

# Continuing Professional Education



## Establish & Maintain a Payroll System (FNSBKG405A)

<b>Presenter:</b>	Brett Thornett MIPA
<b>Dates:</b>	Monday 10 <sup>th</sup> & Monday 17 <sup>th</sup> November 2014
<b>Time:</b>	9.00am to 4.00pm
<b>Venue:</b>	Applied Education Level 1, 524 Hay Street, Perth
<b>Course Fee:</b>	\$499 Member (GST Free) \$525 Non Member (GST Free)
<b>Includes:</b>	Session notes, lunch and tea breaks.
<b>CPE Hours:</b>	14

### Introduction

This course enables participants to complete the nationally recognised unit of competency *FNSBKPG405A Establish and maintain a payroll system* - one of two units required to be completed by those either applying for, or renewing registration as a BAS agent on or after 1 March 2014. *FNSBKPG405A* is one of two units from the Financial Services Training Package that comprise a course in basic GST/BAS taxation principles that is approved by the Tax Practitioners Board.

This unit covers the skills and knowledge required to establish and maintain a payroll system, including recording and preparing payroll documentation and dealing with enquiries in regards to payroll.

The course is PC based and will be utilising MYOB Account Right which will be supplied on the day.

### Assessment

Attendees wishing to achieve *FNSBKPG405A Establish and maintain a payroll system* must successfully complete the formal assessment comprising a supervised written assessment task (at the end of day two) and a take home assignment.

### Topics Covered

See the course outline on the next page for a detailed list of the topics covered during the workshop.

### Recommended For

Any person required to complete the payroll unit component of a course in basic GST/BAS taxation principles that is approved by the Tax Practitioners Board.

### About the Presenter

#### **BRETT THORNETT CPA MIPA** **Applied Education**

Brett spent the early years of his professional career applying his accounting qualifications in public practice, mostly with Mann Judd. He later held commercial positions in a number of significant organisations including the NSW public utility AGL and has lectured in commercial law, accounting, finance and accounting data applications.

Brett joined Applied Education in 2001. His success in training and professional qualifications made him the ideal person to set up Applied Education's Payroll & Office Tax Procedures and Salary Packaging training courses. He has followed on from this to develop and deliver the Certificate IV in Financial Services (Bookkeeping) to assist Bookkeepers with the licensing requirements of the TPB.

#### **\*\*Important Notice regarding registration\*\***

*Attendees wanting to complete the formal assessment and receive a Statement of Attainment must, when registering for this course, also complete the IPA Registered Training Organisation Enrolment Form provided.*

# Continuing Professional Education



## FNSBKPG405A Course outline

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### 1 Record Payroll Data

- 1.1 Payroll system is checked and set up if necessary to ensure that employee data is included
- 1.2 Payroll data is checked and discrepancies are clarified with designated person/s
- 1.3 Employee pay period details, deductions and allowances are entered in payroll system in accordance with source data
- 1.4 Payment due to individual employees is calculated to reflect standard pay and variations in accordance with employee source data

### 2 Prepare Payroll

- 2.1 Payroll is prepared within designated timelines in accordance with organisational policies and procedures
- 2.2 Employee entitlements are calculated, recorded and reconciled in accordance with legislative requirements
- 2.3 Total payments for pay period are reconciled, and irregularities are checked and corrected, or referred to designated person/s 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 Payroll records are produced, checked and stored in accordance with organisational policy and security procedures
- 2.7 Security procedures records are followed

### 3 Handle payroll enquiries

- 3.1 Payroll enquiries are responded to in accordance with organisational and legislative requirements
- 3.2 Information is provided in accordance with organisational and legislative requirements
- 3.3 Enquiries outside area of responsibility/knowledge are referred to designated person/s for resolution
- 3.4 Additional information or follow-up action is completed within designated timelines in accordance with organisational policies and procedures

### 4 Maintain payroll

- 4.1 All information and record keeping relating to the payroll function is maintained in accordance with relevant legislation and regulations
  - 4.2 Month-end and year-end checklists are produced and reconciled to ensure compliance with relevant legislative and management deadlines
  - 4.3 Records and systems are updated in line with salary reviews and other changes in employment status
  - 4.4 Back-up and disaster recovery systems are put in place
  - 4.5 Payroll reports are generated and distributed in line with organisational policy
  - 4.6 Business Activity Statement data is extracted and applied in accordance with relevant legislation and regulations
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**IPA** INSTITUTE OF PUBLIC  
ACCOUNTANTS  
Partnership beyond numbers

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**Time:** 9.00am to 4.00pm

**Venue:** Applied Education, Level 1, 524 Hay Street, Perth

Register on-line at [publicaccountants.org.au](http://publicaccountants.org.au) or complete registration form and return to:

Institute of Public Accountants, Locked Bag 9, South Perth, WA 6951

Ph: 08 9474 1755 Fax: 08 9474 2911 Email: [wadivn@publicaccountants.org.au](mailto:wadivn@publicaccountants.org.au)

### Registration Details

Title  IPA Member #  Postnom.  Non Member

First Name  Surname

Second Attendee

Organisation

Postal Address   Work  Home

Suburb  State  Postcode

Phone #  Fax #

Email Address

Dietary Requirements

### Payment Details

*This document will be a Tax Invoice for GST purposes when you make full payment. This course is GST Free. Please keep a copy for your records.*

Amount Payable	IPA Member	Non Member	
Course Fee	\$499.00	\$525.00	GST Free

#### Payment Method

Cheque  Please find enclosed my cheque payable to 'Institute of Public Accountants' for: \$

Credit Card  Please debit my credit card the sum of: \$

Card type  MasterCard  Visa  American Express

Card Number  Exp. Date  /

Cardholder Name  Signature

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**Cancellation Policy** Cancellations must be advised in writing at least 6 working days prior to the activity date. An administrative fee of 10% to a minimum of \$27.50 (incl GST) will be incurred for cancellations. A refund will not be granted if a registrant fails to attend an activity or cancels within 5 working days prior to the activity. Course materials will be sent to registrants who cancel in the non-refund penalty period. Substitutions can be made at any time without penalty.