Assessment program

Certificate	Payroll administration
Diploma(s)	Practical Diploma in Payroll Administration (PDL®)
Exam	Personnel, Organisation & Communication level 4
Level	Similar to level 4 MBO (secondary vocational education)
Version	1.0
Valid from	01-09-23
Established on	01-12-22
Established by	Associatie voor Examinering
Particularities	No particularities

Attainment and test criteria						
*) = See appendix for explanation K = Knowledge questions C = Comprehension questions P = Practical questions A = Analytical questions						

1	Organisation		K	C	P	A
	1.1	The candidate can name the characteristics of the following entities: • NV, BV, CV, association, foundation, cooperation • companies in the form of a natural person and/or legal person	x			
	1.2	The candidate can recognise the different organisational structures. *)		x		
	1.3	The candidate can explain the difference between tasks, responsibilities, and authorities.		x		
	1.4	The candidate can explain the motives for dividing labour in relation to a vertical and horizontal division of labor.*)		x		
	1.5	The candidate can explain the way in which job segregation takes place.		x		
	1.6	The candidate can indicate the advantages and disadvantages of job segregation.		x		
	1.7	The candidate can explain the implications of horizontal monitoring by the Dutch Tax Office.		x		
	1.8	The candidate can recognise strategic, tactical, and operational objectives and decisions.		x		
	1.9	The candidate knows what project-based working entails. *)		x		
	1.10	The candidate can explain the importance of project-based work.		x		
	1.11	The candidate can explain the relationship between payroll administration, accounting administration and HR.		x		
2	Professional aspects		K	C	P	A
	2.1	The candidate can explain the importance and the consequences of their own actions as a payroll administrator for the accounting administration.		x		
	2.2	The candidate can explain the importance and the consequences of their own actions as a payroll administrator for the contact with external parties. *)		x		
	2.3	The candidate can indicate the importance and consequences of the confidentiality of data, as stipulated in the Data Breach Reporting Obligation (Meldplicht Datalekken), the General Data Protection Regulation and internal and company-specific regulations.		x		
	2.4	The candidate can explain the terms ESS, MSS, SAAS/web-based and single sign on.		x		
3	Personnel		K	C	P	A
	3.1	The candidate is able to explain in general the following models and concepts relating to HR: • Human Resource Accounting (HRA) • roles of Ulrich *) • reward systems and job evaluation systems **)		x		
	3.2	The candidate can interpret the financial consequences of applying employee benefits. *)		x		

4		Accounting administration data processing	K	C	P	A
	4.1	The candidate can explain the structure of the balance sheet and the profit and loss account.		x		
	4.2	The candidate can recognise items such as the balance sheet account, suspense account, expense account and revenue account based on the decimal chart of accounts.		x		
	4.3	The candidate can create a payroll journal entry from the data from the payroll administration.*)			x	
	4.4	The candidate can indicate the consequences for the structure of the payroll journal entry of changes within the payroll administration.		x		
5		Communication	K	C	P	A
	5.1	The candidate is able to explain information related to the payroll administration and its consequences to the target group using the 5W model or the AIDA model. *)			x	
	5.2	The candidate can recognise and explain the following aspects of a message: • business aspect • expressive aspect • relational aspect • appealing aspect		x		
	5.3	The candidate can explain and assess the effectiveness of interview techniques. *)		x		
	5.4	The candidate can recognise the following advisory roles: • coach/supervisor • partner • expert		x		

Test criteria explanation	
Test criterion	**Explanation**
1.2	• line organisation • functional organisation • line and staff organisation • matrix organisation • project organisation • divisional organisation • network organisation
1.4	Motives: efficiency, supervision, social, customer-focused, and sector-oriented
1.9	Think of the management aspects, roles, version management, planning method
2.2	Dutch Tax Office, insurers, pension funds, Arbodienst (occupational health and safety service), UWV
3.1	*) Ulrich's roles are based on the most common roles: • Strategic partner • Change agent • Employee champion • Administrative expert **) Reward systems are based on: • terms and conditions of employment: primary, secondary, tertiary • cafeteria model • performance-related pay • time-based pay
3.2	The candidate must be able to name the advantages and disadvantages of employee benefits and the consequences for employer and employee. The candidate does not have to make any calculations. It relates to the following employee benefits: • transport (no work-related costs scheme) • training opportunities • cafeteria model • profit sharing • types of leave • share package It relates to the following consequences: • final levy due by the employer • level of the holiday allowance and 13th month • daily wage when determining a benefit in the event of incapacity for work or unemployment • employer charges
4.3	The candidate does not have to make any calculations in prior to creating a journal entry.
5.1	Target group: people who have no specific knowledge of payroll administration 5W model: who, what, where, why, and when AIDA model: attention, interest, desire, action
5.3	Interview techniques: • Asking questions, listening, summarising, and asking follow-up questions • types of questions such as audit questions, closed questions, open questions, choice questions, needs-based questions • styles of conflict management • non-verbal communication

Test matrix	
Diploma topic	Payroll administration
Diploma(s)	Practical Diploma in Payroll Administration (PDL®)
Exam	Personnel, Organisation & Communication level 4
Version	1.0
Valid from	01-09-23
Test form	Online exam
Test duration	2 hours (120 minutes)
Total number of questions	26
Passed at	55% of the total number of points to be earned *)
Allowed resources	Glossary, Calculator, Dictionary

	Attainment criteria	Test criteria	Taxonomy of Bloom	question type **)				Percentage of the total number of points to be achieved ***)
1	Organisation	1.1	Knowledge	closed				33%
		1.2	Comprehension	closed				
		1.3	Comprehension	open				
		1.4	Comprehension	closed				
		1.5	Comprehension	open				
		1.6	Comprehension	open				
		1.7	Comprehension	open				
		1.8	Comprehension	closed				
		1.9	Comprehension	open				
		1.10	Comprehension	open				
		1.11	Comprehension	open				
2	Professional aspects	2.1	Comprehension	open				17%
		2.2	Comprehension	open				
		2.3	Comprehension	open				
		2.4	Comprehension	open				
3	Personnel	3.1	Comprehension	open				10%
		3.2	Comprehension	open				
4	Accounting administration data processing	4.1	Comprehension	closed				20%
		4.2	Comprehension	closed				
		4.3	Practical	open				
		4.4	Comprehension	open				
5	Communication	5.1	Practical	open				20%
		5.2	Comprehension	open				
		5.3	Comprehension	open				
		5.4	Comprehension	closed				
Other	Total number of questions per candidate	26	Part knowledge	2%	Part Practical	17%	Part open	85%
			Part comprehension	81%	Part analytical	-	Part closed	15%

*) Someone with 54.99% of the total number of points to be obtained has not passed.

**) An open question is a question where a candidate has to formulate an answer himself. In a closed question, a candidate chooses from the given options.

***) The percentages can deviate by 5%.