

**QQI**Quality and Qualifications Ireland
Dearbhú Cáilíochta agus Cáilíochtaí Éireann

Component Specification NFQ Level 3

Recording Sales and Purchases 3N0575

1. Component Details

Title	Recording Sales and Purchases
Teideal as Gaeilge	Díolacháin agus Ceannacháin a Thaifeadadh
Award Type	Minor
Code	3N0575
Level	3
Credit Value	10
Purpose	The purpose of this award is to equip the learner with the knowledge, skill and competence to account systematically for sales and purchases transactions in a supervised environment.
Learning Outcomes	<p>Learners will be able to:</p> <ol style="list-style-type: none">1 Differentiate between debtors and creditors2 Explain the purpose of the following Debtor's Ledger, Creditor's Ledger, Cash Book, Sales Book, Purchases Book, Cheque Payments Book, Petty Cash Book3 Check that the details on sales and purchases invoices are correct4 Enter an invoice to a Sales Book, Purchases Book, Debtor's Ledger, Creditor's Ledger5 Make a payment to a creditor by cheque6 Enter a cheque paid to a creditor to a Cheque Payments Book and a Creditor's Ledger

- 7 Check that a cheque received from a debtor has been completed correctly
- 8 Enter a debtor account payment to a Cash Book and a Debtors Ledger
- 9 Demonstrate the application of good communications, team working and quality awareness skills when working on business accounts.

Assessment

General Information

All assessment should be planned in accordance with the programme assessment strategy developed as part of the programme submission for validation. See **Policies and Criteria for Validation of Programmes**. Assessment should be undertaken consistently and reflect current assessment guidelines. See www.qqi.ie.

All FET assessment is criterion referenced. Successful achievement of the award is based on learners attaining the required standards of knowledge, skill or competence consistent with the **minimum intended programme learning outcomes**.

The techniques set out below are considered the optimum approach to assessment for this component. In exceptional circumstances providers may identify alternative assessment techniques through the provider's application for programme validation which are reliable and valid but which are more appropriate to their context.

Assessment of a number of components may be integrated across programmes for delivery, provided that the learning outcomes of each minor award are assessed.

Group or team work may form part of the assessment, provided each learner's achievement is separately assessed.

All providers are required to submit an assessment plan as part of their application for programme validation. Assessment Plans will include information relating to scheduling and integration of assessment. See current FET validation guidelines at www.qqi.ie.

Assessment Techniques

In order to demonstrate that they have reached the standards of knowledge, skill and competence identified in all the learning

outcomes, learners are required to complete the assessment(s) below.

The assessor is responsible for devising assessment instruments (e.g. project and assignment briefs, examination papers), assessment criteria and mark sheets, consistent with the techniques identified below and QQI's assessment requirements.

Programme validation will require providers to map each learning outcome to its associated assessment technique. All learning outcomes **must** be assessed and achieved in accordance with the **minimum intended module learning outcomes** set out in the validated programme.

	Skills Demonstration	100%
Description	Skills Demonstration <i>A skills demonstration is used to assess a wide range of practical based learning outcomes including practical skills and knowledge. A skills demonstration will require the learner to complete a task or series of tasks that demonstrate a range of skills.</i>	
Recognition of Prior Learning (RPL)	To support the development and implementation of RPL with regard to access, granting credit/exemptions and achievement of awards/parts of awards, providers should refer to QQI's Statutory Guidelines for Quality Assurance , the Policies and Criteria for Validation of Programmes and the Principles and Operational Guidelines for the Recognition of Prior Learning in Further and Higher Education and Training available at www.qqi.ie	
Grading	'Successful' indicates that the learner has achieved all of the learning outcomes for the award with some supervision and direction. The learner has demonstrated autonomy of action and has taken responsibility for generating appropriate evidence for all learning outcomes.	
Specific Validation Requirements	There are no specific validation requirements for this award	
Supporting Documentation	None	

Access	To access programmes leading to this award the learner should have reached the standards of knowledge, skill and competence associated with the preceding level of the National Framework of Qualifications. This may have been achieved through a formal qualification or through relevant life and work experience.
Transfer	Achievement of this award will enable the learner to transfer to other appropriate programmes leading to awards at the same level of the National Framework of Qualifications.

2. FET Award Standards

QQI award standards are determined within the National Framework of Qualifications (NFQ), <http://www.nfq-qqi.com>. QQI determines standards for the education and training awards that it makes itself and that are made by providers to whom it has delegated authority to make an award. Providers offering programmes leading to QQI awards **must** have their programme(s) validated in accordance with current validation policy (see www.qqi.ie).

Award standards are designed to be consistent with the NFQ's award classes i.e. major, special purpose, supplemental and minor awards. They are expressed in terms of **learning outcomes** i.e. concise statements of what the learner is expected to know or be able to do in order to achieve a particular award. Learning outcomes for FET awards are contained within the associated specifications:

AWARD CLASS	STANDARDS	AWARDS
Major Award	Certificate Specification	Certificate (Levels 1 to 5) Advanced Certificate (Level 6)
Supplemental Award	Supplemental Specification	Supplemental Certificate (Level 3 to 6)
Special Purpose	Specific Purpose Specification	Specific Purpose Certificate (Levels 3 to 6)
Minor Award	Component Specification	Component Certificate (Levels 1 to 6)

Award standards are thresholds, they describe standards of knowledge, skill or competence to be acquired, and where appropriate, demonstrated, by a learner before an award may be made.

Award standards will be reviewed from time to time as necessary. Minor changes may be made by the QQI executive outside the review cycle where necessary. Changes to standards are published on QQI's website. Providers with validated programmes and providers with delegated authority to make awards are responsible for monitoring relevant standards and making necessary responses to changes.

3. FET Credit

Every FET certificate and component specification includes an FET credit value (Table 1). FET credit is quantified in multiples of 5 FET credits (up to 50 hours of learner effort). Learner effort is based on the time taken by typical learners at the level of the award to achieve the learning

outcomes for the award. It includes all learning time involved including: guided learning hours, self-directed learning and assessment.

Table 1: FET Credit Values

NFQ Level	Major Awards Credit Values	Default Credit Values Minor Awards	Other Permitted Minor Award Credit Values	Special Purpose and Supplemental Award Credit Value Ranges
1	20	5	10	
2	30	5	10	
3	60	10	5,20	>5 and <60
4	90	10	5,15,20	>5 and <90
5	120	15	5,10,30	>5 and <120
6	120	15	5,10,30	>5 and <120

Guide to Level

Learning outcomes at this level relate to a low volume of practical capability and of knowledge of theory. The outcomes relate to the performance of relatively simple work and may be fairly quickly acquired. Outcomes at this level may also confer a minimum employability for low skilled occupations and include functional literacy and numeracy.

Strand	Sub-strand	Nature of learning
Knowledge	Breadth	Knowledge moderately broad in range
	Kind	Mainly concrete in reference and with some comprehension of relationship between knowledge elements
Know How & Skill	Range	Demonstrate a limited range of practical and cognitive skills and tools
	Selectivity	Select from a limited range of varied procedures and apply known solutions to a limited range of predictable problems
Competence	Context	Act within a limited range of contexts
	Role	Act under direction with limited autonomy; function within familiar, homogeneous groups
	Learning to Learn	Learn to learn within a managed environment
	Insight	Assume limited responsibility for consistency of self-understanding and behaviour

Extract from 'Determinations for the Outline National Framework of Qualifications': NQAI