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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
<b>Australian Qualifications Framework</b> 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. 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.	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: <a href="http://www.aqf.edu.au">www.aqf.edu.au</a> .
<b>Volume of learning</b> 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: <a href="http://www.aqf.edu.au/wp-content/uploads/2013/06/Volume-of-Learning-Explanation.pdf">www.aqf.edu.au/wp-content/uploads/2013/06/Volume-of-Learning-Explanation.pdf</a>	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.

## Section 2: Unit of competency information

### 2.1 Unit of competency

#### BSBFIM502 Manage payroll

##### Modification History

Release	Comments
Release 2	This version first released with BSB Business Services Training Package Version 1.1. Version created to correct mapping table information
Release 1	This version first released with BSB Business Services Training Package Version 1.0.

##### Application

This unit describes the skills and knowledge required to establish and monitor security procedures for managing organisational payroll services and to calculate and process salary payments, group taxation and related payments.

It applies to individuals, employed in a range of work environments, who are required to establish and work with payroll systems and may have responsibility for managing payroll systems and calculations.

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

##### Unit Sector

Finance – Financial Management

## 2.2 Unit of competency assessment requirements

### Assessment Requirements for BSBFIM502 Manage payroll

#### Modification History

Release	Comments
Release 2	This version first released with BSB Business Services Training Package Version 1.1. Version created to correct mapping table information
Release 1	This version first released with BSB Business Services Training Package Version 1.0.

<b>Performance Evidence</b>	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> <li>document steps undertaken to establish payroll system</li> <li>use data and calculations to reconcile salaries, wages and deductions in accordance with all legislative and organisational requirements</li> <li>create accurate payroll management records.</li> </ul> <p>Note: If a specific volume or frequency is not stated, then evidence must be provided at least once.</p>
<b>Knowledge Evidence</b>	<p>To complete the unit requirements safely and effectively, the individual must:</p> <ul style="list-style-type: none"> <li>explain key provisions of relevant legislation, standards, regulations and codes of practice that may affect aspects of payroll operations</li> <li>outline organisational policies and procedures across the full range of tasks for the required payroll processes.</li> </ul>
<b>Assessment Conditions</b>	<p>Assessment must be conducted in a safe environment where evidence gathered demonstrates consistent performance of typical activities experienced in the financial management field of work and include access to:</p> <ul style="list-style-type: none"> <li>office equipment and resources</li> <li>workplace policies and procedures</li> <li>samples of financial data</li> <li>business technology</li> <li>payroll system</li> <li>case studies and, where available, real situations.</li> </ul> <p>Assessors must satisfy NVR/AQTF assessor requirements.</p>

## 3.2 Delivery plans

The following sample delivery plans can be used to deliver *BSBFIM502 Manage 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: Establish procedures for payroll management	
<b>Suggested time allocation:</b> 15 hours <b>Suggested resources:</b> <ul style="list-style-type: none"><li>• Recommended reading</li><li>• Slide presentation software</li></ul>	<b>Slide nos:</b> 2–12
<b>Recommended reading</b>	<b>Terminology checklist</b>
Aspire learner guide <i>BSBFIM502 Manage payroll</i> , Release 2 Topic 1: Establish procedures for payroll management	<ul style="list-style-type: none"><li>• Payroll</li><li>• Salary vs wages</li><li>• Gross income</li><li>• Deductions</li><li>• Allowances</li><li>• Specific event-linked allowances</li><li>• Specific claimable allowances</li><li>• Australian Accounting and Auditing Standards</li><li>• Australian Securities and Investments Commission (ASIC)</li><li>• Australian Taxation Office (ATO)</li><li>• Corporations Act and laws</li><li>• Fringe benefits tax (FBT)</li><li>• Higher Education Loan Program (HELP)</li><li>• Superannuation Guarantee (Administration) Act</li><li>• Pay as you go (PAYG) tax</li><li>• Control measures</li><li>• Management controls</li><li>• Separation of duties</li><li>• Security controls</li><li>• Written agreement</li><li>• Leave</li><li>• Superannuation</li><li>• Termination of employment</li><li>• Guarantee of annual earnings</li></ul>

### 3.3 Learning mapping

*BSBFIM502 Manage payroll, Release 2*

Unit of competency	Content	Practice tasks	Learning checkpoint
<b>Element 1: Establish procedures for management of payroll</b>			
1.1 Establish procedures that ensure the confidentiality and security of payroll information	1A Establish procedures to ensure the confidentiality and security of payroll information	1	LC 1: Part A 1, 5
1.2 Ensure procedures guarantee substantiation of claims for allowances	1B Ensure procedures guarantee the substantiation of allowance claims	1, 2	LC 1: Part A 2
1.3 Establish control measures to safeguard organisation's financial resources in accordance with legislative and organisational requirements	1C Establish control measures to safeguard the organisation's financial resources	3	LC 1: Part A 7, 8 Part B
1.4 Establish systems to ensure statutory obligations are met and records are kept for the period determined by government legislation	1D Establish systems to ensure statutory obligations are met and records are kept for the required period	4	LC 1: Part A 4 Part B
<b>Element 2: Prepare payroll data</b>			
2.1 Use nominated industrial awards, contracts and government legislation to calculate gross pay and annual salaries	2A Use nominated industrial awards, contracts and government legislation to calculate gross pay	5	LC 2: Part A 1
2.2 Calculate statutory and voluntary deductions using government and employee documentation	2B Calculate statutory and voluntary deductions using government and employee documentation	5, 6	LC 2: Part A 2, 5 Part B
2.3 Provide payroll data to payroll processor for calculation within designated timelines	2C Provide payroll data to the payroll processor for calculation within designated time lines	7	LC 2: Part A 3, 4, 6, 7 Part B

## 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.

<b>Complete the following task</b>	Part A – Questioning You will demonstrate a sound knowledge of the unit requirements in your responses.
<b>Select and complete one of the following</b>	Part B – Project: Managing the 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: Managing the payroll at work You will demonstrate your skills and knowledge by completing a project in your workplace.
<b>Select and complete one of the following</b>	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

*BSBFIM502 Manage payroll, Release 2*

Unit of competency	Part A – Questioning	Part B – Project: Scenario	Part C – Project: At work	Part D – Observation	Part E – Third-party report
<b>Element 1: Establish procedures for management of payroll</b>					
1.1 Establish procedures that ensure the confidentiality and security of payroll information	Q1				
1.2 Ensure procedures guarantee substantiation of claims for allowances	Q2				
1.3 Establish control measures to safeguard organisation's financial resources in accordance with legislative and organisational requirements		P2	P2		
1.4 Establish systems to ensure statutory obligations are met and records are kept for the period determined by government legislation	Q4	P3, P4	P3, P4		
<b>Element 2: Prepare payroll data</b>					
2.1 Use nominated industrial awards, contracts and government legislation to calculate gross pay and annual salaries		P5	P5		
2.2 Calculate statutory and voluntary deductions using government and employee documentation		P6	P6		
2.3 Provide payroll data to payroll processor for calculation within designated timelines	Q7				