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Section 1: Meeting VET sector requirements

Training organisations have a range of requirements that they must meet in developing and implementing quality training and assessment strategies and practices for course programs. As a trainer, you also have a range of requirements that must be considered when implementing programs for your specific group of learners.

1.1 How Aspire's resources assist in meeting requirements

The following section outlines a range of VET sector requirements and how Aspire's resources may assist you and your training organisation in implementing a quality learning experience.

VET sector requirement	Aspire's approach
<p>Australian Qualifications Framework</p> <p>The Australian Qualifications Framework is the national policy for regulated qualifications in the Australian education and training system. The AQF incorporates the quality assured qualifications from each education and training sector into a single comprehensive national qualifications framework.</p> <p>You and your training organisation must be aware of the requirements of the relevant AQF qualification or course requirements, from the endorsed training package, as you implement course delivery.</p>	<p>Aspire's learning resources, practice tasks and learning checkpoints have been pitched at a level suitable for the unit of competency and the qualifications for which it is relevant, based on the specifications in the Australian Qualifications Framework (AQF) (Second edition, January 2013). For more information regarding these specifications, and to download the Australian Qualifications Framework, visit the AQF website at: www.aqf.edu.au.</p>
<p>Volume of learning</p> <p>When developing training and assessment strategies for this unit and the qualification for which it is relevant, you and your training organisation must take into account the volume of learning requirements as defined by the Australian Qualifications Framework. An explanation of volume of learning can be accessed at: www.aqf.edu.au/wp-content/uploads/2013/06/Volume-of-Learning-Explanation.pdf</p>	<p>The sample delivery plans provided in section 3.2 include suggested time allocations. You may need to adjust these allocations when planning delivery in the context of a whole qualification to meet volume of learning requirements and learner needs.</p>

Section 2: Unit of competency information

2.1 Unit of competency

BSBFIA302 Process payroll

Modification History

Release	Comments
Release 1	This version first released with BSB Business Services Training Package Version 1.0.

Application

This unit describes skills and knowledge required to process payroll from provided data using manual and computerised payroll systems.

It applies to individuals employed in a range of work environments who are responsible for payroll functions within an organisation. They may work as individuals providing administrative support within an enterprise, or may be other members of staff who have been delegated payroll responsibilities.

No licensing, legislative or certification requirements apply to this unit at the time of publication.

Unit Sector

Finance – Financial Administration

2.2 Unit of competency assessment requirements

Assessment Requirements for BSBFIA302 Process payroll

Modification History

Release	Comments
Release 1	This version first released with Business Services Training Package Version 1.0.
Performance Evidence	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> plan and perform payroll calculations in accordance with all legislative and organisational requirements, and predetermined timelines refer enquiries outside area of responsibility to an appropriate authority. <p>Note: If a specific volume or frequency is not stated, then evidence must be provided at least once.</p>
Knowledge Evidence	<p>To complete the unit requirements safely and effectively, the individual must:</p> <ul style="list-style-type: none"> identify the key provisions of relevant legislation, standards and codes of practice that may affect payroll operations outline relevant organisational policies and procedures list the different types of payroll systems.
Assessment Conditions	<p>Assessment must be conducted in a safe environment where evidence gathered demonstrates consistent performance of typical activities experienced in the financial administration field of work and include access to:</p> <ul style="list-style-type: none"> office equipment and resources computer with relevant software payroll data (samples or actual case studies and, where possible, real situations. <p>Assessors must satisfy NVR/AQTF assessor requirements.</p>
Links	<p>Companion volumes available from the IBSA website: http://www.ibsa.org.au/companion_volumes - http://www.ibsa.org.au/companion_volumes</p>

3.2 Delivery plans

The following sample delivery plans can be used to deliver *BSBFIA302 Process payroll*. These plans, including the time allocations, are suggestions only. You may need to add to them, change them or substitute your own activities according to the interest level, experience of the learners and the specific situation. Remember, it is your responsibility as the trainer to use the most appropriate strategies for your learners.

The delivery plans have been developed for use in a face-to-face delivery environment. However, certain features of the delivery plans can be adapted to be used for individual/online learners, particularly for those parts of the learning content that necessitate some form of group interaction or communication.

Topic 1: Record payroll data	
<p>Suggested time allocation: 16 hours</p> <p>Suggested resources:</p> <ul style="list-style-type: none"> • Recommended reading • Slide presentation software 	<p>Slide nos: 2–20</p>
<p>Recommended reading</p>	<p>Terminology checklist</p>
<p>Aspire learner guide <i>BSBFIA302 Process payroll</i>, Release 1</p> <p>Topic 1: Record payroll data</p>	<ul style="list-style-type: none"> • Input documentation • Payroll reports • Accounting records • Journals • Gross and net pay • Entitlements and deductions • industrial awards and enterprise agreements • Remuneration, salary and wages • Piecework • The <i>Superannuation Guarantee (Administration) Act 1992</i> (Cth) • PAYG Withholding tax tables • Medicare levy • HELP debt and PAYG HELP tax tables • Student Financial Supplement Scheme (SFSS) • Voluntary deductions and superannuation • Salary sacrificing • Tax file number (TFN) declaration and withholding declaration • Tax-free threshold • Online tax calculator • Tax offsets
<p>Suggested training strategies</p>	

3.3 Learning mapping

BSBFIA302 Process payroll, Release 1

Unit of competency	Content	Practice tasks	Learning checkpoint
Element 1: Record payroll data			
1.1 Check payroll data and clarify discrepancies with designated persons	1A Calculate individual payments	1	LC 1: Part A 1, 2, 3, 4
1.2 Enter employee pay period details and any deductions and allowances in payroll system in accordance with source documents	1B Enter data into the payroll system	2	LC 1: Part B
1.3 Calculate payment due to individual employees to reflect standard pay and variations in accordance with employee source data	1C Check payroll data and clarify discrepancies	3	LC 1: Part C Part D 1, 2, 3, 4
Element 2: Prepare payroll			
2.1 Prepare payroll within designated timelines and in accordance with organisational policy and procedures	2A Follow payroll procedures to prepare a payroll register	4	LC 2: Part A Part B 1, 2, 3, 4
2.2 Reconcile total wages for pay period, check or correct irregularities or refer to designated persons for resolution	2B Reconcile total wages and checking for errors	5	LC 2: Part A Part B 1, 2, 3, 4
2.3 Make arrangements for payment in accordance with organisational and individual requirements	2C Arrange payment	6	LC 2: Part B 1, 2, 3, 4 Part C 1
2.4 Obtain authorisation of payroll and individual pay advice in accordance with organisational requirements	2D Obtain authorisation and prepare payroll advice slips	7	LC 2: Part A Part B 1, 2, 3, 4

Final assessment tasks and recommended options

The final assessment provided in Aspire's print learner guide or online resource includes an overview that is laid out as follows (or similar):

To demonstrate your competency using this final assessment you must successfully complete three assessment tasks.

Complete the following task	Part A – Questioning You will demonstrate a sound knowledge of the unit requirements in your responses.
Select and complete one of the following	Part B – Project: Processing payroll at BizOps Enterprises You will demonstrate your skills and knowledge by completing a project using a case study or simulated environment. OR Part C – Project: Processing payroll at work You will demonstrate your skills and knowledge by completing a project in your workplace.
Select and complete one of the following	Part D – Observation Your work performance will be documented while being observed by an assessor. OR Part E – Third-party report Your work performance will be documented using a third-party report completed by a relevant supervisor.

Negotiating assessment tasks

It is critical that candidates understand the assessment tasks and expectations of their performance, as well as any options that may be available. Aspire's learner guides include a range of options for assessment (as outlined), depending on the unit being assessed and the characteristics of the candidate.

For example, a candidate completing assessment in a workplace (their own or via a work placement) may rely on a third-party report assessment. However, candidates completing assessment after a workshop-based program may require assessor observations in a simulated workplace task.

Candidates may also typically have the option of a verbal interview with their assessor or a written assessment (written questions) to demonstrate their knowledge of the unit being assessed. It should be noted that, even where only a written assessment option is provided, assessors may undertake this assessment in a verbal interview mode if suitable for the unit content, as a reasonable adjustment strategy.

4.3 Assessment mapping

BSBFIA302 Process payroll, Release 1

Unit of competency	Part A – Questioning	Part B – Project: Scenario	Part C – Project: At work	Part D – Observation	Part E – Third-party report
Element 1: Record payroll data					
1.1 Check payroll data and clarify discrepancies with designated persons		P1	P1		
1.2 Enter employee pay period details and any deductions and allowances in payroll system in accordance with source documents		P4	P4		
1.3 Calculate payment due to individual employees to reflect standard pay and variations in accordance with employee source data		P5	P5		
Element 2: Prepare payroll					
2.1 Prepare payroll within designated timelines and in accordance with organisational policy and procedures		P7	P7		
2.2 Reconcile total wages for pay period, check or correct irregularities or refer to designated persons for resolution		P10	P10		
2.3 Make arrangements for payment in accordance with organisational and individual requirements		P11	P11		
2.4 Obtain authorisation of payroll and individual pay advice in accordance with organisational requirements		P12	P12		

4.5 Completing the record of outcome

Once all required assessment tasks and options have been completed satisfactorily by the candidate, the final assessment record of outcome form must be completed.

This must be submitted to your training organisation's records administration as soon as possible after the final assessment tasks are completed and marked. An example is provided here.

Record of outcome

Training organisation name:		
Candidate name:		
Unit code and title:	<i>BSBFIA302 Process payroll, Release 1</i>	
Assessor name:		
Assessor email:		
Assessor phone number:		
Assessment tasks:		Satisfactorily completed
Part A – Questioning		<input type="checkbox"/>
<input type="checkbox"/> Part B – Project: Processing payroll at BizOps Enterprises		<input type="checkbox"/>
OR		
<input type="checkbox"/> Part C – Project: Processing payroll at work		
<input type="checkbox"/> Part D – Observation		<input type="checkbox"/>
OR		
<input type="checkbox"/> Part E – Third-party report		