

Unit of Competency	Learning Outcomes	Methodology	Assessment Approach
4. Perform computer operations	4.1 Identify and explain the functions, general features and capabilities of both hardware and software 4.2 Prepare and use appropriate hardware and software according to task requirement 4.3 Use appropriate devices and procedures to transfer files/data 4.4 Produce accurate and complete data according to the requirements	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Group Discussion</li> <li>• Tutorial or self-pace</li> </ul>	<ul style="list-style-type: none"> <li>• Interviews/ Questioning</li> <li>• Demonstration</li> <li>• Observation</li> </ul>

### CORE COMPETENCIES

Course Title: **BOOKKEEPING**

NC Level: **NC III**

**Suggested Nominal Training Duration: 248 Hrs.**

Unit of Competency	Learning Outcomes	Methodology	Assessment Approach
1. Journalize transactions	1.1 Prepare chart of accounts 1.2 Analyze documents 1.3 Prepare journal entry	<ul style="list-style-type: none"> <li>• Lecture/ Demonstration</li> <li>• OJT</li> </ul>	<ul style="list-style-type: none"> <li>• Written Examination</li> <li>• Demonstration</li> <li>• Observation</li> </ul>

2. Post transactions	2.1 Prepare ledger 2.2 Transfer journal entries 2.3 Summarize ledger	<ul style="list-style-type: none"> <li>• Lecture/ Demonstration</li> <li>• OJT</li> </ul>	<ul style="list-style-type: none"> <li>• Written Examination</li> <li>• Demonstration</li> <li>• Observation</li> </ul>
3. Prepare trial balance	3.1 List account titles 3.2 Transfer balances from the ledger 3.3 Summarize trial balance	<ul style="list-style-type: none"> <li>• Lecture/ Demonstration</li> <li>• OJT</li> </ul>	<ul style="list-style-type: none"> <li>• Written Examination</li> <li>• Demonstration</li> <li>• Observation</li> </ul>
4. Prepare financial reports	4.1 Prepare financial statements 4.2 Analyze financial statements	<ul style="list-style-type: none"> <li>• Lecture/ Demonstration</li> <li>• OJT</li> </ul>	<ul style="list-style-type: none"> <li>• Written Examination</li> <li>• Demonstration</li> <li>• Observation</li> </ul>
5. Review internal control system	5.1 Check policy compliance 5.2 Prepare policy compliance report	<ul style="list-style-type: none"> <li>• Lecture/ Demonstration</li> <li>• OJT</li> </ul>	<ul style="list-style-type: none"> <li>• Written Examination</li> <li>• Demonstration</li> <li>• Observation</li> </ul>

### 3.2 TRAINING DELIVERY

The delivery of training should adhere to the design of the curriculum. Delivery should be guided by the 10 basic principles of competency-based TVET.

- The training is based on curriculum developed from the competency standards;
- Learning is modular in its structure;
- Training delivery is individualized and self-paced;
- Training is based on work that must be performed;
- Training materials are directly related to the competency standards and the curriculum modules;