



## **IAB LEVEL 2 AWARD IN COMPUTERISED PAYROLL (QCF)**

Qualification Accreditation Number **500/9344/7**

(Accreditation review date - 31<sup>st</sup> December 2012)

### **QUALIFICATION SPECIFICATION**

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# **Level 2 Award in Computerised Payroll (QCF)**

## **1 Introduction**

This qualification is part of the Qualification and Credit Framework (QCF), which became fully operational in September 2010. Qualifications within the framework are made up of units and each unit is given a credit value, where one credit represents 10 hours of learning time. The title of every qualification within the new framework will contain details of the size (award/certificate/diploma), level of difficulty (Entry to level 8) and general content of the qualification.

It is anticipated that the majority of providers engaging with the QCF will be in a position to obtain a Unique Learner Number (ULN) and this should have been evidenced through the completion of the IAB Supplementary QCF accreditation of centres Application Form. It is a condition of operating within the QCF that this document has been fully completed and accepted by the IAB, for any QCF qualifications which have been publically funded. This will confirm that providers are in a position to generate a ULN, which in turn will allow the successful completion of any QCF unit or qualification to be transferred to each individual Personal Learner Record. A key aim of the Personal Learner Record is to improve the flow of information about learners from schools to other education providers and ultimately employers, leading to more effective data sharing and better decision making.

## **2 Aims**

In summary, the IAB Level 2 Award in Computerised Payroll aims to:

- 1 Act as further study into payroll record keeping within a computerised payroll system, using commercially available computerised payroll software.
- 2 Give candidates the necessary skills to assess their own competence in carrying out a range of basic day-to-day computerised payroll routines and activities using commercially available computerised payroll software. The activities will include entry of payroll transactions, and routine payroll tasks including setting up company and employee information within computerised payroll software and processing weekly and/or monthly payrolls.
- 3 To assess their understanding of the importance of maintaining accuracy, security and data integrity in performing any payroll tasks using commercial software for computerised payroll systems.

- 4 Enable candidates to progress in their learning to further develop their knowledge, understanding and skills of dealing with payroll transactions by:
- Undertaking further units to complete the study of payroll routines to achieve a competence qualification at Level 2
  - To progress to a full Level 2 Apprenticeship in Payroll
  - To progress to a deeper understanding of the use of commercially available computerised accounting software a computerised payroll system.

### **3 Links to National Occupational Standards**

Based on E Skills

### **4 Target groups**

The Level 2 qualification is primarily designed for the following candidates:

- Those who have achieved the IAB Level 1 Award in Payroll
- Those who are new to working in payroll but have some previous general knowledge of payroll procedures.
- Those who now wish to increase their skills and knowledge to that required of payroll processors in a computerised payroll environment, prior to employment.
- Those who have previously worked in payroll and have not received a qualification.
- Those who wish to return to working in payroll and need to update their knowledge.
- Those who are already employed in payroll processing or allied roles and who wish to ensure that they have both a firm foundation and the knowledge and skills to perform some non-routine computerised payroll tasks.
- Those preparing for or undertaking an Apprenticeship in Payroll at Level 2.

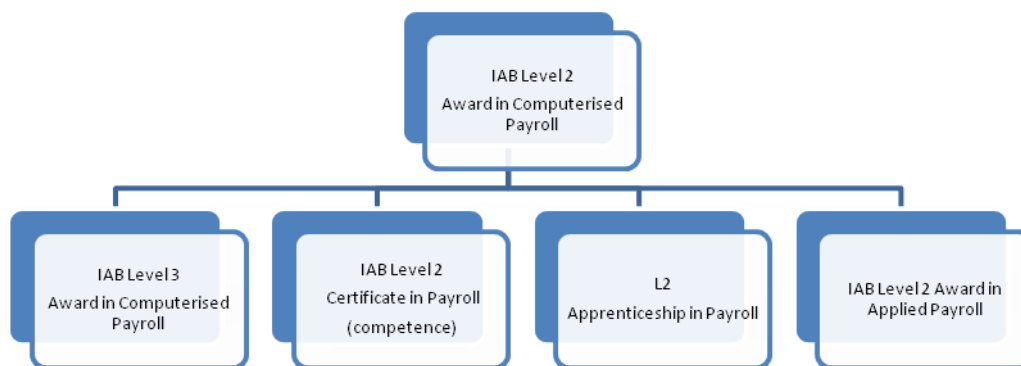
### **5 Statement of level**

This is a level 2 qualification as defined within the regulations of the Qualification and Credit Framework.

## 6 Entry requirements

There are no formal entry requirements for the IAB Level 2 Award in Computerised Payroll (QCF). However, it is recommended that before commencing a course leading to this qualification, the prospective learner will already have basic skills in numeracy, information technology and literacy. The successful completion of the IAB Level 1 Award in Payroll (QCF) would be an ideal qualification to allow progression to the Level 2 Award in Computerised Payroll (QCF).

## 7 Progression



## 8 Qualification Structure

To achieve this qualification, the **mandatory** units consisting of 4 credits must be achieved. The accreditation number, level and credit value of each unit is as follows:

### Mandatory units

**Computerised payroll theory** – D/601/4713(level 2 – 1 credit)

**Computerised payroll skills** – T/601/4720 (level 2 – 3 credits)

## 9 Assessment and Grading

With the introduction of the QCF the IAB has introduced additional assessments to supplement the standard form of examination. The additional assessments can consist of a combination of knowledge tests, assignments or a project. In order to successfully complete the qualification all the modes of assessment listed in the table below must be successfully completed.

For this qualification the IAB will provide all assessment material including the knowledge test and examination. For assessments other than the examination it is expected that the accredited centre will mark the original scripts with a 20% sample being forwarded to the IAB for external moderation. Front sheets will be supplied with answer books which will allow the recording of the marks for the assessment and allow for details of internal verification and external moderation. IAB examinations will be offered as standard sittings in January and June, or on an 'on demand' basis. All 'on demand' sittings are subject to a minimum period of notice.

### **Internal verification of knowledge tests and assignments**

The IAB needs to be assured that at least 25% of Centre based assessments have been internally moderated. A box to be signed by the Internal Verifier is provided for this purpose on the front sheet of the assessment answer booklet. In any batch of knowledge tests forwarded for external moderation the IAB would expect to see some evidence of internal verification.

### **External moderation of knowledge tests and assignments**

It is the responsibility of each centre to choose a cross section of scripts for moderation by the IAB. The IAB would expect to see a high proportion of marginal passes together with scripts that are good passes. If the centre has any doubt about which scripts to send for external moderation they should contact the Education Department of the IAB.

The units for this qualification are assessed as follows:

<b>Unit</b>	<b>Assessment</b>
<b>Mandatory</b>	
Computerised payroll theory	<b>Knowledge test</b>
Computerised payroll skills	<b>End examination</b>

To successfully complete the qualification the candidate must pass the above **Mandatory** element of assessment. Units are graded as Pass or Fail and the minimum levels of achievement for each unit, is set at 70%.

On successful completion of the **mandatory** units, the learner will be awarded one of the following grades for the qualification:

70 - 80	B
80 – 90	A
90+	A*

## **10 Certification**

On successful completion of the two mandatory units listed above, the learner will receive a certificate to confirm the achievement of the Level 2 Award in computerised Payroll (QCF). The certificate will include the full name and accreditation number of the qualification and the grade obtained.

Learners may request a certificate for the successful completion of each unit of the qualification on payment of a unit certificate fee. The certificate will include the full title and accreditation number of the unit, the credit value and level of the unit.

The award of credit and the successful completion of the accredited qualification/s will be transferred to an individual's Personal Learner Record, if applicable.

## **11 Reasonable Adjustments and Special Consideration policy and procedure**

Please refer to the IAB web site [www.iab.org.uk](http://www.iab.org.uk) for a copy of this policy and procedure or contact the Education Department of the IAB.

## **12 Enquiries and Appeals procedure**

Please refer to the IAB web site [www.iab.org.uk](http://www.iab.org.uk) for a copy of this procedure or contact the Education Department of the IAB.

## **13 Units with Learning Outcomes and Assessment Criteria**

## Mandatory

<b>COMPUTERISED PAYROLL THEORY D6014713</b>	
<b>Credit value: 1      Level: 2</b>	
<b>Learning Outcomes</b>	<b>Assessment Criteria</b>
1 Understand potential health and safety and security risks	<p>1.1 Identify risks to data including:</p> <ul style="list-style-type: none"> <li>• From individuals, such as incompetence, theft, viruses or unauthorised access</li> <li>• Hardware and software</li> <li>• The internet</li> <li>• Disasters and unforeseen events</li> </ul> <p>1.2 Explain the need to carry out visual safety checks before starting up the computer system, and be responsible for that environment</p> <p>1.3 Identify ways to minimise security risks</p> <p>1.4 Explain the health and safety risks in using IT systems</p> <p>1.5 Explain the health and safety responsibilities of the employer in the context of a computerised workplace</p>
2 Maintain the security of data within a computerised environment	<p>2.1 Describe the procedures for maintaining the security and confidentiality of personal data and of all other information</p> <p>2.2 Explain the importance of storage of data and the back up procedures of the organisation</p>
3 Understand organisational procedures for processing payroll in a computerised environment	<p>3.1 Explain the advantages and disadvantages of positive payrolls when using a computerised system</p> <p>3.2 Explain the advantages and disadvantages of negative payrolls when using a computerised system</p> <p>3.3 Explain the organisation's procedures and timelines for initiating, making and monitoring payments when using a computerised system</p>

**COMPUTERISED PAYROLL SKILLS T6014720****Credit value: 3      Level: 2**

<b>Learning Outcomes</b>	<b>Assessment Criteria</b>
1 Know how to process information on starters, leavers and changes to current employees	1.1 Set up and maintain company information 1.2 Create a record for a new employee, producing reports as necessary 1.3 Complete the records for a leaver producing reports as necessary 1.4 Update records for all PAYE, NIC parameters and rates, and statutory payments in accordance with instructions and including <ul style="list-style-type: none"><li>• Tax codes</li><li>• National insurance rates</li><li>• Attachment of earnings</li><li>• Non-statutory deductions</li><li>• Pay rates</li><li>• Overtime rates</li><li>• Advanced holiday pay</li><li>• Net payments</li></ul>
2 Process payroll accurately on a period basis	2.1 Update all employee records prior to the payroll being run 2.2 Input all the necessary authorised data including: <ul style="list-style-type: none"><li>• Pay</li><li>• Overtime</li><li>• Bonuses</li><li>• Expenses</li><li>• Pre tax and post tax voluntary deductions</li></ul> 2.3 Run the payroll, in accordance with organisational timescales, checking results conform to expected limits 2.4 Produce reports to include payslips and payment summaries and ensure they are accurate and complete 2.5 Run period end returns, with required report runs, in accordance with all relevant timescales including <ul style="list-style-type: none"><li>• Monthly</li><li>• Annual</li></ul>
3 Back up and update systems when required	3.1 Make a permanent back-up and store this safely according to organisational guidelines 3.2 Restore previous period data from back-up 3.3 Apply updates to the software when instructed to do so by tax authority or software company