

*Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)*



# **AAT Unit 31 for the Diploma Pathway: Accounting Work Skills**

**MAPPING OF EXISTING NVQ STANDARDS FOR UNITS  
4, 21, 22, 23, 7 AGAINST THE PROPOSED UNIT 31**

**February 2005**

Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)

## Unit 4 Supplying Information for Management Control Unit Commentary

**NVQ unit 4 contains the following Elements:**

Element: 4.1 Code and extract information

Element: 4.2 Provide comparisons on costs and income

### Knowledge and Understanding

	Mapped to Unit 31 Knowledge and Understanding
<b><i>The business environment</i></b>	
1 Types of cost centres, including profit centers and investment centres (Element 4.1)	Included and implied in K&U under Business Environment (BE) 1
2 Costs, including wages, salaries, services and consumables (Element 4.1)	Included in K&U under BE1
<b><i>Accounting methods</i></b>	
3 Identifying cost centres (Element 4.1)	Implied in K&U under BE1
4 The purpose of management information: decision making; planning and control (Element 4.1)	Included in K&U under Accounting Methods and Techniques (AM&T) 1
5 The make up of gross pay (Element 4.1)	Implied in K&U under BE1
6 The relationship between financial and management accounting (Element 4.1)	Included in K&U under AM&T 9
7 Methods of analysing information in spreadsheets (Element 4.2)	Included in K&U under AM&T 2
8 Methods of presenting information, including word-processed documents (Element 4.2)	Included in K&U under AM&T 2
9 Handling confidential information (Element 4.2)	Included in K&U under The Organisation (TO) 5
10 The role of management information in the organisation (Element 4.2)	Included in K&U under AM&T 1
11 Awareness of the relationship between financial and management accounting (Element 4.2)	Included in K&U under AM&T 9
<b><i>The organisation</i></b>	
12 Relevant understanding of the organisation's accounting systems and administrative systems	Included in K&U under TO 1

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	Mapped to Unit 31 Knowledge and Understanding
and procedures (Elements 4.1 & 4.2)	
13 The nature of the organisation's business transactions (Elements 4.1 & 4.2)	Included in K&U under TO 1
14 The goods and services produced, bought and delivered by the organization (Element 4.1)	Implied in K&U under TO 1
15 The cost centres within the organisation (Element 4.1)	Included in K&U under TO 2
16 Organisational coding structures (Element 4.1)	Included in K&U under TO 2
17 The organisation's confidentiality requirements (Element 4.2)	Included in K&U under TO 5
18 House style for presentation of different types of documents, including wordprocessed documents (Element 4.2)	Included in K&U under TO 1

**Unit 4 Supplying Information for Management Control**

**Element 4.1 Code and extract information**

**Performance Criteria**

	Mapped to Unit 31 Performance Criteria
A Recognise appropriate cost centres and elements of costs	Included in PC 31.1A
B Extract income and expenditure details from the relevant sources	Included in PC 31.1A
C Code income and expenditure correctly	Included in PC 31.1A
D Refer any problems in obtaining the necessary information to the appropriate person	Implied in PC 31.1A
E Identify and report errors to the appropriate person	Implied in PC 31.1A

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## Unit 4 Supplying Information for Management Control

### Element 4.1 Code and extract information

#### Range Statement

	Mapped to Unit 31 Range Statement
<i>Elements of costs:</i>	Included in range for 31.1
• Materials	”
• Labour	”
• Expenses	”
<i>Sources:</i>	Included and implied in PC 31.1A
• Purchase orders	”
• Purchase invoices	”
• Sales orders	”
• Sales invoices	”
• Policy manual	”
• Payroll	”
<i>Information:</i>	Included in PC 31.1A
• Cost	”
• Income	”
• Expenditure	”
<i>Errors:</i>	Implied in PC 31.1E
• Wrong codes	”
• Excessive volumes	”

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## **Unit 4 Supplying Information for Management Control**

### **Element 4.2 Provide comparisons on costs and income**

#### **Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Clarify information requirements with the appropriate person	Implied in PC 31.1E
B Compare information extracted from a particular source with actual results	Included in PC 31.1C
C Identify discrepancies	Included in PC 31.1E
D Provide comparisons to the appropriate person in the required format	Included in PC 31.1C
E Follow organisational requirements for confidentiality strictly	Included in PC 31.1E

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## Unit 4 Supplying Information for Management Control

### Element 4.2 Provide comparisons on costs and income

#### Range Statements

	Mapped to Unit 31 Range Statement
<b>Information:</b>	Included in PC 31.1A
<ul style="list-style-type: none"> <li>• Costs</li> </ul>	”
<ul style="list-style-type: none"> <li>• Income</li> </ul>	”
<b>Sources:</b>	Included in range for 31.1 under ‘Data’
<ul style="list-style-type: none"> <li>• Previous period’s data</li> </ul>	”
<ul style="list-style-type: none"> <li>• Corresponding period’s data</li> </ul>	”
<ul style="list-style-type: none"> <li>• Forecast data</li> </ul>	”
<ul style="list-style-type: none"> <li>• Ledgers</li> </ul>	”
<b>Format:</b>	Included (and “note” implied) in range for 31.1 in range for 31.1
<ul style="list-style-type: none"> <li>• Letter</li> </ul>	”
<ul style="list-style-type: none"> <li>• Memo</li> </ul>	”
<ul style="list-style-type: none"> <li>• E-mail</li> </ul>	”
<ul style="list-style-type: none"> <li>• Note</li> </ul>	”
<ul style="list-style-type: none"> <li>• Word-processed report</li> </ul>	”
<b>Confidentiality requirements:</b>	Included in range for 31.1
<ul style="list-style-type: none"> <li>• Sharing of information</li> </ul>	”
<ul style="list-style-type: none"> <li>• Storage of documents</li> </ul>	”

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**Unit 21 Working With Computers**

**NVQ Unit 21 contains the following Elements:**

Element 21.1 Use computer systems and software

Element 21.2 Maintain security of data

**Knowledge and Understanding**

	Mapped to Unit 31 Knowledge and Understanding
<b><i>General Information Technology</i></b>	
1 The importance of carrying out simple visual safety checks on hardware and correct powering up and shutting down procedures (Element 21.1)	Implied in K&U under TO 6
2 The purpose of passwords (Element 21.2)	Implied in K&U under TO 5
3 How to save, transfer and print documents (Element 21.1)	Included in PC 31.2B
4 How to take back up copies (Element 21.1)	Included in PC 31.2B
5 Causes of difficulties, necessary files which have been damaged or deleted, printer problems, hardware problems (Element 21.1)	Implied in PC's 31.2 A - D
6 Different types of risk, viruses, confidentiality (Element 21.2)	Included in K&U under TO 5
7 Relevant security and legal regulations, data protection legislation, copyright, VDU legislation, health and safety regulations, retention of documents (Element 21.2)	Implied in K&U under TO 5 & 6
<b><i>The organisation</i></b>	
8 Location of hardware, software and back up copies (Elements 21.1 & 21.2)	Implied in K&U under TO 1
9 Location of information sources (Element 21.1)	Implied in K&U under AM&T 6 & 7
10 The organisation's procedures for changing passwords, and making back ups (Elements 21.1)	Included in K&U under TO 1
11 House style for presentation of documents (Element 21.1)	Included in K&U under AM&T 6 & 7
12 Organisational security policies (Elements 21.2)	Included in K&U under TO 6

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## **Unit 21 Working With Computers**

### **Element 21.1 Use computer systems and software**

#### **Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Perform initial visual safety checks and power up the computer system	Partly included and partly implied in PC 31.2A
B Use passwords to gain access to the computer system where limitations on access to data is required	Included in PC 31.2A
C Access, save and print data files and exit from relevant software	Included in PC's 31.2A, B & F
D Use appropriate file names and save work	Partly included and partly implied in PC 31.2B
E Back up work carried out on a computer system to suitable storage media at regular intervals	Included in PC 31.2B
F Close down the computer without damaging the computer system	Included in PC 31.2F
G Seek immediate assistance when difficulties occur	Implied in PC's 31.2B, C & D

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## Unit 21 Working With Computers

### Element 21.1 Use computer systems and software

#### Range Statements

	Mapped to Unit 31 Range statement
<i>Visual safety checks:</i>	Implied in PC 31.2A
• Hardware components	”
• Plugs	”
• Cables	”
• Interfaces	”
<i>Computer system:</i>	Implied in PC 31.2A
• Stand alone PC	”
• Networked system	”
<i>Passwords:</i>	Included in PC 31.2A
• System	”
• Software	”
<i>Difficulties:</i>	Implied in PC's 31.2A - D
• Hardware failure	”
• Software failure	”
• Corruption of data	”

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## **Unit 21 Working With Computers**

### **Element 21.2 Maintain the security of data**

#### **Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Ensure passwords are kept secret and changed at appropriate times	Implied in PC 31.2E
B Ensure computer hardware and program disks are kept securely located	Included in PC 31.2E
C Identify potential risks to data from different sources and take steps to resolve or minimise them	Included in PC 31.2E
D Maintain security and confidentiality of data at all times	Included in PC 31.2E
E Understand and implement relevant legal regulations	Included in PC 31.2G

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## Unit 21 Working With Computers

### Element 21.2 Maintain the security of data

#### Range Statement

	Mapped to Unit 31 Range Statement
<i>Appropriate times:</i>	Implied in PC 31.2E
<ul style="list-style-type: none"> <li>On a regular basis</li> </ul>	”
<ul style="list-style-type: none"> <li>If disclosure is suspected</li> </ul>	”
<i>Potential risks:</i>	Included in range for 31.2
<ul style="list-style-type: none"> <li>Corruption</li> </ul>	”
<ul style="list-style-type: none"> <li>Loss</li> </ul>	”
<ul style="list-style-type: none"> <li>Illegal copying</li> </ul>	”
<i>Sources:</i>	Included and implied in range for 31.2 under “Security and Confidentiality”
<ul style="list-style-type: none"> <li>Internal</li> </ul>	”
<ul style="list-style-type: none"> <li>External</li> </ul>	”
<ul style="list-style-type: none"> <li>Viruses</li> </ul>	”
<ul style="list-style-type: none"> <li>Poor storage facilities</li> </ul>	”
<ul style="list-style-type: none"> <li>Theft</li> </ul>	”
<i>Security:</i>	Included in range for 31.2 under “Security and Confidentiality”
<ul style="list-style-type: none"> <li>Back up copies</li> </ul>	”
<ul style="list-style-type: none"> <li>Secure storage</li> </ul>	”
<i>Confidentiality:</i>	Included in PC 31.2E
<ul style="list-style-type: none"> <li>Passwords</li> </ul>	”
<i>Legal regulations:</i>	Included (VDU regulations implied) in range for 31.2
<ul style="list-style-type: none"> <li>Data protection legislation</li> </ul>	”
<ul style="list-style-type: none"> <li>VDU regulations</li> </ul>	”
<ul style="list-style-type: none"> <li>Health and safety</li> </ul>	”

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## **Unit 22 Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment**

**NVQ Unit 22 contains the following Elements:**

Element 22.1 Monitor and maintain a safe, healthy and secure working environment

Element 22.2 Monitor and maintain an effective and efficient working environment

### **Knowledge and Understanding**

To perform this unit effectively you will need to know and understand:

	Mapped to Unit 31 Knowledge and Understanding
<i>Health, safety and security at work</i>	
1 The importance of health, safety and security in your workplace (Element 22.1)	Included in K&U under TO 6
2 The basic requirements of the health and safety and other legislation and regulations that apply to your workplace (Element 22.1)	Included in K&U under TO 6
3 The person(s) responsible for health, safety and security in your workplace (Element 22.1)	Implied in K&U under TO 5
4 The relevant up-to-date information on health, safety and security that applies to your workplace (Element 22.1)	Included in K&U under TO 6
5 The importance of being alert to health, safety and security hazards (Element 22.1)	Included in K&U under TO 7
6 The common health, safety and security hazards that affect people working in an administrative role and how to identify these (Element 22.1)	Implied in K&U under TO 7
7 Hazards you can put right yourself and hazards you must report (Element 22.1)	Included in K&U under TO 7
8 The importance of warning others about hazards and how to do so until the hazard is dealt with (Element 22.1)	Implied in K&U under TO 7
9 Your organisation's emergency procedures (Element 22.1)	Implied in K&U under TO 7
10 How to follow your organisation's emergency procedures and your responsibilities in relation to these (Element 22.1)	Implied in K&U under TO 7
11 How to recommend improvements to health and safety (Element 22.1)	Implied in K&U under TO 7
12 Health and safety records you may have to complete and how to do so (Element 22.1)	Implied in K&U under TO 7
<i>Effectiveness and efficiency at work</i>	
13 How the conditions under which you work can affect your effectiveness and efficiency and the effectiveness and efficiency of those around you (Element 22.2)	Included in K&U under TO 8

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	Mapped to Unit 31 Knowledge and Understanding
14 How to organise your own work area so that you and others can work efficiently (Element 22.2)	Included in K&U under TO 8
15 Your organisation's requirements on how you organise your working area (Element 22.2)	Implied in K&U under TO 8
16 The importance of organising your work area so that it makes a positive impression on other people and examples of how to do so (Element 22.2)	Implied in K&U under TO 8
17 The importance of working in a way that shows respect for other people and examples of how to do this (Element 22.2)	Included in K&U under TO 10
18 Conditions you can put right yourself and conditions you would have to report (Element 22.2)	Implied in K&U under TO 8 & 10
19 Manufacturer's instructions and your organisation's procedures for the equipment you use as part of your job (Element 22.2)	Included in PC 31.3F

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**Unit 22 Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment**

**Element 22.1 Monitor and maintain a safe, healthy and secure working environment**

**Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Make sure you read, comply with and have up-to-date information on the health, safety and security requirements and procedures for your workplace	Implied in PC 31.3F
B Make sure that the procedures are being followed and report any that are not to the relevant person	Partly included and partly implied in PC 31.3F
C Identify and correct any hazards that you can deal with <sup>1</sup> safely, competently and within the limits of your authority	Partly included and partly implied in PC 31.3F
D Promptly and accurately report any hazards that you are not allowed to deal with <sup>2</sup> to the relevant person and warn other people who may be affected	Implied in PC 31.3F
E Follow your organisation's emergency procedures promptly, calmly and efficiently	Implied in PC 31.3F
F Identify and recommend opportunities for improving health, safety and security to the responsible person	Implied in PC 31.3F
G Complete any health and safety records legibly and accurately <sup>3</sup>	Implied in PC 31.3F

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**Unit 22 Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment**

**Element 22.1 Monitor and maintain a safe, healthy and secure working environment**

**Range Statements**

	Mapped to Unit 31 Range Statement
<i>Emergency procedures:</i>	Included in range for 31.3
<ul style="list-style-type: none"><li>• Illness</li></ul>	„
<ul style="list-style-type: none"><li>• Accidents</li></ul>	„
<ul style="list-style-type: none"><li>• Fires</li></ul>	„
<ul style="list-style-type: none"><li>• Other reasons to evacuate the premises<sup>4</sup></li></ul>	„
<ul style="list-style-type: none"><li>• Breaches of security</li></ul>	„

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**Unit 22 Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment**

**Element 22.2 Monitor and maintain an effective and efficient working environment**

**Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Organise the work area you are responsible for, so that you and others can work efficiently <sup>5</sup>	Included in PC 31.3G
B Organise the work area you are responsible for, so that it meets your organisation's requirements <sup>6</sup> and presents a positive image of yourself and your team	Included in PC 31.3G
C Identify conditions around you that interfere with effective working <sup>7</sup>	Implied in PC 31.3G
D Put right any conditions that you can deal with safely, competently, within the limits of your authority and with the agreement of other relevant people	Implied in PC 31.3G
E Promptly and accurately report any other conditions <sup>9</sup> to the relevant person	Implied in PC 31.3G
F Use and maintain equipment in accordance with manufacturer's instructions and your organisation's procedures	Included in PC 31.3F

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## Unit 22 Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment

### Element 22.2 Monitor and maintain an effective and efficient working environment

#### Range Statement

There are no additional contextual (range) requirements.

## Unit 23 Achieving Personal Effectiveness

### Unit 23 contains the following Elements :

Element 23.1 Plan and organise your own work

Element 23.2 Maintain good working relationships

Element 23.3 Improve your own performance

### Knowledge and Understanding

	Mapped to Unit 31 Knowledge and Understanding
<b><i>The business environment</i></b>	
1 Relevant legislation	Included in K&U under BE 5
<ul style="list-style-type: none"> <li>• Copyright</li> </ul>	„
<ul style="list-style-type: none"> <li>• Data protection</li> </ul>	„
<ul style="list-style-type: none"> <li>• Equal opportunities</li> </ul>	„
2 Sources of legal requirements	Data Protection included in K&U under BE 5
<ul style="list-style-type: none"> <li>• Data protection</li> </ul>	„
<ul style="list-style-type: none"> <li>• Companies acts</li> </ul>	Companies Acts excluded – not appropriate at this level
3 Where to access information about new developments relating to your job role	Excluded – not realistic
4 Employee responsibilities in complying with the relevant legislation	Included in K&U under BE 5
<b><i>Methods</i></b>	
5 Work methods and practices in your organization	Included in K&U under TO 1

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	Mapped to Unit 31 Knowledge and Understanding
6 Handling confidential information	Included in K&U under TO 5
7 Establishing constructive relationships	Included in PC 31.3C
8 Why it is important to integrate your work with other people's	Implied in PC 31.3A & C
9 Ways of identifying development needs	Included in PC 31.3E
10 Setting self-development objectives	Included in PC 31.3E
11 Development opportunities and their resource implications	Implied in PC 31.3E
12 Ways of assessing own performance and progress	Included in K&U under TO 9 and in PC 31.3E
13 Maintaining good working relationships, even when disagreeing with others	Included in PC 31.3C & D
14 The scope and limit of your own authority for taking corrective actions	Implied in PC 31.3C & D
15 Use of different styles of approach in different circumstances	Implied in PC 31.3C & D
16 Target setting, prioritising and organising work	Included in K&U under TO 9
17 Work planning and scheduling techniques and aids	Implied in K&U under TO 9
18 Time management	Implied in K&U under TO 9
19 Team working	Included in K&U under TO 10
20 Seeking and exchanging information, advice and support	Implied in K&U under TO 10
21 Handling disagreements and conflicts	Included in K&U under TO 10
22 Showing commitment and motivation towards your work	Implied in PC's 31.3A - D
23 Deadlines and timescales	Implied in K&U under TO 9
24 Dealing with changed priorities and unforeseen	Implied in K&U under TO 9 situations
25 Informing and consulting with others about	Implied in K&U under TO 10

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	Mapped to Unit 31 Knowledge and Understanding
work methods	
26 Negotiating the assistance of others	Implied in K&U under TO 10
27 Co-ordinating resources and tasks	Implied in K&U under TO 9
<b><i>The organisation</i></b>	
28 The organisational and department structure	Included in K&U under TO 3
29 Own work role and responsibilities	Implied in K&U under TO 9
30 Colleagues' work roles and responsibilities	Implied in K&U under TO 10
31 Reporting procedures	Included in K&U under TO 3
32 Procedures to deal with conflict and poor working relationships	Included in K&U under TO 10
33 Where to access information that will help you learn including formal training courses	Implied in PC 31.3E
34 The people who may help you plan and implement learning you may require	Implied in PC 31.3E

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**Unit 23 Achieving Personal Effectiveness**

**Element 23.1 Plan and organise your own work**

**Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Identify and prioritise tasks according to organisational procedures and regulatory requirements	Included in PC 31.3A
B Recognise changes in priorities and adapt resources allocations and work plans accordingly	Included in PC 31.3B
C Use appropriate planning aids to plan and monitor work progress	Implied in PC 31.3A & B
D Identify, negotiate and co-ordinate relevant Assistance to meet specific demands and deadlines	Implied in PC 31.3A & B
E Report anticipated difficulties in meeting deadlines to the appropriate person	Included in PC 31.3D
F Check that work methods and activities conform to legal and regulatory requirements and organisational procedures	Included in PC 31.3F

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**Unit 23 Achieving Personal Effectiveness**

**Element 23.1 Plan and organise your own work**

**Range Statement**

	Mapped to Unit 31 Range Statement
<i>Tasks:</i>	Included in range for 31.3 under “Work Tasks”
<ul style="list-style-type: none"> <li>• Routine</li> </ul>	”
<ul style="list-style-type: none"> <li>• Unexpected</li> </ul>	”
<i>Planning aids:</i>	Included in range for 31.3 under “Work Tasks”
<ul style="list-style-type: none"> <li>• Diaries</li> </ul>	”
<ul style="list-style-type: none"> <li>• Schedules</li> </ul>	”
<ul style="list-style-type: none"> <li>• Action plans</li> </ul>	”
<i>Appropriate person:</i>	Implied in PC 31.3C
<ul style="list-style-type: none"> <li>• Line manager</li> </ul>	”
<ul style="list-style-type: none"> <li>• Project manager</li> </ul>	”
<ul style="list-style-type: none"> <li>• Colleague(s) relying on the completion of your work</li> </ul>	”

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**Unit 23 Achieving Personal Effectiveness**

**Element 23.2 Maintain good working relationships**

**Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Communicate with other people clearly and effectively, using your organisation's procedures	Included in PC 31.3C
B Discuss and agree realistic objectives, resources, working methods and schedules and in a way that promotes good working relationships	Included in PC 31.3C
C Meet commitments to colleagues within agreed timescales	Included in PC 31.3B
D Offer assistance and support where colleagues cannot meet deadlines, within your own work constraints and other commitments	Included in PC 31.3C
E Find workable solutions for any conflicts and dissatisfaction which reduce personal and team effectiveness	Included in PC 31.3D
F Follow organisational procedures if there are difficulties in working relationships that are beyond your authority or ability to resolve, and promptly refer them to the appropriate person	Included in PC 31.3D
G Treat others courteously and work in a way that shows respect for other people	Included in PC 31.3C
H Ensure data protection requirements are followed strictly and also maintain confidentiality of information relating to colleagues.	Included in PC 31.2E

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**Unit 23 Achieving Personal Effectiveness**

**Element 23.2 Maintain good working relationships**

**Range Statement**

	Mapped to Unit 31 Range Statement
<i>Communicate:</i>	Included in range for 31.1
• Face-to-face	„
• By telephone	„
• By fax	„
• By e-mail	„
• By creating word-processed documents	„
<i>Other people:</i>	Implied in PC 31.3C
• Those familiar with the subject matter	„
• Those not familiar with the subject matter	„
<i>Assistance and support:</i>	Included in range for 31.3 under “Support”
• Personal	„
• Practical	„
<i>Difficulties in working relationships:</i>	Included in range for 31.3 under “Conflicts and Difficulties”
• Personality	„
• Working style	„
• Status	„
• Work demands	„

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**Unit 23 Achieving Personal Effectiveness**

**Element 23.3 Improve your own performance**

**Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Identify your own development needs by taking into consideration your current work activities and also your own career goals	Included in PC 31.3E
B Define your own development objectives and, where necessary, agree them with the appropriate person	Included in PC 31.3E
C Research appropriate ways of acquiring new skills and knowledge	Implied in PC 31.3E
D Ensure that development opportunities are realistic and achievable in terms of resources and support from relevant persons	Implied in PC 31.3E
E Review and evaluate your performance and progress and also to agreed timescales	Included in PC 31.3E
F Monitor your own understanding of developments relating to your job role	Implied in PC 31.3E
G Maintain and develop your own specialist knowledge relevant to your own working environment	Implied in PC 31.3E
H Undertake learning that will help you improve your performance	Implied in PC 31.3E

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**Unit 23 Achieving Personal Effectiveness**

**Element 23.3 Improve your own performance**

**Range Statement**

	Mapped to Unit 31 Range Statement
<i>Identify your own development needs:</i>	Included in range for 31.3 under “Training and Development Needs”
• Through training	”
• Through discussions	”
• Self-study of relevant materials	”
<i>Performance and progress are reviewed and evaluated:</i>	Included in PC 31.3E
• By self	”
• In conjunction with others	”
<i>Ways of acquiring skills and knowledge:</i>	Included in range for 31.3 under “Training and Development Needs”
• Courses	”
• Internet	”
• Journals/ trade publications	”
• Books	”
• Through colleagues	”
• Observation	”

Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)

## Unit 7 Preparing Reports and Returns

### Unit 7 contains the following Elements:

- Element: 7.1 Prepare and present periodic performance reports  
 Element: 7.2 Prepare reports and returns for outside agencies  
 Element: 7.3 Prepare VAT returns

### Knowledge and Understanding

	Mapped to Unit 31 Knowledge and Understanding
<b><i>The business environment</i></b>	
1 Main sources of relevant government statistics (Elements 7.1 & 7.2)	Excluded – not appropriate at this level
2 Relevant performance and quality measures (Element 7.1)	Included in K&U under BE 2
3 Main types of outside organisations requiring reports and returns: regulatory; grant awarding; information collecting; trade associations (Element 7.2)	Included in K&U under BE 3
4 Basic law and practice relating to all issues covered in the range statement and referred to in the performance criteria. Specific issues include: the classification of types of supply; registration requirements; the form of VAT invoices; tax points (Element 7.3)	Basic practice included in K&U under BE 4 (most specific issues excluded – not appropriate at this level) *
5 Sources of information on VAT: Customs and Excise Guide (Element 7.3)	Implied in K&U under BE 4
6 Administration of VAT: enforcement (Element 7.3)	Excluded – not appropriate at this level *
7 Special schemes: annual accounting; cash accounting; bad debt relief (Element 7.3)	Excluded – not appropriate at this level *
<b><i>Accounting techniques</i></b>	
8 Use of standard units of inputs and outputs (Element 7.1 & 7.3)	Implied in K&U under BE 4
9 Time series analysis (Element 7.1)	Implied in K&U under AM&T 3
10 Use of index numbers (Element 7.1)	Included in K&U under AM&T 3

*Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)*

11 Main types of performance indicators: productivity; cost per unit; resource utilisation; profitability (Elements 7.1 & 7.2)	Included in K&U under AM&T 4
12 Ratios: gross profit margin; net profit margin; return on capital employed (Elements 7.1 & 7.2)	Included in K&U under AM&T 5
13 Tabulation of accounting and other quantitative information using spreadsheets (Elements 7.1 & 7.2)	Included in K&U under AM&T 6
14 Methods of presenting information: written reports; diagrammatic; tabular (Elements 7.1 & 7.2)	Included in K&U under AM&T 6 & 7
<i>The organisation</i>	
15 How the accounting systems of an organisation are affected by its organisational structure, its administrative systems and procedures and the nature of its business transactions (Elements 7.1, 7.2 & 7.3)	Included in K&U under TO 1 & 3 and AM&T 8
16 The purpose and structure of reporting systems within the organisation (Element 7.1)	Included in K&U under TO 3
17 Background understanding that a variety of outside agencies may require reports and returns from organisations and that these requirements must be built into administrative and accounting systems and procedures (Element 7.2 & 7.3)	Partly included and partly implied in K&U under TO 3 & 4
18 Background understanding that recording and accounting practices may vary between organisations and different parts of organisations (Elements 7.1, 7.2 & 7.3)	Included in K&U under AM&T 8
19 The basis of the relationship between the organisation and the VAT Office (Element 7.3)	Included in PC 31.1G

\* These specific areas of knowledge and understanding relate to detailed or complex areas of VAT and are considered too advanced at this level.

*Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)*

## **Unit 7 Preparing Reports and Returns**

### **Element 7.1 Prepare and present periodic performance reports**

#### **Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Consolidate information derived from different units of the organisation into the appropriate form	Included in PC 31.1B
B Reconcile information derived from different information systems within the organisation	Included in PC 31.1B
C Compare results over time using an appropriate method that allows for changing price levels	Included in PC 31.1D
D Account for transactions between separate units of the organisation in accordance with the organisation's procedures	Included in PC 31.1B
E Calculate ratios and performance indicators in accordance with the organisation's procedures	Included in PC 31.1C
F Prepare reports in the appropriate form and present them to management within the required timescales	Included in PC 31.1E

Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)

## Unit 7 Preparing Reports and Returns

### Element 7.1 Prepare and present periodic performance reports

#### Range Statements

	Mapped to Unit 31 Range Statement
<i>Information:</i>	Included in PC 31.1A
<ul style="list-style-type: none"> <li>• Costs</li> </ul>	”
<ul style="list-style-type: none"> <li>• Revenue</li> </ul>	”
<i>Ratios:</i>	Included in range for 31.1
<ul style="list-style-type: none"> <li>• Gross profit margin</li> </ul>	”
<ul style="list-style-type: none"> <li>• Net profit margin</li> </ul>	”
<ul style="list-style-type: none"> <li>• Return on capital employed</li> </ul>	”
<i>Performance indicators:</i>	Included in range for 31.1
<ul style="list-style-type: none"> <li>• Productivity</li> </ul>	”
<ul style="list-style-type: none"> <li>• Cost per unit</li> </ul>	”
<ul style="list-style-type: none"> <li>• Resource utilization</li> </ul>	”
<ul style="list-style-type: none"> <li>• Profitability</li> </ul>	”
<i>Methods of presenting information:</i>	Included in range for 31.1 under “Format”
<ul style="list-style-type: none"> <li>• Written report containing diagrams</li> </ul>	”
<ul style="list-style-type: none"> <li>• Table</li> </ul>	”

Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)

## Unit 7 Preparing Reports and Returns

### Element 7.2 Prepare reports and returns for outside agencies

#### Performance Criteria

	Mapped to Unit 31 Performance criteria
A Identify, collate and present relevant information in accordance with the conventions and definitions used by outside agencies	Included in PC 31.1F
B Ensure calculations of ratios and performance indicators are accurate	Included in PC 31.1C
C Obtain authorisation for the despatch of completed reports and returns from the appropriate person	Implied in PC 31.1F
D Present reports and returns in accordance with outside agencies' requirements and deadlines	Implied in PC 31.1F

## Unit 7 Preparing Reports and Returns

### Element 7.2 Prepare reports and returns for outside agencies

#### Range Statements

	Mapped to Unit 31 Range Statement
<i>Ratios:</i>	Included in range for 31.1
<ul style="list-style-type: none"> <li>Gross profit margin</li> </ul>	„
<ul style="list-style-type: none"> <li>Net profit margin</li> </ul>	„
<ul style="list-style-type: none"> <li>Return on capital employed</li> </ul>	„
<i>Reports and returns:</i>	Written report included (Return implied) in range for 31.1
<ul style="list-style-type: none"> <li>Written report</li> </ul>	„
<ul style="list-style-type: none"> <li>Return on standard form</li> </ul>	„

*Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)*

## **Unit 7 Preparing Reports and Returns**

### **Element 7.3 Prepare VAT returns**

#### **Performance Criteria**

	Mapped to Unit 31 Performance criteria
A Complete and submit VAT returns correctly, using data from the appropriate recording systems, within the statutory time limits.	Included in PC 31.1G
B Correctly identify and calculate relevant inputs and outputs.	Included in PC 31.1G
C Ensure submissions are made in accordance with current legislation	Implied in PC 31.1G
D Ensure guidance is sought from the VAT Office when required, in a professional manner	Implied in PC 31.1G

*Existing NVQ standards for units 4, 21, 22, 23, 7 (Accounting Work Skills)*

## **Unit 7 Preparing Reports and Returns**

### **Element 7.3 Prepare VAT returns**

#### **Range Statements**

	Mapped to Unit 31 Range Statement
<i>Recording systems:</i>	Implied in PC 31.1G
<ul style="list-style-type: none"><li>• Computerised ledgers</li></ul>	„
<ul style="list-style-type: none"><li>• Manual control account</li></ul>	„
<ul style="list-style-type: none"><li>• Cash book</li></ul>	„
<i>Inputs and outputs:</i>	Included (exports implied) in range for 31.1 (Imports excluded - not appropriate at this level)
<ul style="list-style-type: none"><li>• Standard supplies</li></ul>	„
<ul style="list-style-type: none"><li>• Exempt supplies</li></ul>	„
<ul style="list-style-type: none"><li>• Zero rated supplies</li></ul>	„
<ul style="list-style-type: none"><li>• Imports</li></ul>	„
<ul style="list-style-type: none"><li>• Exports</li></ul>	„