

Programmes Objectives

QQI Level 5 Manual and Computerised Payroll 5N1546

The purpose of this course is to prepare the Learner with the knowledge, skills and competence to operate and maintain accurate payroll records using manual and computerised systems, for an organisation, working under general direction and supervision.

Learning Outcomes

1. Explain the key terminology associated with personal taxation in preparing and maintaining payroll records both manually and on the computer
2. Outline the advantages and disadvantages of a computerised system over a manual one for payroll processing purposes
3. Process the payroll for employee(s), using manual and computerised systems, under the cumulative tax system, to include; various elements of gross pay, holidays, unpaid leave, cut-off points, credits, all statutory and non-statutory deductions
4. Process the payroll for employee(s), under the emergency and temporary tax systems and subsequent transfer to the cumulative tax system
5. Demonstrate the changes in personal tax due to various factors to include; mid-year commencement and leaving of employment, changes in credits, refunds
6. Extract information from completed records to prepare all necessary mid-year and year-end tax forms for employees
7. Extract information from completed records to prepare all necessary end-of-period and year end returns and tax forms for the Revenue Commissioners
8. Assess the effect of using alternative assessment methods to calculate the annual tax liability of married couples
9. Analyse the impact of changes in legislation on personal tax and take-home pay by comparing two tax years
10. Print a selection of reports after backing up computerised data on a suitable medium.

Assessment/Exams/Skill Demonstration

Assignment x1 (60%) Exam x1 (40%)

Duration

10 X Days (one per week) plus self-directed fully supported learning

Learner Progression

Learners who successfully complete this course may use the associated credits towards a Major Award.

For further information please call us on (01) 802 0417