IAB LEVEL 3 AWARD IN COMPUTERISED PAYROLL (QCF)

Qualification Accreditation Number **500/9359/9**

(Accreditation end date - 31st December 2012)

QUALIFICATION SPECIFICATION

CONTENTS

IAB (International Association of Book-keepers)
Suite 30
40 Churchill Square
Kings Hill
West Malling
Kent ME19 4YU

Telephone: 0844 330 3527
Email: mail@iab.org.uk

Level 3 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 3 Award in Computerised Payroll aims to:

1   Act as enhanced understanding of payroll processing and accounting using commercially available payroll software.

2   Give candidates the necessary skills to assess their own competence in carrying out a range of day-to-day and complex computerised payroll routines and activities using commercially available payroll software. The activities will include entry of complex gross pay calculations, and routine payroll processing tasks including the reconciliation of the payroll on a monthly and annual basis, preparation and use of period end HMRC forms and returns, preparation of internal reports.

3   To assess their understanding of the importance of maintaining accuracy, security and data integrity in performing any payroll activity using commercially available payroll software as their computerised payroll system.

4   Enable candidates to progress in their learning to further develop their knowledge, understanding and skills of dealing with payroll processes and transaction, and preparation of period end payroll returns and forms by:

- Completing the units necessary to receive the Level 3 Certificate in Payroll (competence)

- Undertaking further studies of associated payroll and human resource and taxation routines at Level 3

- Undertaking further studies of payroll related topics at Level 4

3 Links to National Occupational Standards

Direct relationship to the NOS for Accountancy and Finance P-2 and P-3

4 Target groups

The IAB Level 3 Award in Computerised Payroll is aimed at individuals who already have a good working knowledge of the software, and wish to further their studies of computerised payroll within a working business environment gaining a qualification at Level 3 of the National Framework from a point of no previous knowledge or having achieved the IAB Level 2 Award in Computerised Payroll or equivalent. It could also be used by those candidates who have good practical knowledge and skills and wish to gain an accredited qualification in the subject.

Owners of small businesses may also find this qualification useful as it gives coverage of wide range of tasks that can be carried out using commercially available payroll software.

5 Statement of level

This is a level 3 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 3 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 and experience of payroll using a computerised payroll package. The successful completion of the IAB Level 2 Award in Computerised Payroll (QCF) would be an ideal qualification to allow progression to the Level 3 Award in Computerised Payroll (QCF).

7 Progression
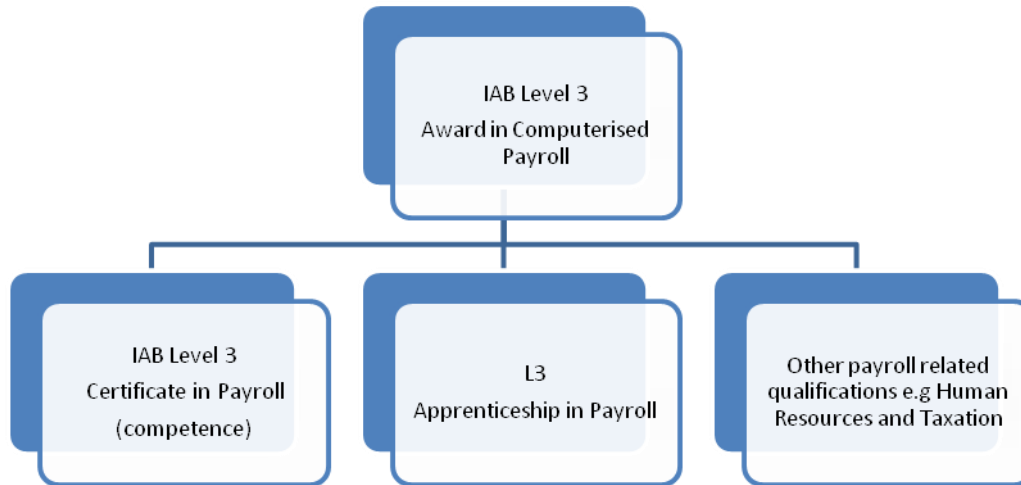
8 Qualification Structure

To achieve this qualification, the **mandatory** unit consisting of 8 credits must be achieved. The accreditation number, level and credit value of the unit is as follows:

Mandatory unit

Computerised payroll administration – A601/8171 (level 3 – 8 credits)

9 Assessment and Grading

The mandatory unit is covered in one examination which will be offered as a standard sitting in June, or on an 'on demand' basis. All 'on demand' sittings are subject to a minimum period of notice.

The unit for this qualification is assessed as follows:

Unit	Assessment
Mandatory	
Computerised payroll administration	**End examination 1**

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

On successful completion of the **mandatory** unit, 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 mandatory unit listed above, the learner will receive a certificate to confirm the achievement of the Level 3 Award in computerised Payroll (QCF). The certificate will include the full name and accreditation number of the qualification and the grade obtained.

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 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 for a copy of this procedure or contact the Education Department of the IAB.

13 Units with Learning Outcomes and Assessment Criteria

Mandatory

COMPUTERISED PAYROLL ADMINISTRATION	
A6018171 Credit value: 8	
Learning Outcomes	**Assessment Criteria**
1 Set up a computerised payroll system	1.1 Enter company data and legislative parameters (if appropriate), into commercial payroll software in accordance with company policy 1.2 Maintain the company data and legislative parameters in accordance with company policy and updated payroll legislation ensuring verification of the information to be changed 1.3 Enter pension scheme information in accordance with company policy
2 Set up employee records and payroll data in a computerised payroll system	2.1 Create employee records within the payroll software from given information e.g. HR information, contract of employment, P45, P46 2.2 Maintain the employees payroll records ensuring that all changes have been correctly authorised by either the employee, employer or statutory body
3 Enter details of gross pay into the computerised payroll system	3.1 Input elements of basic gross pay for weekly and monthly paid employees from given information e.g. timesheets and summaries, salary information, hourly rates 3.2 Input overtime details from given information 3.3 Input additional gross pay information e.g. commission and bonus payments, lump sums, unsocial hours and shift payments 3.4 Deal with net payments 3.5 Deal with holiday pay information in an appropriate way 3.6 Input all elements relating to a leavers gross pay including redundancy payments

4	Enter voluntary and statutory additions and Deductions	4.1	Input information relating to voluntary deductions ensuring that the correct authorisation has been given e.g company loan repayments, savings scheme, Payroll Giving, social clubs, pension contributions
		4.2	Input information relating to statutory deductions ensuring that the correct authorisation has been given e,g Student Loan repayments, AEOs and DEOs
		4.3	Input all information relating to statutory additions to pay: • Statutory Sick Pay • Statutory Maternity Pay • Statutory Adoption Pay • Statutory Paternity Pay and Paternity Leave
5	Process the payroll	5.1	Process gross pay, standard pre and post tax deductions in accordance with company policy and legislative requirements
		5.2	Process voluntary, non-standard statutory deductions and statutory additions to pay in accordance with company policy and legislative requirements
		5.3	Process the final pay run for a leaver
		5.4	Produce internal period end reports including payslips, P11 Deduction Sheets, payroll summaries and analysis in accordance with company requirements
		5.5	Be able to calculate the cost of wages to the employer
6	Produce reports to enable reconciliation of payments and deductions to external agencies and other statutory documents	6.1	Produce form P45 for a leaver
		6.2	Understand what is required to complete the period end and year end routines and reports for HMRC
		6.3	Produce period end and year end forms from the payroll software
		6.4	Reconcile payments to HMRC and other statutory bodies
		6.5	Understand on-line filing requirements
7	Be able to back up and/or restore payroll data	7.1	Understand the importance and need for backing up the payroll data at regular intervals
		7.2	Know how to back and restore payroll data
		7.3	Understand the need for data security and the various methods used to ensure security of all payroll data