



Australian Government

Assessment Requirements for SITHACS007

Conduct night audit

Release: 1

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Modification History

Not applicable.

Performance Evidence

Evidence of the ability to complete tasks outlined in elements and performance criteria of this unit in the context of the job role, and:

- use standard accounting procedures to complete an audit of the following activities from at least six different operating periods:
 - commercial account activity
 - commission earnings
 - department break-ups
 - foreign currency activities
 - occupancy
 - sales performance
 - sales returns
 - supplier activity
- check and balance transactions relating to the above activities, including identifying and rectifying discrepancies.

Knowledge Evidence

Demonstrated knowledge required to complete the tasks outlined in elements and performance criteria of this unit:

- role of night audit in overall financial management systems
- standard accounting procedures and financial control processes and procedures that apply to front office operations:
 - reporting protocols
 - reporting cycles
- features of common cashiering facilities and financial software used in commercial accommodation establishments
- features of common property management software used in commercial accommodation establishments
- main types of financial transactions that occur in a commercial accommodation establishment:
 - arrivals and departures
 - food and beverage
 - foreign currency activities
 - interdepartmental vouchers

- internal and external change backs
- laundry and other services
- mini-bar
- main types of financial systems that occur in a commercial accommodation establishment:
 - banking procedures
 - debtor control
 - floats
 - petty cash
- common types of financial discrepancies that occur in a commercial accommodation establishment:
 - computer errors
 - errors in guest folios
 - errors in source documentation.

Assessment Conditions

Skills must be demonstrated in an operational commercial accommodation environment. This can be:

- an industry workplace
- a simulated industry environment.

Assessment must ensure access to:

- fixtures and electronic equipment:
 - cashiering facilities, credit card and electronic funds transfer at point of sale (EFTPOS) facilities
 - computers, printers and scanners
 - industry-current front office reservations, accounting and reporting system
 - photocopier
 - back-up and storage systems for computer data
 - telephone lines and equipment
- computer software and applications:
 - industry-current computerised front office or accounting system
 - email
 - internet
 - word processing
 - spreadsheets
 - databases
 - specialist software for computerised reservations
 - accounting and bookkeeping
- transaction data from different operating periods.

Assessors must satisfy the Standards for Registered Training Organisations' requirements for assessors; and:

- have worked in industry for at least three years where they have applied the skills and knowledge of this unit of competency.

Links

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=68c40a93-e51d-4e0f-bc06-899dff092694>