



IAB LEVEL 3 CERTIFICATE IN COMPUTERISED PAYROLL
(Qualification Accreditation Number 100/2876/6 - Accreditation end date 31 August 2008)

QUALIFICATION SPECIFICATION

CONTENTS

No	Section	Pages
1	Introduction	2
2	Aims	2
3	Target Group	3
4	Statement of Level	3
5	Entry Requirements	3
6	Progression	4
7	The Structure of the Qualification	4
8	Assessment and Grading	4
9	Certification	5
10	NVQ in Payroll Administration Level 3 Sign-posting	5
11	Key Skills Links	6
12	Spiritual, Moral, Ethical, Social and Cultural Values	6
13	Health and Safety Issues, Environmental Issues and European Developments	6
14	Special Arrangements	6
15	Enquiries and Appeals	7
16	Unit Specification including NVQ Level 3 in Payroll Administration Sign-posting	7

Appendix 1 - Key Skills Mapping

Appendix 2 - Key Skills Summary Statements

Appendix 3 - Mapping against National Occupational Standards Level 3

Appendix 4 - IAB Framework for Regulation and Code of Best Practice

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1 INTRODUCTION

The overall aim of the qualification is to accredit candidates' knowledge and understanding of the fundamental principles relating to the calculation and preparation of both a weekly and monthly payroll, using computerised routines, and to complete the End of Year routines. In addition, it accredits some bookkeeping skills of candidates used when producing basic management reports into costs, budgets, attendance, hours worked etc., within the confines of the software.

Within the qualification, candidates have the opportunity to further expand their knowledge of income tax and National Insurance calculations for the PAYE employee and the Director. Candidates are also introduced to additional expenses and benefits, via the Income Tax system, and the payment of contributions into company Pension Funds. The candidate will acquire the skills necessary to calculate these contributions correctly in line with income tax and National Insurance legislation, and be able to account for the total contributions deducted. The syllabus also deals with the treatment of Attachment of Earnings and Child Support Orders, and the practice relating to both further routine and some non-routine tasks, with over 80% of these tasks being managed by commercial payroll software.

The processing of advanced elements of a monthly and weekly payroll, and the accurate recording, storing, securing and retrieving of the figures produced are important elements of the IAB Certificate in Manual Payroll qualification. In addition, candidates will acquire further skills on the preparation and presentation of payroll data using computerised payroll software.

To be awarded the full qualification, candidates are required to successfully demonstrate their competence in by means of two external examinations (one examination per unit. It will also provide progression to the NVQs in Payroll Administration at Levels 3 and 4. Candidates will receive acknowledgement of successful completion of each Unit individually.

2 AIMS

In summary, the qualification aims to enable candidates to:

- 1 Further develop their understanding of payroll procedures in a computerised environment.
- 2 Develop the skills to perform routine and some non-routine payroll tasks using commercial payroll software.
- 3 Understand the importance of accuracy and security in performing any payroll task.
- 4 To enhance the candidates general knowledge of the IT environment and specifically in relation to the use of payroll software.

3 TARGET GROUP

The IAB Payroll qualifications are specifically designed to appeal to those who are aspiring to become, or who are already, professional payroll administrators.

The Level 3 qualification is primarily designed for the following candidates:

- 1 Those who already have some payroll experience and who wish to acquire further skills and knowledge required of payroll clerks and administrators.
- 2 Those candidates who already hold the IAB Level 2 Certificate in Manual Payroll or the IAB Level 2 Certificate in Computerised Payroll.
- 3 Those who are already employed in payroll processing or allied roles and who wish to enhance their firm foundation and the knowledge and skills to perform some advanced routine and non-routine tasks.
- 4 Those preparing for or undertaking an NVQ in Payroll Administration at Level 3 who wish to underpin this with a thorough grounding in the fundamental technical knowledge, understanding and skills associated with producing and processing a payroll at that level.
- 5 Those who may wish to continue to a higher level of study in payroll and related subjects and qualifications.

4 STATEMENT OF LEVEL

This qualification has been designed to assess the knowledge and skills of Payroll Administration at Level 3 of the National Qualifications Framework.

5 ENTRY REQUIREMENTS

It is recommended that before commencing a course leading to either or both of the Units of the IAB Level 3 Certificate in Manual Payroll the prospective student has already achieved the IAB Level 2 Certificate in Manual Payroll. Alternatively, they should have comparable prior knowledge and skills acquired through paid or voluntary work experience.

The candidate does not need to provide evidence of a qualification at Level 2 to the IAB to enable entry for the examination but the Centre/tutor will be required to confirm, through signature on the examination entry form, that they consider that the candidate has either an IAB Level 2 Certificate in Manual Payroll or a qualification recognised as equivalent by the IAB or acquired the relevant prior knowledge and skills necessary.

Candidates who are studying independently (ie *not* undertaking a course of study through an IAB accredited centre either by attendance or distance learning), will be required to confirm by their own signature on the examination entry form that either

they have an IAB Level 2 Certificate in Manual Payroll, a qualification recognised as equivalent by the IAB or acquired the relevant prior knowledge and skills necessary.

As the examination tests the application of knowledge, understanding and skills and not simply the recall of facts and figures, a high standard of performance is required.

Information regarding equivalent qualifications can be found via the IAB web-site (www.iab.org.uk) or by contacting the IAB directly.

6 PROGRESSION

This qualification has been designed to provide the essential knowledge, understanding and skills required to complement and enable candidates to progress to other related qualifications at Level 3 of the National Qualifications Framework.

The candidate can further progress to NVQ Level 4 in Payroll Administration and related qualifications.

It will also provide progression to A/AS levels in Accounting and related units in the Advanced Vocational Certificate of Education (AVCE) qualifications.

7 THE STRUCTURE OF THE QUALIFICATION

This qualification is comprised of a single Unit which contains the computerised aspects of the IAB Level 3 Certificate in Manual Payroll syllabus. It comprises eight mandatory Learning Outcomes with associated Assessment Criteria. This Unit contains work in a computerised environment using commercial payroll software.

Teachers/trainers may find it necessary to address the Learning Outcomes in a set order initially but after reviewing the Learning Outcomes at Level 3 teachers/trainers may proceed with any order but should ensure that learning programmes are designed to meet the needs of individual candidates.

It is considered that this qualification has a 'notional' estimate of 30 Guided Learning Hours (GLH) or 60 hours of Notional Learning Time. It is 'notional' because the actual GLH of courses must take into account the specific needs of the individual candidates for the qualification. For example, candidates who have not been in a payroll environment for sometime may need significantly more GLH as opposed to those with substantial experience who may need less. Teachers/trainers should use their professional judgement in assessing the needs of candidates and deciding the GLH to be provided. The need for students to complete self and directed study is assumed when setting the hours of Notional Learning Time at 60 hours for this Unit.

8 ASSESSMENT AND GRADING

All Learning Outcomes will be assessed through an externally set and marked examination of two hours duration and consisting of a series of practical questions or

tasks. It will be carried out using commercial payroll software. The examination will take the form of a Case Study where possible and each Task will build on the previous one assessing the candidate's ability in relation to one or more Learning Outcomes. A minimum of two theoretical questions will also be asked to cover the Learning Outcomes not practically assessed in the examinations.

Candidates will be required to carry out all tasks accurately and in keeping with payroll practice. Faults will be incurred where candidates make errors in fundamental principles of payroll, i.e. entering data, calculations of gross pay, income tax, national insurance, benefits and allowances, or following required procedures.

In order to achieve a Pass, candidates will be required to complete the assessment tasks without exceeding the permitted error tolerance.

Results will be graded Pass or Fail only. Pass grades are further categorised into Distinction with Commendation, Distinction, Credit and Pass. Fail grades are categorised into Marginal Fail and Fail.

PASS FAIL MARKS/PERCENTAGES

A*	DISTINCTION WITH COMMENDATION	95% and above
A	DISTINCTION	85 – 94.99%
B	CREDIT	75 – 84.99%
C	PASS	65 – 74.99%
M	MARGINAL FAIL	60 – 64.99%
F	FAIL	Below 60%

Candidates may sit the Examination of each Unit on either the specific dates set and published by the IAB or on dates set by Centres on an 'On-demand' basis. Centres are advised to consult the IAB Centre Handbook on the IAB website (www.iab.org.uk) or contact the IAB for details of how to arrange an 'On-demand' examination. All necessary security of candidate data and information will be undertaken by the IAB.

9 CERTIFICATION

All candidates who achieve a Pass grade will be awarded an IAB Level 3 Certificate in Computerised Payroll.

10 NVQ IN ACCOUNTING LEVEL 3 SIGN-POSTING

A sign-posting map is provided at the end of the Unit Specification (Section 16), demonstrating the links between this qualification and the knowledge and understanding requirements of the NVQ in Payroll Administration at Level 3.

11 KEY SKILLS LINKS

During their study towards the qualification, candidates may have opportunities to develop the knowledge and skills necessary to produce some of the evidence required for the Key Skills Level 3 in the following:

- Application of Number
- Communication
- Working with Others
- Information and Communication Technology
- Working with Others
- Improving own Learning Performance

Appendices 1 and 2 provide details of the links between this qualification and potential opportunities to develop the Key Skills.

12 SPIRITUAL, MORAL, ETHICAL, SOCIAL AND CULTURAL VALUES

Tutors preparing candidates would have opportunities to introduce relevant ethical, social and moral values throughout a course leading to this qualification. Of specific relevance would be matters of honesty and integrity, probity and confidentiality of information. In addition, the IAB Framework for Regulation and Code of Best Practice (provided at Appendix 4) also underpin all Learning Outcomes of the qualification.

13 HEALTH AND SAFETY ISSUES, ENVIRONMENTAL ISSUES AND EUROPEAN DEVELOPMENTS

There is basic coverage of Health and Safety issued relating to the IT environment in this qualification.

14 REASONABLE ADJUSTMENTS FOR CANDIDATES WITH PARTICULAR REQUIREMENTS

The IAB and IAB Accredited Centres are required to ensure that candidates with particular assessment needs are not disadvantaged and that appropriate arrangements are made to meet their assessment needs. The procedure to make an application for arrangements to meet a candidate's specific needs is detailed in the IAB Centre Handbook.

15 ENQUIRIES AND APPEALS

The IAB and IAB Accredited Centres are required to process all enquiries and appeals in accordance with the IAB established procedures as set out in the IAB Centre Handbook.

16 UNIT SPECIFICATION INCLUDING NVQ LEVEL 3 IN PAYROLL ADMINISTRATION SIGN-POSTING

IAB Level 3 – Certificate in Computerised Payroll

SINGLE UNIT (IAB UNIT Code P3.3) - COMPUTERISED PAYROLL ADMINISTRATION

(Unit Accreditation Number Y103/1555)

Aim of the Unit

Upon the completion of study for this unit, it is intended that the candidate will be able to:

- Make further changes to system settings.
- Make complex gross pay calculations
- Make complex adjustments for expenses and benefits
- Make complex adjustments for additions and deductions
- Make key changes during the year
- Produce key period and data printouts and reconciliations
- Produce management information
- Understand confidentiality, security and other statutory responsibilities

Prior Knowledge and Skills Requirements

Before starting a course of study or training leading to the assessment for this unit, it is assumed and is advisable that the candidate has already acquired the knowledge and skills as specified in the IAB Level 2 and 3 Diplomas in Payroll Processing or the IAB Level 2 Certificates in Manual Payroll Processing and the IAB Level 2 Certificate in Computerised Payroll Processing.

Learning Outcome	Assessment Criteria
3.3.1 Make further changes to system settings	Be able to administer the computer system <ul style="list-style-type: none">• Update and check the system for the new tax year• Enter company details including different types of pension schemes, holiday schemes etc.• Enter employee details, including year to date figures• For Directors joining or becoming directors after 6th April
3.3.2 Make complex Gross Pay calculations	Be able to enter details of gross pay comprising <ul style="list-style-type: none">• A variety of commission schemes, bonuses, etc• Redundancy payments – post and pre tax
3.3.3 Make complex adjustments for Expenses and Benefits	Be able to include expense and benefits payments in payroll processing including <ul style="list-style-type: none">• Cash equivalents of the benefits• Setting up employee cars on the system• Entering mileage payments• Paying expenses with the payroll

<p>3.3.4 Make complex adjustments for additions and deductions</p>	<p>Be able to enter details of:</p> <ul style="list-style-type: none"> • Periods of sickness • Holiday Pay • Maternity leave • Paternity Pay • Statutory Adoption Pay • Tax Credits • Parental Leave Entitlement <p>Understand and be able to deal with the repayment of Student Loans</p> <p>Be able to enter information relating to other voluntary deductions e.g. Social Club, Private Health etc.</p>
<p>3.3.5 Make key changes during the year</p>	<p>Be able to make changes to stored information:</p> <ul style="list-style-type: none"> • Government parameters • Personal Information • Tax Codes <p>Be able to make Legislative and organisational changes</p>
<p>3.3.6 Produce key period end data Printouts and reconciliations</p>	<p>Be able to generate information showing</p> <ul style="list-style-type: none"> • Payment details for each pay-day • Month end printouts and P32 • Reconcile Class 1A payments to Inland Revenue • Year end printouts • Reconcile P11s to Payments to Inland Revenue etc • P14/60s, P35s, P38A, P38s etc. <p>Know and understand the capabilities of the system being used in terms of linking with Accounts package, or produce figures for the Book-keeper</p> <p>Understand total cost to the organisation of the payroll.</p>
<p>3.3.7 Produce Management Information</p>	<p>Be able to:</p> <ul style="list-style-type: none"> • Identify the sources of information for the resolution of discrepancies • Verify sources of information • enable information to flow within the organisation according to timescales and requirements • Prepare internal reports and summaries for management accounting purposes using 'electronic' means of communications and word-processing software. <p>Be able to communicate and make reports and supply information in the required electronic format, i.e. disk, email, word-processed, magnetic, within the required timescale.</p> <p>Understand the importance of authorisations and signatories.</p>
<p>3.3.8 Understand Confidentiality, Security and other Statutory Responsibilities</p>	<p>Understand the need for complete confidentiality of employees and employer information at all times</p> <p>Understand the payroll implications of Legislation, e.g. Data Protection Act, that affects payroll administration, and Health and Safety especially in relation to VDU operators</p>

UNIT ASSESSMENT

Candidates may sit the Examination of this Unit on either the specific dates set and published by the IAB or on dates set by Centres on an 'On-demand' basis. Centres are advised to consult the IAB

Centre Handbook on the IAB website (www.iab.org.uk) or contact the IAB for details of how to arrange an 'On-demand' examination. All necessary security of data and information will be undertaken.

NVQ IN PAYROLL LEVEL 3 SIGN-POSTING

IAB Level 3 Certificate in Manual Payroll Processing SINGLE UNIT (IAB Unit Code P3.3) – Processing Additional payments and deductions

Learning Outcomes of the IAB Level 3 Certificate in Computerised Payroll	Related to the following Elements of the NVQ Level 3 in Payroll Administration
3.3.1 Make further changes to system settings	21.1, 21.2, 22.1, 22.2 74.3 75.1, 75.2
3.3.2 Make complex Gross Pay calculations	74.1, 74.3
3.3.3 Make complex adjustments for expenses and benefits	75.2
3.3.4 Make complex adjustments for additions and deductions	74.3
3.3.5 Make key changes during the year	74.3 75.2
3.3.6 Produce key period end data printouts and reconciliations	74.2 75.1, 75.2, 75.3
3.3.7 Produce Management information	74.1, 74.2 75.1, 75.2, 75.3
3.3.8 Understand confidentiality, security and other statutory responsibilities	21.1, 21.2, 22.1, 22.2 74.3 75.1, 75.2 76.1, 76.2

APPENDIX 1

KEY SKILLS MAPPING GRID - IAB LEVEL 3 CERTIFICATE IN COMPUTERISED PAYROLL

UNIT	OUTCOME	COMMUNICATION	WORKING WITH OTHERS	APPLICATION OF NUMBER	INFORMATION COMMUNICATION TECHNOLOGY	PROBLEM SOLVING
3.3.1	1	C3.1a, C3.1b, C3.2	WO3.1, WO3.3		ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
3.3.2	1	C3.1a, C3.1b, C3.2	WO3.1, WO3.3	N3.1, N3.2, N3.3	ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
3.3.3	1		WO3.1, WO3.3	N3.1, N3.2, N3.3	ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
3.3.4	1		WO3.1, WO3.3	N3.1, N3.2, N3.3	ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
	2	C31a, C31b, C.32	WO3.1, WO3.3		ICT3.1, ICT3.2, ICT3.3	
	3		WO3.1, WO3.3	N3.1, N3.2, N3.3	ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
3.3.5	1		WO3.1, WO3.3	N3.1	ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
	2		WO3.1, WO3.3		ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
	1	C3.1a, C3.1b, C3.2	WO3.1, WO3.3	N31, N32, N33	ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
3.3.6	2	C3.1a, C3.1b, C3.2	WO3.1, WO3.3	N31, N32, N33	ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
	3	C3.1a, C3.1b, C3.2	WO3.1, WO3.3	N31, N32, N33		
	1	C3.1a, C3.1b, C3.2	WO3.1, WO3.3		ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
3.3.7	2	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.3		ICT3.1, ICT3.2, ICT3.3	PS3.1, PS3.2, PS3.3
	3	C31a, C33	WO3.1, WO3.3			
	1	C3.1a, C3.1b, C3.2				
3.3.8	2	C3.1a, C3.1b, C3.2				

No coverage of IMPROVING OWN LEARNING PERFORMANCE

APPENDIX 2 KEY SKILLS - QUALIFICATION LEVEL MAP for IAB Level 3 Certificate in Computerised Payroll

KEY SKILLS (LEVEL 3) STANDARDS		3.3.1	3.3.2	3.3.3	3.3.4	3.3.5	3.3.6	3.3.7	3.3.8
<p>COMMUNICATION</p> <p>C21a Contribute to a discussion about a straightforward subject.</p> <p>C21b Give a short talk about a straightforward subject using an image.</p> <p>C22 Read and summarise information from two extended documents about a straightforward subject.</p> <p>C23 Write two different types of documents about straight- forward subjects. One piece of writing should be an extended document and include at least one image</p>	<p>Setting up the system for further types of payment and deductions.</p> <p>Evidence Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Be able to set further information from internal and external agencies</p>	<p>Further aspects & calculations relating to Gross Pay</p> <p>Evidence Classroom work, and homework. Evidence may vary according to course Delivery.</p>	<p>Understanding, and input of expenses and benefits</p> <p>Evidence Classroom work, and homework. Evidence may vary acc to course delivery</p> <p>Communicate implications of taxable benefit to others</p>	<p>Additional items to be included for payroll processing.</p> <p>Evidence Classroom work, and homework. Evidence may vary according to course deliv</p> <p>Communicate on enhanced additions and deductions from Gross Pay.</p>	<p>Making changes to data and records through the year</p> <p>Evidence Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Deal with info from IR & employer on changes affecting payments and deductions</p>	<p>Generation and understanding printouts and reports.</p> <p>Evidence Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Be able to communicate to others outcomes by way of reports and printouts</p>	<p>Production of management info & ability to communicate it.</p> <p>Evidence Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Be able to explain internal and external procedure Communicate info payroll to others.</p>	<p>The need for confidentiality, security & Responsibility</p> <p>Evidence Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Communicate the need for security & confidentiality</p>	
	<p>WORKING WITH OTHERS</p> <p>W03.1 Plan straightforward work with others, identifying objectives and clarifying responsibilities, & confirm working arrangements.</p> <p>W03.2 Work cooperatively with others towards achieving identified objectives, organising tasks to meet your responsibilities.</p> <p>W03.3 Exchange information on progress and agree ways of improving work with others to help achieve objectives.</p>	<p>Evidence Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Respond to requests for updating info from employer & external agencies.</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Respond to needs of workload</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Liaise with other staff, external agencies & management</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Implement changes in co-operation with others</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Liaise with others on outcomes of queries & errors By using reports and printouts.</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Implement company procedures with others, internal and external.</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Complete all work in line with company policies and procedures.</p>	
		<p>APPLICATION OF NUMBER</p> <p>N21 Interpret information from two different sources, including material containing a graph.</p> <p>N22 Carry out calculations to do with: A Amounts and sizes B Scales and proportions C Handling statistics D Using formulae</p> <p>N23 Interpret the results of your calculations and present your findings. You must use at least one graph, one chart and one diagram.</p>	<p>Evidence Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Enter enhanced data on Gross Pay into the payroll system</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Deal with data that affects gross and net pay calculations via tax and NIC</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Calculate & understand effect of changes on net pay & total payroll costs to employer</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Calculate & understand effect of changes on net pay & total payroll costs to employer</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Calculate & understand effect of changes on net pay & total payroll costs to employer</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Calculate & understand effect of changes on net pay & total payroll costs to employer</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Calculate & understand effect of changes on net pay & total payroll costs to employer</p>

INFORMATION COMMUNICATION TECHNOLOGY	Evidence	Evidence	Evidence	Evidence	Evidence	Evidence	Evidence	Evidence
<p>IT31 Plan and use different sources to search for, and select, information required for two different purposes</p> <p>IT32 Explore, develop and exchange information, and derive new information, for two different purposes.</p> <p>IT33 Present information for different sources for different purposes and audiences. Your work must included at least one example of text, one example of images, and one example of numbers.</p>	<p>Classroom work, and homework. Evidence may vary according to course Delivery.</p> <p>Find & change certain legislative & employee info on the system as needs dictate</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Develop Gross Pay info, records and reports on all types of payments & records. Be able to print reports</p>	<p>Classroom work, and homework. Evidence may vary accord to course delivery</p> <p>Process info on Taxable benefits & assess affect on Net Pay calculation</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Process info on addition & deduct. from Gross Pay to Net Pay. Be able to generate Reports on all aspects.</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Find & change Legislative and contractual information on the system. Save and back up</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Be able to search for & generate reports & printouts on a variety of topics in payroll</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery</p> <p>Be able to generate a range of management reports & explain their contents and outcomes.</p>	<p>Classroom work, and homework. Evidence may vary accord to course delivery</p>
<p>PROBLEM SOLVING</p> <p>PS3.1 Explore a complex problems, come up with three options for solving it and justify the option selected for taking forward</p> <p>PS3.2 Plan and implement at least one option for solving the problem, review progress and revise your approach as necessary.</p> <p>PS3.3 Apply agreed methods to check if the problem has been solved, describe the results and review your approach to problem solving.</p>	<p>Evidence Identification & correction of any Errors Errors occurring in setting up the system for additional payments and deductions.</p>	<p>Evidence Identification and correction of any Errors Errors occurring is the calculation of additional gross pay,</p>	<p>Evidence Identification and correction of any errors Errors occurring in the processing of expenses and benefits.</p>	<p>Evidence Identification and correction of any Errors Errors occurring in the processing of additional payroll items</p>	<p>Evidence Identification & correction of any Errors Erros in changing or omitting to change all relevant data throughout the year.</p>	<p>Evidence Identification & correction of any Errors Errors in the production or non-production of various reports and printouts</p>	<p>Evidence Identification & correction of any Errors Errors in the preparation and production of management information</p>	<p>Evidence Identification & correction of any Errors</p>
<p>IMPROVING OWN LEARNING AND PERFORMANCE</p> <p>LP3.1 Set targets using information from appropriate people and plan how these will be met</p> <p>LP3.2 Take responsibility for your learning using your plan to help meet targets and improve your performance</p> <p>LP3.3 Review progress and establish evidence of your achievements.</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>

APPENDIX 3

National Occupational Standards for Payroll Level 3 Mapping of IAB Level 3 Certificate in Computerised Payroll

Unit 21: Working With Computers Element 21.1 Use Computer systems and software Element 21.2 Maintain security of data	Certificate in Comp Payroll Learning Outcomes 3.3.1 – 3.3.8
THE STATUTORY FRAMEWORK Know and Understand:	
General Information Technology	
1 The importance of carrying out simple visual safety checks on hardware and correct powering up and shutting down procedures (Element 21.1)	✓
2 The purpose of passwords (Element 21.2)	✓
3 How to save, transfer, and print documents (Element 21.1)	✓
4 How to take back-up copies (Element 21.1)	✓
5 Causes of difficulties, necessary files which have been damaged or deleted, printer problems, hardware problems (Element 21.1)	implied
6 Different types of risk, viruses, confidentiality (Element 21.2)	implied
7 Relevant security and legal regulations, data protection legislation, copyright, VDU legislation, health and Safety regulations, retention of documents (Element 21.2)	✓
The Organisation	
8 Location of hardware, software and back up copies (Elements 21.1 and 21.2)	✓
9 Location of information sources (Element 21.1)	✓
10 The organisation's procedures for changing passwords, and making back-ups (Element 21.1)	✓
11 House style for presentation of documents (Element 21.1)	
12 Organisational security policies (Element 21.2)	implied

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 Element 22.2 Monitor and maintain an effective and efficient working environment	Certificate in Comp Payroll Learning Outcomes 3.3.1 – 3.3.8
THE STATUTORY FRAMEWORK	
Know and Understand:	
Health , safety and security at work:	
1 The importance of health and safety in your workplace (Element 22.1)	✓
2 The basic requirements of the health and safety and other legislation and regulations that apply to your Workplace (Element 22.1)	✓
3 The person(s) responsible for health, safety and security in your workplace (Element 22.1)	
4 The relevant up-to-date information on health, safety and security that applies to your workplace (Element 22.1)	✓
5 The importance of being alert to health, safety and security hazards (Element 22.1)	✓
6 The common health, safety and security hazards that affect people working in the administrative role and how to identify these (Element 22.1)	✓
7 Hazards you can put right yourself and hazards you must report (Element 22.1)	✓
8 The importance of warning others about hazards and how to do so until the hazard is dealt with (Element 22.1)	
9 Your organisation's emergency procedures (Element 22.1)	
10 How to follow your organisation's emergency procedures and your responsibilities in relation to these (Element 22.1)	
11 How to commend improvements to health and safety (Element 22.1)	
12 Health and safety records you may have to complete and how to do so (Element 22.1)	
Effectiveness and efficiency at work	
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)	implied
14 How to organize your own work area so that you and others can work efficiently (Element 22.2)	✓
15 Your organisation's requirements on how you organize your working area (Element 22.2)	

16 The importance of organizing your work area so that it makes a positive impression on other people and examples of how to do so (Element 22.2)	implied
17 The importance of working in a way that shows respect for other people and examples of how to do this (Element 22.2)	
18 Conditions you can put right yourself and conditions you would have to report (Element 22.2)	
19 Manufacturer's instructions and your organisation's procedures for the equipment you use as part of your job (Element 22.2)	✓

Unit 74: Managing the Payroll Function Element 74.1 Applying management controls to the payroll function Element 74.2 Resolve queries and produce management information Element 74.3 Implement redundancy pay procedures	Certificate in Comp Payroll Learning Outcomes 3.3.1 – 3.3.8
THE STATUTORY FRAMEWORK Know and Understand:	
1 Employment Rights Act legislation in respect of redundancy rights (Element 74.3)	implied
2 Industrial Tribunals legislation in respect of redundancy rights (Element 74.3)	implied
3 Data Protection legislation (Elements 74.1, 74.2 and 74.3)	✓
4 PAYE regulations in respect of: <ul style="list-style-type: none"> • Tax and NI liability on pay, expenses and benefits (Element 74.1) • National Insurance regulations concerning directors (Element 74.1) • Tax and National Insurance regulations relating to “ out of synch “ payments (Element 74.1) • Tax and National Insurance regulations concerning termination and lump sum payments (Element 74.1) • Legislation controlling attachment of earnings and their interaction with each other (Element 74.1) 	Implied throughout
The Organisation	✓
5. Information flows within the organisation (Element 74.2)	✓
6. Organisations, external agency and employee requirements for information (Element 74.2 and 74.3)	✓
7. Procedures for the security and confidentiality of information (Elements 74.1, 74.2 and 74.3)	✓
8. Sources of information for the resolution of discrepancies (Elements 74.1, 74.2 and 74.3)	✓

<p>Unit 75: Complete year end procedures: Element 75.1 Produce payroll year end returns Element 75.2 Identify reportable benefits and expenses in the context of tax and National Insurance Element 75.3 Produce reports of benefits</p>	<p>Certificate in Comp Payroll Learning Outcomes 3.3.1 – 3.3.8</p>
<p>THE STATUTORY FRAMEWORK Know and Understand:</p>	
<p>1 Data Protection legislation (Element 75.1, 75.2 and 75.3)</p>	✓
<p>2 PAYE regulations in respect of:</p> <ul style="list-style-type: none"> • Tax and National Insurance liability on pay, expenses and benefits (Element 75.1, 75.2 and 75.3) • Tx and National Insurance regulations relating to end of year reporting (Elements 75.1, 75.2 and 75.3) • The methods of submitting end of year returns (Elements 75.1 and 75.2) • Dispensations, extra statutory concessions, statutory exemptions and PAYE settlement agreements and their impact on end of year reporting for Tax and National Insurance purposes (Elements 75.2 and 75.3) 	<p>✓</p> <p>✓</p> <p>✓</p>
<p>The Organisation</p>	
<p>3 Policies for dealing with expenses and benefits (Elements 75.2 and 75.3)</p>	
<p>4 Method of payment of expenses (Elements 75.2 and 75.3)</p>	✓
<p>5 Policies, practices and procedures for filing (Elements 75.1 and 75.3)</p>	
<p>6 Signatories and authorisations (Elements 75.1 and 75.3)</p>	✓
<p>7 Information flows within the organisation (Elements 75.1 and 75.3)</p>	✓
<p>8 Procedures for the security and confidentiality of information (Elements 75.1, 75.2 and 75.3)</p>	✓
<p>9 Sources of information for the resolution of discrepancies (Elements 75.1, 75.2 and 75.3)</p>	✓
<p>10 Principles of payroll accounting and the reconciliation of balances (Element 75.1)</p>	✓

Unit 76: Maintain working relationships with external bodies Element 76.1 Facilitate the transfer of funds to external bodies Element 76.2 Provide information to authorised agencies	Certificate in Comp Payroll Learning Outcomes 3.3.1 – 3.3.8
THE STATUTORY FRAMEWORK Know and Understand:	
1 Data Protection legislation (Element 76.1 and 76.2)	✓
2 PAYE Regulations in respect of deadlines for Tax and NI payments (Element 76.1)	✓
3. Reporting requirements in respect of attachment of earnings (Element 76.1 and 76.2)	✓
The Organisation	
4 Policies, practices and procedures for filing (Element 76.2)	
5 Signatories and authorisations (Element 76.1 and 76.2)	✓
6 Timescales and schedules for updating, presenting and despatching data (Element 76.1 and 76.2)	✓
7 Information flows within the organisation (Element 76.2)	✓
8 Procedures for the security and confidentiality of information (Element 76.1 and 76.2)	✓
9 Systems for the transmission of disbursements to external agencies (Element 76.1 and 76.2)	✓
10 External agency requirements for information (Element 76.1 and 76.2)	✓
11 Sources of information for the resolution of discrepancies (Element 76.1 and 76.2)	✓

APPENDIX 4

THE INTERNATIONAL ASSOCIATION OF BOOK-KEEPERS

FRAMEWORK FOR REGULATION	CODE OF BEST PRACTICE
<p>1. A member or a person entering into membership of the Association must comply with the law within his or her country of residence and contractual being. This applies to any actions made in the course of work completed either for an employer or a client, or any third party that looks to his or her professional standing.</p> <p>2. A member must not do anything which compromises or impairs, or is likely to compromise or impair, his or her integrity, or in the case of a client relationship, his or her professional independence.</p> <p>3. A member must always show a proper standard of work in all professional work completed in accordance with generally accepted practices and accounting standards.</p> <p>4. A member must not bring himself or herself into disrepute, or the Association into disrepute or the Accounting or Book-keeping professions into disrepute.</p> <p>5. A member must comply and uphold, so long as they remain a member, all matters of regulation shown in the Articles of Association, Byelaws and other material published by the Association and be bound by any action taken by Council relating to his or her membership.</p> <p>6. Any member who personally offers services, seen by their client as accountancy work is required to hold a practising certificate.</p>	<p>1. All members must exercise due care in carrying out their work.</p> <p>2. All members should plan their work.</p> <p>3. All members should have an adequate system of administration for the work they undertake.</p> <p>4. The terms of reference for any work should be agreed before the work commences, and members should adhere to those terms.</p> <p>5. The level of remuneration for any work undertaken should be agreed between the parties before the work is undertaken. The Association is not involved in setting the level of fees.</p> <p>6. In the event of a dispute between a member and a third party the Association will appoint an arbitrator. The costs of arbitration to be met by the parties involved.</p> <p>7. Any member who holds funds or property belonging to a third party must keep such funds or property clearly distinct from their own property and handle it with the same care as they would do if it was their own.</p> <p>8. No member should accept work where there is a conflict of interest unless all parties are aware of that conflict and have agreed that the work can be undertaken.</p> <p>9. Provision should be made as appropriate for continuity of service in the event of the member being incapacitated by illness, or in the event of death of the member.</p> <p>10. Where a member becomes aware that a third party with whom he has a contractual relationship is acting in breach of the law, then they must ensure that they comply with Regulation 1.</p> <p>11. Any member advertising services should comply with the standards laid down by the Advertising Standards Authority, or any similar regulations applicable in their country, or in the country where the advertisement is placed.</p> <p>12. In order to comply with Regulation 3 members should ensure that they remain competent by undertaking the necessary regular training each year.</p> <p>13. Members should consider their need for PII which is recommended for those holding a Practising Certificate with the IAB.</p>