



QQI

Quality and Qualifications Ireland
Dearbhú Cáilíochta agus Cáilíochtaí Éireann

Component Specification NFQ Level 6

Payroll Manual and Computerised 6N4005

1. Component Details

Title	Payroll Manual and Computerised
Teideal as Gaeilge	Párolla Ríomhairithe agus Láimhe
Award Type	Minor
Code	6N4005
Level	6
Credit Value	15
Purpose	The purpose of this award is to equip the learner with the knowledge, skills and competence to record, edit, interpret, analyse and process payroll data using manual and computerised systems within an organisation.
Learning Outcomes	Learners will be able to: <ol style="list-style-type: none">1 Interpret the main provisions of a range of legislation and regulations relating to working time2 Analyse a range of documentation an employee may receive from the Revenue Commissioners3 Analyse the effectiveness of online Services, offered by the Revenue Commissioners, for both employee and employer4 Complete all appropriate employer tax return forms manually5 Illustrate how an overpayment and underpayment of tax and Pay Related Social Insurance (PRSI) can

occur as a result of changes in tax credits and various thresholds

- 6 Demonstrate how to deal with mid-year scenarios to include; employee starting work for the first time, employee changing employment and leaving employment
- 7 Enter employee data and the organisation payroll parameters from data supplied on a computerised payroll system
- 8 Process the payroll manually for employees taxed in accordance with the normal, temporary and emergency tax systems from a range of data supplied to include; regular pay, bonus, commission, overtime, holidays, benefit-in-kind, travel pass, health cover, sick pay, statutory redundancy, unpaid leave, reimbursed expenses, pension, statutory and non-statutory deductions
- 9 Process the payroll electronically for employees taxed in accordance with the normal, temporary and emergency tax systems for a minimum of two pay periods from data supplied to include; regular pay, bonus, commission, overtime, holidays, benefit-in-kind, travel pass, health cover, sick pay, statutory redundancy, unpaid leave, reimbursed expenses, pension, statutory and non-statutory deductions
- 10 Demonstrate how to edit employee records to include amending error(s) generated in a previous pay period
- 11 Print a selection of reports and documents to include; end-of-period and or end-of-year tax return forms, payslips and relevant management reports after backing up computerised data on a suitable medium
- 12 Analyse management reports generated electronically.

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.

Assignment	60%
Examination - Practical	40%

Description

Assignment

An assignment is an exercise carried out in response to a brief with specific guidelines as to what should be included. An assignment is

usually of short duration and may be carried out over a specified period of time.

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.

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

Pass	50% - 64%
Merit	65% - 79%
Distinction	80% - 100%

Specific Validation Requirements

There are no specific validation requirements

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

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).

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 depth in some areas
Know How & Skill	Range	Demonstrate a comprehensive range of specialised skills and tools
	Selectivity	Formulate responses to well defined abstract problems
Competence	Context	Utilise diagnostic and creative skills in a range of functions in a wide variety 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 take responsibility for own learning within a managed environment.
	Insight	Express an internalised, personal world view, reflecting engagement with others.

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