Posting from subsidiary books to the ledger.
 - Write up ledger accounts.
 - ✓ Sales ledger

	<ul style="list-style-type: none"> ✓ Purchases ledger ✓ General ledger • Balance ledger accounts. • Extract a Trial Balance
Learning Outcome 03	LO3: Prepare bank reconciliation statements
Assessment Criteria	3.1 Analyse records for independent records that must agree 3.2 Record cash deposits in the bank 3.3 Perform reconciliation
Content	<p>LO3: Prepare bank reconciliation statements</p> <p>3.1 Analyse records for independent records that must agree</p> <ul style="list-style-type: none"> • Keep simple cash books <ul style="list-style-type: none"> ✓ Describe the nature and functions of cash book. ✓ Identify the source documents used in writing up the cash book. ✓ Describe recording cash receipts in the cash book and post to the ledger. ✓ 2 column cash book ✓ 3 column cash book ✓ Record cash receipts and payments in the cash book. ✓ Demonstrate the balancing off of the cash book. ✓ Post ✓ Bank statement <ul style="list-style-type: none"> ➤ Explain the nature and functions of the bank statement. ➤ Identify source documents for bank statement. <p>3.2 Record cash deposits in the bank</p> <p>❖ List reconciliation items</p> <ul style="list-style-type: none"> • Cash book items <ul style="list-style-type: none"> ✓ Unpresented cheques ✓ Outstanding deposits • Bank statement items <ul style="list-style-type: none"> ✓ Dishonoured cheques ✓ Bank charges ✓ Credit transfers ✓ Bank errors ✓ Bank charges ✓ Ledger fees

	<ul style="list-style-type: none"> ✓ Direct debits. ✓ Standing orders <p>3.3 Perform reconciliation</p> <ul style="list-style-type: none"> • Prepare updated cash book <ul style="list-style-type: none"> ✓ Relationship between cash book and bank statement. ✓ Unrecorded items ✓ Errors • Prepare bank reconciliation statement <ul style="list-style-type: none"> ✓ Unpresented cheques. ✓ Uncredited cheques. ✓ Draft a bank reconciliation statement.
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. analyse records for independent records that must agree, record cash deposits in the bank, perform reconciliation</p> <p>3.4 Reconcile debtors and creditors control accounts with the debtors and creditors ledgers.</p> <p>.</p> <p>2. Practical assessment on application of the general principles of law of arbitration based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes

	<ul style="list-style-type: none"> • Stationery
Assessment Tasks	<ol style="list-style-type: none"> 1. Written and/or oral assessment on the skills and knowledge required to apply law as outlined in the assessment criteria such as identifying the books original entry,describing the types ledgers and their functions and extract trial balance from the ledger balances 2. Practical assessment on application of the general principles of law based on the performance criteria of the Qualification Standard for an Assistant Accountant.
Conditions/Context of assessment	<ol style="list-style-type: none"> 1.Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2.The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3.The context of assessment should include the facilities, tools, equipment and materials listed below. <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • Vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • Calculator • Statutes • Stationary.

Learning Outcome 04	LO4: Make appropriate adjustments relating to accruals, prepayments, bad debts, provision for bad debts and depreciation.
Assessment Criteria	<p>4.1 Record the double entries for bad debts and bad debts recovered .</p> <p>4.2 Record the double entries for the provision for bad debts and provision for discount allowed.</p> <p>4.3 Describe the accounting treatment for accruals and prepayments.</p> <p>4.4 Record the double entries for depreciation.</p>
Content	<p>LO4: Make appropriate adjustments relating to accruals, prepayments, bad debts, provision for bad debts and depreciation.</p> <p>4.1 Record the double entries for bad debts and bad debts recovered .</p> <ul style="list-style-type: none"> • Define bad debts. • Record bad debts written off. • Record bad debts recovered <ul style="list-style-type: none"> ➤ Write up ledger accounts. <p>4.2 Record the double entries for the provision for bad debts and provision for discount allowed.</p> <ul style="list-style-type: none"> • Define provision for bad debts. • Explain provision for discounts allowed. • Record provision for bad debts. <ul style="list-style-type: none"> ➤ Increase in provision for bad debts. ➤ Decrease in provision for bad debts. • Record provision for discounts allowed. <ul style="list-style-type: none"> ➤ Increase in provision for discounts allowed. ➤ Decrease in provision for discounts allowed. <p>4.3 Describe the accounting treatment for accruals and prepayments.</p> <ul style="list-style-type: none"> • Record Accruals <ul style="list-style-type: none"> ➤ Record expenses accrued. ➤ Record accrued income. • Record prepayments <ul style="list-style-type: none"> ➤ Record prepaid expenses

	<p>➤ Record prepaid income.</p> <p>4.4 Record the double entries for depreciation.</p> <ul style="list-style-type: none"> • Methods of depreciation. <ul style="list-style-type: none"> ➤ Straight line method. ➤ Reducing balance method. ➤ Sum of digits method. ➤ Machine hour. ➤ Revaluation method etc. • Double entry system for depreciation. • Double entry for disposal of assets. • Trade in of assets
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. record the double entries for bad debts and bad debts recovered, record the double entries for the provision for bad debts and provision for discount allowed, describe the accounting treatment for accruals and prepayments and record the double entries for depreciation.</p> <p>2. Practical assessment on application of the general principles of law based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes • Stationery

Learning Outcome 05	LO5: Draft the Annual Financial Statements of Sole Traders.
Assessment Criteria	<p>5.1 Draw up a Trial Balance</p> <p>5.2 Prepare statement of Profit or loss and other comprehensive income in line with IAS 1.</p> <p>5.3 Draft the Statement of Financial Position for the year in line with IAS 1.</p>
Content	<p>LO5: Draft the Annual Financial Statements of Sole Traders.</p> <p>5.1 Draw up a Trial Balance.</p> <ul style="list-style-type: none"> • Balance off accounts <ul style="list-style-type: none"> ➤ Define a Trial Balance ➤ Outline the purposes of a Trial Balance ➤ Identify debit balances ➤ Identify credit balances. <p>5.2 Prepare statement of Profit or loss and other comprehensive income in line with IAS 1.</p> <ul style="list-style-type: none"> • Identify items of expenses • Identify items of income • Prepare closing transfers <ul style="list-style-type: none"> ➤ Closing transfers in respect of expenses accounts. ➤ Closing transfers in respect of income accounts. ➤ Closing balances in respect of inventory. ➤ Prepare statement of comprehensive income <p>5.3 Draft the Statement of Financial Position for the year in line with IAS 1.</p> <ul style="list-style-type: none"> • Elements of Financial Statements in SOFP <ul style="list-style-type: none"> ➤ Identify Assets ➤ Identify liabilities ➤ Identify equity/capital. ➤ .Prepare statement of Financial Position.
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. draw up a Trial Balance, prepare statement of Profit or loss and other comprehensive income in line with IAS 1 and also draft the Statement of Financial Position for the year in line with IAS 1.</p> <p>2. Practical assessment on application of the general principles of law of arbitration based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>

Conditions/Context of assessment	<ol style="list-style-type: none"> 1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials listed below. <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes • Stationery
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Assessment Specification Grid

LEARNING OUTCOMES		WEIGHTING %
1	Bookkeeping and Accounting Accounting Concepts and Principles	10
2	Double Entry System Books of Original Entry	15
3	Ledger Accounts and Trial balance	20
4	Cash Book Bank Reconciliation	20
4	Bad debts and Provision for bad debts Accounting for depreciation	10
5	Final Financial Statements of Sole Traders	25
TOTAL		100

Approach to Teaching and Learning:

1. Observation of adult learning principles.
2. Both institution-based and work-based learning to facilitate the integration of theory and practice.
3. Face-to-face education and learning.
4. Problem-based learning.
5. Online/distance education and learning.
6. Blended/hybrid education and learning.
7. Use of social media.

Approach to Assessment:

1. Weighting of practical and theory assessment: 70% theory and 30% practical.
2. Weighting of institution-based and work-based assessment: 50% institution-based assessment and 50%.
3. Oral assessment to be conducted by a panel of two or more assessors.
4. RPL assessment.
5. Portfolio of evidence.
6. Assessment of work conducted by both individual learners and teams of learners.

Resources:

5. Qualifications and experience of Trainers, Assessors and Moderators

All trainers, assessors and moderators should have undergone ZNQF accredited training programmes and should have qualifications and experience recognised by the Zimbabwe National Qualifications Authority (ZNQA).

6. Facilities, Tools, Equipment and Materials

- Statutes
- Vehicle
- Internet access
- Phone
- Computer
- Calculator
- Printer
- Office furniture
- Accounting packages

7. Learning Resources

Relevant training manual (learners' guide) and facilitators' guide

8. Reference Materials (recommended textbooks, recommended readings)

1. Cox D. (1990) Success in Bookkeeping and Accounts, London, John Murray
2. Musamba, J.F. (2001) Introductory Accounting (3rd Edition), Harare, NG Publications
3. Wood, F et al (2013) Frank Wood's Business Accounting 1 (13th Ed), Essex,
4. Government Printer Governmental Accounting Standards Board. (2001). Guide to Implementation of GASB
5. Business Books. Rockness, H.O. (1977) Expectancy theory in a budgetary setting: an experimental examination, The Accounting Review, 52, 893 ...27 pages
6. Governmental Accounting Standards Board. (2002). Codification of Governmental Accounting and 7. Financial Reporting Standards (Statement 34 Edition), as of June 30, 2002. Norwalk, CT.
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9. Everett, R.E., Lows, R.L., and Johnson, D.R. (1996). *Financial and Managerial Accounting for School Administrators*. Reston, VA: Association of School Business Officials International.
10. Gauthier, Stephen J. (2001). *Governmental Accounting, Authority and Financial Reporting*. Government Finance Officers Association, ISBN 0-89125-219-3.
11. Governmental Accounting Standards Board. (2001). *Guide to Implementation of GASB Statement 34 and Related Pronouncements: Questions and Answers*. Norwalk, CT.
12. Governmental Accounting Standards Board. (2000). *Guide to Implementation of GASB Statement 34 on Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Questions and Answers*. Norwalk, CT.
13. Governmental Accounting Standards Board. (1999). *Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Norwalk, CT.
14. Miller, L. and McClure, M. (Year unknown). "Reliable School Budget Forecasts: Seven Tools That Work." *School Business Affairs*, (Vol. and No. unknown).
15. Osborne, D., and Gaebler, T. (1993). *Reinventing Government. How the Entrepreneurial Spirit Is Transforming the Public Sector*. New York: Plume.
16. Renzulli, J.S. and Reis, S.M. (1997). *The Schoolwide Enrichment Model* (2nd Ed.). Mansfield Center, CT: Creative Learning Press.
17. Reschovsky, A. and Imazeki, J. (1997). "The Development of School Finance Formulas to Guarantee the Provision of Adequate Education to Low-Income Students." In W.J. Fowler, Jr. (Ed.), *Developments in School Finance, 1997* (NCES 98-212). U.S. Department of Education, National Center for Education Statistics. Washington, DC: U.S. Government Printing Office.

Module Code:	310/22/M03
Module Title:	Accounts Administration
ZNQF Level:	4
Credits:	8
Duration:	80 hours

Relationship with Qualification Standards:	Based on Unit Standard ADMINISTRATION of Qualification Standard for an Assistant Accountant
Pre-requisite modules:	N/A
Purpose of Module:	This module describes the skills, knowledge and attitudes required by an Assistant Accountant to be able to make decisions in business activities. The module will enable an individual to assist the organisation to effectively discharge the duties relating to procurement of resources. The module has an advantage of equipping individuals with administrative skills to enhance organisational reputation to the outside world through making effective decisions for both internal stakeholders and external stakeholders of the organisation. Access to this module is open to all target groups including unemployed youths, women and men wishing to establish or improve SMEs in the business sector as this will enable them to carry out activities pertaining to procurement of organisational resources.
List of Learning Outcomes:	LO1: Procure departmental requirements. LO2: Capture data LO3: Carry out vouching.

Learning Outcome 01	Procure departmental requirements.
Assessment Criteria:	1.1 Establish procurement requirements or needs. 1.2 Generate requisitions in accordance with requirements. 1.3 Record the quantities observed in accordance with the requirements 1.4 Maintain security items register.

<p>Content:</p>	<p>LO 1 Procure departmental requirements.</p> <p>1.1.1 Establish procurement requirements or needs.</p> <ul style="list-style-type: none"> • Principles of purchasing <ul style="list-style-type: none"> ➤ Right quantity <ul style="list-style-type: none"> ✓ Define right quantity ✓ Factors considered when determining the right quantity. ✓ Relationships of stock levels and purchasing. ✓ Relationships of stock control methods and purchasing. ➤ Right quality <ul style="list-style-type: none"> ✓ Define quality. ✓ Importance of obtaining right quality. <p>1.1.2 Generate requisitions in accordance with requirements.</p> <ul style="list-style-type: none"> • Define requisition. <ul style="list-style-type: none"> ✓ Content of requisition. ✓ Address of requisitions. ✓ specifications • Purchasing procedures <ul style="list-style-type: none"> ✓ The typical purchasing cycle. ✓ The three phases of purchasing procedures. ✓ Purchasing documents ✓ Purchasing records ✓ Purchasing manual ✓ Requisitions ✓ Quotations ✓ Use of comparative schedules ✓ Authorisation ✓ Purchase orders. • Use of electronic purchasing procedures. • Define electronic purchasing. • Criteria for electronic purchasing. • Benefits of electronic purchasing. • Electronic purchasing cycle. <p>1.1.3 Observe reorder quantities in line with the organisational policy.</p> <ul style="list-style-type: none"> • Establish reorder quantities. <ul style="list-style-type: none"> ✓ Economic order quantity ✓ Minimum stock level ✓ Maximum stock level ✓ Average stock level.
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	<ul style="list-style-type: none"> ✓ Buffer stock ✓ Safety stocks <p>1.1.4 Maintain security item register</p> <ul style="list-style-type: none"> • Identify security items. <ul style="list-style-type: none"> ✓ Date stamps ✓ Product formulae ✓ Unused receipt books ✓ Used receipt books ✓ Company formation documents ✓ Special keys ✓ Duplicate keys ✓ Cash boxes/safe/strong rooms.
Assessment Tasks:	<p>3. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. generate requisitions/establish needs, procurement procedures, keeping inventory of all the resources.</p> <p>4. Practical assessment on analysing records following generally acceptable accounting principles and guidelines which affect establishing cash book opening balances, verifying cash book transactions against bank statement, investigating anomalies, obtain relevant records, identify unrecorded transactions and capturing necessary adjustments based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>7. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>8. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>9. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone

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| | <ul style="list-style-type: none">• Hard drive• Printers• Accounting packages.• calculator• statutes• Stationary. |
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Learning Outcome 02	LO2: Capture data
Assessment Criteria	<p>5.2.1 Generate accurate data.</p> <p>5.2.2 Develop audit trail report</p> <p>5.2.3 Adhere to control mechanisms</p> <p>5.2.4 Capture complete data in line organisational requirements.</p> <p>5.2.5 Capture data within the stipulated time frames in line with departmental expectations</p>
Content	<p>5.2.1 Generate accurate data.</p> <ul style="list-style-type: none"> • Stock accounting data <ul style="list-style-type: none"> ✓ Importance of stores accounting. ✓ The FIFO method ✓ The LIFO method. ✓ The AVCO method. ✓ The imprest system. <p>5.2.2 Develop audit trail report</p> <ul style="list-style-type: none"> • Stock records <ul style="list-style-type: none"> ✓ Importance of stock records. ✓ Information in stock records. ✓ Documents used in recording stock. ✓ Tracing stock records transactions. ✓ Detecting and recording stock deficiencies. ✓ Changes in quantities in stock. <p>5.2.3 Adhere to control mechanisms.</p> <ul style="list-style-type: none"> • Stocktaking, stock checking and stock audit <ul style="list-style-type: none"> ✓ Explain Stocktaking, stock checking and stock audits. ✓ Types of stocking. ✓ Procedures for stocktaking. ✓ Documents used in stocktaking. ✓ Tracing stock records transactions. ✓ Detecting and recording stock deficiencies. ✓ Handling of stock discrepancies. <p>5.2.4 Capture complete data in line organisational requirements.</p> <ul style="list-style-type: none"> • Electronic capturing of data <ul style="list-style-type: none"> ✓ Define electronic recording. ✓ Criteria for electronic recording. ✓ Benefits electronic capturing. ✓ Risks in electronic capturing. • Manual capturing of data. <ul style="list-style-type: none"> ✓ Define manual capturing. ✓ Criteria for manual capturing. ✓ Benefits manual capturing. ✓ Risks in manual capturing.

	<p>5.2.5 Capture data within the stipulated time frames in line with departmental expectations.</p> <ul style="list-style-type: none"> • Right time for capturing. <ul style="list-style-type: none"> ✓ Define right time. ✓ Expedite capturing. ✓ Lead time and factors affecting lead time. ✓ Timing of capturing.
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria such as generate accurate data, develop audit trail report, adhere to control mechanisms, capture complete data in line organisational requirements and capture complete data within the stipulated timeframes in line with organisational requirements.</p> <p>3. Practical assessment on analysing records following generally acceptable procurement procedures and guidelines which affect the generation of accurate data, development of an audit trail report, adherence to control mechanisms, capturing of complete data in line organisational requirements and capturing of complete data within the stipulated timeframes in line with organisational requirements, based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>10. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>11. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>12. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • Vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • Calculator • Statutes • Stationary.

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Learning Outcome 03	LO3: Carry out vouching.
Assessment Criteria	3.1 Identify appropriate transaction record.
	3.2. Attach relevant supporting documents.
	3.3 Record accurate information.
Assessment Tasks	<ol style="list-style-type: none"> 1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. identify appropriate transaction records that must agree, attach relevant supporting documents and record or capture accurate information. 2. Practical assessment on analysing records following generally acceptable accounting principles and guidelines regarding vouching in line with identification of appropriate transaction records that must agree, attachment of relevant supporting documents and recording or capturing accurate information based on the performance criteria of the Qualification Standard for an Assistant Accountant.
Conditions/Context of assessment	<ol style="list-style-type: none"> 1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials listed below.
Content	<ol style="list-style-type: none"> 3.1 Identify appropriate transaction record. <ul style="list-style-type: none"> • Accounting transaction records. <ul style="list-style-type: none"> ✓ Define transaction record. ✓ Reasons for transaction record ✓ When to record a transaction record. ✓ Types of transactions records. <ul style="list-style-type: none"> ➤ Cash transaction record. ➤ Inventory transaction record. ➤ Double entry transaction record. 3.2 Attach relevant supporting documents. <ul style="list-style-type: none"> • Types of supporting documents. <ul style="list-style-type: none"> ✓ Articles of the organisation ✓ Stock certificates. ✓ Receipts ✓ Invoices ✓ Payment vouchers

	<ul style="list-style-type: none"> ✓ Memorandum • Reasons for supporting documents <ul style="list-style-type: none"> ✓ Relevant business records for such things as \ <ul style="list-style-type: none"> ➤ Sales ➤ Receipts ➤ Clearance records ➤ Money transfers <p>3.3 Record accurate information.</p> <ul style="list-style-type: none"> • Necessity of recording accurate information. <ul style="list-style-type: none"> ✓ Traceability of the initiator of the transaction. ✓ Clarity in records. • How to record information accurately. <ul style="list-style-type: none"> ✓ Signing of records ✓ Timing of records ✓ Dating records if hand written or electronically generated.
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ASSESSMENT SPECIFICATION GRID

LEARNING OUTCOME		WEIGHTING %
1	Procurement of departmental requirements	10
2	Purchasing procedures	20
3	Establishment of reorder quantities	20
4	Stock valuation	20
5	Adherence to control mechanisms.	10
6	Capturing complete data in line organisational requirements	10
7	Transaction records	10
TOTAL		100%

Approach to Teaching and Learning:

1. Observation of adult learning principles.
2. Both institution-based and work-based learning to facilitate the integration of theory and practice.
3. Face-to-face education and learning.
4. Problem-based learning.
5. Online/distance education and learning.
6. Blended/hybrid education and learning.
7. Use of social media.

Approach to Assessment:

1. Weighting of practical and theory assessment: 70% theory and 30% practical.
2. Weighting of institution-based and work-based assessment: 50% institution-based assessment and 50%.
3. Oral assessment to be conducted by a panel of two or more assessors.

4. RPL assessment.
5. Portfolio of evidence.
6. Assessment of work conducted by both individual learners and teams of learners.

Resources:

9. Qualifications and experience of Trainers, Assessors and Moderators

All trainers, assessors and moderators should have undergone ZNQF accredited training programmes and should have qualifications and experience recognised by the Zimbabwe National Qualifications Authority (ZNQA).

10. Facilities, Tools, Equipment and Materials

- Statutes
- Vehicle
- Internet access
- Phone
- Computer
- Calculator
- Printer
- Office furniture
- Accounting packages

11. Learning Resources

Relevant training manual (learners' guide) and facilitators' guide

12. Reference Materials (recommended textbooks, recommended readings)

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15. Osborne, D., and Gaebler, T. (1993). *Reinventing Government. How the Entrepreneurial Spirit Is Transforming the Public Sector*. New York: Plume.
16. Renzulli, J.S. and Reis, S.M. (1997). *The Schoolwide Enrichment Model* (2nd Ed.). Mansfield Center, CT: Creative Learning Press.
17. Reschovsky, A. and Imazeki, J. (1997). "The Development of School Finance Formulas to Guarantee the Provision of Adequate Education to Low-Income Students." In W.J. Fowler, Jr. (Ed.), *Developments in School Finance, 1997* (NCES 98-212). U.S. Department of Education, National Center for Education Statistics. Washington, DC: U.S. Government Printing Office.

Module Code:	310/22/M04
Module Title:	Computing and Digital Literacy
ZNQF Level:	4
Credits:	10
Duration:	120 Hours
Relationship with Qualification Standards:	Based on unit standard Computing and Digital Literacy of....
Pre-requisite modules:	NO PREREQUISITES
Purpose of Module:	This module intends to give students the skills and understanding to use computers in their fields of study and to come up with ICT based solutions for business. It focuses on developing an understanding of basic computer use and application of different ICT systems including networks. To raise awareness on the impact of current and emerging technologies in the business world. In addition, the module equips students with the ability to recognise potential risks when using ICT and promote safe and responsible practice.

List of Learning Outcomes:	<p>LO1: Apply data communication principles to utilise computer networks and internet services</p> <p>LO2: Operate a computer and perform basic file and folder management.</p> <p>LO3: Creating and editing documents using a WordProcessor.</p> <p>LO4: Drafting and editing documents using spreadsheets.</p> <p>LO5: Drafting and editing documents using databases</p> <p>LO6: Drafting and editing documents using multimedia presentations</p>
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Learning Outcome 01	Apply data communication principles to utilise computer networks and internet services
Assessment Criteria:	<p>1.1 Define data communications and computer networks</p> <p>1.2 Explain network functionality, communication and collaboration tools.</p> <p>1.3 Apply internet knowledge to the business environment and demonstrate capability to use different communication and collaboration tools.</p> <p>1.4 Detail on cloud computing.</p> <p>1.5 Virtual teams and Telecommuting</p>
Content:	<p>1.1 Define data communications and computer networks</p> <p>1.1.1 define data communications</p> <p>1.1.2 define computer network</p> <p>1.1.3 Give the advantages and disadvantages of networking computers</p> <p>1.2 Explain network functionality.</p>

- 1.2.1 Explain the types of networks (LAN, MAN and WAN)
- 1.2.2 Describe network topologies (Star, Bus, Ring and Mesh)
- 1.2.3 Explain the client-server setup as used by modern businesses for networking workstations.
- 1.2.4 Identify common network devices and computers (server, client, router, switch, hub, bridge)
- 1.2.5 Explain Wi-Fi and hotspot as network distribution resources
- 1.2.6 evaluate network environments such as intranet and extranet for business.

1.3 Apply internet knowledge to the business environment and demonstrate capability to use different communication and collaboration tools.

- 1.3.1 Define the internet and give the uses.
- 1.3.2 Outline the advantages and disadvantages of the internet.
- 1.3.3 Draft requirements for a corporate internet connectivity. (hardware and software needed)
- 1.3.4 Search information on the internet, browser functions to surf on the Internet
- 1.3.5 Recognise the meaning of web browser and Internet addresses (URL)
- 1.3.6 Create and organise a list of favourites, bookmark sites.
- 1.3.7 Identifying the measures that have to be taken to protect one's privacy when accessing information on the Internet.

- 1.3.8 Identifying different communication tools, and selecting the appropriate one for the intended type of communication.
- 1.3.9 Creating an email address in compliance with personal data protection best practices
- 1.3.10 Adopting safe behaviour when managing unwanted emails and paying attention to phishing;
- 1.3.11 Sending email messages in an adequate and responsible manner;
- 1.3.12 Using the domain “To, “Cc” and “Bcc” adequately for sending emails;
- 1.3.13 Attaching documents to an email;
- 1.3.14 Opening attachments in safety and saving them in another location or storage device
- 1.3.15 Creating and organising a list of contacts with at least one group of addressees
- 1.3.16 Setting up online presence and Social Media Networking for business (blogs, wikis, podcasts)

1.4 Detail on cloud computing.

- 1.4.1 explain the cloud computing and show its characteristics.
- 1.4.2 How is data stored, managed and shared on the cloud?
- 1.4.3 Describe the advantages and disadvantages of cloud computing.
- 1.4.4 Explore the cloud services providers and their products for business.

	1.5 Virtual teams and Telecommuting 1.5.1 Virtual business tools (Zoom, MS Teams) 1.5.2 describe telecommuting including advantages and disadvantages
Assessment Tasks:	Practical assignments and practical tests that demonstrate the skills and knowledge acquired for the proper use and handling of networks and internet services.
Conditions/Context of assessment	Submission of practical work demonstrating the knowledge on networks and their uses.

Learning Outcome 02	Operate a computer and perform basic file and folder management.
Assessment Criteria:	2.1 Operate a computer 2.2 Customise workspace 2.3 Manage files and folders 2.4 Setup printing facility
Content:	2.1 Operate a computer 2.1.1 Switch on a computer (cold boot or warm boot procedure) 2.1.2 Put a computer on sleep mode 2.2 Customise workspace 2.2.1 Change desktop background 2.2.2 Correct date and time

	<p>2.2.3 Pin programs to taskbar</p> <p>2.2.4 Sort desktop icons</p> <p>2.3 Manage files and folders</p> <p>2.3.1 Create a new folder, rename a folder</p> <p>2.3.2 Copy file into folder</p> <p>2.3.3 Duplicate folders</p> <p>2.3.4 Transfer files from removable storage to computer and back</p> <p>2.3.5 Delete files and folders</p> <p>2.3.6 Recover files from recycle bin</p> <p>2.3.7 Open and import files of different types</p> <p>2.3.8 Save files using appropriate file names</p> <p>2.3.9 Save and export in the file format of an application package including .docx, .doc, .xls, .accdb, .pptx,</p> <p>2.4 Setup printing facility</p> <p>2.4.1 Set a printer as default</p>
Assessment Tasks:	Practical assessment on operating a computer, changing desktop appearance, managing file and folders, setting up a printer.
Conditions/Context of assessment	Hands on practical sessions in the computer laboratory.

Learning Outcome 03	Drafting and editing documents using Word Processor
Assessment Criteria:	<p>3.1 Create or edit a document using a Word processor</p> <p>3.2 Process mail</p> <p>3.3 Create tables and columns</p> <p>3.4 Create business documents</p>

<p>Content:</p>	<p>3.1 Create or edit a document using a Word processor</p> <p>3.1.1 Load a word processor</p> <p>3.1.2. Create a new document, Format Text and Paragraphs</p> <p>3.1.3 Get skilled working with Text and Pictures (Font, Text alignment, Text enhancement including, spacing and bullets, alignment and Indent)</p> <p>3.1.4. Create and format SmartArt</p> <p>3.1.5 Understand how to use and edit Templates to create documents and resumes</p> <p>3.1.6 Create or edit headers and footers</p> <p>3.1.7. Use editing techniques to manipulate text and numbers including highlight, delete, move, cut, copy, paste, drag and drop</p> <p>3.2 Process Mail</p> <p>3.2.1. Create a Mail Merge that sends a personalized invitation to each recipient</p> <p>3.2.2. Learn how to select the Mail Merge recipients and troubleshoot errors</p> <p>3.3 Create tables and columns</p> <p>3.3.1. Create and edit a table with a specified number of rows and Columns.</p> <p>3.3.2. Place text or objects in a table</p> <p>3.3.3. Place texts or objects into columns</p> <p>3.3.4. Insert borders</p> <p>3.4 . Produce business documents</p> <p>3.4.1. Business plan</p> <p>3.4.2. Memorandum</p>
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	<p>3.4.3. Different types of letters</p> <p>3.4.4. Reports</p> <p>3.4.5. Create, modify, update and apply styles to ensure consistency of presentation</p> <p>3.4.6. Perform spelling and grammar check</p> <p>3.4.7. Printout finished documents</p>
Assessment Tasks:	<p>1. Practical assessment on creating documents according to business needs.</p> <p>2. Print documents as required.</p>
Conditions/Context of assessment	Hands on practical sessions in the computer laboratory.

Learning Outcome 04	Creating and editing documents using spreadsheets
Assessment Criteria:	<p>4.1 Create or edit a document using a Spreadsheet</p> <p>4.2 use formulae to manipulate data</p> <p>4.3 Generate graphs</p> <p>4.4 Generate business documents</p>
Content:	<p>4.1. Create and edit a spreadsheet for a business task</p> <p>4.1.1. Load a spreadsheet</p> <p>4.1.2. Create a spreadsheet and enter text</p> <p>4.1.3. Use editing techniques to manipulate text and numbers including highlight, delete, move, cut, copy, paste, drag and drop</p> <p>4.1.4. Insert borders</p> <p>4.1.5. Merge cells</p> <p>4.1.6. Insert columns and rows</p>

	<p>4.1.7. delete columns and rows</p> <p>4.2. Use formulae to manipulate data</p> <p>4.2.1. Create and use formulae</p> <p>4.2.2. Use functions</p> <p>4.2.3. Display used formulae</p> <p>4.2.4. Add/delete sheets</p> <p>4.3. Generate Graphs</p> <p>4.3.1. Generate appropriate graphs from given data</p> <p>4.3.2. Use different types of graphs for data analysis</p> <p>4.3.3. Save the spreadsheet</p> <p>4.3.4. Print spreadsheet or specified window</p> <p>4.4. Generate business documents</p> <p>4.4.1. Invoices</p> <p>4.4.2. Receipts</p> <p>4.4.3. Simple financial statements</p>
Assessment Tasks:	<p>3. Practical assessment on creating spreadsheet documents according to business needs.</p> <p>4. Print documents as required.</p>
Conditions/Context of assessment	Hands on practical sessions in the computer laboratory.

Learning Outcome 05	Creating and editing documents using databases
Assessment Criteria:	<p>5.1 Create or edit a database</p> <p>5.2 Generate queries</p> <p>5.3 Generate reports</p>

Content:	<p>6.1 Create or edit a document using a database</p> <p>6.1.1. Load a database</p> <p>6.1.2. Create a new document</p> <p>6.1.3. Add and delete fields</p> <p>6.1.4. Add and delete records</p> <p>6.1.5. Use different data types</p> <p>6.1.6. Update fields and records</p> <p>6.1.7. Printout finished documents</p> <p>6.2. Generate Queries</p> <p>6.2.1. Generate appropriate queries from given data</p> <p>6.2.2. Use relevant fields</p> <p>6.2.3. Save and print queries</p> <p>6.3. Generate reports</p> <p>6.3.1. Generate appropriate reports from given data</p> <p>6.3.2. Use appropriate orientation</p> <p>6.3.3. Print reports</p>
Assessment Tasks:	<p>5. Practical assessment on creating documents according to business needs.</p> <p>6. Print documents as required.</p>
Conditions/Context of assessment	Hands on practical sessions in the computer laboratory.

Learning Outcome 06	Creating and editing documents using multimedia presentations
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Assessment Criteria:	<p>6.1 Create or edit a document using a presentation</p> <p>6.2 Create slides for a business task</p> <p>6.3 Enhance slide presentations</p> <p>6.4 Create business presentations</p>
Content:	<p>6.1 Create or edit a document using a Presentation</p> <p>6.1.1. Load a presentation package</p> <p>6.1.2. Create a new presentation</p> <p>6.1.3. Understand how to use and edit Templates to create documents and resumes</p> <p>6.1.4. Create or edit headers and footers</p> <p>6.2 Create slides for a business task</p> <p>6.2.1. Know how to work with Text Boxes, Format Shapes and apply Themes</p> <p>6.2.2. Insert, format and adjust Pictures with the Picture Tools</p> <p>6.2.3. Insert and format Shapes and SmartArt to create an effective presentation</p> <p>6.2.4. Use Tables and Spreadsheets to display data in a presentation</p> <p>6.3 Enhance slide presentations</p> <p>6.3.1. Learn how to design Slide Masters</p> <p>6.3.2. Apply slide Transitions</p> <p>6.3.3. Apply Animations to images in a slide show and edit the timing</p> <p>6.4 Create business presentations</p>

	6.4.1. Advertise using presentation 6.4.2. Create presentations different business purposes
Assessment Tasks:	7. Practical assessment on creating word documents according to business needs. 8. Print documents as required.
Conditions/Context of assessment	Hands on practical sessions in the computer laboratory.

ASSESSMENT SPECIFICATION GRID

LEARNING OUTCOMES		Weighting %
1	Basic file and folder handling	10%
2	Use of internet and network services	10%
3	Wordprocessing	20%
4	Spreadsheets	20%
5	Databases	20%
6	presentation	20%
TOTAL		100%

Approach to Teaching and Learning:

1. Both institution-based and work-based learning to facilitate the integration of theory and practice.
2. Face-to-face education and learning.
3. Problem-based learning.
4. Online/distance education and learning.
5. Blended/hybrid education and learning.

Facilities, Tools, Equipment and Materials

- Classroom/Computer Lab
- Computer
- Digital Projector
- Data storage devices
- Internet

Reference Materials (recommended textbooks, recommended readings)

Bello Rotimi-Williams (2019) Essential ICT for Informatics & Management Students, LAP Lambert Academic

Bouwman H, van den Hooff B, Lidwien van de Wijngaert & Jan van Dijk

(2005) Information and Communication Technology in Organizations: Adoption, Implementation, Use and Effects, SAGE Publications Ltd

Katarzyna Szymczyk, Ibrahiem M. M. El Emary (2021) Advanced Trends in ICT for Innovative Business Management, Boca Raton

Tremblay J & Burnt R (2015) An Introduction to Computer Science an Algorithmic Approach, McGraw-Hill

Module Code:	310/22/M05
Module Title:	FINANCIAL MATHEMATICS AND STATISTICS 1
ZNQF Level:	4
Credits:	12
Duration:	120 hours
Relationship with Qualification Standards:	Based on Unit Standard
Pre-requisite modules:	N/A
Purpose of Module:	<p>This module describes the skills, knowledge and attitudes required by Business studies students.</p> <p>This includes Logarithms, indices and algebra, financial statistics, solving payroll problems and establishing time value of money calculation. The advantage of Financial Mathematics is to develop Finance officer who can effectively implement Financial Mathematics for business organisations. Access to this module is open to all target groups including unemployed youths, women and men wishing to establish or improve SMEs in any sector.</p>
List of Learning Outcomes:	<p>LO1: Business computations leading to decisions</p> <p>LO2: Financial Statistics 1</p> <p>LO3: Evaluate time value of money concept</p>

Learning Outcome 01	L01: Business computations leading to decisions
Assessment Criteria:	<ol style="list-style-type: none"> 1. Appreciate use of business calculations and statistical techniques in business 2. Understand various business computations leading to decisions.
Content:	<p>L01: business computations leading to decisions</p> <p>1.1. Linear equations</p> <ul style="list-style-type: none"> • simple linear equations • Process of solving business problems using linear equations <p>1.2. Ratios, rates, percentages, mixtures, and proportions.</p> <ul style="list-style-type: none"> • rates • comparison of quantities using ratios • fractions, decimals and percentages • differentiating direct and inverse proportions <p>1.3. Discounts and commissions</p> <ul style="list-style-type: none"> • types of discounts and commissions <p>1.4. Hire purchase</p> <ul style="list-style-type: none"> • meaning of hire purchase • difference between hire purchase and cash price • procedure of solving problems involving hire purchase <p>1.5. Currency conversion</p>

	<ul style="list-style-type: none"> • definition of currency • different currency rates • currency conversion methods
Assessment Tasks:	<p>5. Written and/or oral assessment on the skills and knowledge required to solve financial problems as outlined in the assessment criteria.</p> <p>6. Practical assessment on solving financial problems based on the performance criteria of the Qualification Standard Marketing Assistant.</p>
Conditions/Context of assessment	<p>13. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>14. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>15. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Computers • Printers • Data Storage Devices • Airtime • Identification Cards • Internet Connectivity • Stationery • Vehicle

Learning Outcome 02	LO2: Statistical Calculations
Assessment Criteria	<p>2.1 Collect financial data</p> <p>2.2 Tabulate the data</p> <p>2.3 Construct and interpret financial graphs</p> <p>2.4 Calculate mean, mode and median of grouped and ungrouped data</p> <p>2.5 Calculate standard deviation, variance and coefficient of</p>

	variance grouped and ungrouped data
Content	<p>LO2: Financial Statistics 1</p> <p>2.1 Introduction to statistics</p> <ul style="list-style-type: none"> • meaning of the term statistics • purpose of statistics • uses of statistics • limitations of statistics <p>2.2. Collection of data</p> <ul style="list-style-type: none"> • types of data • methods of data collection • sampling methods <p>2.3. Classification of data</p> <ul style="list-style-type: none"> • meaning of classification of data • frequency distribution table • tabulation of data <p>2.4. Presentation of data</p> <ul style="list-style-type: none"> • Methods of presenting data <p>2.5. Measures of central tendency</p> <ul style="list-style-type: none"> • meaning of central tendency • types of central tendency • characteristics of central tendency • advantages and disadvantages <p>2.6. Measures of dispersion</p> <ul style="list-style-type: none"> • meaning of measures of dispersion • types of measures of dispersion

	<ul style="list-style-type: none"> characteristics of measures of dispersion advantages and disadvantages of measures of dispersion
Assessment Tasks	<ol style="list-style-type: none"> Written and/or oral assessment on the skills and knowledge required to analyse data as outlined in the assessment criteria. Practical assessment on construction of statistical graphs based on the performance criteria of the Qualification Standard management.
Conditions/Context of assessment	<ol style="list-style-type: none"> Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. The context of assessment should include the facilities, tools, equipment and materials listed below. <ul style="list-style-type: none"> Computers Printers Data Storage Devices Airtime Identification Cards Internet Connectivity Stationery Vehicle

Learning Outcome 03	LO3: Evaluate time value of money concept
Assessment Criteria	<p>3.1 Distinguish simple and compound interest</p> <p>3.2 Calculate Future and present values using simple and compound interest.</p> <p>3.3. Make annuity calculations</p>
Content	<p>LO3: Evaluate time value of money concept</p> <p>3.1 Simple interest</p>

	<p>3.2 compound interest</p> <p>3.2.1. Present Values of lumpsum amounts</p> <p>3.2.2. Future Values of lumpsum amounts</p> <p>3.2.3. Present Values of Annuities</p> <p>3.2.4. Future Values of Annuities</p>
Assessment Tasks	<ol style="list-style-type: none"> 1. Written and/or oral assessment on the skills and knowledge required to analyse data as outlined in the assessment criteria. 2. Practical assessment on data analysis based on the performance criteria of the Qualification Standard Marketing Assistant.
Conditions/Context of assessment	<ol style="list-style-type: none"> 1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials listed below. <ul style="list-style-type: none"> • Computers • Printers • Data Storage Devices • Airtime • Identification Cards • Internet Connectivity • Stationery • Vehicle

ASSESSMENT SPECIFICATION GRID

LEARNING OUTCOME	WEIGHTING %
LO1: Business computations leading to decisions	40
LO2: Financial Statistics 1	30
LO3: Evaluate time value of money concept	30

TOTAL	100%
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Approach to Teaching and Learning:

8. Observation of adult learning principles.
9. Both institution-based and work-based learning to facilitate the integration of theory and practice.
10. Face-to-face education and learning.
11. Problem-based learning.
12. Online/distance education and learning.
13. Blended/hybrid education and learning.
14. Use of social media.

Approach to Assessment:

7. Weighting of practical and theory assessment: 70% theory and 30% practical.
8. Weighting of institution-based and work-based assessment: 50% institution-based assessment and 50%.
9. Oral assessment to be conducted by a panel of two or more assessors.
10. RPL assessment.
11. Portfolio of evidence.
12. Assessment of work conducted by both individual learners and teams of learners.

Resources:

13. Qualifications and experience of Trainers, Assessors and Moderators

All trainers, assessors and moderators should have undergone ZNQF accredited training programmes and should have qualifications and experience recognised by the Zimbabwe National Qualifications Authority (ZNQA).

14. Facilities, Tools, Equipment and Materials

- Computers
- Printer
- Data storage device
- Airtime
- Identification records
- Internet connectivity
- stationery
- Vehicle
- Insulation tape
- Mutton cloth

15. Learning Resources

Relevant training manual (learners' guide) and facilitators' guide

16. Reference Materials (recommended textbooks, recommended readings)

Module Code:	310/22/M06
Module Title:	BUSINESS ACCOUNTING 2
ZNQF Level:	4
Credits:	12
Duration:	120 hours
Relationship with Qualification Standards:	Based on Unit Standard 310/22/M03 BUSINESS ACCOUNTING 2 of Qualification Standard for an Assistant Accountant
Pre-requisite modules:	N/A
Purpose of Module:	This module describes the skills, knowledge and attitudes required by an Assistant Accountant to be able to apply the general principles of Accounting to business environment in Zimbabwe. The module aims to equip the students with key competencies necessary to prepare full set of accounts that comply International and Local Standards. The evaluation will be based on reporting capabilities for both internal and external purposes by applying the basic knowledge of accounting with particular

	emphasis on financial records for individuals, sole traders, small firms, societies and clubs. This module introduces the accounting concepts and principles and the main focus is on developing an understanding of the conceptual framework IAS 1 on Presentation of Financial Statements. Access to this module is open to all target groups including unemployed youths, women and men wishing to establish or improve SMEs in the business sector as this will enable them to carry out business activities.
List of Learning Outcomes:	<p>LO1: Account for errors experienced in recording of accounting data.</p> <p>LO2: Compile control accounts relating to Receivables/debtors and Payables/creditors</p> <p>LO3: Draw up the Annual Financial Statements of Partnerships.</p> <p>LO4: Prepare Annual Financial Statements from incomplete records and single entry bookkeeping system.</p> <p>LO5: Prepare Manufacturing Accounts</p> <p>LO6: Apply accounting ratios in analysis of Financial Statements/Accounts.</p>
Learning Outcome 01	LO1: Account for errors experienced in recording of accounting data.
Assessment Criteria	<p>1.1 Identify errors discovered in the books of accounts</p> <p>1.2 Describe errors discovered in the books of accounts.</p> <p>1.3 Write up a suspense Account.</p>
Content	<p>LO1: Account for errors experienced in recording of accounting data.</p> <p>1.1 Identify errors discovered in the books of accounts</p> <ul style="list-style-type: none"> • Define accounting errors • Identify affecting the Trial Balance. • Identify errors that do not affect the Trial balance. <p>1.2 Describe errors discovered in the books of accounts.</p> <ul style="list-style-type: none"> • Explain errors affecting Trial Balance • Explain the errors not affecting the Trial balance. <p>1.3 Write up a suspense Account</p> <ul style="list-style-type: none"> • Correct errors through journal entries. • Post to the suspense account from the journals.

Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. identify errors discovered in the books of accounts, describe errors discovered in the books of accounts and write up a suspense Account.</p> <p>2. Practical assessment on application of the general principles of law of arbitration based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes • Stationery

Learning Outcome 02	LO2: Compile control accounts relating to
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	Receivables/debtors and Payables/creditors
Assessment Criteria	<p>2.1 Describe debtors and creditors control accounts.</p> <p>2.2 Write up debtors control account.</p> <p>2.3 Write up creditors control account.</p> <p>2.4 Reconcile debtors and creditors control accounts with the debtors and creditors ledgers.</p>
Content	<p>LO2: Compile control accounts relating to Receivables/debtors and Payables/creditors</p> <p>2.1 Describe debtors and creditors control accounts.</p> <ul style="list-style-type: none"> • Explain the purposes of control accounts • Outline the advantages of debtors and creditors control accounts. <p>2.2 Write up debtors control account.</p> <ul style="list-style-type: none"> • Sources of entries into debtors control accounts <p>2.3 Write up creditors control account.</p> <ul style="list-style-type: none"> • Sources of entries into creditors control accounts. <p>2.4 Reconcile debtors and creditors control accounts with the debtors and creditors ledgers.</p> <ul style="list-style-type: none"> • Reconcile control accounts <ul style="list-style-type: none"> ➤ Identify differences between two records. ➤ Decide on the effect in nominal ledger or personal ledger. ➤ Update nominal ledger ➤ Prepare a reconciliation statement.
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. describe debtors and creditors control accounts, write up debtors control account, write up creditors control account and reconcile debtors and creditors control accounts with the debtors and creditors ledgers.</p> <p>2. Practical assessment on application of the general principles of law of arbitration based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p>

	<p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes • Stationery
Learning Outcome 03	LO3:Draw up the Annual Financial Statements of Partnerships.
Assessment Criteria:	<p>3.1 Outline the objectives of Partnership businesses.</p> <p>3.2 Measure the performance of a partnership business.</p> <p>3.3 Measure the financial position of the Partnership business.</p> <p>.</p>
Content:	<p>LO3:Draw up the Annual Financial Statements of Partnerships.</p> <p>3.1 Outline the objectives of Partnership businesses.</p> <ul style="list-style-type: none"> • Meaning and objectives of Partnerships. <ul style="list-style-type: none"> ➤ Definition of Partnerships ➤ Objectives of Partnerships ➤ Distinction between Partnerships and Sole traders. ➤ Advantages of Partnerships ➤ Disadvantages of Partnerships. <p>3.2 Measure the performance of a partnership business.</p> <ul style="list-style-type: none"> • Prepare Statement of Profit or Loss and other Comprehensive income. <ul style="list-style-type: none"> ➤ Identify Partnership revenue ➤ Identify Partnership expenses ➤ Prepare Statement of Changes in Equity. ➤ Draw up Statement of Profit or Loss and other Comprehensive income. <p>3.3 Measure the financial position of the Partnership business.</p> <ul style="list-style-type: none"> • Prepare Statement of Financial Position . <ul style="list-style-type: none"> ➤ Prepare Partners Current Accounts in

	<p>columnar form.</p> <ul style="list-style-type: none"> ➤ Identify Partnership Assets ➤ Identify Partnership Liabilities ➤ Identify Partnership Capital ➤ Prepare Partnership Capital, both fluctuating and fixed in columnar form. ➤ Draw up Statement of Financial Position.
Assessment Tasks:	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. outline the objectives of Partnership businesses, measure the performance of a partnership business and also measure the financial position of the Partnership business.</p> <p>2. Practical assessment on application of the general accounting concepts and Principles in drawing up the Annual Financial Statements of Partnerships in line with the GAAP and IFRS based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>16. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>17. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>18. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • statutes

	<ul style="list-style-type: none"> • Stationary.
Learning Outcome 04	LO4: Prepare Annual Financial Statements from incomplete records and single entry bookkeeping system.
Assessment Criteria	<p>4.1 Explain the nature of Financial statements from incomplete records.</p> <p>4.2 Prepare Statement of Profit or Loss and other Comprehensive income from incomplete records for Sole Trader.</p> <p>4.3 Prepare Statement of Financial Position from incomplete records for Sole Trader.</p> <p>.</p>
Content	<p>LO4: Record transactions in the books of Prime entry or books of original entry.</p> <p>4.1 Explain the nature of Financial statements from incomplete records.</p> <ul style="list-style-type: none"> • Define incomplete records • Calculate missing figures <p>4.2 Prepare Statement of Profit or Loss and other Comprehensive income from incomplete records for Sole Trader.</p> <ul style="list-style-type: none"> • Prepare Statement of Profit or Loss and other Comprehensive income from incomplete records. <ul style="list-style-type: none"> ➤ Identify missing figures ➤ Identify revenue ➤ Identify expenses ➤ Draw up Statement of Profit or Loss and other Comprehensive income. <p>4.3 Prepare Statement of Financial Position from incomplete records for Sole Trader.</p> <ul style="list-style-type: none"> • Prepare Statement of Financial Position from incomplete records. <ul style="list-style-type: none"> ➤ Identify missing figures ➤ Identify revenue ➤ Identify expenses ➤ Draw up Statement of Financial Position.
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to explain the nature of Financial statements from incomplete records, prepare Statement of Profit or Loss and other Comprehensive income from incomplete records for Sole Trader and to prepare Statement of Financial Position</p>

	<p>from incomplete records for Sole Trader.</p> <p>2. Practical assessment on application of the general principles of accounting based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • Vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • Calculator • Statutes • Stationary.

Learning Outcome 05	LO5: Prepare Manufacturing Accounts
Assessment Criteria	<p>5.1 Describe the Structure and content of Manufacturing accounts.</p> <p>5.2 Demonstrate proper allocation of expenses.</p> <p>5.3 Prepare manufacturing accounts.</p>
Content	<p>LO5: Prepare Manufacturing Accounts</p> <p>5.1 Describe the Structure and content of Manufacturing accounts.</p> <ul style="list-style-type: none"> • Define a manufacturing company. • Explain the following terms used in manufacturing accounts. <ul style="list-style-type: none"> ➤ Raw materials consumed ➤ Prime cost ➤ Overheads/factory costs ➤ Production cost of finished goods. • Record bad debts recovered <ul style="list-style-type: none"> ➤ Write up ledger accounts. <p>5.2 Demonstrate proper allocation of expenses.</p> <ul style="list-style-type: none"> • Define allocation of expenses. • Apply given percentages or ratios to allocate expenses. <p>5.3 Prepare manufacturing accounts.</p> <ul style="list-style-type: none"> • Draw up a manufacturing account showing the following <ul style="list-style-type: none"> ➤ Cost of raw materials consumed ➤ Prime cost. ➤ Factory overheads ➤ Work in progress ➤ Production cost of finished goods.
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. describe the Structure and content of Manufacturing accounts, demonstrate proper allocation of expenses and prepare manufacturing accounts.</p>

	2. Practical assessment on application of the general principles of law based on the performance criteria of the Qualification Standard for an Assistant Accountant.
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes • Stationery
Learning Outcome 06	LO6: Apply accounting ratios in analysis of Financial Statements/Accounts.
Assessment Criteria	<p>6.1 Outline the major categories of financial ratios</p> <p>6.2 Illustrate the importance of financial ratio analysis.</p> <p>6.3 Analyse the limitations of financial ratio analysis</p> <p>6.4 Assess the performance of the firm using various ratios.</p>
Content	<p>LO6: Apply accounting ratios in analysis of Financial Statements/Accounts.</p> <p>6.1 Outline the major categories of financial ratios</p> <ul style="list-style-type: none"> • Define financial ratios <ul style="list-style-type: none"> ✓ Describe the categories of ratios. <ul style="list-style-type: none"> ➤ Profitability ratios. ➤ Liquidity ratios ➤ Asset utilisation ratios.etc <p>6.2 Illustrate the importance of financial ratio analysis.</p> <ul style="list-style-type: none"> • Importance of ratios

	<ul style="list-style-type: none"> ✓ Describe the importance of categories of ratios. <ul style="list-style-type: none"> ➤ Profitability ratios. ➤ Liquidity ratios ➤ Asset utilisation ratios.etc <p>6.3 Analyse the limitations of financial ratio analysis</p> <p>6.4 Assess the performance of the firm using various ratios.</p>
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. outline the major categories of financial ratios, illustrate the importance of financial ratio analysis, analyse the limitations of financial ratio analysis and assess the performance of the firm using various ratios.</p> <p>2. Practical assessment on application of the general principles of law of arbitration based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes • Stationery

Assessment Specification Grid

LEARNING OUTCOMES		WEIGHTING %
1	Accounting Errors	10
2	Control Accounts	20
3	Partnership Accounts	20

4	Accounting for incomplete records	20
5	Manufacturing Accounts	20
6	Financial ratio analysis	10
TOTAL		100

Approach to Teaching and Learning:

15. Observation of adult learning principles.
16. Both institution-based and work-based learning to facilitate the integration of theory and practice.
17. Face-to-face education and learning.
18. Problem-based learning.
19. Online/distance education and learning.
20. Blended/hybrid education and learning.
21. Use of social media.

Approach to Assessment:

13. Weighting of practical and theory assessment: 70% theory and 30% practical.
14. Weighting of institution-based and work-based assessment: 50% institution-based assessment and 50%.
15. Oral assessment to be conducted by a panel of two or more assessors.
16. RPL assessment.
17. Portfolio of evidence.
18. Assessment of work conducted by both individual learners and teams of learners.

Resources:

17. Qualifications and experience of Trainers, Assessors and Moderators

All trainers, assessors and moderators should have undergone ZNQF accredited training programmes and should have qualifications and experience recognised by the Zimbabwe National Qualifications Authority (ZNQA).

18. Facilities, Tools, Equipment and Materials

- Statutes
- Vehicle
- Internet access
- Phone
- Computer
- Calculator
- Printer
- Office furniture
- Accounting packages

19. Learning Resources

Relevant training manual (learners' guide) and facilitators' guide

20. Reference Materials (recommended textbooks, recommended readings)

1. Cox D. (1990) Success in Bookkeeping and Accounts, London, John Murray
2. Musamba, J.F. (2001) Introductory Accounting (3rd Edition), Harare, NG Publications
3. Wood, F et al (2013) Frank Wood's Business Accounting 1 (13th Ed), Essex,

4. Government Printer Governmental Accounting Standards Board. (2001). Guide to Implementation of GASB
5. Business Books. Rockness, H.O. (1977) Expectancy theory in a budgetary setting: an experimental examination, *The Accounting Review*, 52, 893 ...27 pages
6. Governmental Accounting Standards Board. (2002). Codification of Governmental Accounting and 7. Financial Reporting Standards (Statement 34 Edition), as of June 30, 2002. Norwalk, CT.
7. Association of School Business Officials International, *GASB Statement No. 34: Implementation Recommendations for School Districts*. Reston, VA: Association of School Business Officials International (2000).
8. Deloitte and Touche (2001). *Twelve White Papers on Issues in Education Finance*. Unpublished manuscript.
9. Everett, R.E., Lows, R.L., and Johnson, D.R. (1996). *Financial and Managerial Accounting for School Administrators*. Reston, VA: Association of School Business Officials International.
10. Gauthier, Stephen J. (2001). *Governmental Accounting, Authority and Financial Reporting*. Government Finance Officers Association, ISBN 0-89125-219-3.
11. Governmental Accounting Standards Board. (2001). *Guide to Implementation of GASB Statement 34 and Related Pronouncements: Questions and Answers*. Norwalk, CT.
12. Governmental Accounting Standards Board. (2000). *Guide to Implementation of GASB Statement 34 on Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Questions and Answers*. Norwalk, CT.
13. Governmental Accounting Standards Board. (1999). *Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Norwalk, CT.
14. Miller, L. and McClure, M. (Year unknown). "Reliable School Budget Forecasts: Seven Tools That Work." *School Business Affairs*, (Vol. and No. unknown).
15. Osborne, D., and Gaebler, T. (1993). *Reinventing Government. How the Entrepreneurial Spirit Is Transforming the Public Sector*. New York: Plume.
16. Renzulli, J.S. and Reis, S.M. (1997). *The Schoolwide Enrichment Model* (2nd Ed.). Mansfield Center, CT: Creative Learning Press.
17. Reschovsky, A. and Imazeki, J. (1997). "The Development of School Finance Formulas to Guarantee the Provision of Adequate Education to Low-Income Students." In W.J. Fowler, Jr. (Ed.), *Developments in School Finance, 1997* (NCES 98-212). U.S. Department of Education, National Center for Education Statistics. Washington, DC: U.S. Government Printing Office.

Module Code:	310/22/M07
Module Title:	Business law 1
ZNQF Level:	4
Credits:	10
Duration:	100 hours
Relationship with Qualification Standards:	Based on Unit Standard 8 BUSINESS LAW of Qualification Standard for an Assistant Accountant
Pre-requisite modules:	N/A
Purpose of Module:	This module describes the skills, knowledge and attitudes required by an Assistant Accountant to be able to apply the general principles of law to business environment in Zimbabwe. The module will enable an individual to assist the organisation to effectively discharge the duties relating to the legal systems and the general principles of law applicable in the field of business. The module has an advantage of equipping individuals with legal skills to enable them to make effective decisions that will minimise legal implications in the future. Access to this module is open to all target groups including unemployed youths, women and men wishing to establish or improve SMEs in the business sector as this will enable them to carry out activities knowing of the legal implications of the decisions which they make.

List of Learning Outcomes:	LO1: Apply law to the society and the business environment. LO2: Describe the Zimbabwe legal system framework LO3: Demonstrate an understanding of the general principles of law relating to contracts in business set ups.
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Learning Outcome 01	LO1Apply law to the society and the business environment.
Assessment Criteria:	1.1 Describe the nature of law in Zimbabwe. 1.2 Outline the principles of modern law in Zimbabwe 1.3 Describe the legal rights of individuals in Zimbabwe. 1.4 Outline the divisions of law in Zimbabwe.
Content:	LO 1 Apply law to the society and the business environment. 1.1 Describe the nature of law in Zimbabwe. <ul style="list-style-type: none"> • Meaning and purposes of law in a society. <ul style="list-style-type: none"> ➤ Definition of law ➤ Purposes of law in Zimbabwean business community. <ul style="list-style-type: none"> ✓ Preservation of peace and order. ✓ Achievement of justice. ✓ Protection of members in society. ✓ Dispute resolution. ✓ Regulation of conduct etc. 1.2 Outline the principles of modern law in Zimbabwe <ul style="list-style-type: none"> ➤ Postulates of good law <ul style="list-style-type: none"> ✓ Equality ✓ Reasonableness. ✓ Generality ✓ Certainty ✓ Authority ✓ Positive 1.3 Describe the legal rights of individuals in Zimbabwe. <ul style="list-style-type: none"> ➤ Legal rights of people <ul style="list-style-type: none"> ✓ Real right. ✓ Personal right. ✓ Importance rights. 1.4 Outline the divisions of law in Zimbabwe. <ul style="list-style-type: none"> ➤ Divisions of law <ul style="list-style-type: none"> ✓ Public law.

	<ul style="list-style-type: none"> ✓ Private law. ✓ Fields of law under public and private law. ✓ Criminal law and civil law. ✓ National law and international law. ✓ Substantive law and law of procedures and evidence.
Assessment Tasks:	<p>7. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. apply law to the society and the business environment, describe the Zimbabwe legal system framework and explain the general principles of law relating to contracts in business set ups.</p> <p>8. Practical assessment on application of law to the society and the business environment, describing the Zimbabwe legal system framework and explaining the general principles of law relating to contracts in business set ups based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>19. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>20. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>21. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • statutes • Stationary.

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Learning Outcome 02	LO2: Describe the Zimbabwe legal system framework
Assessment Criteria	<p>2.1 Describe the sources of law in Zimbabwe.</p> <p>2.2 Outline the functions of State Organs in Zimbabwe</p> <p>2.3 Describe the in Administrative courts in Zimbabwe.</p>
Content	<p>LO2: Describe the Zimbabwe legal system framework</p> <p>2.1 Describe the sources of law in Zimbabwe.</p> <ul style="list-style-type: none"> • Sources of law in Zimbabwe. <ul style="list-style-type: none"> ✓ Custom as a source of law in Zimbabwe. -Social norms -Legal norms ✓ Roman Dutch law. ✓ Legislation ✓ Judicial precedent.. <p>2.2 Outline the functions of State Organs in Zimbabwe.</p> <ul style="list-style-type: none"> • The State Organs <ul style="list-style-type: none"> ✓ Legislature. ✓ Executive. ✓ Judiciary <p>2.3 Describe the in Administrative courts in Zimbabwe.</p> <ul style="list-style-type: none"> • Administrative courts. <ul style="list-style-type: none"> ✓ Village court. ✓ Community court ✓ Magistrate court ✓ High court ✓ Supreme court
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to apply law as outlined in the assessment criteria such as describing the sources of law in Zimbabwe, outlining the functions of State Organs in Zimbabwe and describing the in Administrative courts in Zimbabwe.</p> <p>2. Practical assessment on application of the general principles of law based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<ul style="list-style-type: none"> ➤ Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. ➤ The practical assessment will be conducted in the workplace or simulated work environment in the training institution. ➤ The context of assessment should include the facilities, tools, equipment and materials listed below. <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE

	<ul style="list-style-type: none">• Vehicle• White boards• Overhead projector• An equipped computer laboratory with internet access.• Cell phone• Hard drive• Printers• Accounting packages.• Calculator• Statutes• Stationary.

Learning Outcome 03	LO3: Demonstrate an understanding of the general principles of law relating to contracts in business set ups.
Assessment Criteria	<p>3.1 Describe the concepts of contracts.</p> <p>3.2 Outline the rules governing offer and acceptance.</p> <p>3.3 Describe the contracts without offer and acceptance.</p> <p>3.4 Outline the terms of contracts.</p> <p>3.5 Explain void and voidable contracts.</p> <p>3.6 Explain breach of contracts and the remedies available.</p> <p>3.7 Describe ways of terminating a contract.</p>
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. describe the concepts of contracts outline the rules governing offer and acceptance, describe the contracts without offer and acceptance, outline the terms of contracts, explain void and voidable contracts, explain breach of contracts and the remedies available and describe ways of terminating a contract.</p> <p>2. Practical assessment on application of the general principles of law based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes

	<ul style="list-style-type: none"> • Stationery
Content	<p>LO3: Demonstrate an understanding of the general principles of law relating to contracts in business set ups.</p> <p>3.1 Describe the concepts of contracts.</p> <ul style="list-style-type: none"> ✓ Define a contract ✓ Explain the essentials of a valid contract. <ul style="list-style-type: none"> ➤ Legality. ➤ Animus Contrahendi ➤ Possibility of performance ➤ Consensus ad idem ➤ Legal capacity ➤ Communicated agreement <p>3.2 Outline the rules governing offer and acceptance.</p> <ul style="list-style-type: none"> • Definition of an offer • Essentials of a valid offer <ul style="list-style-type: none"> ✓ Serious intent ✓ Definite ✓ Communication ✓ Unequivocal ✓ Not have been revoked ✓ Compliance with essentials of a valid contract. • Termination of an offer <ul style="list-style-type: none"> ✓ Lapse ✓ Revocation ✓ Rejection ✓ Death or insanity ✓ Counter offer ✓ Acceptance • Definition of an acceptance • Essentials of a valid acceptance <ul style="list-style-type: none"> ✓ Unconditional ✓ Communication ✓ Knowledge of offer ✓ Method of acceptance ✓ Who may accept etc. <p>3.3 Describe the contracts without offer and acceptance.</p> <ul style="list-style-type: none"> ✓ Signed documents ✓ Unsigned documents ✓ Notices incorporated into contracts. <p>3.4 Outline the terms of contracts.</p> <ul style="list-style-type: none"> • Terms in contracts. <ul style="list-style-type: none"> ✓ Express terms

	<ul style="list-style-type: none"> ✓ Implied terms. ✓ Terms implied by trade usage ✓ Imposed terms ✓ Tacit terms • Conditions in contracts. <ul style="list-style-type: none"> ✓ Suspensive condition ✓ Resolutive condition <p>3.5 Explain valid, void and voidable contracts.</p> <ul style="list-style-type: none"> • valid contracts. • Void contracts • Voidable contracts <ul style="list-style-type: none"> ✓ Misrepresentation ✓ Duress ✓ Undue influence <p>3.6 Explain breach of contracts and the remedies available.</p> <ul style="list-style-type: none"> • Define breach of contract. • Forms of breach of contract <ul style="list-style-type: none"> ✓ Repudiation ✓ Mora debitories ✓ Mora creditories ✓ Positive malperformance etc • Remedies of breach of contract <ul style="list-style-type: none"> ✓ Specific performance ✓ Cancellation ✓ Damages ✓ Interdict etc <p>3.7 Describe ways of terminating a contract.</p> <ul style="list-style-type: none"> • Ways of terminating a contract <ul style="list-style-type: none"> ✓ Performance ✓ Set off ✓ Compromise ✓ Novation ✓ Release/waiver ✓ Extinctive prescription ✓ Judgement ✓ Impossibility of performance ✓ Merger or confusio ✓ Insolvency etc.
Learning Outcome 04	LO4: Apply principles of law relating to arbitration process in business set ups.

Assessment Criteria	<p>4.1 Explain the concepts of arbitration.</p> <p>4.2 Outline the arbitration process.</p> <p>4.3 Enumerate the merits and demerits of arbitration .</p> <p>4.4 Describe the powers of the arbitrator.</p>
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. explain the concepts of arbitration, outline the arbitration process, enumerate the merits and demerits of arbitration and describe the powers of the arbitrator in the arbitration process.</p> <p>2. Practical assessment on application of the general principles of law of arbitration based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes • Stationery
Content	<p>LO4: Apply principles of law relating to arbitration process in business set ups.</p> <p>4.1 Explain the concepts of arbitration.</p> <ul style="list-style-type: none"> ✓ Define arbitration ✓ Explain the importance of arbitration. <ul style="list-style-type: none"> ➤ Settle disputes ➤ Bring harmony/reconciliation ➤ Brings finality to conflicting relationships. ➤ Improves relationships etc. <p>4.2 Outline the arbitration process.</p> <ul style="list-style-type: none"> • Definition of arbitration process • The arbitration process

- ✓ File a claim
- ✓ Answer a claim
- ✓ Arbitrator selection
- ✓ Pre-hearing conference
- ✓ Discovery
- ✓ Meeting.
- ✓ Decision and award

4.3 Enumerate the merits and demerits of arbitration .

- Merits of arbitration.
 - ✓ No publicity
 - ✓ convenience
 - ✓ Use of expert knowledge.
 - ✓ Informality in proceedings
 - ✓ Speedy settlement
 - ✓ Harmony
 - ✓ Relationship improvements
 - ✓ Less expensive
 - ✓ Neutrality etc
- Demerits of arbitration.
 - ✓ Autocratic in nature
 - ✓ Unfair treatment on either party
 - ✓ Brings bad blood between parties
 - ✓ Destroys proper working relationships
 - ✓ Harmony
 - ✓ Can be biased
 - ✓ Discloses classified information
 - ✓ No room for appeal in some cases
 - ✓ Too informal
 - ✓ No reasons for the decision are given.
 - ✓ Lack of sympathetic jurists etc

4.4 Describe the powers of the arbitrator.

- The powers of the arbitrator.
 - ✓ Power to take evidence of parties
 - ✓ Power to take witnesses of oath
 - ✓ Power to record all evidence.
 - ✓ Order parties to produce books and documents
 - ✓ Power to proceed with proceedings in the absence of either party.
 - ✓ Power to award pre-award interest
 - ✓ Power to decide incidental questions.
 - ✓ power to require any party to allow inspection of property involved.
 - ✓ Power to appoint a commissioner to take any evidence of any person outside the country.
 - ✓ Power to require any party to deliver pleadings or

	<p>statements of claim and defence</p> <p>✓ Power to maintain order during proceedings.etc.</p>
Learning Outcome 05	LO5: Apply principles of law relating to delict in relation to business environment.
Assessment Criteria	<p>3.1 Explain the nature and liability of delict.</p> <p>3.2 Describe the concept of defamation</p> <p>3.3 Outline the defenses available in an action for defamation.</p> <p>3.4 Describe the to be proven to succeed in an action of defamation.</p>
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. explain the nature and liability of delict, describe the concept of defamation, outline the defenses available in an action for defamation and describe the to be proven to succeed in an action of defamation.</p> <p>2. Practical assessment on application of the general principles of law of arbitration based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages. • calculator • Statutes • Stationery

<p>Content</p>	<p>O5: Apply principles of law relating to delict in relation to business environment.</p> <p>5.1 Explain the nature and liability of delict.</p> <ul style="list-style-type: none"> ✓ Define delict ✓ Explain the issues relating delictual behaviour. <ul style="list-style-type: none"> ➤ Negligence ➤ Fraud ➤ Nuisance ➤ Passing off ➤ Injury to a person including psychological harm ➤ Damage to property ➤ Harm to economic interest ➤ Subjecting a person to indignity. ➤ Defamation etc. <p>5.2 Describe the concept of defamation</p> <ul style="list-style-type: none"> • Definition of defamation • Definition of defamatory statement. <p>5.3 Outline the defenses available in an action for defamation.</p> <ul style="list-style-type: none"> • Factors to be proven by the defendant in an action of defamation. <ul style="list-style-type: none"> ✓ Justification ✓ Privilege ✓ compensation. ✓ Jest/joke ✓ Rixa ✓ Consent etc. <p>5.4 Describe the to be proven to succeed in an action of defamation.</p> <ul style="list-style-type: none"> • Factors to be proven by the Plaintiff to succeed in an action of defamation. <ul style="list-style-type: none"> ✓ That the statement was false ✓ That the statement was published. ✓ That the statement refers to the plaintiff. ✓ That the defendant was responsible for the publication of the statement. ✓ That the matter is really defamatory or injurious to reputation and dignity.
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ASSESSMENT SPECIFICATION GRID

LEARNING OUTCOMES		WEIGHTING %
1	The nature of law	20
2	Legal system	20
3	Principles of contracts	40
4	Arbitration	10
5	Delict	10
TOTAL		100%

Approach to Teaching and Learning:

- ✓ Observation of adult learning principles.
- ✓ Both institution-based and work-based learning to facilitate the integration of theory and practice.
- ✓ Face-to-face education and learning.
- ✓ Problem-based learning.
- ✓ Online/distance education and learning.
- ✓ Blended/hybrid education and learning.
- ✓ Use of social media.

Approach to Assessment:

- ✓ Weighting of practical and theory assessment: 70% theory and 30% practical.
- ✓ Weighting of institution-based and work-based assessment: 50% institution-based assessment and 50%.
- ✓ Oral assessment to be conducted by a panel of two or more assessors.
- ✓ RPL assessment.
- ✓ Portfolio of evidence.
- ✓ Assessment of work conducted by both individual learners and teams of learners.

Resources:

Qualifications and experience of Trainers, Assessors and Moderators

All trainers, assessors and moderators should have undergone ZNQF accredited training programmes and should have qualifications and experience recognised by the Zimbabwe National Qualifications Authority (ZNQA).

Facilities, Tools, Equipment and Materials

- Statutes

- **Vehicle**
- **Internet access**
- **Phone**
- **Computer**
- **Calculator**
- **Printer**
- **Office furniture**
- **Accounting packages**

Learning Resources

Relevant training manual (learners' guide) and facilitators' guide

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|------------------------|----------------------|---------------------|
| 1. R H Christie | The law of contracts | Butterworths |
| 2. Reynolds and Russel | Introduction to law. | Government Printers |
| 3. Hahlo and Kahn | Legal systems | Juta |
| 4. Wiliams Glanville | Learning the law | Stevens |

Module Code:	310/22/M08
Module Title:	Asset Management
ZNQF Level:	4
Credits:	10
Duration:	100 hours
	Based on Unit Standard ASSET MANAGEMENT of Qualification Standard for AN ASSISTANT ACCOUNTANT.
Pre-requisite modules:	N/A
	This module describes the skills, knowledge and attitudes required by an Assistant Accountant. This module will also enable an individual to manage organisational assets and inventory, this includes maintaining fixed asset register, manage inventory/asset and ascertainment of asset values. The advantages of asset management are that this will enable individuals to adhere to organizational asset management policies with particular references to issues to do with responsibilities for capital expenditure authorisation, sale or disposal, scrapping or transfer of assets, arrangement for maintaining asset registers and linking the actual register with actual assets. The module will also assist in presentation of an accurate financial position of the entity to stakeholders. Access to this module is open to all target groups including unemployed youths, women and men wishing to establish or improve SMEs in the business sector.

List of Learning Outcomes:	LO1: Maintain fixed asset register. LO2: Manage inventory/asset. LO3: Ascertain asset value.
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Learning Outcome 01	Maintain fixed asset register.
Assessment Criteria:	1.1 Identify independent records that must agree. 1.2 List all items of reconciliation. 1.3 Establish all items of reconciliation.
Content:	LO1. Maintain fixed asset register. 6.1.1 Adhere to asset management policy. <ul style="list-style-type: none"> • Identify different types of assets <ul style="list-style-type: none"> ✓ High value assets ✓ Low value assets ✓ Durable assets ✓ Non-durable assets • Storage policy <ul style="list-style-type: none"> ✓ Receiving procedures. ✓ Recording policy/storage procedures. ✓ Issuing procedures ✓ Transfer policy. 6.1.2 Gather and verify documents and relevant documents. <ul style="list-style-type: none"> • Receiving <ul style="list-style-type: none"> ✓ Check copy order. ✓ Check delivery note. ✓ Physical inspection of goods ✓ Check quality delivered. ✓ Check quantity delivered. ✓ Check specifications. ✓ Report breakages and spoiled items ✓ Complete GRN ✓ Pass GRN so that supplier's invoice is paid. 6.1.3 Make recommendations on disposal or repairs. <ul style="list-style-type: none"> • Disposals or repairs <ul style="list-style-type: none"> ✓ Physical verification of state of assets. ✓ Functionality of assets. ✓ Check performance history. ✓ Check asset register files for performance history. ✓ Check useful life of assets. ✓ Get repairs quotations. ✓ Compare disposal value and

	<p>maintenance/repairs cost.</p> <ul style="list-style-type: none"> ✓ Carry out board of survey. ✓ Authorisation of asset disposal. ✓ Methods of disposal <ul style="list-style-type: none"> ➤ Auction. ➤ Donations. ➤ Destroying. ➤ Demolishing-in case of building. <p>6.1.4 Update fixed asset register in line with set standards.</p> <ul style="list-style-type: none"> • Writing off disposals <ul style="list-style-type: none"> ✓ Reviewing disposal value. ✓ Updating asset register. ✓ Updating depreciation. ✓ Determine NBV. ✓ Updating asset schedule.
Assessment Tasks:	<p>9. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. identify independent records that must agree, list reconciliation items and perform reconciliation.</p> <p>10. Practical assessment on analysing records following generally acceptable accounting principles and guidelines which deal with identification of independent records that must agree, listing of reconciliation items and performing reconciliation process based on the performance criteria of the Qualification Standard for an Assistant Accountant. Practical assessment on the conducting of reconciliation process for a given scenario on the on the performance criteria of the relevant unit standard.</p>
Conditions/Context of assessment	<p>11. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>12. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>13. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle

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| | <ul style="list-style-type: none">• White boards• Overhead projector• An equipped computer laboratory with internet access.• Cell phone• Hard drive• Printers• Accounting packages.• calculator• statutes• Stationary. |
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Learning Outcome 02	Manage inventory/asset.
Assessment Criteria	<p>2.1 Adhere the organisational inventory policy.</p> <p>2.2 Check inventory movement records according to set standards.</p> <p>2.3 Conduct physical periodic stock/inventory count in line with organisational procedures.</p> <p>2.4 Ascertain or calculate stock/inventory values.</p> <p>2.5 Recommend the disposal of obsolete stocks/inventory.</p> <p>2.6 Carry out stock updates according to organisational stock control policy.</p>
Content	<p>LO2: Manage inventory/asset.</p> <p>6.2.1 Adhere to stock control policy.</p> <ul style="list-style-type: none"> • Stock control policy. <ul style="list-style-type: none"> ✓ Stock control levels. <ul style="list-style-type: none"> ➤ EOQ model. ➤ Reorder level. ➤ Minimum stock control. ➤ Maximum stock control. ➤ Average stock level. ➤ Buffer stock. ➤ Safety stock. <p>6.2.2 Check stock movement records according to the set standards.</p> <ul style="list-style-type: none"> • Organisational standards on: <ul style="list-style-type: none"> ✓ Requisitions ✓ Authorisations. ✓ Issuing procedures. ✓ Completion of bin card ✓ Updating bin card. <p>6.2.3 Conduct physical periodic stock count in line with organisational procedures.</p> <ul style="list-style-type: none"> • Set time frame for counting. <ul style="list-style-type: none"> ✓ Identify counting bays. ✓ Prepare stock sheets. ✓ Record stock sheets. ✓ Methods of counting. <ul style="list-style-type: none"> ➤ Perpetual inventory system. ➤ Imprest system ✓ Updating computer records. ✓ Recording stock figures. <p>6.2.4 Ascertain stock values.</p> <ul style="list-style-type: none"> • Establish the stock valuation methods. <ul style="list-style-type: none"> ✓ FIFO method. ✓ LIFO method.

	<ul style="list-style-type: none"> ✓ AVCO method. <p>6.2.5 Recommend disposal of obsolete stocks.</p> <ul style="list-style-type: none"> • Disposals of stock <ul style="list-style-type: none"> ✓ Physical verification of state of stock. ✓ Identify obsolete stock. ✓ Isolate stock pending authorisation. ✓ Authorisation of stock disposal. ✓ Methods of disposal <ul style="list-style-type: none"> ➤ Auction. ➤ Donations. ➤ Destroying. ➤ Demolishing-in case of building. <p>6.2.6 Carry out updates according to stock control policy.</p> <ul style="list-style-type: none"> • Identify stock records. • Write off obsolete stock • Reconciling the records.
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria, that is adhere the organisational inventory policy, check inventory movement records according to set standards, conduct physical periodic stock/inventory count in line with organisational procedures, Ascertain or calculate stock/inventory values, recommend the disposal of obsolete stocks/inventory and carry out stock updates according to organisational stock control policy.</p> <p>2. Practical assessment on analysing records following generally acceptable accounting principles and guidelines which affect adherence to the organisational inventory policy, checking of inventory movement records according to set standards, conducting of physical periodic stock/inventory count in line with organisational procedures, ascertainment of or calculation of stock/inventory values, recommendation of the disposal of obsolete stocks/inventory and carrying out stock updates according to organisational stock control policy based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p>

3. The context of assessment should include the facilities, tools, equipment and materials listed below.

- Lecture rooms
- Office Furniture- a chair and a desk per student
- PPE
- vehicle
- White boards
- Overhead projector
- An equipped computer laboratory with internet access.
- Cell phone
- Hard drive
- Printers
- Accounting packages.
- calculator
- statutes
- Stationary.

Learning Outcome 03	Ascertain asset value.
Assessment Criteria	<p>3.1 Obtain the asset valuation policy</p> <p>3.2 Compile the relevant asset information from the source documents.</p> <p>3.3 Calculate asset depreciation and establish fair value of an asset.</p> <p>3.4 Update the asset fair value in the ledger according to the organisational procedures.</p>
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to analyse records as outlined in the assessment criteria i.e. obtain the asset valuation policy, compile the relevant asset information from the source documents. calculate asset depreciation and establish fair value of an asset and update the asset fair value in the ledger according to the organisational procedures.</p> <p>2. Practical assessment on analysing records following generally acceptable accounting principles and guidelines which affect the process of obtaining the asset valuation policy, compilation of the relevant asset information from the source documents. calculation of the asset depreciation and establishment of fair value of an asset and updating the asset fair value in the ledger according to the organisational procedures based on the performance criteria of the Qualification Standard for an Assistant Accountant.</p>
Conditions/Context of assessment	<p>1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>3. The context of assessment should include the facilities, tools, equipment and materials listed below.</p> <ul style="list-style-type: none"> • Lecture rooms • Office Furniture- a chair and a desk per student • PPE • vehicle • White boards • Overhead projector • An equipped computer laboratory with internet access. • Cell phone • Hard drive • Printers • Accounting packages.

	<ul style="list-style-type: none"> • calculator • statutes • Stationary.
Content	<p>LO3. Ascertain asset value.</p> <p>6.3.1 Obtain asset valuation policy.</p> <ul style="list-style-type: none"> • Types of assets <ul style="list-style-type: none"> • Non-current assets. <ul style="list-style-type: none"> ✓ Define non-current assets. ✓ Identify types of non-current assets. ✓ Explain the nature and functions of non-current assets. ✓ Valuation of non-current assets. <ul style="list-style-type: none"> ➤ At cost ➤ NRV. ➤ Market value. • Current assets <ul style="list-style-type: none"> ✓ Define current assets. ✓ Identify types of current assets. ✓ Explain the nature and functions of current assets. ✓ Valuation of current assets. <ul style="list-style-type: none"> ➤ FIFO ➤ LIFO ➤ AVCO ➤ Replacement method. ➤ NRV. <p>6.3.2 Compile relevant asset information from source documents.</p> <ul style="list-style-type: none"> • Asset acquisition. <ul style="list-style-type: none"> ✓ Invoice price/cost of assets. ✓ Cash prices/receipt ✓ Manual book/specifications. <p>6.3.3 Calculate depreciation of asset and establish fair value of assets.</p> <ul style="list-style-type: none"> • Depreciation methods. <ul style="list-style-type: none"> ✓ Straight line method. ✓ Reducing balance method. ✓ Sum of digit method. <p>6.3.4 Update fair value in the ledger according to organisational procedures.</p> <ul style="list-style-type: none"> • Double entry accounting for noncurrent assets. <ul style="list-style-type: none"> ✓ Asset ledger accounts.

	<ul style="list-style-type: none"> ✓ Balancing accounts. ✓ Depreciation accounts. ✓ Recording assets additions.
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ASSESSMENT SPECIFICATION GRID

LEARNING OUTCOMES		WEIGHTING %
1	<ul style="list-style-type: none"> ● Maintain fixed Asset register ● Adherence to asset management policy 	10
2	<ul style="list-style-type: none"> ● Maintain fixed Asset register ● verify documents on receipt of goods. 	10
3	<ul style="list-style-type: none"> ● Updating fixed asset register in line with set standards. 	10
4	<ul style="list-style-type: none"> ● Manage inventory/asset. ● Adherence to stock control policy. ● Stock control policy. 	10
5	<ul style="list-style-type: none"> ● Ascertain stock values. ● Establish the stock valuation methods. 	10
6	<ul style="list-style-type: none"> ● Carry out updates according to stock control policy 	10
7	<ul style="list-style-type: none"> ● Ascertain asset value. ● Obtain asset valuation policy. 	10
8	<ul style="list-style-type: none"> ● Calculation of depreciation of asset and establishment of fair value of assets. ● Depreciation methods. 	10
9	<ul style="list-style-type: none"> ● Update fair value in the ledger according to organisational procedures. ● Double entry accounting for non current assets 	10
10	<ul style="list-style-type: none"> ● Check stock movement records according to the set standards 	10
TOTAL		100%

Approach to Teaching and Learning:

1. Observation of adult learning principles.
2. Both institution-based and work-based learning to facilitate the integration of theory and practice.
3. Face-to-face education and learning.
4. Problem-based learning.
5. Online/distance education and learning.
6. Blended/hybrid education and learning.
7. Use of social media.

Approach to Assessment:

1. Weighting of practical and theory assessment: 70% theory and 30% practical.
2. Weighting of institution-based and work-based assessment: 50% institution-based assessment and 50%.
3. Oral assessment to be conducted by a panel of two or more assessors.
4. RPL assessment.
5. Portfolio of evidence.
6. Assessment of work conducted by both individual learners and teams of learners

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All trainers, assessors and moderators should have undergone ZNQF accredited training programmes and should have qualifications and experience recognised by the Zimbabwe National Qualifications Authority (ZNQA).

Facilities, Tools, Equipment and Materials

- Statutes
- Vehicle
- Internet access
- Phone
- Computer
- Calculator
- Printer
- Office furniture
- Accounting packages

Learning Resources

Relevant training manual (learners' guide) and facilitators' guide

Reference Materials (recommended textbooks, recommended readings)

1. Cox D. (1990) Success in Bookkeeping and Accounts, London, John Murray
2. Musamba, J.F. (2001) Introductory Accounting (3rd Edition), Harare, NG Publications
3. Wood, F et al (2013) Frank Wood's Business Accounting 1 (13th Ed), Essex,
4. Government Printer Governmental Accounting Standards Board. (2001). Guide to Implementation of GASB
5. Business Books. Rockness, H.O. (1977) Expectancy theory in a budgetary setting: an experimental examination, The Accounting Review, 52, 893 ...27 pages
6. Governmental Accounting Standards Board. (2002). Codification of Governmental Accounting and 7. Financial Reporting Standards (Statement 34 Edition), as of June 30, 2002. Norwalk, CT.
7. Association of School Business Officials International, *GASB Statement No. 34: Implementation Recommendations for School Districts*. Reston, VA: Association of School Business Officials International (2000).
8. Deloitte and Touche (2001). *Twelve White Papers on Issues in Education Finance*. Unpublished manuscript.
9. Everett, R.E., Lows, R.L., and Johnson, D.R. (1996). *Financial and Managerial Accounting for School Administrators*. Reston, VA: Association of School Business Officials International.
10. Gauthier, Stephen J. (2001). *Governmental Accounting, Authority and Financial Reporting*. Government Finance Officers Association, ISBN 0-89125-219-3.

11. Governmental Accounting Standards Board. (2001). *Guide to Implementation of GASB Statement 34 and Related Pronouncements: Questions and Answers*. Norwalk, CT.
12. Governmental Accounting Standards Board. (2000). *Guide to Implementation of GASB Statement 34 on Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Questions and Answers*. Norwalk, CT.
13. Governmental Accounting Standards Board. (1999). *Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Norwalk, CT.
14. Miller, L. and McClure, M. (Year unknown). "Reliable School Budget Forecasts: Seven Tools That Work." *School Business Affairs*, (Vol. and No. unknown).
15. Osborne, D., and Gaebler, T. (1993). *Reinventing Government. How the Entrepreneurial Spirit Is Transforming the Public Sector*. New York: Plume.
16. Renzulli, J.S. and Reis, S.M. (1997). *The Schoolwide Enrichment Model* (2nd Ed.). Mansfield Center, CT: Creative Learning Press.
17. Reschovsky, A. and Imazeki, J. (1997). "The Development of School Finance Formulas to Guarantee the Provision of Adequate Education to Low-Income Students." In W.J. Fowler, Jr. (Ed.), *Developments in School Finance, 1997* (NCES 98-212). U.S. Department of Education, National Center for Education Statistics. Washington, DC: U.S. Government Printing Office.

Module Code:	402/22/M01
Module Title:	ENTREPRENEURSHIP SKILLS DEVELOPMENT
ZNQF Level:	4
Credits:	8
Duration:	80 HOURS
Relationship with Qualification Standards:	Based on Unit Standard TBA ENTREPRENEURSHIP SKILLS DEVELOPMENT OF UNIT STANDARD FOR AN ENTREPRENEUR
Pre-requisite modules:	NON
Purpose of Module:	This module describes the skills, knowledge and attitudes required by an entrepreneur to acquire leadership, business and time management, creative thinking and problem-solving in a job role and industries. This module will ensure that the entrepreneur will formulate a business plan, register a company and operate a business. The advantages of entrepreneurship skills development are that growth and development are constant, beneficial network is developed and work life autonomy is possible. Access to this module is open to all youth, man and woman who want to own a business.

List of Learning Outcomes:	LO1: Formulate a business LO2: Register a company LO3: Operate a business
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Learning Outcome 01	Formulate a business
Assessment Criteria:	1.1 Formulate a business idea 1.2 Produce business plan 1.3 Research on business market 1.4 Compile a financial plan 1.5 Position a product/service 1.6 Envelope survival strategies 1.7 Establish a business environment 1.8 Mobilise financial resources
Content:	1.1. Formulate a business idea 1.1.1 Define an entrepreneur 1.1.2 Discuss the various concepts of entrepreneurship 1.1.3 Analyse the various forms of business ownership 1.2. Produce business plan 1.2.1 Define a business plan 1.2.2 Produce an executive summary of your business 1.2.3 Describe the business 1.2.4 Provide the organisational structure of the business 1.2.5 Describe product/services 1.2.6 Provide market analysis 1.2.7 Give marketing strategies 1.2.8 Provide a financial plan 1.3 Research on business market 1.3.1 Define business market 1.3.2 Study market trends 1.3.3 Analyse market segmentation 1.3.4 Analyse competitors in the market 1.4 Compile a financial plan 1.4.1 Plan for staffing and employees 1.4.2 Forecast on profit and loss 1.4.3 Analysis of cashflow 1.4.5 Prepare a balance sheet

	<p>1.5 Position products/services 1.5.1 Define positioning of products and services 1.5.2 Describe the types of product and services positioning 1.5.3 Discuss the importance of product/service positioning</p> <p>1.6 Envelope survival strategies 1.6.1 Define survival strategies 1.6.2 Describe the types of survival strategies 1.6.3 Discuss the importance of survival in business</p> <p>1.7 Establish a business environment 1.7.1 Conduct SWOT analysis 1.7.2 Discuss price and position products/ services 1.7.3 Conduct viable promotions</p> <p>1.8 Mobilise Financial resources 1.8.1 Provide a detailed account of how to bring revenue and funding to get started 1.8.2 Balancing financial statement</p>
Assessment Tasks:	<p>14. Written and/or oral assessment on the skills and knowledge required to formulate a business as outlined in the assessment criteria and content above.</p> <p>15. Practical assessment on the formulation of a business plan</p>
Conditions/Context of assessment	<p>22. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees.</p> <p>23. The practical assessment will be conducted in the workplace or simulated work environment in the training institution.</p> <p>24. The context of assessment should include the facilities, tools, equipment and materials as per entrepreneur's occupation.</p>

Learning Outcome 02	Register a company
Assessment Criteria	2.1 Prepare company documents 2.2 Process business registration 2.3 Secure a place of business operation 2.4 Compile rules and regulations
Content	<p>2.1 Prepare company documents 2.1.1 Identify business documents 2.1.2 Explain the purpose of books of accounts (cashbooks, ledger, etc) 2.1.3 Explain the importance of business documents</p> <p>2.2 Process business registration 2.2.1 Define company registration 2.2.2 Identify the types of companies that can be registered 2.2.3 Describe the requirements needed to register different companies 2.2.4 Discuss the procedures for company registration 2.2.5 Describe the documents that are received after company registration</p> <p>2.3 Secure a place of business operation 2.3.1 Identify factors that influence an entrepreneur in securing a place of business operation 2.3.2 Discuss the macro and micro environmental factors affecting entrepreneurship 2.3.3 Define SMEs (Small and Medium Enterprises) 2.3.4 Discuss the roles of SMEs</p> <p>2.4 Compile rules and regulations 2.4.1 Define rules and regulations in business 2.4.2 Compile guiding rules and regulations in business 2.4.3 Explain the importance of rules and regulations in business</p>
Assessment Tasks	1. Written and/or oral assessment on the skills and knowledge required to registering a company as outlined in the assessment criteria and content above. 2. Practical assessment on the registering of a business plan
Conditions/Context of assessment	1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials as per entrepreneur's occupation

Learning Outcome 03	Operate a business
Assessment Criteria	<p>3.1 Manage a business according to organisation policy</p> <p>3.2 Allocate resources according to line of business</p> <p>3.3 Cost products in line with procedures</p> <p>3.4 Price products according to company procedures</p> <p>3.5 Update and maintain records</p> <p>3.6 Control stock in line with organisation requirements</p> <p>3.7 Formulate market plans</p> <p>3.8 Manage risks in line with organisation requirements</p> <p>3.9 Adopt growth strategies</p> <p>3.10 Observe business and give social responsibility</p> <p>3.11 Practise customer care</p> <p>3.12 Motivate employees in line with organisational requirements</p>
Content	<p>3.1 Manage a business according to organisation policy</p> <p>3.1.1 Define business management</p> <p>3.1.2 Explain the roles of management in a business</p> <p>3.1. Discuss the importance of computers as a business management tool</p> <p>3.2 Allocate resources according to line of business</p> <p>3.2.1 Define resource allocation</p> <p>3.2.2 Explain the importance of properly allocating resources (human, capital, material)</p> <p>3.3 Cost products in line with procedures</p> <p>3.3.1 Define various costing terms</p> <p>3.3.2 Explain the importance of costing to a business</p> <p>3.3.3 Describe the costing processes of a business</p> <p>3.3.4 Calculate using the basic cost - pricing and profit methods in relation to products/ services</p> <p>3.4 Price products in line with business policy</p> <p>3.4.1 Define various pricing terms</p> <p>3.4.2 Explain the importance of pricing to a business</p> <p>3.4.3 Analyse the pricing processes of a business</p> <p>3.4.4 Calculate prices of products</p> <p>3.4.5 Describe pricing strategies</p> <p>3.5 Update and maintain records</p> <p>3.5.1 Define record keeping in business</p> <p>3.5.2 Identify source business documents</p> <p>3.5.3 Explain the importance of record keeping</p> <p>3.5.4 Describe the purposes of books of accounts</p> <p>3.6 Control stock in line with organisation requirements</p> <p>3.6.1 Define stock control in business</p> <p>3.6.2 Describe the importance of stock control</p>

	<p>3.6.3 Outline effective stock control procedures</p> <p>3.7 Formulate market plans</p> <p>3.7.1 Define marketing</p> <p>3.7.2 Devise a marketing plan for a business</p> <p>3.7.3 Explain the Ps of marketing</p> <p>3.7.4 Discuss the marketing mix strategies</p> <p>3.8 Manage risks in line with organisation requirements</p> <p>3.8.1 Define risk management</p> <p>3.8.2 Discuss the importance of risk covers in entrepreneurship</p> <p>3.8.3 Explain the principles of risk management to a business</p> <p>3.8.4 Analyse the steps involved in risk management process</p> <p>3.8.4 Identify the various risk management strategies in business</p> <p>3.9 Adopt growth strategies</p> <p>3.9.1 Define business growth strategies</p> <p>3.9.2 Explain the four business growth strategies</p> <p>3.10 Observe business ethics and give social responsibility</p> <p>3.10.1 Define business ethics and social responsibility</p> <p>3.10.2 Explain the importance of business ethics to entrepreneurs</p> <p>3.10.3 Outline social responsibility principles</p> <p>3.10.4 Explain the importance of social responsibility to the entrepreneur</p> <p>3.10.5 Illustrate acts of social responsibility by an entrepreneur in a community</p> <p>3.11 Practise customer care</p> <p>3.11.1 Define customer care</p> <p>3.11.2 Discuss ten tips of customer care</p> <p>3.11.3 Explain benefits of customer care</p> <p>3.12 Motivate employees in line with organisational requirements</p> <p>3.12.1 Define motivation</p> <p>3.12.2 Outline theories of staff motivation in business</p> <p>3.12.3 Discuss the importance of motivation</p>
Assessment Tasks	<p>1. Written and/or oral assessment on the skills and knowledge required to operate a business as outlined in the assessment criteria and content above.</p> <p>2. Practical assessment on operating a business</p>

Conditions/Context of assessment	1. Written and/or oral assessment can be conducted in a classroom environment. Oral assessment can also be conducted by the assessor during the performance of the practical assessment by the trainees. 2. The practical assessment will be conducted in the workplace or simulated work environment in the training institution. 3. The context of assessment should include the facilities, tools, equipment and materials as per entrepreneur's occupation
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ASSESSMENT SPECIFICATIONS GRID

Weighting 60% Coursework and 40% Examination (as per existing HEXCO rules and regulations)

	TOPIC	% WEIGHTING
1	Formulate a business	40
2	Register a company	20
3	Operate a business	40
	TOTAL	100%

PAPER STRUCTURE

Students should answer any 5 from a total of 9 questions. Each question carries 20 marks. Total 100 marks.

	NUMBER OF QUESTIONS	WEIGHTING
Formulate a business <ul style="list-style-type: none"> • Business idea formulation • Business plan development • Business market research • Financial plan • Position a product/service • Survival strategies • Business environment • Financial resources mobilisation 	4	40%

Register a company <ul style="list-style-type: none"> • Company documents • Business registration • Rules and regulations 	1	20%
Operate a business <ul style="list-style-type: none"> • Business management • Resources allocation • Costing of products • Pricing of products • Records keeping • Control stock control • Marketing • Risk management • Social responsibility • Customer care • Employee motivation 	4	40%
TOTAL	9	100%

Approach to Teaching and Learning:

22. Observation of adult learning principles.
23. Both institution-based and work-based learning to facilitate the integration of theory and practice.
24. Face-to-face education and learning.
25. Problem-based learning.
26. Online/distance education and learning.
27. Blended/hybrid education and learning.
28. Use of social media.

Approach to Assessment:

19. Weighting of practical and theory assessment: 60% theory and 40% practical.
20. Weighting of institution-based and work-based assessment: 50% institution-based assessment and 50%.
21. Oral assessment to be conducted by a panel of two or more assessors.
22. Portfolio of evidence.
23. Assessment of work conducted by both individual learners and teams of learners.

Resources:

1 Qualifications and experience of Trainers, Assessors and Moderators

All trainers, assessors and moderators should have undergone ZNQF accredited training programmes and should have qualification and experience recognised by the Zimbabwe National Qualifications Authority (ZNQA).

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21. Facilities, Tools, Equipment and Materials

- Computer
- Communication equipment
- Data storage devices
- Television
- DVD Recorder/player Generic which are relevant to the type of business

22. Learning Resources

Relevant training manual (learners' guide) and facilitators' guide

23. Reference Materials (recommended textbooks, recommended readings)

Alderman, P., J., (2011) Entrepreneurial Finance, Pearson Education LTD, London
 Appleby R (1994) Modern Business Administration
 Barringer, B., R., & Ireland, D., R., (2006) Entrepreneurship: Successfully Launching New Ventures, Pearson Education
 Bridge, S., O'Neill, K. & Martin, F., (2009) Understanding Enterprise: Entrepreneurship & Small Business, Third Edition, Palgrave Macmillan, London
 Burns, P. & Dewhurst, J., (eds) (1990) Small Business and Entrepreneurship, Macmillan Education LTD, Hampshire
 City and Guilds, (2012) Hospitality supervision & Leadership, Heinemann, Essex,
 Deakins, D., & Freel, M., (2012) Entrepreneurship and Small Firms, McGraw-Hill, Berkshire
 Hisrich, R. D. & Peters, M. P. (2016) Entrepreneurship, Tatq McGraw Hill New Delphi Entre
 Holt, D. T., (2017) Entrepreneurship, Prentice Hall, London
 Jarskoy, H. & Stevenson, D., (2014) International Labour Organisation Start Your Business. ILO, Harare
 Justin Smith (2000) Business Management Trainer's Guide
 Kotler Philip & Armstrong G (2001) Principles of Marketing
 Kuratiko, D., F., (2008) Introduction to Entrepreneurship, Cengage Learning, Hampshire
 Lee, C., L., & Melicher, W., (2012) Entrepreneurial Finance, 4th Edition, Cengage Learning, South Western
 Marcouse, I. (2016) Business Studies @nd Ed Hodder Arnold, London
 McGuckin Frances (1988) Business for Beginners (A simple step by step Guide to Start Your New Business)
 Mullins L (1999) Management and Organisational Behaviour 5th edition
 Need Harm, D. & Dransfield, R. (2000) Advanced Business and Dexel, Oxford
 Rae, D., (2007) Entrepreneurship, From opportunity to action, Palgrave Macmillan, New York
 Rwegema, V., U., Entrepreneurship: theory in practice, 2nd edition, Oxford University Press, Cape Town
 Stokes, D., Wilson, N. & Mador, M., (2010) Entrepreneurship, Cengage Learning EMEA, Hampshire
 Stoner, J., A. F., Freeman, R., E. & Gilbert, D. R., J. R. (2017) Management 6th Edition, Prentice Hall
 International Englenwood Cliffs, New Jersey.
 Van Der Wagen & Davies, C. (1998) Supervision and Leadership, Hospitality Press Pty Ltd Elsternwick Victoria
 Zimmerer T. W., Scarborough M Norman – Essentials of Entrepreneurship and Small Business Management –
 End Edition

UNIT 7

Unit Code	TBA
Unit Title:	Entrepreneurship skills development

Level of Unit:	Generic
Credits:	8
Occupation:	ENTREPRENEUR
Date of Promulgation:	TBA
Review Date:	TBA

AIM OF THE UNIT STANDARD

This unit enables an individual to acquire skills and knowledge in leadership, business and time management, creative thinking and problem-solving in a job role and industries.

ELEMENT AND PERFORMANCE CRITERIA

Element 1.1	Formulate a Business
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Performance Criteria:

- 1.1.1 Business idea formulated according to requirements
- 1.1.2 Business plan produced
- 1.1.3 Business market researched in line with policy
- 1.1.4 Financial plan compiled
- 1.1.5 Product or service positioned in line with specifications
- 1.1.6 Survival strategies enveloped
- 1.1.7 Business environment established according to requirements
- 1.1.8 Financial resources Mobilised

Element 1.2	Register a company
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Performance Criteria:

- 1.2.1 Company documents prepared in line with procedures
- 1.2.2 Business registration processed according to policies
- 1.2.3 Place of business operation secured
- 1.2.4 Rules and regulations compiled according to business requirements

Element 1.3	Operate a business
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Performance Criteria:

- 1.3.1 Business managed according to organisation policies
- 1.3.2 Resources allocated according to line of business
- 1.3.3 Products costed in line with procedures
- 1.3.4 Products priced according to company procedures
- 1.3.5 Records updated and maintained
- 1.3.6 Stock controlled in line with organisation requirements
- 1.3.7 Marketing plan formulated
- 1.3.8 Risks managed in line with organisation requirements
- 1.3.9 Growth strategies adopted
- 1.3.10 Business ethics observed and social responsibility given
- 1.3.11 Customer care practised
- 1.3.12 Employees motivated in line with organisational requirements

COMPETENCIES REQUIRED IN READINESS FOR ASSESSMENT:

Accounting skills
Record keeping
Customer care skills
Management skills (decision making, planning, organising)
Technological awareness
Marketing skills
Business conduct
Legal awareness
Mobilisation skills
Self-Supervision
Patriotism
Environmental awareness (PESTEL)

GENERIC SKILLS:

Practical skills	Technological knowledge
Calculations	Communication
Skills	Planning
Creativity	Organization
Sense of initiative	Controlling
Ability to	Human relation skills
Marshall	Interpersonal skills
Resources	Analytical skills

RANGE STATEMENT:**Tools and Equipment**

Generic which are relevant to the type of business

Materials

Generic which are relevant to the type of business

Duration: 80 hours

ASSESSMENT AND CERTIFICATION:

In order to gain credits for this unit standard, a candidate must be assessed and demonstrate competency in all the elements and performance criteria of this unit standard.

Accredited assessors will conduct assessment. The results of the assessment will be submitted to ZIMEQA. A candidate can apply to ZIMEQA for documentary evidence of their achievements.

Module Code:	401/22/M01
Module Title:	NATIONAL STUDIES
ZNQF Level:	Generic
Credits:	8
Duration:	80 hours
Relationship with Qualification Standards:	Based on Unit Standard TBA NATIONAL STUDIES UNIT STANDARD FOR PATRIOTIC CITIZEN
Pre-requisite modules:	NON
Purpose of Module:	This module describes the skills, knowledge and attitudes required by a patriotic citizen to develop values that make them proud to be Zimbabweans. This includes maintaining a Zimbabwean culture, preserving Zimbabwean History, assembling components of colonial effects, analysing post-independence socio-economic and political developments, assembling components of legal and parliamentary affairs, carrying out a feasibility study on peace, conflict and resolution as well as participating in civic responsibilities. This is important in producing an informed and responsible citizen prepared to defend and develop the country. Access to this module is open to all target groups, which include the unemployed youth, men and women willing to develop their country.
List of Learning Outcomes:	LO1: Maintain a Zimbabwean culture LO2: Preserve Zimbabwean History LO3: Assemble components of colonial effects LO4: Analyse post-independence socio-economic and political developments LO5: Carry out a feasibility study on peace, conflict and resolution LO6: Participate in civic responsibilities LO7 Assemble components of legal and parliamentary affairs

Learning Outcome 01	Maintain a Zimbabwean culture
Assessment Criteria:	1.1. Preserve cultural heritage 1.2. Conserve cultural artefacts 1.3. Demonstrate knowledge of Zimbabwean culture 1.4. Capture records of maintaining natural resources of Zimbabwe 1.5. Preserve indigenous knowledge systems
Content:	1.1. Preserve cultural heritage 1.1. 1. Definition of cultural heritage 1.1.2. Types of cultural heritage 1.1.3. Importance of cultural heritage 1.1.4. Indigenous methods of preserving and conserving cultural heritage 1.1.5. Modern ways of preserving and conserving cultural heritage 1.1.6. Role of national and international organisations in protecting cultural heritage 1.2. Conserve cultural artefacts 1.2.1. Identification of cultural artefacts 1.2.2. Threats to cultural artefacts 1.2.3. Importance of cultural artefacts 1.2.4. Ways of protecting cultural artefacts 1.3. Demonstrate knowledge of Zimbabwean culture 1.3.1. Components of Zimbabwean culture 1.3.2. Significance of components of the Zimbabwean Culture 1.3.3. Threats to various components of the Zimbabwean Culture 1.3.4. Ways of upholding the Zimbabwean Culture 1.4. Capture records of maintaining natural resources of Zimbabwe 1.4.1. Types of natural resources 1.4.2. Importance of natural resources 1.4.3. Indigenous and modern methods of protecting natural Resources 1.4.4. National and international statutes that protect national Resources 1.5. Preserve indigenous knowledge systems 1.5.1. Definition of indigenous knowledge systems 1.5.2. Components of indigenous knowledge systems 1.5.3. Meanings and significance of indigenous knowledge systems 1.5.4. Insights gained from indigenous knowledge systems

Assessment Tasks:	<p>16. Written assessment on the skills and knowledge required maintain a Zimbabwean Culture as highlighted above.</p> <p>17. Practical based assignment on ways of preserving cultural heritage sites within their communities.</p>
Conditions/Context of assessment	<p>25. Written assessment can be conducted in a classroom environment.</p> <p>26. The practical based assignment assessment will be conducted based on observations in their communities</p>

Learning Outcome 02	Preserve Zimbabwean History
Assessment Criteria	<p>2.1 Identify pre-colonial states</p> <p>2.2 Analyse precolonial political structure</p> <p>2.3 Record achievements of precolonial history</p> <p>2.4 Record colonial history</p> <p>2.5 Record role of Christian missionaries</p> <p>2.6 Record occupation of Zimbabwe</p> <p>2.7 Trace causes of first /second Chimurenga</p>
Content	<p>2.1 Identify pre-colonial states</p> <p>2.1.1 Defining term pre-colonial</p> <p>2.1.2. Identifying precolonial states</p> <p>2.1.3 Pre- colonial socio-economic organisation</p> <p>2.1.4. Causes of decline of pre-colonial states</p> <p>2.1.5. Influence of pre-colonial civilisation on contemporary society</p> <p>2.2 Analyse precolonial political structure</p> <p>2.2.1 System of governance of pre-colonial states</p> <p>2.2.2 Features of the pre-colonial system</p> <p>2.2.3. Influence of precolonial governance on contemporary society</p> <p>2.3 Record achievements of precolonial history</p> <p>2.3.1 Impact of precolonial achievements and political development</p> <p>2.4 Record colonial history</p> <p>2.4.1 Partition and colonisation of Africa</p> <p>2.4.2 Berlin conference</p> <p>2.4.3 Causes/ reasons for the colonisation/occupation of Zimbabwe</p> <p>2.4.4 Colonisation steps/processes in Zimbabwe</p> <p>2.5. Record role of Christian missionaries</p> <p>2.5.1 Socio-economic and political impact of Christian missionaries in Zimbabwe</p> <p>2.6. Record occupation of Zimbabwe</p> <p>2.6.1 Colonial Administration from 1894 to 1923</p> <p>1.2.6.2 Socio-economic and political impact of colonisation in Zimbabwe</p> <p>2.7 Trace causes of first /Second Chimurenga</p> <p>2.7.1 Causes and results of the Anglo-Ndebele war</p> <p>1.7.2 Causes and results of the 1st Chimurenga/Umvukela</p> <p>2.7.3. African reaction-to socio-economic and political colonial administration</p> <p>2.7.4. Causes and results of the 2nd Chimurenga</p> <p>2.7.5. Socio-economic and political impact of the 1st and 2nd</p>

	<p>Chimurenga</p> <p>2.7.6. Prosecution of the war of liberation</p> <p>2.7.6 Social and political impact of heroes/heroines</p>
Assessment Tasks:	<ol style="list-style-type: none"> 1. Written or oral assessment on the skills and knowledge required to assess the understanding of Zimbabwean History. 2. Practical activities based on observations within and outside the institution that demonstrate understanding of Zimbabwean history.
Conditions/Context of assessment	<ol style="list-style-type: none"> 1. Written assessment can be conducted in a classroom environment or practical activities conducted within or outside the institution. 2. The practical based assignment/activities will be conducted based on participation/observations in their communities

Learning Outcome 03	Assemble components of colonial effects
Assessment Criteria	<ol style="list-style-type: none"> 3.1 Demarcate administrative boundaries 3.2. Exploit natural resources (minerals, wildlife, land, water Vegetation, etc.) 3.3. Change traditional religion 3.4. Introduce foreign food crops and livestock 3.5. Change forms of trade 3.6. Change education systems 3.7. Introduce new legal systems 3.8. Introduce Capitalistic relations 3.9. Violate Human rights 3.10. Analyse results of colonisation
Content	<p>3.1 Demarcate administrative boundaries</p> <ol style="list-style-type: none"> 3.1.1. Factors that led to demarcation of boundaries 3.1.2. Distribution of land and uses 3.1.3. Consequences of establishing administrative boundaries <p>3.2. Exploit natural resources (minerals, wildlife, land, water Vegetation etc.)</p> <ol style="list-style-type: none"> 3.2.1. Geographical distribution of available resources 3.2.2. Measures enacted to exploit the resources 3.2.3. Consequences of exploiting the resources (Social, political, economic) <p>3.3. Change traditional religion</p> <ol style="list-style-type: none"> 3.3.1. The nature of African traditional religion prior to colonisation 3.3.2. The role of religion in the African societies 3.3.3. The introduction of foreign religion 3.3.4. The effect of foreign religion on African societies

- 3.3.5. The place of African Traditional religion in contemporary society
- 3.4. Introduce foreign food crops and livestock**
- 3.4.1. Nature and significance of African food crops and livestock
- 3.4.2. Types of foreign crops introduced
- 3.4.3. Consequences of the foreign crops and livestock on African Societies
- 3.4.4. The sustainability of traditional versus foreign crops and livestock in contemporary Zimbabwean society
- 3.5. Change forms of trade**
- 3.5.1. Nature and benefits of trade prior to colonisation
- 3.5.2. Nature of trade during colonisation
- 3.5.3. Effects of trade during colonial era on African societies.
- 3.5.4. Influence of trade patterns to contemporary society
- 3.6. Change education systems**
- 3.6.1. Nature and purpose of Traditional African Education system
- 3.6.2. Nature and purpose of Colonial education
- 3.6.3. Consequences of Colonial education on African Societies
- 3.6.4. Influence of colonial education to contemporary society
- 3.7. Introduce new legal systems**
- 3.7.1. Nature of African legal system prior to colonisation.
- 3.7.2. Nature of colonial legislation (social, political and economic)
- 3.7.3. Purpose of colonial legal system
- 3.7.5. Consequences of colonial legal system to colonial and contemporary African societies
- 3.8. Introduce Capitalistic relations**
- 3.8.1. Nature of African relations before colonisation
- 3.8.2. Introduction of capitalist relations
- 3.8.3. Effects of capitalist relations during the colonial era and the contemporary society
- 3.9. Violate Human rights**
- 3.9.1. Definition of human rights
- 3.9.2. Nature of human rights violations in the colonial era
- 3.9.3. Response to human rights violations during the colonial era
- 3.10. Analyse results of colonisation**
- 3.10.1. Social effects of colonisation on African Societies
- 3.10.2. Economic effects of colonisation on African Societies
- 3.10.3. Political effects of colonisation on African societies
- 3.10.4. Benefits and non-benefits of colonisation

Assessment Tasks	<ol style="list-style-type: none"> 1. Written assessment on the skills and knowledge required to assess the consequences of colonisation on the African Societies. 2. Practical based assignment on observable socio-politico and economic effects of colonisation within their communities.
Conditions/Context of assessment	<ol style="list-style-type: none"> 1. Written assessment can be conducted in a classroom environment. 2. The practical based assignment assessment will be conducted based on observations in their communities
Learning outcome O4	Analyse post-independence socio-economic and political developments
Assessment Criteria	4.1 Analyse socio-economic, political developments 4.2 Formulate Policies 4.3 Adopt measures to address colonial injustices
Content	4.1 Examine socio-economic and political developments 4.1.1 Social-economic and political post-independence developments 4.1.2 Critique of post-independent development 4.2 Formulate Policies 4.2.1 Legislation that addressed colonial injustices 4.2.2 Impact of post-independent legislation 4.2.3 Comparison of colonial and post-independence legislation 4.3 Adopt measures to address colonial injustices 4.3.1 Socio-economic and political measures to address colonial injustices 4.3.2 Impact of measures to address colonial injustices 4.3.3 Colonial vestiges 4.3.4 Strategies to address colonial vestiges
Assessment Tasks	<ol style="list-style-type: none"> 1. Written assessment on the skills and knowledge required to assess the achievements and challenges of post-independent in Zimbabwe. 2. Practical based assignment on observable socio-economic and political developments in their communities.
Conditions/Context of assessment	<ol style="list-style-type: none"> 1. Written assessment can be conducted in a classroom environment. 2. The practical based assignment assessment will be conducted based on observations in their communities
Learning Outcome O5	Carry out a feasibility study on peace, conflict and resolution
Assessment Criteria	5.1. Demonstrate Conflict and resolution styles 5.2. Demonstrate 3Cs between Zimbabwe and the global community 5.3. Analyse Strategies for sustaining peace 5.4. Analyse the influence of multi-national companies in developing countries

	5.5. Examine the benefits of International capital to developing countries
Content	<p>5.1. Demonstrate Conflict and resolution styles</p> <p>5.1.1 Defining conflict and conflict resolution</p> <p>5.1.2 Identifying and explaining conflict resolution styles</p> <p>5.1.3 Impact of conflict resolution to socio-economic development</p> <p>5.1.5 Traditional African conflict resolution methods.</p> <p>5.2. Demonstrate 3Cs between Zimbabwe and the global community</p> <p>5.2.1 Defining terms Conflict, competition and co-operation</p> <p>5.2.2 Impact of 3Cs to economic development</p> <p>5.2.3 Approaches/Theories to International Relations</p> <p>5.2.4 Global power balance</p> <p>5.2.5 Zimbabwean foreign policy</p> <p>5.2.6 Zimbabwean regional and international interventions</p> <p>5.3. Analyse Strategies for sustainable peace</p> <p>5.3.1 Defining peace and sustainable peace</p> <p>5.3.2 Importance of peace to socio-economic and political Development</p> <p>5.3.3. Impact of sanctions on development</p> <p>5.3.4 Strategies for sustainable peace</p> <p>5.3.5 Role of NGOs in the development of sustainable peace</p> <p>5.3.6 Role of media in promoting and maintaining peace</p> <p>5.4. Analyse the influence of multi-national companies in developing countries</p> <p>5.4.1 Role of multi-national companies in developing countries</p> <p>5.4.2 International capital and imperialism</p> <p>5.4.3 The IMF/WB Institutions</p> <p>5.4.4 Impact of Non-Governmental Organisations in developing countries</p> <p>5.5 Examine the benefits of International capital to developing countries</p> <p>5.5.1 Characteristics of finance capital</p> <p>5.5.2 International economic relations</p> <p>5.5.3 Features of Globalisation</p> <p>5.5.4 Benefits and non-benefits of globalisation</p>
Assessment Tasks	<ol style="list-style-type: none"> 1. Written assessment on the skills and knowledge required to assess the importance of understanding the importance of peace, conflict and resolution on socio-economic developments in Zimbabwe. 2. Practical based assignment on observable socio-economic and political developments in their communities.

Conditions/Context of assessment	<ol style="list-style-type: none"> 1. Written assessment can be conducted in a classroom environment. 2. The practical based assignment assessment will be conducted based on observations in their communities
Learning Outcome 06	Participate in civic responsibilities
Assessment Criteria	6.1 Undertake Civic responsibilities 6.2 Observe participation in Disaster Management 6.3 Adopt Citizen duties
Content	6.1 Undertake Civic responsibilities 6.1.1. Definition of civic responsibilities 6.1.2. Civic responsibility activities 6.1.3. Justification for civic responsibilities 6.2. Observe participation in Disaster Management 6.2.1. Definition of disaster management 6.2.2. Justification for participation in disaster management 6.2.3. Sustainable disaster management practices 6.3 Adopt Citizen duties 6.3.1. Definition of terms: citizen and citizen duties 6.3.2. Identification and explanation of citizen duties(Socio-economic & political) 6.3.3. Citizen rights 6.3.4. Importance of citizen duties
Assessment Tasks	<ol style="list-style-type: none"> 1. Written or oral assessment on the skills and knowledge required to assess the understanding of citizen duties and responsibilities. 2. Practical activities within and outside the institution that demonstrate civic duties and responsibilities by community participation
Conditions/Context of assessment	<ol style="list-style-type: none"> 1. Written assessment can be conducted in a classroom environment or practical activities conducted within or outside the institution. 2. The practical based assignment/activities will be conducted based on participation/observations in their communities
Learning outcome 07:	Assemble components of legal and parliamentary affairs
Assessment Criteria	7.1 Identify and explain origins of law 7.2 Observe constitutional provisions 7.3 Identify and explain arms of the state 7.4 Explain Law making process
Content	7.1 Identify and explain the origins of law 7.1.1 Definition of legal terms 7.1.2 Purpose of the law to the community 7.1.3 Classification of the law 7.1.4 Sources of law in Zimbabwe

	<p>7.2 Observe constitutional provisions</p> <p>7.2.1 Justification of a Zimbabwean constitution</p> <p>7.2.2 Constitutional Rights as enshrined in the Zimbabwean constitution</p> <p>7.2.3 Benefits of constitutional rights to the community</p> <p>7.2.3 Enforcement of rights</p> <p>7.2.4 Role played by stakeholders in upholding constitutional rights (NGO, Civil Societies and victim friendly units)</p> <p>7.2.5. Impediments to exercising human rights</p> <p>7.2.6. Role of constitution in the community</p> <p>7.3 Observe arms of the state</p> <p>7.3.1 Identification of the three arms of state</p> <p>7.3.2 Duties and functions of the three arms of the state</p> <p>7.3.3 Importance of separation of powers to Zimbabwe</p> <p>7.4 Explain Law making process</p> <p>7.4.1 Steps in the Law making</p> <p>7.4.2 Role of community in law making process</p>
Assessment Tasks	<p>1. Written or oral assessment on the skills and knowledge required to assess the understanding of legal and parliamentary affairs.</p> <p>2. Practical activities within and outside the institution that demonstrate the importance of participating in legal and parliamentary activities.</p>
Conditions/Context of assessment	<p>1. Written assessment can be conducted in a classroom environment or practical activities conducted within or outside the institution.</p> <p>2. The practical based assignment/activities will be conducted based on participation/observations in their communities.</p>

ASSESSMENT SPECIFICATIONS GRID

	WEIGHTING
Zimbabwean culture	10%
Zimbabwean History	25%
Colonial effects	25%
Post-independence socio-economic and political developments	10%
Peace, conflict and resolution	10%
Civic responsibilities	10%

Legal and parliamentary affairs	10%
TOTAL	100%

PAPER STRUCTURE

Students should answer any 5 from a total of 9 questions. Each question carries 20 marks. Total 100 marks.

	NUMBER OF QUESTIONS	WEIGHTING
Zimbabwean culture <ul style="list-style-type: none"> • Cultural heritage • Cultural artefacts • Zimbabwe culture • Natural resources of Zimbabwe • Indigenous knowledge systems 	1	10%
Zimbabwean History <ul style="list-style-type: none"> • Pre-colonial states • Precolonial political structure • Achievements of precolonial history • Colonial history • Occupation of Zimbabwe • Causes of First /Second Chimurenga 	2	25%
Colonial effects <ul style="list-style-type: none"> • New administrative boundaries • Natural resources • Traditional religion • Foreign food crops and livestock • Education systems • Capitalistic relations • New legal systems introduced • Forms of trade • Human rights • Results of colonisation 	2	25%
Post-independence socio-economic and political developments <ul style="list-style-type: none"> • Socio-economic and political developments • Policies formulated • Measures to address colonial injustices 	1	10%
Peace, conflict and resolution <ul style="list-style-type: none"> • Conflict and resolution styles • 3Cs between Zimbabwe and the global community • Strategies for sustaining peace • Influence of multi-national companies in 	1	10%

<ul style="list-style-type: none"> developing countries Benefits of International capital to developing countries 		
Civic responsibilities <ul style="list-style-type: none"> Civic responsibilities Participation in disaster management Citizen duties Sustainable exploitation of resources practices 	1	10%
Legal and parliamentary affairs <ul style="list-style-type: none"> Origins of law Constitutional provisions Arms of the state Law making process 	1	10%
TOTAL	9	100%

Approach to Teaching and Learning:

- Observation of adult learning principles; both institution-based and work-based learning to facilitate the integration of theory and practice.
- Face-to-face education and learning.
- Problem-based learning.
- Online/distance education and learning.
- Blended/hybrid education and learning.
- Use of social media.

Approach to Assessment:

- Weighting of institution-based and examination -based assessment: 60% institution-based assessment and 40% examination.
- Portfolio of evidence.

Resources:

Qualifications and experience of Trainers, Assessors and Moderators

All trainers, assessors and moderators should have undergone a Bachelor's Degree in History or equivalent.

Facilities, Tools, Equipment and Materials

- Computer
- Communication equipment
- Data storage devices
- Television
- DVD Recorder/player
-

Learning Resources

- Artefacts
- Resource persons
- Museums and heritage sites
- Videos and audio materials

Reference Materials (recommended textbooks, recommended readings)

American Heritage Dictionary of the English Language, Fifth Edition (2011), Houghton Mifflin.

Astrow, A., 1983. *Zimbabwe: A Revolution That Lost Its Way*, pp.1980-1986.

Banana, C. ed., 1989. *Turmoil and tenacity: Zimbabwe 1890-1990*. College Press.

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Centre for Peace Initiatives in Africa, 2005. *Zimbabwe: The Next 25 Years*. Benaby Printing and Publishing.

Change African Indigenous Knowledge and Disciplines

Chirimuuta, C., Gudhlanga, E. and Bhukuvhani, C., 2012. Indigenous knowledge systems: a panacea in education for development?

Chitiyo, T.K., 2000. Land violence and compensation: reconceptualising Zimbabwe's land and war veterans' debate. *Track Two: Constructive Approaches to Community and Political Conflict*, 9(1).

Chitsike, F., 2003, December. A critical analysis of the land reform programme in Zimbabwe. In *2nd FIG Regional Conference* (pp. 2-5).

Collins English Dictionary – Complete and Unabridged, 12th Edition (2014) HarperCollins.

De Villiers, B., 2003. Land reform: issues and challenges: a comparative overview of experiences in Zimbabwe. *Namibia, South Africa and Australia, Johannesburg: Konrad Adenauer Publications*.

Emegwali and Dei, G, J.S (Eds) (2014), *Anti-Colonial Educational Perspectives for Transformative*

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- Mlambo, A.S., 2014. *A history of Zimbabwe*. Cambridge University Press.
- Moyo, S., 2004. *Overall impacts of the fast track land reform programme*. African Institute for Agrarian Studies.
- Moyo, S., 2006. The evolution of Zimbabwe's land acquisition. University of Zimbabwe (UZ) Publications/Michigan State University (MSU).
- Ogunbanjo, M.B., Human Rights in Africa in the new Global Order: A Dilemma?
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- Ranger, T., 1985. Peasant Consciousness and Guerrilla Warfare in Zimbabwe: A Comparative Study. *Harare: McMillan*.
- Ranger, T.O. ed., 1968. *Aspects of Central African History*. Northwestern University Press.
- Richardson, C., 2004. *The collapse of Zimbabwe in the wake of the 2000-2003 land reforms*.
- Schmidt, E.S., 1992. Peasants, traders and wives: Shona women in the history of Zimbabwe, 1870-1939.
- Shaw, W.H., 2003. 'They Stole Our Land': debating the expropriation of white farms in Zimbabwe. *The Journal of Modern African Studies*, 41(1), pp.75-89.
- Shamuyarira, N.M., 1966. Crisis in Rhodesia.
- Warren, D.M., 1989. Linking scientific and indigenous agricultural systems.
- Zikhali, P., 2008. *Fast track land reform, tenure security, and investments in Zimbabwe* (No. dp-08-23-efd).

UNIT 8

Unit Code	TBA
Unit Title:	National Studies

Level of Unit:	Generic
Credits:	8
Occupation:	Patriotic Citizen
Date of Promulgation:	TBA
Review Date:	TBA

AIM OF THE UNIT STANDARD

This unit helps people to develop values that make them proud to be Zimbabweans.

ELEMENT AND PERFORMANCE CRITERIA

Element 1.1	Maintain a Zimbabwean culture
--------------------	--------------------------------------

Performance Criteria:

- 1.1.9 Cultural heritage preserved
- 1.1.10 Cultural artefacts conserved
- 1.1.11 Knowledge of Zimbabwe culture demonstrated
- 1.1.12 Records of maintaining natural resources of Zimbabwe captured
- 1.1.13 Indigenous knowledge systems preserved

Element 1.2	Preserve Zimbabwean History
--------------------	------------------------------------

Performance Criteria:

- 1.2.1 Pre-colonial states identified
- 1.2.2 Precolonial political structure analysed
- 1.2.3 Achievements of precolonial history recorded
- 1.2.4 Colonial history recorded
- 1.2.5 Role of Christian missionaries recorded
- 1.2.6 Occupation of Zimbabwe recorded
- 1.2.7 Causes of First /Second Chimurenga traced

Element 1.3	Assemble components of colonial effects
--------------------	--

Performance Criteria:

- 1.3.1 New administrative boundaries demarcated
- 1.3.2 Natural resources exploited (minerals, wildlife, land, water, vegetation etc)
- 1.3.3 Traditional religion changed
- 1.3.4 Foreign food crops and livestock introduced
- 1.3.5 Education systems changed
- 1.3.6 Capitalistic relations introduced
- 1.3.7 New legal systems introduced
- 1.3.8 Forms of trade changed
- 1.3.9 Human rights violated
- 1.3.10 Results of colonisation analysed

Element 1.4	Analyse post-independence socio-economic and political developments
--------------------	--

Performance Criteria:

- 1.4.1 Socio-economic and political developments examined
- 1.4.2 Policies formulated
- 1.4.3 Measures to address colonial injustices adopted

Element 1.5	Carry out a feasibility study on peace, conflict and resolution
--------------------	--

Performance Criteria:

- 1.5.1 Conflict and resolution styles demonstrated
- 1.5.2 3Cs between Zimbabwe and the global community demonstrated
- 1.5.3 Strategies for sustaining peace analysed
- 15.4 Influence of multi-national companies in developing countries analysed
- 1.5.5 Benefits of International capital to developing countries examined.

Element 1.6	Participate in civic responsibilities
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Performance Criteria:

- 1.6.1 Civic responsibilities undertaken
- 1.6.2 Participation in disaster management observed
- 1.6.3 Citizen duties adopted

Element 1.7	Assemble components of legal and parliamentary affairs
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Performance Criteria:

- 1.7.1 Origins of law identified and explained
- 1.7.2 Constitutional provisions observed
- 1.7.3 Arms of the state identified and explained
- 1.7.4 Law making process explained

COMPETENCIES REQUIRED IN READINESS FOR ASSESSMENT:

Record keeping skills
 Customer care
 skills
 Management
 skills (decision
 making, planning,
 organising)
 Technological
 awareness
 Problem-solving
 skills
 Interpersonal
 skills
 Legal awareness
 Mobilisation skills
 Upholding norms,
 values and social
 aspects of
 Zimbabwean
 culture.

Patriotism
Environmental awareness skills
Legal awareness
Critical thinking skills
Research skills
Problem-solving skills
Maintaining Zimbabwean culture
Social responsible
Abreast with global current events
Tool handling skills

GENERIC SKILLS:

Patriotic
Practical skills
Tolerance skills
Technological
knowledge
Communication

Good attitude
Good morals
Acceptance of others
Servant hood
Committed cadre to National Agenda
Quest for more knowledge
Social skills

Positive regard
Planning
Organisation
Controlling
Human relation skills
Interpersonal skills
Critical thinking skills
Analytical skills

RANGE STATEMENT:

TOOLS AND EQUIPMENT:

Generic which are relevant to the type of business.

MATERIALS:

Generic which are relevant to the type of business.

Duration: 80 hours

ASSESSMENT AND CERTIFICATION:

In order to gain credits for this unit standard, a candidate must be assessed and demonstrate competency in all the elements and performance criteria of this unit standard.

Accredited assessors will conduct assessment. The results of the assessment will be submitted to

ZIMEQA. A candidate can apply to ZIMEQA for documentary evidence of their achievement.

**MINISTRY OF HIGHER AND TERTIARY EDUCATION, INNOVATION ,
SCIENCE AND TECHNOLOGY DEVELOPMENT**

**HIGHER EDUCATION EXAMINATIONS COUNCIL
(HEXCO)**

QUALIFICATION

FOR

AN

ACCOUNTING

ASSISTANT

QUALIFICATION CODE: TBA

LEVEL: NATIONAL CERTIFICATE

DATE OF PROMULGATION: TBA

Definition of Terms

Assessment	A process of collecting evidence of a learner's work to measure and make judgements about the achievement or non-achievement of the specified National Qualifications Framework standards or qualifications.
Certification	Awarding of approved documentary evidence of a qualification.
Competences required in readiness for assessment	Critical relevant knowledge, skills and attitudes a learner requires in order to achieve specified outcomes before assessment.
Credit	The value assigned to a unit completed or a value assigned to a unit standard which reflects the relative time and effort required to complete the outcomes.
Date of promulgation	Date when standard and qualification have been approved, registered and gazetted.
Duration	The minimum notional hours required by a learner to attain all the competences in a unit standard.
Element	The smallest component of a unit with a meaningful outcome.
Generic skills	Universal skills which apply to more than one occupation.
Level descriptor	A specific indicator of competence level on the ZQF.
Occupation	A group of related economically beneficial work activities performed by a person.
Performance criteria	A statement of competence or achievement against which the attainment of outcomes is measured.
Qualification	Formal award of recognition of the achievement of the required competency and/or capability level of the Zimbabwe Qualifications Framework as may be determined by the relevant bodies registered for such purpose by the Authority.
Range statement	The context or conditions within which a competence is performed and assessed that include tools, equipment, materials and duration.
Review Date	Date of revision of qualification standard as and when necessary but not later than three years from date of issue.
Sector	A section of the economy in which operators produce or provide similar products or services.

Standard	Registered statement of desired education and training outcomes and their assessment criteria.
Unit	The smallest combination of work activities capable of being a full-time economically beneficial occupation.
Unit Standard	Registered statement(s) of desired education and training outcomes, their associated assessment criteria together with administrative information as specified.
ZQF	National qualifications framework approved by the minister for registration of national standards and qualifications.

UNIT TITLES

NO.	UNIT	CREDITS
1	Receipting	6
2	Reconciliation	10
3	Banking	6
4	Internal clients and 3 rd part interfacing	6
5	Administration	8
6	Asset Management	10

SUMMARY OF STANDARD

UNIT NO.	UNIT TITLE	CREDITS	ELEMENTS
1	Receipting	6	1.1 Capture information 1.2 Balance receipts 1.3 Secure cash
2	Reconciliation	10	2.1 Analyze records 2.2 investigate variances 2.3 Adjust records
3	Banking	6	3.1 Process withdrawals 3.2 Deposit cash receipts 3.3 Process payments
4	Internal clients and 3 rd part interfacing	6	4.1 Perform communication activities 4.2 Handle queries 4.3 File correspondents
5	Administration	8	5.1 Procure departmental requirements 5.2 Capture data 5.3 Carryout vouching
6	Asset Management	10	6.1 Maintain fixed asset register 6.2 Manage assets 6.3 Ascertain asset value

Unit Title 1	Receipting
Unit Code	

Level of Unit:

NC

Credits:

6

Occupation: Accounting Assistant

Date of Promulgation: TBA

Review Date: TBA

Aim of the unit standard

This unit will enable an individual to prove that all receipts have been timely and accurately recorded in line with organisational policies.

ELEMENT AND PERFORMANCE CRITERIA

Element 1.1	Capture accounting information
--------------------	---------------------------------------

Performance Criteria:

- 1.1.1 Details of payer recorded (1.1.2 removed)
- 1.1.2 Form of payment established
- 1.1.3 Type of currency established
- 1.1.4 Receipt signed off and date stamped
- 1.1.5 Copy receipts produced in line with organisational policy.

Element 1.2	Balance receipts
--------------------	-------------------------

Performance Criteria:

- 1.2.1 Sources of receipts listed
- 1.2.2 Receipts amounts ascertained
- 1.2.3 Physical stock of cash verified against receipts

Element 1.3	Secure cash
--------------------	--------------------

Performance Criteria:

- 1.3.1 Appropriate storage media used in line with organisational policy
- 1.3.2 Cash sorted in line with currency and denominations
- 1.3.3** Security procedures adhered to

Competencies Required in Readiness for Assessment:

Analytical
 Receipting
 Numeracy
 Basic accounting
 Accuracy

Generic Skills:

Communication
 Planning
 Organising
 Computer literacy
 Numeracy
 Supervision
 Controlling
 Mmfjns

Range Statement:

Tools and Equipment

Accounting packages
Statutes
Inter-net access
Vehicle
Phone
Computer and accessories
Printer
Calculator
Safe
Office furniture
Communication equipment

Materials

Stationery

Duration: 60 hours

Assessment and Certification:

In order to gain credits for this unit standard, a candidate must be assessed and demonstrate competency in all the elements and performance criteria of this unit standard.

Assessment will be conducted by accredited assessors. The results of the assessment will be submitted to ZIMEQA. A candidate can apply to ZIMEQA for documentary evidence of their achievements.

UNIT 2

Unit Title 2	Cash book and bank Reconciliation
Unit Code:	

Level of Unit: NC
Credits: 10
Occupation: Accounting Assistant
Date of Promulgation: TBA
Review Date: TBA

Aim of the unit standard

This unit will enable an individual to resolve difference is in independent accounting records unbalancing items

ELEMENT AND PERFORMANCE CRITERIA

Element 2.1	Analyse records
--------------------	------------------------

Performance Criteria:

- 2.1.1 Independent records that must agree are identified
- 2.1.2 Reconciliation items listed
- 2.1.3 Reconciliation items are established

Element 2.2	Investigate variances
--------------------	------------------------------

Performance Criteria:

- 2.2.1 Control totals established where necessary
- 2.2.2 Causes of variance established
- 2.2.3 Quantum of variances established

Element 2.3	Adjust records
--------------------	-----------------------

Performance Criteria:

- 2.3.1 Appropriate journal entries are proposed
- 2.3.2 Correction to be made identified
- 2.3.3 Causes of variances explained
- 2.3.4 Variance report produced

Competencies Required in Readiness for Assessment:

Bank reconciliation
Calculations
Report writing
Accounting variances

Generic Skills:

Communication
Planning
Team work
Organising
Computer literacy
Numeracy
Supervision
Controlling

Range Statement:

Tools and Equipment

Statutes
Inter-net access

Vehicle
 Phone
 Computer
 Printer
 Calculator
 Office furniture
 Accounting packages
 Communication equipment

Materials

Stationery

Duration: 100 hours

Assessment and Certification:

In order to gain credits for this unit standard, a candidate must be assessed and demonstrate competency in all the elements and performance criteria of this unit standard.

Assessment will be conducted by accredited assessors. The results of the assessment will be submitted to ZIMEQA. A candidate can apply to ZIMEQA for documentary evidence of their achievements.

UNIT 3

Unit Title 3	Banking
Unit Code	

Level of Unit:

NC

Credits:

6

Occupation:

Accounting Assistant

Date of Promulgation:

TBA

Review Date:

TBA

Aim of the unit standard

This unit will enable an individual to perform all banking transactions accurately and timeously in line with organisational policies and statutory requirements

ELEMENT AND PERFORMANCE CRITERIA

Element 3.1	Process withdrawals
--------------------	----------------------------

Performance Criteria:

- 3.1.1 Authority to withdraw obtained
- 3.1.2 Relevant forms completed
- 3.1.3 Organisational policies on withdrawals adhered to
- 3.1.4 Security procedures are followed
- 3.1.5 Stamped withdrawal records maintained in line with organisational standards
- 3.1.6 Banking details correctly recorded

Element 3.2	Deposit cash receipts
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Performance Criteria:

- 3.2.1 Security procedures adhered to
- 3.2.2 Relevant forms completed
- 3.2.3 Organisational policies adhered to
- 3.2.4 Deposit records maintained
- 3.2.5 Quantum of deposits ascertained
- 3.2.6 Correct amounts entered
- 3.2.7 Banking details correctly recorded
- 3.2.8 Type of currency ascertained

Element 3.3	Process payments
--------------------	-------------------------

Performance Criteria:

- 3.3.1 Payment voucher accurately completed
- 3.3.2 Invoices to be paid ascertained
- 3.3.3 Payment schedule compiled
- 3.3.4 Bank cut off times are observed
- 3.3.5 Payment record maintained
- 3.3.6 Payments done in line with organisational policies
- 3.3.7 Payment details correctly recorded

Competencies Required in Readiness for Assessment:

Analytical
 Receipting
 Numeracy
 Basic accounting
 Accuracy

Generic Skills:

Communication
 Planning
 Organising
 Computer literacy
 Numeracy
 Supervision
 Controlling

Range Statement:

Tools and Equipment

Statutes
 Inter-net access
 Vehicle
 Phone
 Computer
 Printer
 Calculator
 Safe
 Office furniture
 Accounting packages
 Communication equipment

Materials

Stationery

Duration: 60 hours

Assessment and Certification:

In order to gain credits for this unit standard, a candidate must be assessed and demonstrate competency in all the elements and performance criteria of this unit standard.

Assessment will be conducted by accredited assessors. The results of the assessment will be submitted to ZIMEQA. A candidate can apply to ZIMEQA for documentary evidence of their achievements.,

UNIT 4

Unit Title 4	Internal clients and 3 rd part interfacing
Unit Code	

Level of Unit:

NC

Credits:

6

Occupation:

Accounting Assistant

Date of Promulgation:

TBA

Review Date:

TBA

Aim of the unit standard

This unit will enable an individual to communicate with internal and external clients.

ELEMENT AND PERFORMANCE CRITERIA

Element 4.1	Perform communication activities
--------------------	---

Performance Criteria:

- 4.1.1 Appropriate communication skills demonstrated
- 4.1.2 Written communication skills exhibited
- 4.1.3 Correspondences drafted in line with organisational standard
- 4.1.4 Appropriate telephone skills demonstrated

Element 4.2	Handle queries
--------------------	-----------------------

Performance Criteria:

- 4.2.1 Queries to be solved established
- 4.2.2 Investigations are carried out in line with organisational procedures
- 4.2.3 Appropriate solutions generated

Element 4.3	File correspondence
--------------------	----------------------------

Performance Criteria:

- 4.3.1 Appropriate correspondence categories developed in line with organisations standards
- 4.3.2 Security procedures adhered to
- 4.3.3 Appropriate filing media selected
- 4.3.4 Correspondence accessed in line with organisational requirements
- 4.3.5** Retention of correspondence observed in line with statutory requirements

Competencies Required in Readiness for Assessment:

Policy formulation

Monitoring and evaluation

Procurement procedures

Report writing

Generic Skills:

Communication

Planning

Organising

Computer literacy

Numeracy

Controlling

Range Statement:

Tools and Equipment

Statutes

Inter-net access

Vehicle

Phone

Computer

Printer

Calculator

Safe

Office furniture

Accounting packages

Communication equipment

Materials

Stationery

Duration: 60 hours

Assessment and Certification:

In order to gain credits for this unit standard, a candidate must be assessed and demonstrate competency in all the elements and performance criteria of this unit standard.

Assessment will be conducted by accredited assessors. The results of the assessment will be submitted to ZIMEQA. A candidate can apply to ZIMEQA for documentary evidence of their achievements.

UNIT 5

Unit Title 5	Administration
Unit Code	

Level of Unit: NC
Credits: 8
Occupation: Accounting Assistant
Date of Promulgation: TBA
Review Date: TBA

Aim of the unit standard

This unit will enable an individual to assist the accounting department to effectively and efficiently access and utilise required resources.

ELEMENT AND PERFORMANCE CRITERIA

Element 5.1	Procure departmental requirements
--------------------	--

Performance Criteria:

- 5.1.1 Procurement requirements/needs established
- 5.1.2 Requisitions generated in accordance with requirements
- 5.1.3 Reorder quantities observed in line with organisational policies
- 5.1.4 Security items register maintained

Element 5.2	Capture data
--------------------	---------------------

Performance Criteria:

- 5.2.1 Accurate data generated
- 5.2.2 Audit trail report developed
- 5.2.3 Control mechanisms adhered to
- 5.2.4 Complete data captured in line with organisational requirements
- 5.2.5 Data captured within stipulated timeframes in line with departmental expectations

Element 5.3	Carry out vouching
--------------------	---------------------------

Performance Criteria:

- 5.3.1 Appropriate transaction record identified
- 5.3.2 Relevant supporting documents cross referenced
- 5.3.3 Variance report produced

Competencies Required in Readiness for Assessment:

Procurement procedures

Report writing

Asset management

Inventory management

Valuation techniques

Generic Skills:

Communication

Planning

Organising

Computer literacy

Numeracy

Controlling

Range Statement:**Tools and Equipment**

Statutes

Inter-net access

Vehicle

Phone

Computer

Printer

Calculator

Safe

Office furniture

Accounting packages

Communication equipment

Materials

Stationery

Duration: 80 hours

Assessment and Certification:

In order to gain credits for this unit standard, a candidate must be assessed and demonstrate competency in all the elements and performance criteria of this unit standard.

Assessment will be conducted by accredited assessors. The results of the assessment will be submitted to ZIMEQA. A candidate can apply to ZIMEQA for documentary evidence of their achievements.

UNIT 6

Unit Title 6	Asset management
Unit Code	

Level of Unit: NC
Credits: 10
Occupation: Accounting Assistant
Date of Promulgation: TBA
Review Date: TBA

Aim of the unit standard

This unit will enable an individual to manage assets and inventory.

ELEMENT AND PERFORMANCE CRITERIA

Element 6.1	Maintain fixed asset register
--------------------	--------------------------------------

Performance Criteria:

- 6.1.1 Asset management policy is adhered
- 6.1.2 New acquisitions receipts and relevant source documents are gathered and physically verified.
- 6.1.3 Disposal or repairs recommendations are made
- 6.1.4 Fixed asset register is updated in line with set standards.

Element 6.2	Manage inventory/asset
--------------------	-------------------------------

Performance Criteria:

- 6.2.1 Stock control policy is adhered to.
- 6.2.2 Stock movement records are checked according to set standards.
- 6.2.3 Physical periodic stock counts are conducted in line with organisational procedures.
- 6.2.4 Stock values are ascertained.
- 6.2.5 Disposal of obsolete stocks is recommended.
- 6.2.6 Stock updates are carried out according to stock control policy.

Element 6.3	Ascertain asset value
--------------------	------------------------------

Performance Criteria:

- 6.3.1 Asset valuation policy is obtained.
- 6.3.2 Relevant asset information is compiled from source documents.
- 6.3.3 Depreciation of asset is calculated and fair value is established.
- 6.3.4 Asset fair value is updated in the ledger according to organisational procedures.

Competencies Required in Readiness for Assessment:

Asset management
Inventory management
Valuation techniques

Generic Skills:

Communication
Planning
Organising
Computer literacy
Numeracy
Supervision
Controlling

Range Statement:**Tools and Equipment**

Statutes
Inter-net access
Vehicle
Phone
Computer
Printer
Calculator
Safe
Office furniture
Accounting packages

Materials


Stationery

Duration: 100 hours

Assessment and Certification:

In order to gain credits for this unit standard, a candidate must be assessed and demonstrate competency in all the elements and performance criteria of this unit standard.

Assessment will be conducted by accredited assessors. The results of the assessment will be submitted to ZIMEQA. A candidate can apply to ZIMEQA for documentary evidence of their achievements

 ZIMBABWE	MINISTRY OF HIGHER AND TERTIARY EDUCATION, INNOVATION, SCIENCE AND TECHNOLOGY DEVELOPMENT SKILLS PROFICIENCY SCHEDULE		CODE

INDUSTRY
COMMERCE

TRADE/ OCCUPATION
ACCOUNTING ASSISTANT

CLASS/ LEVEL
NC

DUTY A: Maintenance of Cashbook

Pre-requisites:

Approval Date:

Review Date:

TASK	STEPS	PROFICIENCY INDICATORS	RELATED KNOWLEDGE	WORKPLACE ESSENTIAL SKILLS
A1: Capture receipts	I. Verify receipt books II. Establish payer accounts III. Enter transaction details	I. Correct range of serial numbers established II. Correct cut-off periods observed III. Correct receipt book used IV. Payer accounts created in line with procedures V. Correct ledger identified VI. Correct payer accounts selected VII. Transaction entered on the correct side of the cashbook VIII. Correct amounts	❖ Accounting software packages ❖ Spread sheets ❖ Accounting procedures ❖ Double entry ❖ Accounting principles ❖ Banking procedures ❖ Petty cash management ❖ Receipting	➤ Computer literacy ➤ Calculations ➤ Numeracy ➤ Accuracy ➤ Analytical ➤ Communication ➤ Data capturing

		<p>entered</p> <p>IX. Correct mode of payments entered</p> <p>X. Transaction dates correctly entered</p>		
A2: Capture payments	<p>I. Verify payment vouchers</p> <p>II. Establish payee accounts</p> <p>III. Enter transaction details</p>	<p>I. Correct range of payment vouchers established</p> <p>II. Correct cut-off periods observed</p> <p>III. Payee accounts created in line with procedure</p> <p>IV. Correct ledgers identified</p> <p>V. Transactions entered on the correct side of the cashbook</p> <p>VI. Correct amounts entered</p> <p>VII. Correct account codes used</p> <p>VIII. Transaction dates correctly entered</p> <p>IX. Modes of payment correctly indicated</p>		

A3: Carry out updates	<p>I. Obtain relevant records</p> <p>II. Identify unrecorded transactions</p> <p>III. Capture necessary adjustments</p>	<p>I. Correct cashbook used</p> <p>II. Correct bank accounts/statements used</p> <p>III. Cashbook receipts matched with credit side of the bank statement</p> <p>IV. Cashbook payments matched with the debit side of the bank statement</p> <p>V. Reconciling items identified</p> <p>VI. Non routine transactions are identified</p> <p>VII. Journals are raised in line with procedures</p>		
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TOOLS AND EQUIPMENT NECESSARY TO COMPLETE THIS DUTY:

- Computer
- Internet
- Telephone
- Safe
- Accounting software packages
- External storage devices
- Furniture
- Duplicating equipment
- Stationery


- **Accounting manual**

HEALTH, SAFETY AND ENVIRONMENTAL ISSUES RELATED TO THIS DUTY:

- **First Aid kit**
- **Personal protective clothing (PPE)**
- **Waste receptacles**
- **Cleaning materials**

SPECIFIC WORKER TRAITS REQUIRED TO COMPLETE THIS DUTY:

- **Honesty**
- **Patience**
- **Punctual**
- **Observant**
- **Confidentiality**
- **Integrity**
- **Team work**

 ZIMBABWE	MINISTRY OF HIGHER AND TERTIARY EDUCATION, INNOVATION, SCIENCE AND TECHNOLOGY DEVELOPMENT SKILLS PROFICIENCY SCHEDULE			CODE
INDUSTRY COMMERCE	TRADE/ OCCUPATION ACCOUNTING ASSISTANT	CLASS/ LEVEL NC		
DUTY B: Process Payments				
Pre-requisites:		Approval Date:	Review Date:	
TASK	STEPS	PROFICIENCY	RELATED	WORKPLACE

		INDICATORS	KNOWLEDGE	ESSENTIAL SKILLS
B1 : Prepare payment schedules	I. Obtain relevant records. II. Extract list of pending payments. III. Rank payments in order of priority.	I. Approved budget expenditures identified. II. Outstanding accounts are identified. III. Pending payment requests are identified. IV. Outstanding amounts are established. V. Payment beneficiaries are identified. VI. Purpose of payments specified. VII. Criteria for ranking established. VIII. Payment deadlines adhered to. IX. Ranking of payments conducted in line with organizational priorities and budget.	❖ Accounting Software packages ❖ Accounting procedures. ❖ Basic accounting principles. ❖ Modes of payment ❖ E-Banking ❖ Banking	➤ Computer literacy ➤ Calculations ➤ Numeracy ➤ Accuracy ➤ Communication ➤ Planning ➤ Organizing

B2 : Prepare Payment Vouchers	<ul style="list-style-type: none"> I. Establish payment beneficiaries. II. Establish payment amounts. III. Establish purpose of payment. 	<ul style="list-style-type: none"> I. Beneficiary details correctly entered in line with source documents. II. Correct amounts entered in line with source documents. III. Purpose of payment correctly stated in accordance with source documents. IV. Payment codes correctly allocated. 		
B3: Effect Payments	<ul style="list-style-type: none"> I. Verify authenticity of source documents. II. Determine payment mode and amount. III. Raise necessary documents. 	<ul style="list-style-type: none"> I. Source documents verified in line with organizational procedures. II. Selected mode of payment is in line with payment instructions. III. Correct amounts entered. IV. Correct bank accounts used. V. Dates of payments 		

		correctly entered. VI. Payment deadlines adhered to. VII. Payment procedures adhered to.		
B4: Process withdrawals	I. Complete withdrawal forms II. Verify withdrawals III. Maintain withdrawal records.	I. Withdrawal procedures adhered to. II. Security standards adhered to. III. Accurate withdrawal records generated. IV. Withdrawal records generated timeously.		

TOOLS AND EQUIPMENT NECESSARY TO COMPLETE THIS DUTY:

- Filing cabinets
- Computer
- Internet
- Telephone
- Safe
- Accounting software packages
- External storage devices
- Furniture
- Duplicating equipment
- Stationery


➤ **Accounting manual**

HEALTH, SAFETY AND ENVIRONMENTAL ISSUES RELATED TO THIS DUTY:

- **First Aid kit**
- **Personal protective clothing (PPE)**
- **Waste receptacles**
- **Cleaning materials**

SPECIFIC WORKER TRAITS REQUIRED TO COMPLETE THIS DUTY:

- **Honesty**
- **Patience**
- **Punctual**
- **Observant**
- **Confidentiality**
- **Integrity**
- **Team work**

 ➤ ZIMBABWE	MINISTRY OF HIGHER AND TERTIARY EDUCATION, INNOVATION, SCIENCE AND TECHNOLOGY DEVELOPMENT SKILLS PROFICIENCY SCHEDULE			CODE
INDUSTRY COMMERCE	TRADE/ OCCUPATION ACCOUNTING ASSISTANT	CLASS/ LEVEL NC		
DUTY C : Receipting				
Pre-requisites:		Approval Date:	Review Date:	
TASK	STEPS	PROFICIENCY INDICATORS	RELATED KNOWLEDGE	WORKPLACE ESSENTIAL SKILLS

C 1: Receive payments/proof of payments and capture payment details.	<ul style="list-style-type: none"> I. Received amounts and proof of payments verified. II. Correct amounts receipted. III. Correct receipt books used. IV. Correct accounts used. V. Correct ledgers used. VI. Correct cash books used. VII. Correct receipt dates entered. VIII. Correct modes of payment captured. IX. Correct details entered on receipts. X. Payer accounts created in line with procedures. 	<ul style="list-style-type: none"> I. Complete relevant data is gathered. II. All classes of financial data gathered. III. Financial data correctly coded. IV. Accurate coded totals produced. 	<ul style="list-style-type: none"> ❖ Basic accounting principles. ❖ Relevant accounting software packages. ❖ Relevant accounting procedures. ❖ Basic accounting principles. ❖ Security standards. ❖ Banking procedures. ❖ Spreadsheets 	<ul style="list-style-type: none"> ➤ Computer literacy ➤ Calculations ➤ Numeracy ➤ Accuracy ➤ Planning, organizing and controlling ➤ Communication ➤ Legibility ➤ Analytical
C 2: Reconcile receipts	<ul style="list-style-type: none"> I. Tally daily receipts. II. Reconcile receipts with cash on hand. III. Investigate anomalies / variances. 	<ul style="list-style-type: none"> I. Receipt figures accurately captured. II. Bank balance tallies with total receipts. III. Reasons for 		

		anomalies / variances established and documented.		
C3 : Perform Banking Operations	I. Deposit receipts in cash box / safe. II. Prepare banking documentation. III. Deposit receipts with bank.	I. Cash in hand tallies with cashbook balance. II. Receipt figured accurately entered. III. Banking deadlines adhered to. IV. Correct bank used. V. Security standards adhered to.		

TOOLS AND EQUIPMENT NECESSARY TO COMPLETE THIS DUTY:


- Computer
- Internet
- Telephone
- Safe
- Accounting software packages
- External storage devices
- Furniture
- Duplicating equipment
- Stationery
- Accounting manual

HEALTH, SAFETY AND ENVIRONMENTAL ISSUES RELATED TO THIS DUTY:

- First Aid kit
- Personal protective clothing (PPE)
- Waste receptacles
- Cleaning materials

SPECIFIC WORKER TRAITS REQUIRED TO COMPLETE THIS DUTY:

- Honesty
- Patience
- Punctual
- Observant
- Confidentiality
- Integrity
- Team work

 ZIMBABWE	MINISTRY OF HIGHER AND TERTIARY EDUCATION, INNOVATION, SCIENCE AND TECHNOLOGY DEVELOPMENT SKILLS PROFICIENCY SCHEDULE		CODE
INDUSTRY COMMERCE	TRADE/ OCCUPATION ACCOUNTING ASSISTANT	CLASS/ LEVEL NC	
DUTY D: Perform reconciliations.			

Pre-requisites:

Approval Date:

Review Date:

TASK	STEPS	PROFICIENCY INDICATORS	RELATED KNOWLEDGE	WORKPLACE ESSENTIAL SKILLS
D1: Prepare Bank Reconciliation	I. Establish Cashbook opening balance. II. Verify cashbook transactions against bank statement. III. Investigate anomalies.	I. Closing balance for previous period established. II. Reconciliation items correctly identified. III. Causes of anomalies established. IV. Reconciliation deadlines adhered to.	❖ Accounting software packages. ❖ Accounting procedures. ❖ Basic accounting principles. ❖ Spreadsheets ❖ Debtors/creditors age analysis	➤ Computer literacy ➤ Calculations ➤ Numeracy ➤ Accuracy ➤ Communication ➤ Reporting ➤ Investigative skills ➤ Analytical
D2: Prepare Debtors Reconciliation	I. Establish debtor's opening balance. II. Verify debtors' transactions against debtors' statement. III. Investigate anomalies.	I. Reconciling items established. II. Causes of anomalies established. III. Reconciliation deadlines adhered to.		
D3: Prepare Creditors Reconciliation.	I. Establish creditor's opening balance. II. Verify creditors' transactions against creditors' statement. III. Investigate	I. Reconciling items established. II. Causes of anomalies established. III. Reconciliation deadlines adhered to.		

	anomalies.			
D4: Prepare Daily Cash flow Reports	I. Establish opening bank balances II. Establish payment commitments III. Establish cash inflows	I. Unpresented payments established. II. Expected cash inflows estimated III. Net bank balance calculated. IV. Total payments calculated. V. Cash flow balance established. VI. Reporting timelines adhered to.		

TOOLS AND EQUIPMENT NECESSARY TO COMPLETE THIS DUTY:

- **Computer**
- **Internet**


- **Telephone**
- **Safe**
- **Accounting software packages**
- **External storage devices**
- **Furniture**
- **Duplicating equipment**
- **Stationery**
- **Accounting manual**
- **Communication equipment**

HEALTH, SAFETY AND ENVIRONMENTAL ISSUES RELATED TO THIS DUTY:

- **First Aid kit**
- **Personal protective clothing (PPE)**
- **Waste receptacles**
- **Cleaning materials**

SPECIFIC WORKER TRAITS REQUIRED TO COMPLETE THIS DUTY:

- **Honesty**
- **Patience**
- **Punctual**
- **Observant**
- **Confidentiality**
- **Integrity**
- **Team work**

 ZIMBABWE	MINISTRY OF HIGHER AND TERTIARY EDUCATION, INNOVATION, SCIENCE AND TECHNOLOGY DEVELOPMENT			CODE
	SKILLS PROFICIENCY SCHEDULE			
INDUSTRY COMMERCE	TRADE/ OCCUPATION ACCOUNTING ASSISTANT	CLASS/ LEVEL NC		
DUTY E: Administrative routines				
Pre-requisites:		Approval Date:	Review Date:	
TASK	STEPS	PROFICIENCY INDICATORS	RELATED KNOWLEDGE	WORKPLACE ESSENTIAL SKILLS
E1: Maintain records	I. Update records II. Create filing system III. File records	I. Records updated timeously II. Access control systems adhered to. III. Records filed in accordance with filing system. IV. Data security standards adhered to. V. Statutory requirements adhered to.	❖ Internal control systems. ❖ Records management. ❖ Bookkeeping. ❖ Ethics ❖ Basic Costing concepts ❖ Basic inventory management ❖ Accounting principles ❖ Accounting software packages ❖ Spreadsheets	➤ Computer literacy ➤ Calculations ➤ Numeracy ➤ Accuracy ➤ Communication ➤ Customer relations ➤ Teamwork
E2: Manage Assets	I. Generate asset records	I. Asset numbers or codes		

	<p>II. Conduct asset inventories</p> <p>III. Update asset registers</p>	<p>generated in line with organizational procedures.</p> <p>II. Inventory lists generated and acknowledged</p> <p>III. Variances between asset and asset records established.</p> <p>IV. Asset registers updated in accordance with organizational guidelines.</p>		
E3 : Manage Petty Cash	<p>I. Reimburse petty cash.</p> <p>II. Issue petty cash.</p> <p>III. Update petty cash records.</p>	<p>I. Petty cash float levels adhered to.</p> <p>II. Petty cash issuance procedures adhered to</p> <p>III. Petty cash records maintained in line with organizational policy.</p> <p>IV. Cash in hand tallies with</p>		

		<p>petty cash records.</p> <p>V. Security standards adhered to.</p>		
E4: Resolve Queries	<p>I. Identify customer issues.</p> <p>II. Generate solutions.</p> <p>III. Provide information.</p>	<p>I. Customer consultations carried out in line with procedures.</p> <p>II. Customer query records generated.</p> <p>III. Causes of queries established.</p> <p>IV. Possible solutions established in line with organizational policies.</p> <p>V. Solutions communicated in line with procedures.</p> <p>VI. Customer relations demonstrated in line with ethical and</p>		

		VII.	professional standards. Queries resolved within set timelines.		
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TOOLS AND EQUIPMENT NECESSARY TO COMPLETE THIS DUTY:

- **Computer**
- **Internet**
- **Telephone**
- **Safe**
- **Accounting software packages**
- **External storage devices**
- **Furniture**
- **Duplicating equipment**
- **Stationery**
- **Accounting manual**

HEALTH, SAFETY AND ENVIRONMENTAL ISSUES RELATED TO THIS DUTY:

- **First Aid kit**
- **Personal protective clothing (PPE)**
- **Waste receptacles**
- **Cleaning materials**

SPECIFIC WORKER TRAITS REQUIRED TO COETE THIS DUTY:

- **Honesty**
- **Patience**
- **Punctual**
- **Observant**

- **Confidentiality**
- **Integrity**
- **Team work**