

Certificate IV in Bookkeeping

Student Handbook



IPA INSTITUTE OF PUBLIC
ACCOUNTANTS



DEAKINPRIME
corporate education

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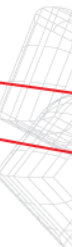
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Introduction

This handbook provides an overview of the DeakinPrime IPA Certificate IV in Bookkeeping qualification and details regarding administrative matters, student responsibilities and rights. It also provides some advice to help you prepare for and manage the learning and assessment.

Please read the following information carefully to ensure you understand the rules governing the program.

The Institute of Public Accountants

The Institute of Public Accountants (IPA) has chosen to partner with DeakinPrime to deliver the latest version of the Certificate IV in Bookkeeping qualification to its students.

Deakin University

Deakin University, trading as DeakinPrime, is the Registered Training Organisation (RTO) providing you with the training and assessment for the Certificate IV in Bookkeeping. Deakin University was established in 1974 and has over 40 000 enrolled students throughout the world.

DeakinPrime and you

DeakinPrime (formerly Deakin Australia) was established in 1993 to provide and promote education and development programs and services that are tailored to the needs of commercial organisations, government bodies, professional associations and industry groups.

DeakinPrime specialises in corporate education and works with adult learners who are usually in full-time employment. DeakinPrime plays an important role in facilitating Deakin University's partnerships with organisations, and in raising its profile with industry. DeakinPrime has entered into agreements with a number of Australia's leading corporations, embracing around 40 000 adult learners in professional and continuing education annually,

Award courses promoted by DeakinPrime are awards of the University and are subject to all relevant legislation and procedures, and to Faculty and Academic Board reporting and monitoring requirements.

Once you enrol in a DeakinPrime program you also become a student of Deakin University. This brings with it rights and responsibilities of being part of the University community. Please refer to the 'Deakin University policies' section in this handbook for relevant information and website links.

The learning you undertake in your enrolled DeakinPrime Program will help you to develop your skills on the job and to improve your overall work performance.

DeakinPrime and its representatives, will provide you with the support you need to progress through your learning and assessment.

What is the Certificate IV in Bookkeeping?

The Certificate IV in Bookkeeping is a nationally recognised qualification from the Financial Services Training Package which complies with Australian Qualifications Framework standards.

The Certificate IV in Bookkeeping is one of the minimum educational qualifications required for Business Activity Statement (BAS) agents. It also includes the two units of competency which the Tax Practitioners Board has indicated satisfy the additional BAS Agent educational requirement of 'a course in basic GST/BAS taxation principles'.

It has been designed to ensure that contract and employee bookkeepers are competent to undertake the duties generally expected of them, such as setting up and maintaining accounting systems, payroll, and the preparation and submission of tax forms associated with the Business Activity Statement (BAS) and Instalment Activity Statement (IAS).

The Certificate IV in Bookkeeping is awarded following the successful completion of 13 units of competency, including nine core units and four elective units which are listed on page four.

DeakinPrime IPA Certificate IV in Bookkeeping program

The Certificate IV in Bookkeeping is delivered in partnership between the Institute of Public Accountants and DeakinPrime, the corporate education arm of Deakin University.

The program is designed to suit students who are currently working in bookkeeping roles and are seeking a formal qualification to enhance and confirm their existing knowledge and skills.

It includes four elective units which we believe will be most beneficial to bookkeepers in a variety of situations.

To fit in with the requirements of full-time workers, the program allows flexible weekly enrolment and is delivered in a distance learning mode with 24-hour access to learning resources and assessment via an online student portal.

This means that once you are ready to start a unit you simply pay the applicable unit fee to the Institute of Public Accountants (IPA) and you will be sent a link to complete a short online enrolment form. Once your enrolment has been processed, you will then be provided access to the unit materials and a qualified industry-experienced facilitator/assessor – all within two weeks from payment.

While you are studying, you can contact a dedicated DeakinPrime IPA Helpdesk during business hours to provide administrative support. The DeakinPrime IPA Helpdesk will regularly contact you with assessment deadline reminders to encourage successful completion of the units and qualification.

To achieve the full award of the Certificate IV in Bookkeeping you must satisfactorily demonstrate competence in all 13 units tabled below. The order of completion has been purposely designed to assist you in developing the skills and experience required to successfully complete the whole award.

Alternatively, you may choose to complete only part of the qualification. For example, just the two GST/BAS units:

- FNSBKG404A Carry out business activity and instalment activity statement tasks
- FNSBKG405A Establish and maintain a payroll system.

Who can enrol?

The IPA Certificate IV in Bookkeeping Program is designed for contract and employee bookkeepers who are seeking a formal bookkeeping qualification. There are no pre-requisites, however candidates do need English language and numeracy skills at least equivalent to entry level workplace standards. Basic computer skills including the use of Microsoft Word, Excel, Outlook and Internet Explorer are also required, as well as introductory level experience in using MYOB (in particular for the two GST/BAS units).

The preferred, but not mandatory, pathway for candidates entering this qualification is completion of FNS30310 Certificate III in Accounts Administration.

Units of competency

The Certificate IV in Bookkeeping consists of the units in the table below:

You are required to complete the units in the following order, even if you are doing a mix of RPL and distance learning. The only exception is that if you prefer to begin with technical units then you can start with Unit 3, 4, 5 consecutively. This must be followed by the more theoretical Units 1 and 2.

Order / Unit No.	Unit code	Unit title
1	FNSINC401A	Apply principles of professional practice to work in the financial services industry
2	FNSBKG401A	Develop and implement policies and procedures relevant to bookkeeping activities
3	FNSACC406A	Set up and operate a computerised accounting system
4	FNSBKG402A	Establish and maintain a cash accounting system
5	FNSBKG403A	Establish and maintain an accrual accounting system
6	BSBFIA401A	Prepare financial reports
7	BSBITU306A	Design and produce business documents
8	FNSACC404A	Prepare financial statements for non-reporting entities
9	FNSBKG405A	Establish and maintain a payroll system
10	FNSBKG404A	Carry out business activity and instalment activity statement tasks
11	BSBOHS201A	Participate in OHS processes
12	BSBCUS301A	Deliver and monitor a service to customers
13	BSBITU402A	Develop and use complex spreadsheets

Please note: Unit descriptions are listed in Appendix B of this handbook.

Application and enrolment

To undertake the Certificate IV in Bookkeeping program with DeakinPrime, you must first apply and pay applicable fees through IPA.

IPA contact details

Head Office:
Institute of Public Accountants
Level 6, 555 Lonsdale Street
Melbourne Victoria 3000 Australia

Mail: GPO Box 1637, Melbourne VIC 3001

Email: bookkeeping@publicaccountants.org.au
Website: www.publicaccountants.org.au/bookkeeping

Ph: +61 3 8665 3100

Fax: +61 3 8665 3130

The week following your application with IPA, you will be sent an 'enrolment email' with links to enrol in all the units you have paid for. Click on the first unit link to enrol in just that unit. You will need to keep this email and return to it when you are ready to enrol and start on your next unit. If you misplace the 'enrolment email' contact the DeakinPrime IPA Helpdesk.

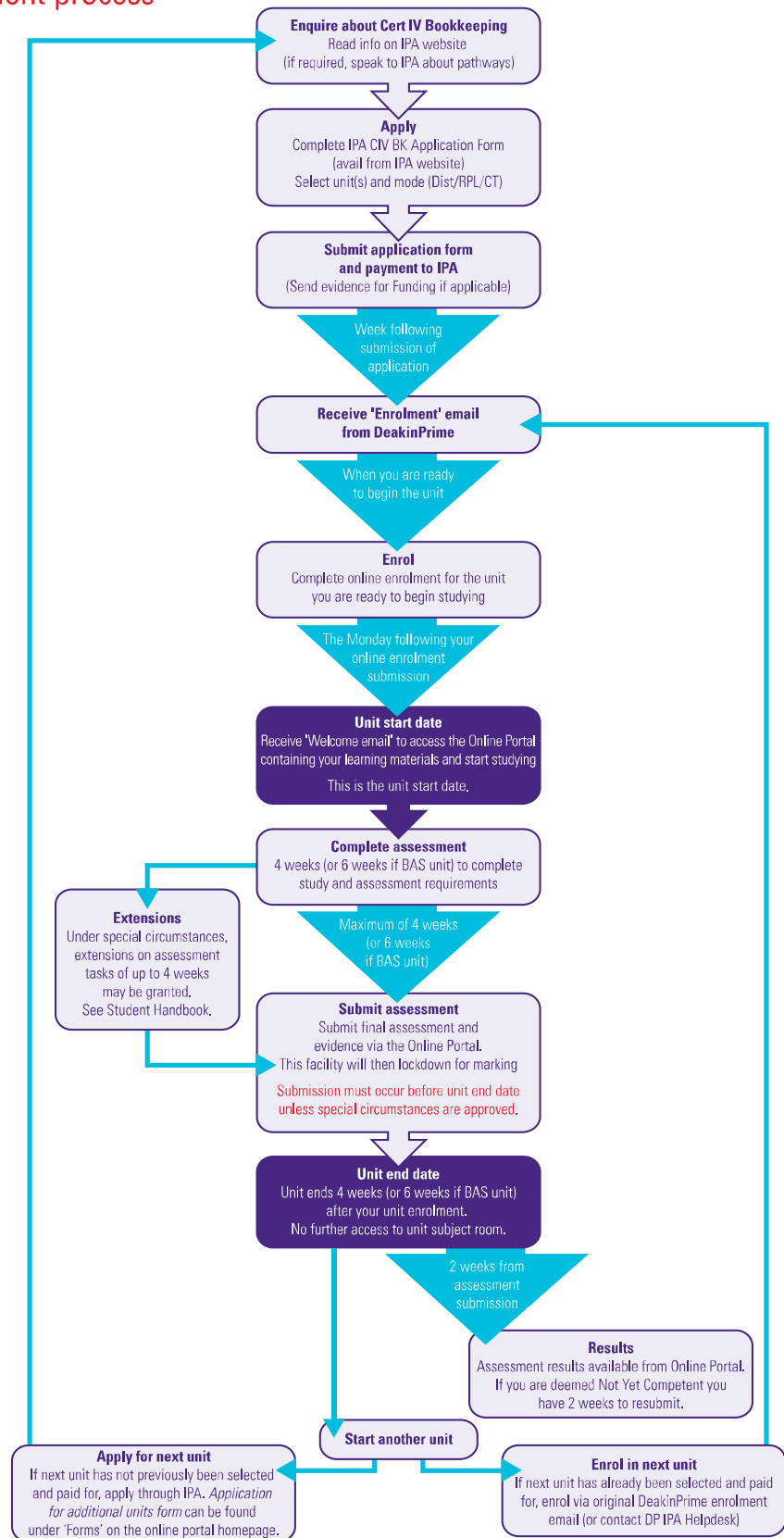
Please note, if you pay upfront for multiple units you will still have the flexibility to decide when you want to start studying each unit. We encourage you to pay for multiple units upfront as you will be able to commence units more quickly. We also recommend that you stagger your study and enrol in one unit at a time. If you wish to fast-track your study, you are welcome to submit your unit assessment any time before the unit end date.

Remember, assessments must be completed within four weeks (six weeks for BAS units) of enrolment. If, for example, you enrol in two units at once, both units will need to be completed concurrently.

If you have previously studied with Deakin University please enter your Deakin Student ID number to pre-populate fields for you, and ensure this study is added to your existing student record. Please ensure you correctly enter your personal details.

On the Monday immediately following your completion of the online enrolment form you will be sent a 'unit welcome email' providing you with access to the DeakinPrime IPA Student Online Portal. *You will need to submit your online enrolment by 5pm on a Friday to receive your Unit Welcome Email the following Monday.* In the Online Portal you will find your unit materials, assessment and program information. This marks the beginning of your four-week unit completion period to work through materials and submit your assessment (six weeks for BAS units: FNSBKG404A Carry out business activity and instalment activity statement tasks, and FNSBKG405A Establish and maintain a payroll system).

DeakinPrime IPA Certificate IV in Bookkeeping application and enrolment process



Program fees

The fees and charges for the Certificate IV in Bookkeeping program are managed directly by IPA. Details are available on the IPA website at www.publicaccountants.org.au/bookkeeping

Your fees include a statement of attainment upon withdrawal from the program, noting any successfully completed units of competency, or a certificate upon completion of the qualification. DeakinPrime charges \$20 per requested reprinted certificate or additional 'Statement of attainment'.

Students who require a 'Statement of attainment' for BAS Agent registration can also request one free of charge for the relevant units: FNSBKG405A Establish and maintain a payroll system and/or FNSBKG404A Carry out business activity and instalment activity statement tasks.

Government funding: Skills for Victoria

DeakinPrime is an approved provider for government-funded training delivered in Victoria through an initiative called 'Securing Jobs for Your Future—Skills for Victoria'. Individuals must meet eligibility criteria around citizenship/residency, age, the level of course applied for, and prior qualifications attained.

Government funding for other states is currently not available for the DeakinPrime IPA Certificate IV in Bookkeeping Program.

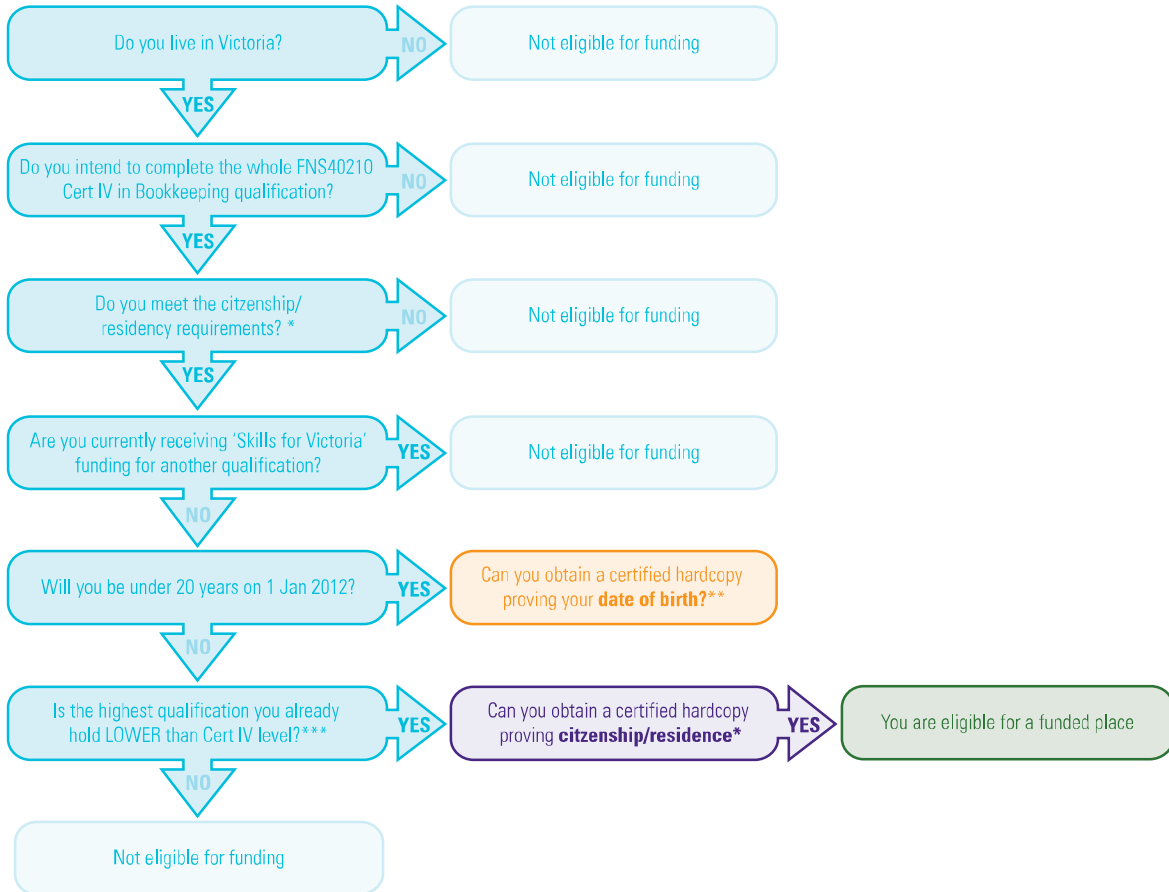
Follow the questions in the diagram below to see if you are eligible for government funding, and alert IPA when applying.

If you are eligible, you will be able to complete the qualification at a reduced cost. This funding will not cover all the course fees, but will substantially contribute to the costs of the qualification.

Please note:

- Funding evidence needs to match applicants enrolment name otherwise further evidence is required to explain the difference i.e. marriage certificate.
- If you obtained a previous overseas qualification that is equivalent or higher than a Certificate IV and it has been formally recognised in Australia, you will not be eligible for funding.
- You will not be eligible for funding if you are currently receiving funding for another qualification

Victorian skills funding eligibility criteria



*Citizenship/Residency requirements

- Australian citizen, or
- hold a permanent visa, or
- hold a Special Category Visa (sub-class 444), or East Timorese asylum seeker, or
- hold a Temporary Protection Visa.

Evidence

One piece of original documentary evidence from the following list, or a certified hard copy:

- Australian Birth Certificate
- current Australian Passport
- current New Zealand Passport
- naturalisation certificate
- Temporary Protection Visa
- green Medicare Card
- formal documentation issued by the Australian Department of Immigration and Citizenship confirming permanent residence

If the funding evidence does not match an applicant's enrolment name further evidence is required to explain the difference, for example, a marriage certificate

**Evidence requirements for applicants under 20 years

If the citizenship/residency evidence does not include date of birth, then one certified hard copy of the following is required:

- current drivers licence
- current learner permit
- Proof of Age card
- 'Keypass' card

***Qualification eligibility

- BACHELOR DEGREE OR HIGHER DEGREE - this is higher than a Certificate IV level
 - ADVANCED DIPLOMA OR ASSOCIATE DEGREE - this is higher than a Certificate IV level
 - DIPLOMA - this is higher than a Certificate IV level
 - CERTIFICATE IV - this is higher than a Certificate IV level
 - CERTIFICATE III - this is lower than a Certificate IV level
 - CERTIFICATE II - this is lower than a Certificate IV level
 - CERTIFICATE I - this is lower than a Certificate IV level
- (This applies to Australian awarded qualifications only)

Mode of learning and enrolment types

Units can be completed through a combination of distance learning and Recognition of Prior Learning (RPL), both supported by an Online Portal. In addition if you have completed equivalent unit/s of competency in the last five years, you can apply for Credit Transfer for the unit/s to count towards your completion of the qualification. See the Credit Transfer section for a list of equivalent units.

Distance learning

Distance learning gives you the opportunity to enhance or revise your skills and knowledge with the flexibility to complete course materials at your own pace in the comfort of your own home or at work. While distance learning enables you to work at your own pace, assessments must be submitted before the unit end date: four weeks for all units, other than the two BAS units which have a maximum of six weeks to complete.

Materials, including assessment, are provided via an Online Portal in downloadable format for your convenience and can be printed. You can work through your printed hard copy materials; however final assessments must be submitted in soft copy via the Online Portal.

Students requesting to study via distance require basic computer skills including the use of Microsoft Word, Excel, Outlook and Internet Explorer, as well as introductory level experience in using MYOB (in particular for the two GST/BAS units).

Recognition of Prior Learning

DeakinPrime offers all students the opportunity to apply for Recognition of Prior Learning (RPL) into all units other than the two GST/BAS units - FNSBKG404A Carry out Business Activity and Instalment Activity Statement Tasks and FNSBKG405A Establish and maintain payroll system. Our program requires those units be undertaken in distance learning mode.

RPL is a form of assessment that acknowledges skills and knowledge gained through:

- formal training conducted by industry or education
- work experience
- life experience.

To have skills formally recognised in the national system, assessors must make sure you have the skills and knowledge to meet the industry standard. This means you must be involved in a careful and comprehensive process that covers the content of all unit/s you can be recognised for.

Assessment happens in a variety of ways. Being prepared can save you valuable time, costs and hassle.

Here are some tips and hints for you

1. Be prepared to describe your job roles and your work history. Use specific parts of your resume, or jot down a few points about where you have worked, either paid or unpaid, and what you did there.
2. Use specific parts of your position description and any performance appraisals you have from any business, shops or facilities you have worked in.
3. Think about who can confirm your skill level. Think about current or recent supervisors who have seen you work in the past 18 months and will be able to confirm your skills. The assessor will need to contact them. You may also have community contacts or even clients who can vouch for your skills level.

4. Collect any certificates from in-house training or formal training and descriptions of the courses you have done in the past.
5. Think of other ways you can show your skills in business. These could be letters from employers, records of your professional development sessions, employers or clients in related industries or government agencies, acknowledgements, workplace forms (as long as they do not show client details) or other relevant documents.

Documents that may be available include but are not limited to:

- brief CV or work history
- Position description or duty statement (verified by employer).

Relevant examples of work completed, such as: transaction documents, reports, tax forms, working papers, journal and ledger entries, financial statements, emails, letters, file notes, spreadsheets, presentations, minutes, proposals, screen dumps.

Extracts of workplace policies, procedures and other reference documents you comply with in the course of your work.

- Diary notes; schedules and reminder lists.
- certificates/results of assessment
- certificates/results of assessment: interstate/overseas
- any licences
- certificates/results of assessment: universities
- results/statement of attendance/certificates: vendor training courses, in-house courses, workshops, seminars, symposiums
- photographs of work undertaken
- membership of relevant professional associations
- hobbies/interests/special skills outside work
- references/letters from previous employers/supervisors
- industry awards
- any other documentation that may demonstrate industry experience.

Students also need to provide contact details for one or two referees who can confirm their industry skills in context and over time.

If you are thinking of applying for RPL, carefully review the unit of competency descriptions in Appendix B and consider what evidence you could collect and provide to prove your competence in all the requirements listed in the Unit of Competency.

Steps required for students of the DeakinPrime IPA Certificate IV in Bookkeeping program to be assessed against the requirements of units in the Certificate IV in Bookkeeping qualification.

Step	Description	Timelines
Step 1	Student RPL consideration <ul style="list-style-type: none"> Review the competency standards in Appendix B of the Student Handbook and consider if sufficient evidence can be collected to prove competence to an Assessor. 	Pre-enrolment
Step 2	RPL Application <ul style="list-style-type: none"> Apply to complete unit/s and pay applicable fee through IPA. 	Pre-enrolment
Step 3	RPL Enrolment <ul style="list-style-type: none"> Receive online unit enrolment link and complete enrolment. 	One week after IPA application
Step 4	RPL documentation access <ul style="list-style-type: none"> Receive a 'unit welcome email' containing access instructions to a specific Online Portal RPL Room. <i>You will need to submit your online enrolment by 5pm on a Friday to receive your Unit Welcome Email the following Monday.</i> Save the relevant <i>Recognition of Prior Learning Application</i> to your computer for completion. 	Monday immediately following completion of Step 3 This is the RPL completion period start date
Step 5	Gathering of evidence and completion of the RPL application <ul style="list-style-type: none"> You have four weeks to compile and submit your RPL application. Collect relevant evidence and reference items on your <i>Recognition of Prior Learning Application</i> where it aligns with each element within the units of competency. <i>Note:</i> Evidence needs to be in softcopy format. If required, contact the DeakinPrime IPA Helpdesk with queries about evidence required. 	Week one to four
Step 6	Submission of the RPL application <ul style="list-style-type: none"> Submit completed <i>Recognition of Prior Learning Application</i> and your softcopy evidence via the Online Portal. Keep a back up copy of all documents. 	Before the RPL completion period end date (four weeks after the start date)
Step 7	Preliminary assessment <ul style="list-style-type: none"> Assessor advises you if further evidence is required. 	Two weeks from final submission date
Step 8	Further evidence submitted <ul style="list-style-type: none"> If required, submission of further evidence as advised by Assessor. 	Four weeks from final submission date
Step 9	Final assessment <ul style="list-style-type: none"> Assessor completes final assessment. If student deemed 'Not Competent' at this point, and the student wishes to be re-assessed, the student will need to re-enrol to complete the unit via distance learning. 	Four – Six weeks from final submission date
Step 10	Official result released <ul style="list-style-type: none"> Results will be posted on your secure Online Portal homepage. 	Approximately six weeks from final submission date

Credit transfer

You will be entitled to a credit transfer for a unit of competency, where you have successfully completed the identical unit of competency, or a unit of competency with equivalent outcomes (see table below) at another Australian RTO within the last five years.

All other applications for recognition of academic studies (e.g. subjects completed through an Australian university) must be made via RPL, as it will be necessary for DeakinPrime to assess detailed course outlines to ascertain whether the content of those studies cover all the elements and performance criteria of the unit of competency for which RPL is being claimed.

In addition to previously completed identical units, ONLY the following equivalent units will be accepted for Credit Transfer:

DeakinPrime IPA Certificate IV in Bookkeeping unit	Equivalent unit eligible for credit transfer*
FNSBKG401A Develop and implement policies and procedures relevant to bookkeeping activities	FNSBKPG401A Develop and implement policies and practices relevant to bookkeeping activities
FNSACC406A Set up and operate a computerised accounting system	FNSACCT407B Set up and operate a computerised accounting system
FNSBKG402A Establish and maintain a cash accounting system	FNSBKPG402A Establish and maintain a Cash Accounting System
FNSBKG403A Establish and maintain an accrual accounting system	FNSBKPG403A Establish and maintain an Accrual Accounting System
FNSACC404A Prepare financial statements for non-reporting entities	FNSACCT405B Prepare financial statements
FNSBKG405A Establish and maintain a payroll system	FNSBKPG405A Establish and maintain payroll system
FNSBKG404A Carry out business activity and installment activity statement tasks	FNSBKPG404A Carry out Business Activity and Installment Activity Statement Tasks
BSBCUS301A Deliver and monitor a service to customers	BSBCUS301B Deliver and monitor a service to customers

*Unit must have been awarded within the last five years.

Online Portal

The Online Portal has been created to support you by providing access to the essential information required to track and complete the units you are enrolled in. All distance learning and RPL materials will be accessed and submitted via the Online Portal.

The Online Portal includes:

- your training plan – units enrolled into and completed
- important unit start and date dates
- comprehensive downloadable learning materials, which are designed for self-paced, independent learning and include a variety of practical activities and assessment tasks
- assessment requirements
- facility to upload and submit assessment

- announcements relating to your unit
- handy tips and hints in relation to assessment items for this program, which may be useful, particularly if you are studying by distance learning for the first time
- contact details of the DeakinPrime IPA Helpdesk for content and administrative support.

All candidates need to log onto the Online Portal regularly throughout the unit completion period.

Gaining access to the Online Portal

As an enrolled student, you will receive a 'unit welcome email' with your username, password and a link to allow you access to the Online Portal.

If you misplace this information, please contact the DeakinPrime IPA Helpdesk. The DeakinPrime IPA Helpdesk contact details will be provided upon enrolment.

When you receive the 'unit welcome email' log onto your Online Portal using your secure Online Portal user name (which is also your Deakin University ID number) and password. The Online Portal contains your study materials, assessor contact details and steps to guide you through completion of your study.

Minimum system requirements

The following are the minimum system requirements for students to be able to access the Online Portal and complete the distance learning.

- Computer with Windows 2000, XP or Vista operating system, and a CD and USB drive.
- Access to the internet with minimum access speed 56Kbps.
- Completion of the office technology and spreadsheets units requires Microsoft Word, Excel and Outlook. Ideally this will be the 2007 version, however all requirements can be met using the 2003 version.
- The learning materials include the MYOB accounting software which is used for several units. It is recommended that students have experience in the following if undertaking *Unit 9 FNSBKG405A Establish and maintain a payroll system*, or *Unit 10 FNSBKG404A Carry out business activity and instalment activity statement tasks*.:
 - Establishing a Company data file
 - Using all the Journal and Ledgers, Accounts Receivable, Accounts Payable, Inventory Cash Receipts and Disbursements
 - Product reports
 - Establish and use the Payroll system

Support matrix

	Internet Explorer				Firefox			Safari
	6.0+	7.0+	8.0+	9.0+	3.5+	4.0+	5.0+	5.0+
Windows XP	✓	✓	✓		✓	✓	✓	
Windows Vista		✓	✓	✓	✓	✓	✓	
Windows 7			✓	✓	✓	✓	✓	
Mac OS X							✓	✓

Your unit completion period

The flexibility of the program structure means that students can work at their own pace to complete the program. However, the whole program must be completed within 18 months of initial enrolment. If the program is not completed in this time, in the absence of extenuating circumstances you may be eligible to apply for an extension of time, however if approved you will be charged a re-enrolment fee.

You can start a unit any week of the year, but you must submit the unit assessment before the unit end date: six weeks post enrolment for the BAS units, four weeks for all other units.

Recommended study hours

The amount of time required to complete each unit will vary, depending on your prior knowledge and experience of the course content, learning pace and style, motivation and goals, and the degree to which work commitments will allow intensive study. Generally, we suggest you put aside 20 to 60 hours to complete all the activities.

Time management is essential for distance learning. We strongly recommend that you prepare a study plan and that you pace yourself against this plan. Your plan should allow for contingencies, such as illness and unexpected work commitments.

The unit completion period and recommended study hours for each unit are listed in the table below.

The materials have been designed and proven to be suitable for part-time students to complete within the designated unit completion period.

Order / Unit No.	Unit code	Unit title	Study/RPL submission period	Suggested study hours
1	FNSINC401A	Apply principles of professional practice to work in the financial services industry	4 weeks	Allow up to 20 – 30hrs
2	FNSBKG401A	Develop and implement policies and procedures relevant to bookkeeping activities	4 weeks	Allow up to 20 – 30hrs

Order / Unit No.	Unit code	Unit title	Study/RPL submission period	Suggested study hours
3	FNSACC406A	Set up and operate a computerised accounting system	4 weeks	Allow up to 20 – 30hrs
4	FNSBKG402A	Establish and maintain a cash accounting system	4 weeks	Allow up to 20 – 30hrs
5	FNSBKG403A	Establish and maintain an accrual accounting system	4 weeks	Allow up to 20 – 30hrs
6	BSBFIA401A	Prepare financial reports	4 weeks	Allow up to 20 – 30hrs
7	BSBITU306A	Design and produce business documents	4 weeks	Allow up to 20 – 30hrs
8	FNSACC404A	Prepare financial statements for non-reporting entities	4 weeks	Allow up to 20 – 30hrs
9	FNSBKG405A	Establish and maintain a payroll system	6 weeks (RPL n/a)	Allow up to 40 – 60hrs
10	FNSBKG404A	Carry out business activity and instalment activity statement tasks	6 weeks (RPL n/a)	Allow up to 40 – 60hrs
11	BSBOHS201A	Participate in OHS processes	4 weeks	Allow up to 20 – 30hrs
12	BSBCUS301A	Deliver and monitor a service to customers	4 weeks	Allow up to 20 – 30hrs
13	BSBITU402A	Develop and use complex spreadsheets	4 weeks	Allow up to 20 – 30hrs

Training plan overview

On your secure Online Portal homepage you will find an overview of your training containing details such as:

- Units of competency enrolled in (links to your Unit Room and materials)
- Unit commencement date
- Unit completion date
- Assessment submission date
- Unit results

Your study materials

Your study materials can be viewed and the interactive PDF file used for Assessment can be downloaded from the Online Portal. You will also find on the portal some supporting documentation, a link to a download of the Student Edition of MYOB and the MYOB data files you will need to progress through each unit.

The materials are divided into a series of topics. The assessment activities you will complete are based on the content of all the topics and any other material or information you are referred to during the program.

During the unit completion period, you should work progressively through each topic, ensuring that you cover all the content so that you can successfully undertake the assessment tasks. Activities and examples are included in the materials to either reinforce learning or demonstrate its application in the context of the topic.

Assessment

Assessment is the process of collecting evidence and making judgements on whether competency has been achieved. The purpose of assessment is therefore to confirm whether or not a student can perform to the standard expected in the workplace, as expressed in the relevant endorsed competency standards.

Assessment materials have been designed combining the requirements of the Certificate IV in Bookkeeping qualification standards with contextual relevance to the everyday activities of bookkeepers.

Each unit will have one assessment that you complete in your own time and submit before the unit end date.

In addition Unit 9: FNSBKG405A requires you to submit a checkpoint part way through your assessment. Allow 48 hours for your assessor to provide you with feedback before you proceed.

Units will be assessed using a variety of methods including short-answer questions, short scenarios requiring written responses and/or case studies, simulated practical activities and the collection of workplace evidence.

To access the assessment for your enrolled unit/s, log onto the Online Portal and enter the subject room by clicking on your currently enrolled unit as listed under the heading 'Your Training Plan'.

All assessment requirements are completed via the Online Portal.

You must download your assessment from the Online Portal and follow the instructions for completing and submitting it online.

The Certificate IV in Bookkeeping assessment is conducted in accordance with the rules and regulations of Deakin University.

Assessment submission

It is important that you ensure your assessment is completed on or before the due date and submitted to the DeakinPrime facilitator/assessor, who will assess you as being 'Competent' (COT) or 'Not Yet Competent' (NYC).

Once you complete your interactive PDF assessment file and collect all the required evidence, log in to the Online Portal and submit your assessment documents in the unit subject room.

Ensure you submit all the final versions of your assessment documents before you press 'Submit', as this facility will be locked once you submit to enable the facilitator/assessor to assess it.

No assessment submission

If a student fails to submit an assessment by the set assessment due date and has not submitted an application for a special consideration extension (see Changes to enrolment section below) then the student will automatically receive a grading of 'Not Competent' (NC) and will be required to re-enrol if they wish to re-attempt (fees apply).

Assessment results

Assessments will be marked within 14 days of being submitted to the Online Portal. The facilitator/assessor will return your assessment containing their grading on the final page with any necessary comments and feedback.

Your official result will be displayed on your own secure personal homepage in the Online Portal within two weeks of your facilitator/assessors feedback.

Please note, results are not released over the telephone by either DeakinPrime or IPA.

DeakinPrime's marking procedures and other controls ensure consistent, accurate and impartial marking.

Remark/resubmission of assessment

Students deemed NYC on their first assessment submission are provided with another opportunity to resubmit their work for reassessment.

Resubmissions must be completed within two weeks of being notified of this NYC result.

Your resubmission can only be graded COT or NC.

Students deemed NC are required to re-enrol in the unit of competency if they wish to re-attempt (fees apply). Students should only re-enrol at a time when they have been able to address the gaps identified in the assessment feedback provided to them by their Assessor.

Failure to comply with students' responsibilities

A student who fails to comply with instructions relating to the assessment may have their results withheld.

Certificates

On withdrawal from a program, Deakin will issue you with a 'Statement of attainment' in recognition of the units of competency you have successfully attained.

Program completion certificates are printed at the end of each month for students who have met the requirement of the Certificate IV in Bookkeeping program. DeakinPrime dispatches these certificates directly to students.

Students who require a 'Statement of attainment' for BAS Agent registration can request an SOA for the relevant units: FNSBKG405A Establish and maintain a payroll system and/or FNSBKG404A Carry out business activity and instalment activity statement tasks.

Ordering a reprint of your certificate or additional 'Statement of attainment'

Students can request a reprint of their certificate or additional 'Statement of attainment' by submitting a request to the DeakinPrime IPA Helpdesk. There is a fee of \$20 per certificate, and reprint requests take approximately 14 days to process.

Feedback

The Certificate IV in Bookkeeping undertakes changes in the form of updates and improvements to program content and design, as well as its administration and delivery. Your feedback is important to us. You can provide feedback at any time throughout the program via the feedback form on the Online Portal homepage.

Upon completion of units you will also be requested to evaluate the unit via a short online evaluation survey. Please take the time to provide your opinion. All responses received will be reviewed at regular DeakinPrime and IPA meetings.

Program support

There are a number of key contacts you can call upon for support during your study. These key contacts include the following:

Institute of Public Accountants

IPA will answer your application and pre-enrolment queries about the program and all ongoing fee enquiries.

For more information on the fees and application process, please refer to the details below.

Website: www.publicaccountants.org.au/bookkeeping

Ph: 03 8665 3100

Email: bookkeeping@publicaccountants.org.au

DeakinPrime IPA Helpdesk

The DeakinPrime IPA Helpdesk's role is to support you through your enrolled program.

It is an email-based service designed to assist students in matters such as advice on enrolment, RPL, credit transfer, change of contact details, withdrawal, special consideration (extensions), certificates and/or statements of attainment, information regarding your student record, policy and procedure.

Technical questions about unit content and assessment tasks will be referred to a content expert facilitator/assessor for assistance. Experienced industry practitioners will respond to queries generally within two working days.

You can email the DeakinPrime IPA Helpdesk through the Online Portal or via the DeakinPrime IPA Helpdesk contact details, which will be provided upon enrolment.

DeakinPrime facilitator/assessor

Their role is to mark your assessments and support you through your study of a particular unit of competency.

DeakinPrime facilitator / assessors can assist you when you do not understand the technical content of the program study material. Requests for assistance can be made via the DeakinPrime IPA Helpdesk.

Our content experts may not be able to answer your query immediately. Their guarantee is to respond to your query, regardless of its form, within 48 hours.

To enable quicker and comprehensive responses, it is essential that you refer to the topic and page numbers with which you are having difficulty and be as precise as possible.

Please note that academic advice will be provided only on the material drawn from program content: it is intended to support you, not your clients. The support provided will guide you to complete the assessment requirements; Assessors will not provide the answers to your assessments in their advice.

Workplace manager or supervisor

It would be worthwhile to identify a person in your workplace, normally your manager or supervisor, or someone within your industry networks, who can provide you with the appropriate coaching, mentoring and feedback to assist you in developing your knowledge and skills required for assessment and completion of each unit of competency.

They will be able to assist in observing and verifying that you have conducted some of your assessment tasks.

Your employer

Many organisations have material and/or resources that can assist you with your study. Do not forget that there may be other people in your organisation who are also studying, or have studied in the past. Other students can be a valuable resource, not just in relation to issues relating to your unit or module of study, but also in comparing study plans or telling you about what materials are available from your employer.

Virtual Office Resource

A Virtual Office resource is available to all students via the Online Portal. It is OfficeLink Learning's "Essential Virtual OfficeLink (EVO)" – site which has information about a fictional organisation that you can use as a case study to help answer questions to complete your study. It will be most useful for self employed students or anyone that doesn't have access to some workplace tools and resources.

For self-employed students, during the course of your study you may find it a good opportunity to set up your own workplace tools and resources for your businesses.

Essential Virtual OfficeLink (EVO) Login Details:

<http://www.officelinklearning.com.au/vol/login.php>

User Name: deakinprime

Password: student

Key contacts

Applications and payments	Enrolments and studying
Head Office - Bookkeeping Institute of Public Accountants Level 6, 555 Lonsdale Street Melbourne Victoria 3000 Australia Mail: GPO Box 1637, Melbourne VIC 3001 Ph: 03 8665 3100 Fax: 03 8665 3130 Email: bookkeeping@publicaccountants.org.au	DeakinPrime IPA Helpdesk Deakin University Melbourne City Centre Level 3, 550 Bourke Street Melbourne Victoria 3000 Australia Ph: 03 9918 9160 Fax: 03 9918 9001 Email: IPAHelpdesk@deakinprime.com

All correspondence must include your name and telephone number, and unit reference if applicable.

Changes to enrolment

Requests for extension

A student may seek an extension to their assessment due date by completing the 'Special consideration application' form and providing relevant supporting documentation.

Requests for extension must be made before the assessment due date and align with one of the three categories (see below) applicable to special consideration applications.

Special consideration

All students must complete the assessment within the set timeframe (see important dates in the Online Portal) or they will be required to re-enrol with further fees incurred. If a student's opportunity to successfully complete the Program assessment items within the set timeframe is hindered, or if during a student's attempt at the assessment he or she is adversely affected by circumstances beyond his or her control, he or she can apply for special consideration.

The reasons for application **must** be classified under one of the following categories:

Medical: To cover medical conditions of a serious nature—for example, hospitalisation, serious injury or chronic illness.

Note: Temporary minor ailments such as headaches, colds and minor gastric upsets are not serious medical conditions and are unlikely to be accepted.

Compassionate: For example, death of a close family member, family breakdown.

Hardship/trauma: For example, sudden loss of employment, severe disruption to domestic arrangements, victim of crime.

Note: Misreading the timetable, exam anxiety or returning home will not be accepted as grounds for consideration.

Students must provide evidence to support the reasons for their application. Therefore, all applications for special consideration must be accompanied by appropriate documentation from a recognised authority. Applications without supporting documentation will not be considered. Applications for special consideration must be made before the due date of the assessment task, unless there are exceptional circumstances preventing the submission of the application. Requests are referred to the RTO Manager for determination, and the outcome is notified within 10 working days of the application.

Previous similar cases will be considered in order to ensure equity to all students. A student's performance will be evaluated in the light of the disadvantage he or she suffered. An application for special consideration does not guarantee an amended result.

The decision reached by DeakinPrime is final. Please note that all information supplied is treated in the strictest confidence.

You can access an application form from your Online Portal.

Applications must be sent to DeakinPrime by fax or by email to DeakinPrime IPA Helpdesk.

Withdrawal of enrolment

If you are wishing to withdraw from the whole program or a single unit of competency you must notify the DeakinPrime IPA Helpdesk in writing.

Withdrawal is a serious decision, and you are encouraged to discuss your choice with your supervisor/manager, facilitator and DeakinPrime IPA Helpdesk before taking this step.

Unit fees will not be refunded if a student withdraws after completion of online unit enrolment, except where, by reason or reasons beyond the student's control (including acts of government authorities, civil strikes and riots), the student is prevented from studying the unit.

Deferral of program

The Certificate IV in Bookkeeping Program must be completed within 18 months, during which time deferral of study may be approved for a period of up to 12 months in cases of severe or long-term illness or personal or immediate family trauma.

Students who wish to defer from the full program can do so by completing the 'Special consideration application' form with supporting documentation.

Forms can be accessed via the Online Portal or by contacting the DeakinPrime IPA Helpdesk

Extension of program

The Certificate IV in Bookkeeping Program must be completed within 18 months.

Students who wish to extend this period in the absence of 'Special considerations' need to contact the DeakinPrime IPA Helpdesk. You will then be directed to IPA to re-enrol and pay the appropriate fee.

Changing personal details

It is important that students provide advice of any change in personal details. Students must complete the 'Change of personal details' form to have this updated in the system.

In the case of a name change, a certified copy of documentation (e.g. marriage certificate or 'Registry of births, deaths and marriages change of name' form) must be submitted.

Forms can be accessed via the Online Portal or by contacting the DeakinPrime IPA Helpdesk.

Deakin University policies

Statements agreed to on enrolment

As an enrolled student of Deakin University you agree to comply with the University's regulations. These can be accessed from your DeakinPrime IPA Helpdesk or the Deakin University System website: <http://theguide.deakin.edu.au>

Plagiarism and collusion

Plagiarism and collusion are regarded as academic misconduct. Proven acts of academic misconduct will incur penalties.

Both DeakinPrime and Deakin University regard plagiarism as an extremely serious academic offence. The penalties associated with plagiarism are severe and extend from cancelling all marks for the specific assessment item or for the entire unit through to exclusion from your course. These are detailed in Regulation 4.1(2) Academic Misconduct and can be accessed at <http://theguide.deakin.edu.au>.

Collusion is defined as an agreement or cooperation in order to cheat or deceive for a fraudulent purpose. In an educational context, collusion can apply to students (past, present and future) who intentionally cooperate in order to gain an unfair advantage in the gaining of an award qualification, 'Statement of attainment' or academic credit toward these.

Collusion may also refer to the following, which are considered contrary to allowable assessment preparation approaches:

- unauthorised and unacknowledged joint effort in an assessment
- unauthorised and unacknowledged copying of material prepared by another person for use in an assessment
- unauthorised and unacknowledged assistance from another person, not necessarily another student, in an assessment.

Plagiarism refers to:

- any use of, or attempt to use, the work, words or ideas of others without attribution
- any attempt to pass off the work, words or ideas of others as the writer's own.

The same rules apply regarding any direct use you make of DeakinPrime study material. Such acts are considered plagiarism whether they occur intentionally or carelessly.

In the specific context of assessment, plagiarism occurs when a student:

- presents any phrase or extracts verbatim without using quotation marks or any reference to the author
- paraphrases all or part of an author's work and presents it without any, or with inadequate, reference to the author
- copies or paraphrases all or part of another student's work or otherwise presents another student's work as their own
- presents all or part of an assessment item that has previously been submitted by them for assessment in another accreditation or by another student (past or present) for assessment in the unit concerned or another unit.

Privacy policy

Deakin University deals with your personal information in accordance with our privacy policy which is available on Deakin University's system website. Search for 'Privacy policy' at <http://theguide.deakin.edu.au>.

Welfare and guidance

If you are experiencing any problem, personal or educational, precluding you from achieving your potential in this course, please contact your DeakinPrime IPA Helpdesk for assistance. Confidentiality is assured.

Language, literacy and numeracy

If it is identified that you have difficulties pertaining to language, literacy or numeracy the appropriate assistance will then be provided.

Please contact your DeakinPrime IPA Helpdesk if you require assistance in this area.

Access and equity

In addition to the ethical and educational intent of the Equal Opportunity Policy of the University, all University policy and procedures comply with legal provisions of relevant legislation including:

- *Racial Discrimination Act 1975* (Cwlth)
- *Sex Discrimination Act 1984* (Cwlth)
- *Human Rights and Equal Opportunity Act 1984* (Cwlth)
- *Equal Employment Opportunity for Women in the Workplace Act 1999* (Cwlth)
- *Disability Discrimination Act 1992* (Cwlth)
- *Work Place Relations Act 1996* (Cwlth)
- *Equal Opportunity Act 1995* (Vic).

DeakinPrime has a clear access and equity policy. This document is available on request. It is the responsibility of all staff to ensure the requirements of the access and equity policy are met at all times. We encourage students with disabilities to apply for our programs and will endeavour to make reasonable adjustments to the program delivery and assessment to meet any special needs.

If you have any unresolved issues regarding the above please contact Deakin's Access & Equity Officer via your DeakinPrime IPA Helpdesk.

Disciplinary procedure

As an enrolled student of Deakin University you have agreed to comply with Regulation 04.1 Student Misconduct. This regulation can be viewed via the Deakin University website at <http://theguide.deakin.edu.au>.

Appeals and complaints

DeakinPrime is committed to an appeals and complaints process that provides confidentiality, equity and objectivity. If you have an appeal for reassessment, or a general complaint about the program, you should contact the DeakinPrime IPA Helpdesk. Each application received by the DeakinPrime contact will be forwarded to an independent mediator for consideration. If appropriate, a panel may be appointed to assist with the application.

The applicant will be notified in writing of the action taken within 10 working days of submission of the complaint. The applicant will be provided with an opportunity to meet with the mediator or panel, if required. Following consideration of the application, the applicant will be provided with a written statement of the outcome, including reasons for the decision.

Assessment moderation

To help ensure the validity, integrity and reliability of all results, DeakinPrime implements a quality assurance process in the marking and moderation stages of the assessment process. Students' assignments may be reviewed in accordance with this process.

Appendix A: Unit of competency overview

Nationally recognised qualifications

Qualifications offered by DeakinPrime are based on an integrated set of nationally endorsed competency standards that have been developed to meet the training needs of industry. These qualifications have been endorsed by the Department of Education, Employment and Workplace Relations (DEEWR) and are nationally recognised.

Unit of competency

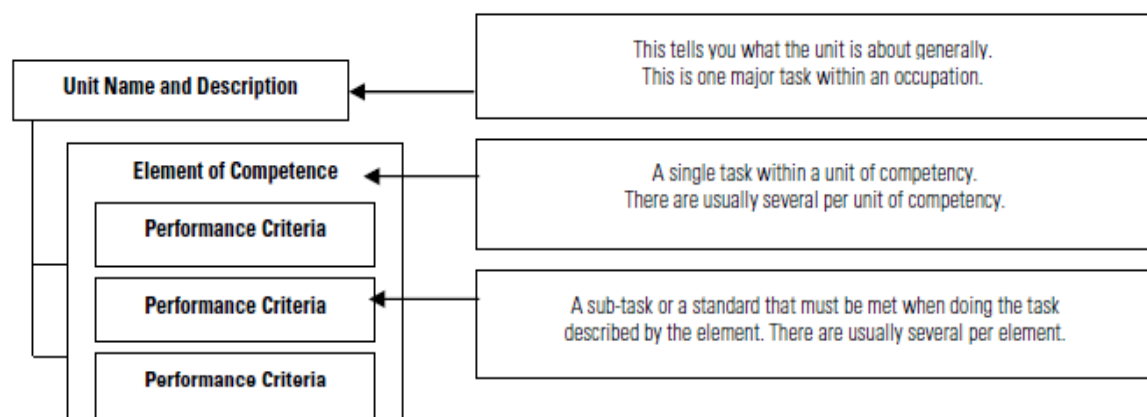
A unit of competency is the description of a task you might perform at work. For instance:

- BSBFIA401A Prepare financial reports
- BSBITU306A Design and produce business documents
- BSB0HS303B Contribute to OHS hazard identification and risk assessment

Structure

All units of competency have a common structure. Each unit of competency is divided into elements of competence and each element is divided into performance criteria. These give the fine detail about the unit by spelling out exactly what you need to do to show you are competent. There are also sections called 'Range statement' and 'Evidence guide' that provide trainers and assessors with extra advice on how to train for, and assess whether a person is competent.

The following diagram shows the structure of a unit of competency:



Appendix B: DeakinPrime IPA Certificate IV in Bookkeeping unit descriptions

Unit 1 - FNSINC401A Apply principles of professional practice to work in the financial services industry	29
Unit 2 - FNSBKG401A Develop and implement policies and procedures relevant to bookkeeping activities	32
Unit 3 - FNSACC406A Set up and operate a computerised accounting system	34
Unit 4 - FNSBKG402A Establish and maintain a cash accounting system	36
Unit 5- FNSBKG403A Establish and maintain an accrual accounting system	38
Unit 6 - BSBFIA401A Prepare financial reports	40
Unit 7 - BSBITU306A Design and produce business documents	42
Unit 8 - FNSACC404A Prepare financial statements for non-reporting entities	44
Unit 9 - FNSBKG405A Establish and maintain a payroll system.....	46
Unit 10 - FNSBKG404A Carry out business activity and instalment activity statement tasks	49
Unit 11 - BSBOHS201A Participate in OHS processes	52
Unit 12 - BSBCUS301A Deliver and monitor a service to customers	54
Unit 13 - BSBITU402A Develop and use complex spreadsheets	56

Unit 1 - FNSINC401A Apply principles of professional practice to work in the financial services industry

Unit Description

This unit describes the performance outcomes, skills and knowledge required to identify industry professional approaches to procedures, guidelines, policies and standards, including ethical requirements and model and meet expectations of these in all aspects of work.

This unit has application to a variety of financial services sectors and is applicable to individuals working within enterprises and job roles subject to licensing, legislative, regulatory or certification requirements so the varying Commonwealth, State or Territory requirements should be confirmed with the relevant body.

Application of the Unit

This unit covers skills required to work in senior roles in the financial services industry and underpins other specialist units used in all sectors of the industry.

ELEMENT	PERFORMANCE CRITERIA
1. Identify the scope, sectors and responsibilities of the industry	1.1. External forces impacting on the financial services industry are identified and considered in carrying out activities 1.2. The main sectors of the financial services industry and the interrelationship between sectors are identified and considered in carrying out activities 1.3. The roles and responsibilities of other participants in the financial services industry are identified and considered in carrying out activities
2. Identify and apply financial services industry guidelines, procedures and legislation	2.1. Information on relevant legislation, regulations and codes of practice is collected, analysed and effectively applied to the job role 2.2. Own work practice is clarified and regularly refined in light of relevant legislation, regulations and codes of practice and organisation policies, guidelines and procedures 2.3. Relevant codes of practice are used to guide an ethical approach to workplace practice and decisions
3. Identify sustainability issues for the financial services industry	3.1. Information on sustainability policies, strategies and impacts on industry is obtained and from a range of sources and analysed 3.2. Environmental sustainability is identified as an integral part of business planning and promoted as a business opportunity 3.3. Work planning incorporates and supports triple bottom line principles
4. Manage information	4.1. Relevant documents and reports that could impact on work effectiveness and compliance are read and understood, and any implications discussed with appropriate persons 4.2. Documents, reports, data and numerical calculations are analysed, checked, evaluated and organised to meet customer and organisation requirements 4.3. Information is presented in a format appropriate for the audience

5. Participate in and facilitate work team activities	<p>5.1. Provide feedback to team members to encourage, value and reward individual and team efforts and contributions</p> <p>5.2. Actively encourage team members to participate in and take responsibility for team activities and communication processes</p> <p>5.3. Give the team support to identify and resolve problems which impede its performance</p> <p>5.4. Ensure own contribution to work team serves as a role model for others and enhances the organisation's image within the work group the organisation and with clients/customers</p>
6. Plan work to be completed taking into consideration time, resources and other constraints	<p>6.1. Tasks to be done and relevant conditions are determined and work planned either for working autonomously or with others in a team environment</p> <p>6.2. Work is planned for a given period managing resources, time and priorities</p> <p>6.3. Contributions are made to organisation planning process as required to achieve service improvement</p> <p>6.4. Changes in technology and work organisation are adapted to in a timely manner</p>
7. Develop and maintain personal competency	<p>7.1. Professional development needs and goals are identified and reviewed on a regular basis</p> <p>7.2. Competency, authorisation and licensing requirements are clarified and complied with</p> <p>7.3. Professional development opportunities that reflect needs and goals are sought and completed in an agreed upon timeframe</p>

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- well-developed communication skills to:
 - determine and confirm work requirements, using questioning and active listening as required
 - relate to clients/customers and determine their needs
 - liaise with others, share information, listen and understand
 - use language and concepts appropriate to cultural differences
 - well-developed numeracy and IT skills to:
 - undertake a wide range of financial calculations
 - use appropriate software for complex tasks such as specialist industry information management systems, word processors, spreadsheets and databases
 - access, evaluate and use internet information
 - research and analysis skills for accessing interpreting and managing information
-

-
- well-developed literacy skills to read and interpret documentation from a variety of sources and recording, gathering and consolidating financial information
 - teamwork skills to work effectively and cooperatively with others and provide team leadership as required
 - planning skills to implement environmental and energy efficiency policies and procedures relevant to the organisation
 - organisational and time management skills to sequence tasks, meet timelines and arrange meetings
 - learning skills to:
 - maintain knowledge of changes to organisation and industry requirements and expectations
 - comply with the most current legislative, regulatory and ethical requirements
 - judgment skills for forming recommendations in operational situations
 - problem solving skills to identify any issues that have the potential to impact on the work role or outcome and to develop options to resolve these issues when they arise
 - self-management skills for complying with ethical, legal and procedural requirements
-

Required knowledge

- environmental or sustainability legislation, regulations and codes of practice applicable to industry and organisations
 - industry and organisation policies and procedures and ethical behaviours in regard to customer service and administration
 - industry and organisation security practices and rationale
 - internal administration systems such as accounting systems and databases
 - principles, practices and available tools and techniques of sustainability management relevant to the industry context
 - relevant legislation and statutory requirements and industry codes of practice including:
 - Consumer Credit Code
 - Privacy Act
 - Credit Act
 - Financial Transaction Reports Act
 - Corporations Act (including Accounting Standards)
 - Financial Services Reform Act (FSRA)
 - the economic and political climate relating to the financial industry
-

Unit 2 - FNSBKG401A Develop and implement policies and procedures relevant to bookkeeping activities

Unit Description

This unit describes the performance outcomes, skills and knowledge required to develop, implement and maintain policies and practices to ensure that a quality service is provided in relation to in-house or contracted bookkeeping activities.

This unit may apply to job roles subject to licensing, legislative, regulatory or certification requirements so Commonwealth, State or Territory requirements should be confirmed with the relevant body. The Tax Practitioner's Board has set specific educational and experience requirements for registration of BAS agents that must be met.

Application of the Unit

This unit applies equally to bookkeeping job roles and individuals providing contract bookkeeping services that apply in a wide range of industries.

ELEMENT	PERFORMANCE CRITERIA
1. Develop a professional working relationship with relevant parties	1.1. Business needs and expectations of a bookkeeper are clarified through clear communication with <i>relevant parties</i> 1.2. Roles and responsibilities of the bookkeeper are determined according to the business needs 1.3. Activities that fall outside the role and responsibilities of the bookkeeper are identified and networks of individuals able to carry out activities are identified 1.4. Where applicable, the business owner is referred to relevant networks for advice and services 1.5. Feedback is sought on the range, type and quality of service to be provided and, where applicable, acted upon 1.6. Relevant <i>ethical principles and practices</i> are identified and used in all dealings 1.7. A strategy for continuing professional development is set in place and implemented to ensure ongoing professional practices
2. Carry out research to identify compliance requirements and support materials	2.1. Research is conducted into legislative, statutory, regulatory and industry requirements for carrying out bookkeeping activities 2.2. Access to relevant publications and software tools designed to assist in carrying out bookkeeping activities is obtained
3. Set up and maintain appropriate systems to meet compliance requirements	3.1. <i>Systems</i> are developed to support <i>audience</i> needs. 3.2. Instructions and guidelines for carrying out relevant daily activities and developed in accordance with compliance requirements 3.3. Systems are reviewed and adapted as necessary on a regular basis

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- communication skills to:
 - build relationships, determine and confirm client requirements, using questioning and active listening as required
 - liaise with others, share information, listen and understand
 - use language and concepts appropriate to cultural differences
 - numeracy and IT skills to:
 - accurately analyse, record and store data in accordance with organisational requirements
 - access and use appropriate financial management software, spreadsheets and databases
 - use internet information
 - self-management skills for complying with ethical, legal and procedural requirements
 - problem solving skills to identify any issues that have the potential to impact on the bookkeeping process or outcome and to develop options to resolve issues when they arise or refer to other professionals as appropriate
 - organisational skills, including the ability to plan and sequence work to provide a timely and professional service
-

Required knowledge

- avenues for identifying other professionals
 - relevant industry codes of practice
 - relevant policies and procedures in regard to customer service and techniques
 - relevant statutory, legislative and regulatory requirements regarding the documentation of accounting procedures
-

Unit 3 - FNSACC406A Set up and operate a computerised accounting system

Unit Description

This unit describes the performance outcomes, skills and knowledge required to modify and operate an integrated computerised accounting system. This is generally under supervision and encompasses processing transactions within the system, maintaining the system, producing reports and ensuring system integrity.

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

Application of the Unit

The unit has application across all sectors of the financial services sector and other industry organisations using accounting software. It has application to job roles such as accounts receivable and payable clerks.

ELEMENT	PERFORMANCE CRITERIA
1. Implement an integrated accounting system	<p>1.1. The general ledger, <i>chart of accounts</i> and subsidiary accounts are implemented in accordance with <i>organisational requirements, procedures and policies</i></p> <p>1.2. Customers, suppliers and inventory items are set up in the system to meet organisational requirements and the reporting requirements of Goods and Services Tax (GST)</p> <p>1.3. <i>Appropriate technical help</i> is used to solve any operational problems</p>
2. Process transactions within the system	<p>2.1. Input data is collated, coded and classified before processing</p> <p>2.2. A wide range of cash and credit <i>transactions</i> are processed in both a service and trading environment</p> <p>2.3. The general journal is used to make any <i>balance day adjustments</i> for prepayments and accruals</p> <p>2.4. System output are regularly reviewed to verify the accuracy of data input and adjustments made for any detected processing errors</p> <p>2.5. An end of financial year rollover is performed</p>
3. Maintain the system	<p>3.1. Any new general ledger accounts, customer, supplier, inventory and fixed asset records are added as required</p> <p>3.2. An existing chart of accounts, customer, supplier, inventory and fixed asset records and subsidiary accounts are maintained and updated</p> <p>3.3. The chart of accounts is customised to meet the reporting requirements of the organisation</p>
4. Produce reports	<p>4.1. Reports to indicate the financial performance and financial position of the organisation and for GST purposes are generated as required or requested</p> <p>4.2. <i>Reports</i> to ensure that <i>subsidiary ledgers</i> and accounts reconcile with the general ledger are generated</p> <p>4.3. Reports, which ensure that the bank account reconciles with the bank statement, over at least two reporting periods are generated</p>

5. Ensure system integrity	<p>5.1. Regular back-ups of the system are made to ensure against loss or corruption of data</p> <p>5.2. Data are restored from back-ups in the event of loss or corruption of current data</p> <p>5.3. A secure record of all processed transactions is maintained for audit purposes</p>
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REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- communication skills to:
 - determine and confirm work requirements, using questioning and active listening as required
 - liaise with others, share information, listen and understand
 - use language and concepts appropriate to cultural differences
- research skills such as:
 - accessing and managing information
 - interpreting documentation
- numeracy skills for financial calculations and analysis
- well-developed IT skills for modifying and using integrated financial software
- literacy skills for identifying and using financial data from a variety of sources
- problem solving skills to identify any issues that have the potential to impact on the data entry and reporting process and to develop options to resolve these issues when they arise
- organisational skills, including the ability to plan and sequence work

Required knowledge

- organisational procedures and policies relating to maintaining financial records
 - principles and practices of accrual accounting
 - principles of double entry accounting
 - relevant financial services industry legislation and statutory requirements
 - the characteristics and included information in relevant source documents of financial data
-

Unit 4 - FNSBKG402A Establish and maintain a cash accounting system

Unit Description

This unit describes the performance outcomes, skills and knowledge required to establish and manage organisational procedures in arranging for and administering receipts and payments to establish and maintain a manual and computerised bookkeeping system on a cash basis.

This unit is applicable to individuals working within enterprises and job roles subject to licensing, legislative, regulatory or certification requirements including various aspects of the Tax Act, Goods and Services Tax (GST) rulings.

Application of the Unit

This unit applies to individuals who provide contract bookkeeping services across all industries and bookkeepers working directly for organisations and small business owners or managers.

ELEMENT	PERFORMANCE CRITERIA
1. Identify relevant information and establish a chart of accounts	1.1. Business owner or manager is consulted to establish what business activities are undertaken, the <i>nature of the entity</i> and the industry type 1.2. <i>Existing material</i> is identified and examined for relevance in creating and/or modifying the chart of accounts 1.3. Business operations are examined in conjunction with the tax agent and business owner or manager to identify the accounting software required and to determine other relevant requirements 1.4. Chart of accounts and opening balances for <i>assets, liabilities, equity, income, cost of sales and expenses</i> are established 1.5. Chart of accounts and balances are validated and authorised by <i>relevant persons</i>
2. Analyse and verify source documents	2.1. Invoices and other source documents are verified for accuracy and compliance with taxation requirements 2.2. <i>Discrepancies between monies owed and monies paid</i> are identified and investigated according to <i>organisational policies and procedures</i>
3. Process receipts and payments	3.1. Payments are made and money is received and banked 3.2. Receipts and payments are coded and recorded in bookkeeping system on a cash basis 3.3. Receipts and payments are filed 3.4. Cash register is balanced against purchases and takings are processed in internal bookkeeping system
4. Set up and maintain a petty cash system	4.1. An <i>expenditure</i> authorisation record is prepared and expenditure encoded, recorded and filed 4.2. Expenditure is reconciled and reimbursed

5. Process and reconcile credit cards	5.1. Credit card transactions are processed against invoices and other source documents, verified and reconciled against credit card statements 5.2. Credit card payments are processed in accordance with organisational policies and procedures
6. Manage bank reconciliations and prepare and produce reports	6.1. On receipt of statement, processed transactions are verified against the bank statement in a timely manner 6.2. Bank entries are processed and verified and the bank statement reconciled to balance as per bookkeeping system 6.3. Reports are produced in line with the business needs and are validated in a timely manner with corrections made as required

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- communication skills to:
 - build relationships, determine and confirm client requirements, using questioning and active listening as required
 - liaise with others, share information, listen and understand
 - use language and concepts appropriate to cultural differences
- numeracy and IT skills to:
 - accurately analyse, code, record and store data in accordance with organisational requirements
 - access and use appropriate financial management software, spreadsheets and databases
 - use internet information
- analysis for accessing, interpreting and managing relevant financial data
- literacy skills for interpreting documentation and compiling reports
- self-management skills for complying with ethical, legal and procedural requirements
- problem solving skills to identify any issues that have the potential to impact on the bookkeeping process or outcome and to develop options to resolve these issues when they arise or refer to other professionals as appropriate
- organisational skills, including the ability to plan and sequence work to provide a timely and professional service
- teamwork skills to identify activities required with business owners or managers and tax agents

Required knowledge

- statutory, legislative and regulatory requirements relevant to bookkeeping including future changes in requirements
 - differences between cash and accrual accounting
 - relevant industry codes of practice
 - relevant organisational policies and procedures in regard to processing accounts and transactions
 - relevant statutory, legislative and regulatory requirements specifically with relation to ensuring that all bookkeeping activities undertaken meet requirements related to Activity Statements
 - manual and computerised accounting systems
-

Unit 5- FNSBKG403A Establish and maintain an accrual accounting system

Unit Description

This unit describes the performance outcomes, skills and knowledge required to establish debtors and creditors, bad debt and contra entries, perform reconciliations, review compliance terms and conditions, plan a recovery action and prepare reports to set up and maintain a manual and computerised accrual accounting system.

This unit is applicable to individuals working within enterprises and job roles subject to licensing, legislative, regulatory or certification requirements including various aspects of the Tax Act, Goods and Services Tax (GST) rulings.

Application of the Unit

This unit applies to individuals who are responsible for providing contract bookkeeping services across all industries and working directly for organisations and small business owners.

Pre-requisite unit

FNSBKG402A Establish and maintain a cash accounting system

ELEMENT	PERFORMANCE CRITERIA
1. Manage the chart of accounts	1.1. Chart of accounts is adjusted to incorporate and establish debtors and creditors as they arise 1.2. Debtors and creditors subsidiary ledgers are established as required
2. Process invoices, adjustment notes and other general ledger transactions	2.1. Invoices to debtors are raised and invoices to creditors are allocated with source documents coded and processed 2.2. Payments from debtors are received, processed and banked in accordance with organisational policies and procedures 2.3. Payments to creditors are made and processed in accordance with organisational policies and procedures 2.4. Adjustments are raised and allocated to correct invoices 2.5. Credit notes are raised for adjustments to invoices and other transactions are entered into the general ledger
3. Manage contra entries	3.1. Relevant persons are contacted and liaised with to verify contra deals 3.2. Reporting procedures and documentation for contra entries are completed in accordance with organisational policies and procedures and contra entries processed to update debtors, creditors and general ledgers
4. Identify and process bad debts	4.1. Bad debt status is verified through liaison with relevant persons and following attempts to work with debtors to clear debts 4.2. Reporting procedures and appropriate documentation are completed in accordance with organisational policies and procedures and bad debts processed to update debtors and general ledgers

5. Manage debt recovery	5.1. Activities and communication with debtors are reviewed in conjunction with relevant persons, if applicable, to establish adequacy of follow-up 5.2. Measures to collect monies, including the initiation of legal action and the seeking of expert advice, are undertaken in accordance with organisational policies and procedures
6. Prepare and produce reports and trial balance	6.1. Reports are produced and transactions in report are validated 6.2. Debtors and creditors are reconciled and relevant reports are produced with any necessary corrections made 6.3. Trial balance is produced and reports are presented and explained where necessary to relevant persons

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- communication skills to:
 - build relationships, determine and confirm client requirements, using questioning and active listening as required
 - deal with debtors in an empathetic manner to clear debts if possible
 - liaise with others, share information, listen and understand
 - use language and concepts appropriate to cultural differences
 - numeracy and IT skills to:
 - accurately analyse, code, record and store data in accordance with organisational requirements
 - access and use appropriate financial management software, spreadsheets and databases
 - use internet information
 - analysis for accessing, interpreting and managing relevant financial data
 - literacy skills for interpreting documentation and compiling reports
 - self-management skills for complying with ethical, legal and procedural requirements
 - problem solving skills to identify any issues that have the potential to impact on the debt recovery process or outcome and to develop options to resolve these issues when they arise or refer to other professionals as appropriate
 - organisational skills, including the ability to plan and sequence work to provide a timely and professional service
 - teamwork skills to identify activities required with business owners and other relevant persons
-

Required knowledge

- legal systems and procedures relevant to debt recovery and necessary preliminary steps, timing and acceptable avenues for recovering debts
 - differences between cash and accrual accounting
 - relevant industry codes of practice
 - relevant organisational policies, procedures and guidelines related to the processing of transactions and records
 - relevant statutory, legislative and regulatory requirements specifically with relation to ensuring that all bookkeeping activities undertaken meet requirements related to Activity Statements
 - manual and computerised accounting systems
 - concepts of double-entry accounting
-

Unit 6 - BSBFIA401A Prepare financial reports

Unit Description

This unit describes the performance outcomes, skills and knowledge required to record general journal adjustment entries and to prepare end of period financial reports.

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

Application of the Unit

This unit applies to individuals employed in a range of work environments who are responsible for preparing financial reports. They may work as individuals providing administrative support within an enterprise, or they might have responsibility for these tasks in relation to their own workgroup or role.

ELEMENT	PERFORMANCE CRITERIA
1. Maintain asset register	1.1. Prepare a register of property, plant and equipment from fixed asset transactions in accordance with organisational policy and procedures 1.2. Determine method of <i>calculating depreciation</i> in accordance with organisational requirements 1.3. Maintain asset register and associated depreciation schedule in accordance with organisational policy, procedures and accounting requirements
2. Record general journal entries for balance day adjustments	2.1. Record depreciation of non-current assets and disposal of fixed assets in accordance with organisational policy, procedures and accounting requirements 2.2. Adjust <i>expense accounts</i> and <i>revenue accounts</i> for <i>prepayments and accruals</i> 2.3. Record <i>bad and doubtful debts</i> in accordance with organisational policy, procedures and accounting requirements 2.4. Adjust ledger accounts for <i>inventories</i> , if required, and transfer to <i>final accounts</i>
3. Prepare final general ledger accounts	3.1. Enter general journal entries for balance day adjustments in general ledger system in accordance with organisational policy, procedures and accounting requirements 3.2. Post revenue and expense account balances to final general ledger accounts system 3.3. Prepare final general ledger accounts to reflect gross and net profits for reporting period
4. Prepare end of period financial reports	4.1. Prepare <i>revenue statement</i> in accordance with organisational requirements to reflect operating profit for <i>reporting period</i> 4.2. Prepare <i>balance sheet</i> to reflect financial position of business at end of reporting period 4.3. Identify and correct, or refer errors for resolution in accordance with organisational policy and procedures

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- communication skills to clarify reporting requirements and obtain required data
 - literacy skills to:
 - identify financial information
 - follow the Australian Accounting and Auditing Standards
 - follow the organisation's accounting procedures
 - numeracy skills to calculate percentages, addition and subtraction.
-

Required knowledge

- double-entry bookkeeping principles
 - general journal and general ledger entries
 - key provisions of relevant legislation and regulations from all forms of government, standards and codes that may affect aspects of business operations, such as:
 - Australian Taxation Office regulations
 - accounting and auditing standards
 - Goods and Services Tax (GST) regulations
 - anti-discrimination legislation
 - ethical principles
 - codes of practice
 - finance legislation
 - privacy laws
 - occupational health and safety
 - organisational accounting systems
 - organisational policies, procedures and accounting requirements.
-

Unit 7 - BSBITU306A Design and produce business documents

Unit Description

This unit describes the performance outcomes, skills and knowledge required to design and produce various business documents and publications. It includes selecting and using a range of functions on a variety of computer applications.

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

Application of the Unit

This unit applies to individuals who possess fundamental skills in computer operations and keyboarding. They may exercise discretion and judgement using appropriate theoretical knowledge of document design and production to provide technical advice and support to a team.

ELEMENT	PERFORMANCE CRITERIA
1. Select and prepare resources	1.1. Select and use appropriate <i>technology</i> and <i>software</i> applications to produce required <i>business documents</i> 1.2. Select layout and style of publication according to information and <i>organisational requirements</i> 1.3. Ensure document design is consistent with company and/or client requirements, using basic design principles 1.4. Discuss and clarify format and style with person requesting document/publication
2. Design document	2.1. Identify, open and generate files and records according to task and organisational requirements 2.2. Design document to ensure efficient entry of information and to maximise the presentation and appearance of information 2.3. Use a range of <i>functions</i> to ensure consistency of design and layout 2.4. Operate <i>input devices</i> within designated requirements
3. Produce document	3.1. Complete document production within designated time lines according to organisational requirements 3.2. Check document produced to ensure it meets task requirements for style and layout 3.3. Store document appropriately and save document to avoid loss of data 3.4. Use manuals, training booklets and/or help-desks to overcome basic difficulties with document design and production
4. Finalise document	4.1. Proofread document for readability, accuracy and consistency in language, style and layout prior to final output 4.2. Make any modifications to document to meet requirements 4.3. <i>Name</i> and <i>store</i> document in accordance with organisational requirements and exit the application without data/loss damage 4.4. Print and present document according to requirements

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- keyboarding and computer skills to complete a range of formatting and layout tasks
 - literacy skills to read and understand a variety of texts; to prepare general information and papers according to target audience; and to edit and proofread documents to ensure clarity of meaning and conformity to organisational requirements
 - numeracy skills to access and retrieve data
 - problem-solving skills to determine document design and production processes.
-

Required knowledge

- appropriate technology for production requirements
 - functions and features of contemporary computer applications
 - organisational policies, plans and procedures
 - organisational requirements for document design e.g. style guide.
-

Unit 8 - FNSACC404A Prepare financial statements for non-reporting entities

Unit description

This unit describes the performance outcomes, skills and knowledge required to develop a range of commonly required financial reports for entities that do not have a statutory duty to file financial reports with government agencies and regulators.

This unit may apply to job roles subject to licensing, legislative, regulatory or certification requirements so Commonwealth, State or Territory requirements should be confirmed with the relevant body.

Application of unit

This unit can be applied across all sectors of the financial services sector.

ELEMENT	PERFORMANCE CRITERIA
1. Compile data	1.1. <i>Data</i> is systematically coded, classified and checked for accuracy and reliability in accordance with <i>organisational policies and procedures</i> 1.2. Internal and external financial data is checked to ensure consistency and accuracy
2. Prepare reports	2.1. Charts, diagrams and supporting data are presented in an appropriate manner 2.2. Reports are prepared following a clear and appropriate structure and <i>format</i> and to conform with <i>organisation</i> requirements 2.3. Statements and data are error free and comprehensive with the full report cross-checked against original data and accounting standards 2.4. Any necessary corrections are made and verified and authorised by <i>relevant persons</i>

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

-
- communication skills to:
 - determine and confirm report requirements, using questioning and active listening as required
 - liaise with others, share information, listen and understand
 - use language and concepts appropriate to cultural differences
 - literacy skills to:
 - read and interpret documentation from a variety of sources
 - read and interpret financial statements and reports
 - well-developed writing skills for preparing reports and recommendations, recording and classifying financial information
 - numeracy skills for financial calculations and analysis
 - IT skills for setting up and analysing spreadsheets
 - estimating, forecasting and analysis skills
 - organisational skills, including the ability to plan and sequence work and meet organisational timelines
-

Required knowledge

- ethical considerations for the handling of financial matters including conflict of interests
 - financial legislation including for:
 - taxable transactions
 - reporting requirements
 - forecasting and analysis techniques
 - methods of presenting financial data
 - options, methods and practices for deductions, benefits and depreciations
 - organisational guidelines and procedures
 - principles of double-entry bookkeeping and accrual accounting
-

Unit 9 - FNSBKG405A Establish and maintain a payroll system

Unit description

This unit describes the performance outcomes, skills and knowledge required to record and prepare payroll documentation, deal with enquiries in regard to payroll, and process payroll from provided data in manual or computerised payroll systems.

This unit has application to a variety of financial services sectors. It is applicable to individuals working within enterprises and job roles subject to licensing, legislative, regulatory or certification requirements, including various aspects of taxation law (including, but not limited to, the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997), other relevant legislation and Goods and Services Tax (GST) rulings.

The Tax Practitioner's Board (TPB) administers specific educational and experience requirements for registration of BAS agents and sets specific assessment requirements that must be met.

The varying Commonwealth, State or Territory requirements should be confirmed with the relevant body.

Application of unit

This unit applies to individuals who are responsible for providing contract payroll services across all industries and who are working directly for organisations or are small business owners, contractors or service providers.

ELEMENT	PERFORMANCE CRITERIA
1. Record payroll data	1.1. <i>Payroll system</i> is checked and set up if necessary to ensure that <i>employee data</i> is included 1.2. Payroll data is checked and discrepancies are clarified with <i>designated persons</i> 1.3. Employee <i>pay period details, deductions and allowances</i> are entered in payroll system in accordance with <i>source data</i> 1.4. Payment due to individual employees is calculated to reflect standard pay and <i>variations</i> in accordance with employee source data
2. Payroll preparation	2.1. <i>Payroll preparation</i> takes place within designated timelines in accordance with organisational policies and procedures 2.2. <i>Employee entitlements</i> are calculated, recorded and reconciled in accordance with <i>legislative requirements</i> 2.3. Total payments for pay period are reconciled, and irregularities are checked and corrected, or referred to designated persons for resolution 2.4. Arrangements for payment are made in accordance with organisational and individual requirements 2.5. Authorisation of payroll and individual pay advice is obtained in accordance with organisational requirements 2.6. <i>Payroll records</i> are produced, checked and stored in accordance with organisational policy and security procedures

3. Handle payroll enquiries	<p>3.1. Payroll enquiries are responded to in accordance with organisational and legislative requirements</p> <p>3.2. Information is provided in accordance with organisational and legislative requirements</p> <p>3.3. Enquiries outside area of responsibility or knowledge are referred to designated persons for resolution</p> <p>3.4. Additional information or follow-up action is completed within designated timelines in accordance with organisational policies and procedures</p>
4. Maintain payroll	<p>4.1. All information and record keeping relating to the payroll function is maintained in accordance with relevant legislation and regulations</p> <p>4.2. Month-end and year-end checklists are produced and reconciled to ensure compliance with relevant legislative and management deadlines</p> <p>4.3. Records and systems are updated in line with salary reviews and other changes in employment status</p> <p>4.4. Back-up and disaster recovery systems are put in place</p> <p>4.5. Payroll reports are generated and distributed in line with organisational policy</p> <p>4.6. Business Activity Statement (BAS) data is extracted and applied in accordance with relevant legislation and regulations</p>

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- communication skills to:
 - build relationships, determine and confirm work requirements, using questioning and active listening as required
 - liaise with others, share information, listen and understand
 - use language and concepts appropriate to cultural differences
 - numeracy skills for calculating gross and net pay, comparing differing rates of pay over a given time span of the same nature, preparing cash analysis sheets and reconciling figures
 - IT skills for accessing and using appropriate software such as spreadsheets and databases and using internet information
 - analysis skills for accessing, interpreting and managing relevant financial data
 - literacy skills to understand the organisation's financial policies and procedures and legislative procedures, write cheque or salary authorisations, prepare pay advice slips and maintain records
 - self-management skills for complying with ethical, legal and procedural requirements
 - problem solving skills to for reconciling figures and resolving employee enquiries within scope of own responsibility
 - organisational skills, including the ability to plan and sequence work
-

Required knowledge

-
- award and enterprise agreements and relevant industrial instruments
 - organisational policies and procedures
 - relevant industry codes of practice
 - relevant legislation from all levels of government that affects business operation, especially in regard to:
 - occupational health and safety
 - environmental issues
 - equal opportunity
 - industrial relations
 - anti-discrimination
 - taxation related to payroll activities
 - structure of authority in organisations
 - types of manual and computerised payroll systems
-

Unit 10 - FNSBKG404A Carry out business activity and instalment activity statement tasks

Unit description

This unit describes the performance outcomes, skills and knowledge required to process business taxation requirements related to Business Activity Statements (BAS) and Instalment Activity Statements (IAS), including the completion of Activity Statements.

This unit has application to a variety of financial services sectors. It is applicable to individuals working within enterprises and job roles subject to licensing, legislative, regulatory or certification requirements, including various aspects of taxation law (including but not limited to the Income Tax Assessment Act 1936, and the Income Tax Assessment Act 1997), other relevant legislation and Goods and Services Tax (GST) rulings.

The Tax Practitioner's Board (TPB) administers specific educational and experience requirements for registration of BAS agents and sets specific assessment requirements that must be met.

The varying Commonwealth, State or Territory requirements should be confirmed with the relevant body.

Application of unit

This unit applies to individuals who are responsible for providing business activity statement (BAS) services and related bookkeeping tasks across all industries and who are working directly for organisations or are small business owners, contractors or service providers.

ELEMENT	PERFORMANCE CRITERIA
1. Identify individual compliance and other requirements	<p>1.1. Legislative and regulatory requirements and organisational and industry requirements relating to Activity Statements are researched, documented and expert advice is sought to clarify issues where applicable.</p> <p>1.2. Requirements for information, advice or services outside the individual's scope of operation are identified and additional information, advice or services are accessed, and networks are established and used where necessary</p> <p>1.3. Lodgement schedule requirements are identified and documented</p> <p>1.4. Entity's cash flow and payment options are assessed and discussed with management to ensure sufficient funds</p>
2. Recognise and apply GST implications and code transactions	<p>2.1. GST principles are identified, applied and recorded</p> <p>2.2. Purchases and/or payments are identified, coded as per GST classifications and split into capital and non-capital as appropriate</p> <p>2.3. Sales and/or receipts are identified and coded as per GST classifications</p> <p>2.4. Accounting data is processed to comply with tax reporting requirements</p>
3. Report on payroll activities	<p>3.1. Total salaries, wages and other payments for the accounting period are identified and reconciled</p> <p>3.2. Amounts withheld from salaries, wages and other payments for the accounting period are identified and reconciled in conjunction with payroll department if applicable</p>

4. Report on <i>other amounts withheld</i> , Pay As You Go (PAYG) instalments and taxes	4.1. Amounts withheld from other payments for the accounting period are identified and reconciled in conjunction with other departments if applicable 4.2. PAYG instalment amount is verified or, where applicable, calculated or, where applicable, calculated for <i>other taxes</i>
5. Complete and reconcile the Activity Statement	5.1. Activity Statement reports are generated where required, checked and validated with any errors identified and correctional bookkeeping entries made 5.2. Adjustments for previous quarters, months or year-end are made where necessary 5.3. BAS and/or IAS return is completed in accordance with up-to-date statutory, legislative, regulatory and organisational schedule 5.4. Figures completed on the BAS/IAS form are reconciled to journal entries, profit and loss statement, GST and other control accounts
6. Lodge Activity Statement	6.1. Activity Statement is checked and signed off by an appropriate person as identified by statutory, legislative and regulatory requirements 6.2. Activity Statement is dispatched in accordance with statutory, legislative and regulatory requirements 6.3. Payment/refund is processed and recorded

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- communication skills to:
 - confirm work requirements, using questioning and active listening as required
 - liaise with others, share information, listen and understand
 - use language and concepts appropriate to cultural differences
 - numeracy and IT skills to:
 - accurately analyse, code, record and store data in accordance with organisational requirements
 - identify and make adjustments as necessary to any inconsistencies in numerical data
 - access and use appropriate financial management software, spreadsheets and databases
 - use internet information
 - analysis for accessing, interpreting and managing relevant financial data
 - literacy skills for interpreting documentation and compiling reports
 - self-management skills for complying with ethical, legal and procedural requirements
 - problem solving skills to identify any issues that have the potential to impact on the Activity Statement compilation and lodgement process and to develop options to resolve these issues when they arise or refer to other professionals as appropriate
 - organisational skills, including the ability to plan and sequence work to meet statutory, legislative, regulatory and organisational deadlines particularly with relation to the lodgement of Activity Statements
 - teamwork skills to identify activities required with business owners and tax agents
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Required knowledge

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- Australian Taxation Office (ATO) requirements, including meeting of deadlines in relation to Activity Statements
 - current statutory, legislation and regulatory requirements related to the preparation of Activity Statements
 - accounting terminology in order to understand and maintain knowledge of statutory, legislative, regulatory and other requirements
 - GST terminology, classifications, regulations and obligations
 - characteristics of software necessary for research or to record information electronically
 - TPB requirements in relation to registration as a BAS agent
 - The obligations of a BAS agent under the Tax Agent Services Act 2009 (TASA 2009), including the Code of Professional Conduct and the Civil Penalty provisions
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Unit 11 - BSBOHS201A Participate in OHS processes

Unit description

This unit describes the performance outcomes, skills and knowledge required to participate in workplace occupational health and safety (OHS) processes to protect workers own health and safety, and that of others.

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

Application of this unit

This unit applies to individuals who require a fundamental knowledge of OHS to carry out their own work which may be in a defined context under direct supervision or with some individual responsibility. This unit has broad applicability across industries and workplace contexts.

ELEMENT	PERFORMANCE CRITERIA
1. Work safely	1.1. Follow established safety procedures when conducting work 1.2. Carry out pre-start systems and equipment checks in accordance with workplace procedures
2. Implement workplace safety requirements	2.1. Identify designated persons for reporting queries and concerns about safety in the workplace 2.2. Identify existing and potential hazards in the workplace, report them to designated persons and record them in accordance with workplace procedures 2.3. Identify and implement workplace procedures and work instructions for controlling risks 2.4. Report emergency incidents and injuries to designated persons
3. Participate in OHS consultative processes	3.1. Contribute to workplace meetings, inspections or other consultative activities 3.2. Raise OHS issues with designated persons in accordance with organisational procedures 3.3. Take actions to eliminate workplace hazards or to reduce risks
4. Follow safety procedures	4.1. Identify and report emergency incidents 4.2. Follow organisational procedures for responding to emergency incidents

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- literacy skills to interpret safety signs, symbols and notices
- problem-solving skills to analyse options in an emergency situation.

Required knowledge

- responsibilities of employers and employees under relevant health and safety legislation
 - emergency procedures including procedures for fires and accidents
 - commonly used hazard signs and safety symbols.
-

Unit 12 - BSBCUS301A Deliver and monitor a service to customers

Unit description

This unit describes the performance outcomes, skills and knowledge required to identify customer needs and monitor service provided to customers.

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

Application of this unit

This unit applies to individuals who are skilled operators and apply a broad range of competencies in various work contexts. They may exercise discretion and judgement using appropriate theoretical knowledge of customer service to provide technical advice and support to customers over either the short or long term.

ELEMENT	PERFORMANCE CRITERIA
1. Identify customer needs	1.1. Use <i>appropriate interpersonal skills</i> to accurately identify and clarify <i>customer needs and expectations</i> 1.2. Assess customer needs for urgency to determine priorities for service delivery in accordance with <i>organisational requirements</i> 1.3. Use <i>effective communication</i> to inform customers about available choices for meeting their needs and assist in the selection of preferred options 1.4. Identify limitations in addressing customer needs and seek appropriate assistance from <i>designated individuals</i>
2. Deliver a service to customers	2.1. Provide prompt service to customers to meet identified needs in accordance with organisational requirements 2.2. Establish and maintain appropriate rapport with customers to ensure completion of quality service delivery 2.3. Sensitively and courteously handle <i>customer complaints</i> in accordance with organisational requirements 2.4. Provide assistance or respond to customers with <i>specific needs</i> in accordance with organisational requirements 2.5. Identify and use available <i>opportunities</i> to promote and enhance services and products to customers
3. Monitor and report on service delivery	3.1. Regularly review customer satisfaction with service delivery using <i>verifiable evidence</i> in accordance with organisational requirements 3.2. Identify opportunities to enhance the quality of service and products, and pursue within organisational requirements 3.3. Monitor procedural aspects of service delivery for effectiveness and suitability to customer requirements 3.4. Regularly seek customer feedback and use to improve the provision of products and services 3.5. Incorporate evidence of customer satisfaction in decisions to modify products or services, ensuring they are within organisational requirements 3.6. Ensure reports are clear, detailed and contain recommendations focused on critical aspects of service delivery

REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- literacy skills to read and understand a variety of texts; to prepare general information and papers according to target audience; and to edit and proofread texts to ensure clarity of meaning and accuracy of grammar and punctuation
 - technology skills to select and use technology appropriate to a task
 - communication skills to monitor and advise on customer service strategies
 - problem-solving skills to deal with customer enquiries or complaints
 - analytical skills to identify trends and positions of products and services
-

Required knowledge

Key provisions of relevant legislation from all levels of government that may affect aspects of business operations, such as:

- anti-discrimination legislation
 - ethical principles
 - codes of practice
 - privacy laws
 - financial legislation
 - occupational health and safety (OHS)
 - organisational policy and procedures for customer service including handling customer complaints
 - service standards and best practice models
 - public relations and product promotion
 - techniques for dealing with customers, including customers with specific needs
-

Unit 13 - BSBITU402A Develop and use complex spreadsheets

Unit description

This unit describes the performance outcomes, skills and knowledge required to use spreadsheet software to complete business tasks and to produce complex documents.

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

Application of this unit

This unit applies to individuals employed in a range of work environments who require skills in the creation of complex spreadsheets to store and retrieve data. They may work as individuals providing administrative support within an enterprise, or may be independently responsible for designing and working with spreadsheets relevant to their own work roles.

ELEMENT	PERFORMANCE CRITERIA
1. Prepare to develop spreadsheet	1.1. Organise personal work environment in accordance with <i>ergonomic requirements</i> 1.2. Analyse task and determine specifications for spreadsheets 1.3. Identify organisational and task requirements in relation to data entry, storage, output, reporting and presentation requirements 1.4. Apply <i>work organisation strategies</i> and <i>energy and resource conservation techniques</i> to plan work activities
2. Develop a linked spreadsheet solution	2.1. Utilise <i>spreadsheet design</i> software <i>functions</i> and <i>formulae</i> to meet identified requirements 2.2. Link spreadsheets in accordance with software procedures 2.3. Format cells and use data attributes assigned with relative and/or absolute cell references, in accordance with the task specifications 2.4. Test formulae to confirm output meets task requirements
3. Automate and standardise spreadsheet operation	3.1. Evaluate tasks to identify those where automation would increase efficiency 3.2. Create, use and edit <i>macros</i> to fulfil the requirements of the task and automate spreadsheet operation 3.3. Develop, edit and use <i>templates</i> to ensure consistency of design and layout for forms and reports, in accordance with organisational requirements
4. Use spreadsheets	4.1. Enter, check and amend data in accordance with organisational and task requirements 4.2. <i>Import and export</i> data between compatible spreadsheets and adjust host documents, in accordance with software and system procedures 4.3. Use manuals, user documentation and online help to overcome problems with spreadsheet design and production 4.4. Preview, adjust and <i>print</i> spreadsheet in accordance with organisational and task requirements 4.5. <i>Name and store spreadsheet</i> in accordance with organisational requirements and exit the application without data loss or damage

5. Represent numerical data in graphic form	5.1. Determine style of <i>graph</i> to meet specified requirements and manipulate spreadsheet data if necessary to suit graph requirements 5.2. <i>Create graphs</i> with labels and titles from numerical data contained in a spreadsheet file 5.3. Save, view and print graph within designated time lines
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REQUIRED SKILLS AND KNOWLEDGE

This section describes the skills and knowledge required for this unit.

Required skills

- literacy skills to interpret and evaluate the purposes and uses of various features of spreadsheets and to use a variety of strategies for planning and reviewing own work
- proofreading and editing skills to check for accuracy and consistency of information by consulting additional resources
- numeracy skills to collate and present data, graphs and related references.

Required knowledge

- advanced functions of spreadsheet software applications
 - impact of formatting and design on the presentation and readability of data
 - key provisions of relevant legislation from all forms of government, standards and codes that may affect aspects of business operations, such as:
 - anti-discrimination legislation
 - ethical principles
 - codes of practice
 - privacy laws
 - occupational health and safety
 - organisational policies and procedures.
-

The background is a solid red color. A white wavy line curves across the bottom of the page. On the right side, there is a white wireframe graphic of a rectangular prism and a sphere, partially cut off by the edge of the page.

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