

## Component Specification

### Computerised Accounts

#### NFQ Level 6

#### 6N3911

##### 1. Component Details

<b>Title</b>	Computerised Accounts
<b>Teideal as Gaeilge</b>	Cuntais Ríomhairithe
<b>Award Class</b>	Minor
<b>Code</b>	6N3911
<b>Level</b>	6
<b>Credit Value</b>	15
<b>Purpose</b>	The purpose of this award is to equip the learner with the knowledge, skills and competence to input, edit, and analyse financial data and to produce requisite reports using a computerised accounts package and spreadsheet application, in the accounts department of an organisation.
<b>Learning Outcomes</b>	<p>Learners will be able to:</p> <ol style="list-style-type: none"><li>1 Restore data files from an appropriate medium such as a network or DVD</li><li>2 Set up parameters to include; VAT rates, foreign exchange rates, nominal accounts, inventory</li><li>3 Process the information, for at least one accounting period, from source data supplied (in euro and one foreign currency) for the daybooks to include purchases, sales and returns, cash transactions, single and recurring bank transactions and for the journal to include staff salaries</li></ol>

- 4 Process adjustments to include accruals, prepayments, depreciation, inventory and correction of errors to data previously processed
- 5 Complete a bank reconciliation adjusting for bank items to include direct debits, standing orders, charges, receipts, payments and transfers
- 6 Process the provision for irrecoverable debt and the occurrence of write off(s)
- 7 Print a selection of reports from the accounts package to include; daybooks, personal accounts, recurring transactions, Trial Balance, Audit Trail and Final Accounts
- 8 Back up data from accounts package to a suitable location and medium
- 9 Export worked data from the accounts package to a spreadsheet to enable production of management reports(s) and graph(s) to include budgeting and cashflow forecasting, from information supplied
- 10 Print a selection of reports from the spreadsheet to include; Budget, Cashflow Forecast, graph(s)
- 11 Back up data from spreadsheet to a suitable location and medium
- 12 Analyse outcomes and performance from a range of reports to include personal accounts, bank account, Income Statement, Statement of Financial Affairs, Budget.

## **Assessment**

### **General Information**

Details of FET assessment requirements are set out in [Assessment Guidelines for Providers](#).

All FET assessment is criterion referenced. Successful achievement of the award is based on learners attaining the required standards of knowledge, skill or competence.

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](http://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 FETAC's assessment requirements.

Programme validation will require providers to map each learning outcome to its associated assessment technique. See current FET validation guidelines at [www.qqi.ie](http://www.qqi.ie).

All learning outcomes **must** be assessed and achieved

Examination - Practical	60%
Project	40%

## Description

### Examination - Practical

*An examination provides a means of assessing a learner's ability to recall and apply knowledge, skills and understanding within a set period of time and under clearly specified conditions.*

*A practical examination assesses specified practical skills demonstrated in a set period of time under restricted conditions.*

### Project

*A project is a response to a brief devised by the assessor. A project is usually carried out over an extended period of time. Projects may involve research, require investigation of a topic, issue or problem or*

*may involve process such as a design task, a performance or practical activity or production of an artefact or event.*

<b>Recognition of Prior Learning (RPL)</b>	Learners may be assessed on the basis of their prior knowledge and experience. Providers must be specifically quality assured to assess learners by this means. To do so they must complete B10, see Provider's Quality Assurance Guidelines and be included on the Register of RPL approved providers. See RPL Guidelines at <a href="http://www.fetac.ie">www.fetac.ie</a> for further information and registration details.	
<b>Grading</b>	Pass	50% - 64%
	Merit	65% - 79%
	Distinction	80% - 100%
<b>Specific Validation Requirements</b>	There are no specific validation requirements	
<b>Supporting Documentation</b>	None	
<b>Access</b>	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.	
<b>Transfer</b>	Successful completion of this component award enables the learner to transfer to programmes leading to other certificates where this component is a mandatory or an elective requirement.	

## 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](http://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 include a comprehensive range of skills which may be vocationally-specific and/or of a general supervisory nature, and require detailed theoretical understanding. The outcomes also provide for a particular focus on learning skills. The outcomes relate to working in a generally autonomous way to assume design and/or management and/or administrative responsibilities. Occupations at this level would include higher craft, junior technician and supervisor.

Strand	Sub-strand	Nature of learning
--------	------------	--------------------

Knowledge	Breadth	Specialised knowledge of a broad area
	Kind	Some theoretical concepts and abstract thinking, with significant underpinning theory
Know How & Skill	Range	Demonstrate a comprehensive range of specialised skills and tools
	Selectivity	Formulate responses to well defined abstract problems
Competence	Context	Act in a range of varied and specific contexts involving creative and non-routine activities; transfer and apply theoretical concepts and/or technical or creative skills to a range of contexts
	Role	Exercise substantial personal autonomy and often take responsibility for the work of others and/or for the allocation of resources; form and function within, multiple and complex heterogeneous groups.
	Learning to Learn	Learn to evaluate own learning and identify needs within a structured learning environment; assist others in identifying learning needs
	Insight	Express an internalised, personal world view, reflecting engagement with others.

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