



BUSINESS, MANAGEMENT & ACCOUNTING

FNS40222

Certificate IV in Accounting and Bookkeeping

FNS50222

Diploma of Accounting

FNS60222

Advanced Diploma of Accounting



This Course Outline applies to Young Rabbit Pty Ltd (ABN: 28 003 381 182 RTO number: 90396) trading as Australian Pacific College CRICOS Provider: 01331F

Welcome to Australian Pacific College and to your Accounting courses. We hope you enjoy your time at Australian Pacific College and that you find your course a useful program for your professional development in the field of Accounting. In this booklet you will find information about our courses – Certificate IV in Accounting and Bookkeeping, Diploma of Accounting and Advanced Diploma of Accounting.

FNS40222 Certificate IV in Accounting and Bookkeeping

Aims

This qualification reflects the role of individuals in the accounting and bookkeeping industry, including business activity statement (BAS) agents and contract bookkeepers; and of those employees performing bookkeeping tasks for organisations in a range of industries. It includes preparing and lodging business and instalment activity statements, data processing, monthly reconciliations, preparing budgets, preparing reports on financial performance and the position of the business, preparing end-of-year adjustments, and finalising financial records after year-end. Dealing with the Commissioner of Taxation on behalf of a taxpayer in relation to activity statements and other lodgement matters is also a key component of the role that this qualification reflects. Individuals in these roles apply theoretical and specialist skills and knowledge to work autonomously, and exercise judgement in completing routine and non-routine activities.

Persons providing a BAS service for a fee or other reward must be registered by the Tax Practitioners Board (TPB) and this qualification is currently cited as meeting the TPB education requirements for registration as a BAS agent. Other requirements apply, including a designated period of experience. Persons seeking BAS agent registration should check current registration requirements with the TPB, as registration requirements are reviewed regularly.

Job Roles

This qualification provides a pathway to work in accounting job roles with duties such as:

- completing Business Activity Statements (BAS)
- operational reporting
- producing non-complex management reports including compiling budget information
- supervising the operation of computer-based financial systems
- classifying, recording and reporting accounting information
- managing a small business
- ensuring relevant legal requirements are adhered to

Duration

The expected duration for the Certificate IV in Accounting and Bookkeeping is four 9-week terms. Students who are identified as having difficulties in completing the course in the required duration may be able to extend their course as per APC's Intervention Policy. NOTE: Due to College closure over the Christmas/New Year period the maximum course length for students studying at this time is 49 weeks.

Entry requirements

ACADEMIC -

Successful completion of Australian Year 10 or equivalent.

For more information please visit our website apc.edu.au.

ENGLISH LANGUAGE PROFICIENCY -

- General English – Intermediate Level; or
- Equivalent English Proficiency Skills test result as per the attached comparison [table](#).

Materials

The required texts for this course are the Australian Pacific College workbooks. You have access to your workbooks for all classes. These workbooks are provided to you free of charge in a pdf version in myAPC.hub and you can download them to your device.

Course structure

The course is delivered in 12 subjects made up of 13 Units of Competency. These are delivered as shown below. You will receive a timetable that indicates the times of your scheduled lectures and tutorials.

Subject code and name	Unit of Competency
A20440 Business Activity Statements	FNSTPB411 Complete business activity and instalment activity statements
A20441 Subsidiary Accounts	FNSACC322 Administer subsidiary accounts and ledgers
A20442 Business Documents	BSBTEC301 Design and produce business documents
	BSBWRT311 Write simple documents
A20443 Financial Transactions	FNSACC321 Process financial transactions and extract interim reports
A20444 Payroll	FNSTPB412 Establish and maintain payroll systems
A20445 Accounting Industry	FNSACC418 Work effectively in the accounting and bookkeeping industry
A20446 Financial Statements	FNSACC414 Prepare financial statements for non-reporting entities
A20447 Business Tax	FNSACC411 Process business tax requirements
A20448 Financial Reports	FNSACC421 Prepare financial reports
A20449 Budgets	FNSACC412 Prepare operational budgets
A20450 Computerised Accounting Systems	FNSACC426 Set up and operate computerised accounting systems
A20451 Building Spreadsheets for Accounting	BSBTEC302 Design and produce spreadsheets

Assessment Schedule

Information about your assessments is included in the Student Workbooks and Assessments for each subject. This information explains the assessment requirements and what you need to do to complete the assessments. Assessments should be submitted on the due date. Your trainer will give you more comprehensive information about each assessment task.

You are required to complete all parts of the assessment and tick the declaration that it is all your own work i.e., that you have not plagiarised by copying from the internet or other sources. You are required to be competent in each unit of competency to achieve your qualification.

Note: Please refer to individual assessment sheets or ask your teacher for further information on the units of competency and the Elements (Elements describe the essential outcomes) and Performance Criteria (Performance Criteria describe the performance needed to demonstrate achievement of the element) as listed below:

Unit Overview

FNSTPB411 Complete business activity and instalment activity statements

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Identify and apply compliance and other requirements applicable to business activity	1.1 Research and document legislative, regulatory, industry and organisational requirements relating to activity statements and seek expert advice to clarify issues where applicable 1.2 Research, interpret and apply legislation relating to taxes reported on activity statements 1.3 Identify, document and apply policies relating to compliance with code of professional conduct as stipulated in legislation relevant to activity 1.4 Identify scope of services that can be provided by a Registered BAS Agent under the Tax Agent Services Act, and the limitations of services compared to those of a Tax Agent 1.5 Identify and access information, advice and services outside own scope of operation; establishing and using networks where necessary 1.6 Identify and document lodgement schedule requirements 1.7 Assess entity's cash flow and payment options and arrangements, and advise management to ensure sufficient funds are available to meet statutory requirements
2. Analyse and apply industry codes of conduct associated with work activities	2.1 Research, interpret and apply relevant industry codes of conduct and identify the applicable governing bodies 2.2 Assess work activities within own role to ensure compliance with code of conduct requirements 2.3 Identify and document competency development required under relevant legislation for preparing activity statements
3. Review and apply goods and services tax (GST) implications and code transactions	3.1 Identify, interpret and apply and record GST principles 3.2 Identify and code purchases and payments according to GST classifications 3.3 Identify and code sales and receipts according to GST classifications 3.4 Process accounting data according to tax and GST reporting requirements
4. Report on payroll activities and amounts withheld	4.1 Establish process for reporting payroll according to statutory requirements 4.2 Calculate and reconcile total salaries, wages and other payments for a reporting period, and data reported under Single Touch Payroll 4.3 Calculate amounts withheld to be reported for lodgement and calculate for other tax types where applicable
5. Reconcile and prepare activity statement	5.1 Prepare and reconcile activity statement reports, identify and correct statement errors, and adjust bookkeeping entries as required 5.2 Review transactions involving capital acquisitions and imports in the accounting system 5.3 Identify and make adjustments for previous quarters, months and year-end where necessary according to legislative guidelines 5.4 Complete BAS and IAS return according to legislative requirements 5.5 Reconcile figures completed on BAS and/or IAS form with financial statements, GST and other control accounts
6. Check and lodge activity statement	6.1 Check activity statement and confirm sign-off by authorising person according to statutory, legislative and regulatory requirements

ELEMENT	PERFORMANCE CRITERIA
	6.2 Prepare activity statement for lodgement according to statutory, legislative and regulatory requirements

FNSACC322 Administer subsidiary accounts and ledgers

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Review accounts receivable	1.1 Check invoices, payment receipts, adjustment notes and discounts applied to debtor account for accuracy, consistency and completeness 1.2 Identify and make record of incorrect entries, where required 1.3 Reconcile debtor remittance to account 1.4 Resolve discrepancies according to organisational policies and procedures
2. Identify bad and doubtful debts	2.1 Review debtor ledger according to organisational policies and procedures and identify at risk or in default accounts 2.2 Complete reporting procedures and required documentation for bad and doubtful debts according to organisational policies and guidelines
3. Review client compliance with terms and conditions and plan recovery action	3.1 Identify clients in default of trading terms according to organisational credit policies and operating procedures 3.2 Contact identified clients and come to an agreement on arrangements for payment of outstanding monies 3.3 Action organisational policies and procedures for monies outstanding that constitute breach of organisational credit policy 3.4 Review previous activities and communication with clients to establish adequacy of follow-up procedures, and determine whether usual organisational recovery avenues have been exhausted 3.5 Develop plans to pursue debt recovery or to initiate legal action, with measures completed according to organisational policies and procedures, and within required timeframes
4. Prepare reports and file documentation	4.1 Review and document accounts receivable, debt recovery type and cause, and debt recovery plan 4.2 Develop account reports for supervisors and designated parties 4.3 Plan recovery actions in account reports 4.4 Confirm storage method of account reports and records according to organisational policies and procedures
5. Distribute creditor invoices for authorisation	5.1 Check supplier statement to account and reconcile invoices, payment receipts, adjustment notes and discounts applied to creditor account 5.2 Resolve discrepancies according to organisational policies and procedures 5.3 Request authorisation for payment from designated personnel
6. Remit payments to creditors	6.1 Collect and record data relating to creditor details and payment method according to organisational guidelines and procedures, and prepare report for ratification by management 6.2 Prepare creditor payment and authorisation according to organisational procedures 6.3 Prepare and enter journal to record payment 6.4 Record and escalate discrepancies in statements to supervisor, where required

BSBTEC301 Design and produce business documents

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Select and prepare resources	1.1 Select and use technology and software applications to produce required business documents 1.2 Select layout and style of publication according to information and organisational requirements 1.3 Use basic design principles and ensure document design is consistent with organisational requirements 1.4 Discuss and clarify format and style with required stakeholder
2. Design document	2.1 Identify, open and create files according to task and organisational requirements 2.2 Design document and ensure efficient entry of information 2.3 Use a range of functions to ensure consistency of design and layout
3. Produce document	3.1 Complete document production according to organisational policies, procedures and requirements 3.2 Check document produced to ensure it meets task requirements for style and layout 3.3 Store document appropriately and save document 3.4 Use help function to overcome basic difficulties with document design and production, where required
4. Finalise document	4.1 Proofread document for readability, accuracy and consistency of language, style and layout prior to final output 4.2 Modify document according to task requirements 4.3 Name and store document in accordance with organisational requirements and exit application 4.4 Present document according to task requirements

BSBWRT311 Write simple documents

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Plan simple document	1.1 Determine audience, purpose and requirements for document according to organisation policies and procedures 1.2 Determine required format, style and structure for document 1.3 Establish method of communication 1.4 Establish key points for inclusion
2. Draft simple document	2.1 Develop draft document to communicate key points according to purpose and requirements for document 2.2 Check that draft meets document purposes and requirements 2.3 Obtain and include additional required information
3. Finalise simple document	3.1 Ensure draft is proofread, where appropriate, by supervisor or colleague 3.2 Make and proofread necessary changes

FNSACC321 Process financial transactions and extract interim reports

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Verify supporting documentation	1.1 Identify, check and record information from financial documents according to job requirements and organisational policies and procedures 1.2 Examine supporting documentation to establish accuracy and completeness
2. Prepare and process banking and petty cash documents	2.1 Confirm deposits and withdrawals according to organisational procedures 2.2 Reconcile banking documentation against organisation's financial records 2.3 Check, process and record petty cash claims and vouchers, and balance petty cash records according to organisational procedures
3. Prepare and process payable and received invoices	3.1 Prepare invoices according to organisational policies and procedures 3.2 Check invoices against source documents for accuracy and correct identified errors 3.3 Confirm storage method and store copies of invoices and related documents in required format
4. Prepare journals	4.1 Prepare and process journal entries within organisational timeframes and according to organisational structure, policies and procedures 4.2 Prepare special journal entries for capital contributions, bad debts, discounts and correction of errors
5. Check ledger accounts	5.1 Review transactions posted to ledger for accuracy 5.2 Correct identified errors according to organisational policies and procedures
6. Prepare bank deposits and lodge flows	6.1 Select deposit files according to banking method to be used 6.2 Apply security and safety measures required for banking method according to organisational policies and industry and legislative requirements 6.3 Identify and obtain proof of deposit according to organisational procedures
7. Finalise trial balance and interim reports	7.1 Determine scope of any special transactions to be made, and process the transactions 7.2 Complete balance day adjustments in journals and post to general ledger 7.3 Extract and check trial balance and prepare other required interim reports 7.4 Review trial balance and interim reports for accuracy and completeness and seek approval as required 7.5 Finalise and file trial balance and interim reports according to organisational and regulatory requirements

FNSTPB412 Establish and maintain payroll systems

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Establish payroll requirements	1.1 Assess scope of payroll services that a BAS agent can provide, and identify need for independent expert advice 1.2 Apply knowledge of legislation in relation to National Employment Standards, and legislative requirements in regard to payroll payments 1.3 Research and identify relevant state and modern awards, and employment agreements required for establishing a payroll system for individual employees 1.4 Document the application and implementation of an organisation's payroll reporting requirements through Single Touch Payroll according to statutory requirements
2. Record payroll data	2.1 Configure payroll system with complete data provided by employee and employer 2.2 Review payroll data, identify discrepancies, and determine resolution procedure according to organisational policies and procedures 2.3 Enter employee pay period details in payroll system according to source data
3. Prepare and process payroll	3.1 Conduct payroll preparation within designated timeframes and according to organisational policies and procedures 3.2 Identify legislative and organisational requirements relevant to employment termination processes and payment and identify procedures for specialist review prior to payment 3.3 Calculate and record payroll using employee source data according to legislative requirements 3.4 Reconcile total payments for pay period, and review and correct irregularities according to organisational policies and procedures 3.5 Make arrangements for individuals' payments according to organisational authorisation policies and procedures 3.6 Observe methodology of preparing an individual's pay advice for distribution according to organisational and legislative requirements 3.7 Generate, review and store payroll records according to organisational, security procedures and statutory requirements
4. Handle payroll enquiries	4.1 Respond to payroll enquiries and provide information according to organisational policies and procedures, and legislative and regulatory requirements 4.2 Refer enquiries outside area of responsibility and knowledge to designated persons for resolution
5. Maintain payroll	5.1 Identify record keeping requirements relating to payroll according to current legislative and regulatory requirements 5.2 Prepare and reconcile month-end and year-end payroll records 5.3 Update records and systems according to salary reviews and other changes in employment status 5.4 Generate payroll reports according to organisational policies and procedures

FNSACC418 Work effectively in the accounting and bookkeeping industry

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Develop professional working relationships	1.1 Clarify business needs and expectations of work through clear communication with key stakeholders 1.2 Determine roles and responsibilities of various members of the accounting and tax profession according to business needs 1.3 Identify activities that fall outside own role and responsibilities, and identify alternative service providers able to carry out those activities 1.4 Refer business owner to networks for advice and services where applicable 1.5 Request feedback on range, scope and quality of service to be provided and act on feedback, where applicable 1.6 Identify and apply ethical principles and practices in own role and responsibilities
2. Identify compliance requirements and support materials	2.1 Obtain access to publications and software tools required to carry out own work 2.2 Research legislative, statutory, regulatory and industry requirements for carrying out own work activities
3. Set up and maintain systems to meet compliance requirements	3.1 Develop systems that support user needs 3.2 Develop instructions and guidelines for carrying out daily activities according to compliance requirements 3.3 Design processes and procedures for regularly reviewing and adapting systems according to compliance requirements
4. Complete work activities autonomously and in a team	4.1 Identify tasks to be done and required conditions for working autonomously and in team environment 4.2 Document required resources, timelines, and priorities for work activities in work plan 4.3 Communicate priorities from work plan with team members, as required 4.4 Provide feedback to team members to encourage, value and reward individual and team efforts, and contributions 4.5 Support team to identify and resolve problems, as required 4.6 Adapt work plan according to changes in technology and work organisation
5. Develop and maintain own competency	5.1 Identify and document own professional development needs and goals in professional development plan 5.2 Confirm compliance with competency, authorisation and licensing requirements relevant to own role 5.3 Research and document professional development opportunities that reflect own needs and goals in professional development plan 5.4 Confirm professional development plan includes timeline and actions to meet documented needs and goals

FNSACC414 Prepare financial statements for non-reporting entities

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Compile data required for preparing financial statements for non-reporting entities	1.1 Collect data required to produce financial statements from sources in line with accounting standards 1.2 Systematically code, classify, and check data for accuracy and reliability according to organisational policy and procedures 1.3 Check internal and external financial data to confirm their consistency and accuracy
2. Prepare financial statements for non-reporting entities	2.1 Prepare financial statements using structure and format that comply with accounting standards and organisational requirements 2.2 Review statements for errors and compliance with accounting standards and organisational procedures, and amend as required 2.3 Obtain verification and authorisation from delegated persons

FNSACC411 Process business tax requirements

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Maintain accounting records for taxation purposes	1.1 Access and interpret taxation accounting system requirements specific to own role 1.2 Establish and maintain records required to support taxation accounting system 1.3 Comply with specific taxation requirements for business documents
2. Establish and maintain process for managing business tax returns	2.1 Establish accounting process to manage process for taxation lodgements 2.2 Maintain sufficient and current records to comply with lodgement requirements according to organisational policies and procedures 2.3 Establish and meet lodgement schedule requirements
3. Process business tax returns and lodgements	3.1 Identify and use required returns and lodgements in line with organisational procedures 3.2 Process accounting data to comply with taxation reporting requirements 3.3 Draft returns and lodgements for review by authorised personnel

FNSACC421 Prepare financial reports

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Prepare and maintain asset register	1.1 Prepare a register of property, plant and equipment from fixed asset transactions according to legislative and organisational policies and procedures 1.2 Determine method of calculating depreciation according to organisational requirements 1.3 Establish process for maintaining asset register and associated depreciation schedule according to accounting requirements and organisational policies and procedures
2. Record general journal entries for balance day adjustments	2.1 Record depreciation of non-current assets and disposal of fixed assets according to accounting requirements and organisational policies and procedures 2.2 Adjust expense accounts and revenue accounts for prepayments and accruals 2.3 Record bad and doubtful debts according to accounting requirements and organisational policy and procedures 2.4 Adjust ledger accounts for inventories and transfer to final accounts, if required
3. Update and prepare final general ledger accounts	3.1 Make general journal entries for balance day adjustments in general ledger system according to accounting requirements and organisational policies and procedures 3.2 Post revenue and expense account balances to final general ledger accounts system 3.3 Prepare final general ledger accounts that reflect gross and net profits for reporting period
4. Prepare end of period financial reports	4.1 Prepare revenue statement that reflects operating profit for reporting period according to organisational requirements 4.2 Prepare balance sheet and reflect financial position of business at end of reporting period 4.3 Identify and correct errors or refer for resolution according to organisational policy and procedures

FNSACC412 Prepare operational budgets

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Prepare budget	1.1 Confirm budget objectives are consistent with organisational aims, projects and forecasts 1.2 Define cash, expenditure and revenue items and ensure they are relevant to budget 1.3 Discuss and clarify identified budget information with stakeholders according to organisational procedures
2. Set budget timeframe	2.1 Identify, confirm and include milestones and performance indicators in budget 2.2 Break down annual budgets into seasonal periods according to organisational operating procedures
3. Document budget	3.1 Present data in a clear format appropriate to budget reporting

ELEMENT	PERFORMANCE CRITERIA
	3.2 Complete and distribute reports for specified periods and projects within agreed timeframes 3.3 Monitor budget variance and seek direction from client or designated person to address variance as required

FNSACC426 Set up and operate computerised accounting systems

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Implement integrated accounting system	1.1 Establish general ledger, chart of accounts, and subsidiary accounts according to organisational requirements, policies and procedures 1.2 Set up customers, suppliers and inventory items in system according to organisational requirements and reporting requirements of goods and services tax (GST) 1.3 Establish and review system output, verify accuracy of data, and identify sources of technical help and use them to solve operational problems
2. Process transactions in system	2.1 Prepare input data for processing 2.2 Process cash and credit transactions according to organisational policies and procedures 2.3 Use general journal to make balance day adjustments for prepayments and accruals 2.4 Review system output process, verify accuracy of data input, and make adjustments for any detected processing errors 2.5 Perform end of financial year rollover according to legislative requirements and organisational policies and procedures
3. Maintain system	3.1 Add new general ledger accounts, and customer, supplier, inventory and fixed asset records as required 3.2 Maintain and update existing chart of accounts, and customer, supplier, inventory and fixed asset records and subsidiary accounts 3.3 Customise chart of accounts according to reporting requirements of organisation
4. Produce reports	4.1 Generate reports that indicate financial performance and financial position of organisation, and for GST purposes 4.2 Generate reports that confirm that subsidiary ledgers and accounts reconcile with general ledger 4.3 Generate reports that confirm that system's bank account entries reconcile with bank statements 4.4 Identify and implement systems and secure information storage practices according to legislative and organisational requirements 4.5 Maintain secure record of processed transactions for audit purposes

BSBTEC302 Design and produce spreadsheets

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Select and prepare resources	1.1 Identify task purpose and audience 1.2 Identify task requirements according to data entry, storage, output, timeline and presentation format 1.3 Select most appropriate application to produce spreadsheet, according to available resources and organisational policies and procedures
2. Plan spreadsheet design	2.1 Design spreadsheet design to suit purpose, audience and information requirements of task 2.2 Confirm spreadsheet is designed to enhance readability and appearance, and is in accordance with organisational and task requirements 2.3 Use available application functions and confirm consistency of design and layout, adhering to organisational and task requirements
3. Create spreadsheet	3.1 Enter data, check and amend to maintain consistency of design and layout, in accordance with organisational and task requirements 3.2 Format spreadsheet using application functions, according to organisational policies and procedures and presentation requirements 3.3 Consult with relevant stakeholders and confirm formulae are tested and output meets task requirements 3.4 Use required help functions and action issues as required
4. Produce charts	4.1 Select chart type and design that offers analysis of numerical data, and meets organisational and task requirements 4.2 Create charts using required data range in spreadsheet 4.3 Modify chart type and layout using formatting features, adhering to organisational and task requirements
5. Finalise and present spreadsheets	5.1 Review and edit final spreadsheet and accompanying charts, and prepare for delivery according to task requirements 5.2 Deliver document to required stakeholders according to organisational requirements, policies and procedures 5.3 Name and store spreadsheet according to organisational requirements and exit application

Employability skills

Communication

- compiling data and preparing financial statements and ad hoc reports
- developing and writing reports to specifications
- discussing and negotiating with stakeholders when preparing budgets
- liaising, listening and consulting
- preparing and presenting routine correspondence in appropriate electronic format
- using effective telephone techniques and having the ability to negotiate resolutions with clients and colleagues

Teamwork

- contributing with others to implement policies and procedures
- referring matters to nominated person as required
- working with others to gather information and to develop budgets

Problem solving

- applying estimating, forecasting and analysis skills
- checking the accuracy of calculations
- determining security protocols
- identifying WHS hazards and risk control
- solving discrepancies

Initiative and enterprise

- applying learning about ergonomic activities to develop improved processes
- applying referral skills
- designing reports to effectively present workplace information
- referring non-routine problems to a nominated person

Planning and organising

- establishing and maintaining an accounting system
- maintaining accounting records for compliance purposes
- maintaining systems, records and reporting procedures
- processing accounting data and preparing reports
- researching and managing data collection and testing

Self-management

- adapting to change in technology and work practices
- identifying and acting upon professional development opportunities
- understanding and acting upon compliance matters
- working ethically and complying with industry professional code of practice and legislative requirements
- working within own defined work role

Learning

- developing and maintaining personal competence
- maintaining knowledge of relevant legislation and industry codes of practice
- using online help for self-learning purposes

Technology

- adapting to change in technology and working within ergonomic guidelines
- using technology to assist the management of information and to establish and operate systems
- using word processing, spreadsheet and database skills to produce workplace documents and reports

FNS50222 Diploma of Accounting

Aims

This qualification reflects accounting job roles in financial services and other industries, including tax agents, accounts payable and accounts receivable officers, payroll service providers, and employees performing a range of accounting tasks for organisations in a range of industries. Individuals in these roles apply solutions to a range of often complex problems, and analyse and evaluate information from a variety of sources. They apply initiative to plan, coordinate and evaluate their own work and provide guidance to others within defined guidelines.

This qualification includes units that comprise an approved Tax Practitioner Board (TPB) course in Australian taxation law and commercial law, which are relevant for registration as a tax agent. Persons seeking registration with the TPB should check current registration requirements with the TPB, as registration requirements are reviewed regularly.

Job Roles

This qualification provides a pathway to work in accounting job roles with duties such as:

- introducing and maintaining accounting systems
- maintaining internal control systems
- preparing financial statements for a non-reporting entity
- preparing tax returns
- reporting on business performance
- managing small teams
- developing business plan
- preparing accounting reports for management

Duration

The expected duration for the Diploma of Accounting is four 9-week terms. Students who are identified as having difficulties in completing the course in the required duration may be able to extend their course as per APC's Intervention Policy. NOTE: Due to College closure over the Christmas/New Year period the maximum course length for students studying at this time is 49 weeks.

Entry requirements

ACADEMIC -

Successful completion of four units of competency (FNSACC321, FNSACC322, FNSACC418, FNSACC421) (or equivalent). These competencies may have been achieved through completion of either FNSSS00014 Accounting Principles Skill Set or FNS40222 Certificate IV in Accounting and Bookkeeping.

For more information please visit our website apc.edu.au.

ENGLISH LANGUAGE PROFICIENCY -

- General English – Upper Intermediate Level; or
- Equivalent English Proficiency Skills test result as per the attached comparison [table](#).

Materials

The required texts for this course are the Australian Pacific College workbooks. You have access to your workbooks for all classes. These workbooks are provided to you free of charge in a pdf version in myAPC.hub and you can download them to your device.

Course structure

The course is delivered in 11 subjects made up of 11 Units of Competency. These are delivered as shown below. You will receive a timetable that indicates the times of your scheduled lectures and tutorials.

Subject code and name	Unit of Competency
A20452 Corporate Financial Reports	FNSACC524 Prepare financial reports for corporate entities
A20453 Workplace Relationships	BSBLDR413 Lead effective workplace relationships
A20454 Internal Control	FNSACC526 Implement and maintain internal control procedures
A20455 Accounting Systems	FNSACC505 Establish and maintain accounting information systems
A20456 Accounting Information	FNSACC527 Provide management accounting information
A20457 Complex Spreadsheets	BSBTEC402 Design and produce complex spreadsheets
A20458 Financial Information	FNSACC521 Provide financial and business performance information
A20459 Income Tax Returns	FNSACC522 Prepare tax documentation for individuals
A20460 Budget Management	FNSACC523 Manage budgets and forecasts
A20461 Statutory Reports	FNSORG515 Prepare financial reports to meet statutory requirements
A20462 Financial Forecasts	FNSORG506 Prepare financial forecasts and projections

Assessment Schedule

Information about your assessments is included in the Student Workbooks and Assessments for each subject. This information explains the assessment requirements and what you need to do to complete the assessments. Assessments should be submitted on the due date. Your trainer will give you more comprehensive information about each assessment task.

You are required to complete all parts of the assessment and tick the declaration that it is all your own work i.e., that you have not plagiarised by copying from the internet or other sources. You are required to be competent in each unit of competency to achieve your qualification.

Note: Please refer to individual assessment sheets or ask your teacher for further information on the units of competency and the Elements (Elements describe the essential outcomes) and Performance Criteria (Performance Criteria describe the performance needed to demonstrate achievement of the element) as listed below:

Unit Overview

FNSACC524 Prepare financial reports for corporate entities

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Compile and analyse data	1.1 Code, classify and systematically check data for accuracy and reliability according to organisational policies, procedures and accounting standards 1.2 Compile data according to conversion and consolidation procedures, and organisational policies and procedures 1.3 Transfer data to computerised systems as required 1.4 Record valuations according to accounting standards 1.5 Identify and record effects of taxation
2. Compile reports	2.1 Prepare reports according to statutory and ethical requirements, and organisational procedures relating to conflict of interest, confidentiality, and disclosure requirements 2.2 Present charts, diagrams, tables and supporting data in required format 2.3 Confirm that structure and format of reports are clear and comply with statutory and organisational requirements 2.4 Review statements and data for errors and compliance with statutory requirements and organisational procedures, and amend as required

BSBLDR413 Lead effective workplace relationships

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Prepare to lead workplace relationships	1.1 Identify work team objectives according to organisational strategy 1.2 Collect and analyse information for the achievement of work task 1.3 Share ideas and information with relevant internal and external stakeholders according to work task 1.4 Develop strategy for completion of work task in collaboration with work team
2. Lead workplace relationships	2.1 Identify and implement methods to facilitate collaboration to complete work task 2.2 Support colleagues experiencing difficulties fulfilling work requirements 2.3 Manage conflict constructively within the organisation's processes and parameters of own role 2.4 Communicate work progress to relevant internal and external stakeholders
3. Review leadership	3.1 Seek feedback on relationship management for work task from relevant stakeholders 3.2 Analyse feedback on relationship management 3.3 Evaluate personal performance in leading workplace relationships 3.4 Identify areas of improvement for leading workplace relationships future work tasks

FNSACC526 Implement and maintain internal control procedures

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Review corporate governance requirements	1.1 Identify and analyse corporate governance and ethical requirements and determine their application to operations 1.2 Seek clarification on the application of corporate governance requirements from authoritative sources 1.3 Review and develop internal control procedures that apply corporate governance requirements to internal operations
2. Implement internal control operating procedures	2.1 Maintain and review financial delegations and accountabilities for consistency and compliance with internal control procedures 2.2 Produce, review and distribute required reports within agreed timeframes 2.3 Develop timetables for implementing corporate governance requirements, in consultation with stakeholders 2.4 Detail and document internal control procedures in standardised formats and promote consistency of use 2.5 Implement internal control procedures for cyber security and the safe handling of payments and data
3. Monitor internal control operating procedures	3.1 Develop applications of corporate governance requirements from authoritative sources according to industry-standard practices 3.2 Report on performance indicators of internal operations and evaluate their compliance with internal control procedures 3.3 Identify and evaluate variations in adopting corporate governance requirements in operations and determine their causes 3.4 Develop and implement modifications to procedures and facilitate their compliance with internal control procedures

FNSACC505 Establish and maintain accounting information systems

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Identify and record system requirements	1.1 Prepare comprehensive specifications based on requirements of potential users that include system objectives, document specifications, and security and records requirements 1.2 Review features of any existing system and records to establish their suitability and usability 1.3 Establish recording processes according to accepted practice and in accordance with legislation and codes of practice
2. Evaluate alternative systems	2.1 Compare and measure features of various systems against user requirements to enable identification of alternative systems and solutions 2.2 Carry out cost–benefit analysis of alternative systems and solutions, and document recommendations

ELEMENT	PERFORMANCE CRITERIA
3. Evaluate acceptance test system	3.1 Test system in operational environment to ensure compliance with user requirements, company policy and guidelines, system specifications and relevant legislation or industry codes of practice 3.2 Obtain formal confirmation from all users on acceptability of new system or system changes against all criteria and system specifications
4. Prepare system documentation	4.1 Prepare system documentation thoroughly and accurately, using easily understood language and in clear format to support system implementation and training 4.2 Consult users to ensure clarity, accuracy, thoroughness and usability of system documentation 4.3 Make system documentation easily accessible, and constantly review and update to ensure currency and accuracy
5. Implement reporting systems and records	5.1 Carry out implementation in accordance with specified guidelines and timelines, and establish contingency plans to deal with any potential delays or problems 5.2 Establish effective training schedules and programs to support implementation 5.3 Transfer all data from existing to new or modified system and records without error or loss 5.4 Update systems and records regularly to identify ongoing benefits and threats to organisation 5.5 Maintain files within organisational and statutory requirements, and identify and remedy discrepancies 5.6 Ensure integrity of systems and records complies with organisational and statutory requirements 5.7 Monitor transactions to identify taxation and other liabilities
6. Monitor reporting systems	6.1 Analyse and account for transactions, and correctly relate to accounting period 6.2 Communicate and promote processes for recording and classifying transactions to support internal verification of records 6.3 Standardise sources of input data and documentation in structured formats to minimise errors 6.4 Maintain back-ups in accessible location to safeguard data in accordance with organisational and audit requirements
7. Review reporting procedures	7.1 Systematically check sources of input data and documentation records for accuracy and reliability 7.2 Establish reporting requirements and analyse regularly to identify variations and compliance with established processes for recording and classifying transactions 7.3 Maintain written reports, explanatory notes and financial results to support source documentation

FNSACC527 Provide management accounting information

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Gather and record operating and cost data	1.1 Identify and establish systems required to generate operating and cost data 1.2 Code, classify, and systematically check data according to organisational policies and procedures
2. Analyse data and assign costs	2.1 Analyse cost data and identify cost behaviour characteristics 2.2 Assign costs to specified products, services and organisational units and reconcile data 2.3 Confirm that calculations are accurate and comply with organisational procedures 2.4 Confirm that interpretation of costs is supported by valid analysis and is consistent with organisational business performance objectives
3. Prepare cost reports and budgets	3.1 Obtain cost information advice from relevant sections of organisation when formulating cost reports and budgets 3.2 Confirm that structure and format of budgets are clear and comply with management information requirements and organisational practices
4. Analyse variances and review costing system integrity	4.1 Calculate and analyse variances against budget 4.2 Confirm that reports are accurate, comprehensive and comply with management information requirements and organisational practices 4.3 Use variance analysis to review effectiveness of cost assignment processes

BSBTEC402 Design and produce complex spreadsheets

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Prepare and plan to develop spreadsheet	1.1 Organise personal work environment in accordance with ergonomic requirements 1.2 Analyse task and determine specifications for spreadsheets 1.3 Identify requirements of data entry, storage, output, reporting and presentation requirements 1.4 Apply work organisation strategies and energy and resource conservation techniques
2. Develop a linked spreadsheet solution	2.1 Use spreadsheet design software functions and formulae to meet identified requirements 2.2 Link spreadsheets according to software procedures 2.3 Format cells and use data attributes assigned with cell references, according to task requirements 2.4 Test formulae to confirm output meets task requirements
3. Automate and standardise spreadsheet operation	3.1 Evaluate and identify tasks requiring automation 3.2 Create, use and edit macros to fulfil requirements of task and automate spreadsheet operation 3.3 Develop, edit and use templates and ensure consistency of design and layout according to task requirements
4. Use spreadsheets	4.1 Enter, check and amend data according to organisational and task requirements 4.2 Import and export data between compatible spreadsheets and adjust documents, according to software and organisational procedures 4.3 Use help function to overcome problems with spreadsheet design and production 4.4 Preview, adjust and prepare spreadsheet in accordance with organisational and task requirements
5. Represent numerical data in graphic form and store spreadsheet	5.1 Determine style of graph to meet specified requirements and manipulate spreadsheet data, where required 5.2 Create graphs with labels and titles from numerical data contained in a spreadsheet file 5.3 Name and store spreadsheet in accordance with organisational requirements and exit application

FNSACC521 Provide financial and business performance information

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Assess organisation needs	1.1 Clarify and confirm client's needs, objectives and expectations 1.2 Identify organisation's specific legal and financial requirements when establishing, structuring and financing a business 1.3 Discuss financial options and processes with internal stakeholders to develop suitable plans for providing information and achieving organisation's goals within agreed timeframes 1.4 Review plans against agreed criteria and clearly communicate results to internal stakeholders 1.5 Monitor organisation's objectives and respond to changes to the organisation's needs
2. Analyse data	2.1 Seek advice on reliability and accuracy of data from authorities and sources according to organisational procedures 2.2 Compile and reconcile data and confirm that statements are accurate and comply with organisational procedures, legislative and statutory requirements, and standard financial reporting principles 2.3 Analyse data and reports in line with standard financial analysis techniques and the organisation's objectives 2.4 Evaluate information on the financial profitability, efficiency and stability of the organisation 2.5 Evaluate financial potential of the organisation, its future funding requirements, and statutory obligations
3. Prepare and provide financial and business performance advice to internal stakeholders	3.1 Formulate recommendations to improve financial performance and compliance based on findings from analysis 3.2 Escalate and refer complex taxation issues to relevant experts, as required 3.3 Document and distribute recommendations report on financial and performance findings to required stakeholders according to organisational policies and procedures

FNSACC522 Prepare tax documentation for individuals

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Gather client income data and verify client, organisational and legislative requirements	1.1 Consult with client to determine tax documentation preparation requirements 1.2 Conduct research to identify updates or additions to tax compliance requirements according to client circumstances 1.3 Gather current data from authoritative sources, and identify and resolve outstanding information requirements through consultation with client 1.4 Identify assessable income and allowable deductions 1.5 Complete and record amounts according to legislative requirements 1.6 Identify any tax issues and conduct research to resolve, or refer to designated authority
2. Identify, record and present client's income tax documentation	2.1 Calculate client's tax obligations according to legislative requirements and industry-accepted information-gathering practices 2.2 Prepare required documentation according to statutory and organisational procedures and within established timeframes 2.3 Evaluate and moderate decision processes as required by seeking advice and guidance from specialists 2.4 Discuss and confirm documentation with client and obtain client signature, authorisation and endorsement, according to legislative requirements
3. Manage client's income tax documentation	3.1 Prepare submission to Australian Taxation Office (ATO) according to ATO submission requirements 3.2 Advise client of current tax obligations 3.3 Respond to ATO enquiries and meet tax audit requirements, as required

FNSACC523 Manage budgets and forecasts

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Prepare budget	1.1 Establish budget objectives and confirm their consistency with organisational policies and procedures 1.2 Define cash, expenditure and revenue items and determine if items are relevant to budget 1.3 Identify and include milestones and performance indicators in budgets to monitor financial performance and break down annual budgets into seasonal periods according to operating trends
2. Forecast estimates	2.1 Identify required data for forecasts and anticipate changes in circumstances 2.2 Establish assumptions and parameters and review for accuracy, relevance and compliance with organisational policies and procedures 2.3 Provide realistic estimates of future cash flow, costs and revenues according to ethical and organisational requirements, and support with verifiable evidence and source documentation

ELEMENT	PERFORMANCE CRITERIA
	2.4 Identify financial risks and propose protection strategies according to organisational policies and procedures
3. Document and distribute budget	3.1 Present data in a clear format appropriate for budget reporting 3.2 Complete reports for specified periods and projects within agreed timeframes 3.3 Identify feasibility of forecasts by comparing projections with market growth and development 3.4 Distribute budget report to required personnel
4. Monitor budget outcomes	4.1 Analyse budget variances according to organisational procedures, and make recommendations to address variances to client or designated person 4.2 Review budget processes and implement process changes as required

FNSORG515 Prepare financial reports to meet statutory requirements

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Identify statutory requirements of reports	1.1 Review current and relevant information on statutory reporting requirements 1.2 Identify updates or changes to statutory requirements for financial reporting and assess their impact on developing reports
2. Plan for delivery of reports	2.1 Establish timelines to meet report deadlines and data requirements, and communicate them to contributors for input 2.2 Establish lead times that ensure adequate time is available for contingencies 2.3 Finalise timelines with applicable organisational personnel
3. Develop reports	3.1 Collate financial information and prepare required documents according to established timelines 3.2 Review and cross-reference documents against detailed statutory requirements and applicable internal accounting records 3.3 Support report results in required formats where necessary 3.4 Review all reports for compliance and auditor requirements 3.5 Document audit trail of work performed and justifications for comprehensive financial monitoring
4. Submit reports for authorisation	4.1 Communicate outcome of review to required personnel 4.2 Obtain all required sign-offs, approvals and authorisations from responsible parties
5. Distribute reports	5.1 Provide authorised reports to appropriate parties according to established timelines 5.2 Obtain confirmation of receipt of reports and complete organisational record of compliance

FNSORG506 Prepare financial forecasts and projections

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Plan preparation timetable	1.1 Identify all critical milestones to ensure financial forecasts and projections can be prepared within timeframes 1.2 Review business plans, financial forecasting and processing systems to identify timeframes and parameters, and any potential conflicts
2. Identify assumptions and parameters	2.1 Review business plans and exception reports to identify and resolve conflicts in assumptions 2.2 Review assumptions and parameters to ensure compliance with organisational policy and procedures 2.3 Analyse current and historical financial reports to establish trends, and examine external environment to gain objective overview
3. Issue instructions and relevant aids for preparation of forecasts and projections	3.1 Issue clear instructions that comply with organisational format to facilitate use and ensure consistent interpretation 3.2 Identify business types to enable selection of effective financial models, and provide training to users to ensure comprehensive understanding and effective use of models
4. Collect, consolidate, model and analyse data	4.1 Review data to ensure consistency with model used and document analysis results clearly 4.2 Collect reliable, valid, complete and comprehensive data 4.3 Process and consolidate data in logical structured format that enables ready analysis according to established timetable
5. Document results and obtain approval	5.1 Document results clearly in suitable format that meets needs of target users 5.2 Obtain all approvals in accordance with management objectives and financial and organisational policy, and distribute results within timetable

Employability skills

Communication

- compiling data and preparing financial statements and ad hoc reports
- developing and writing reports to specifications
- discussing and negotiating with stakeholders on matters relating to financial management
- liaising, listening and consulting
- using effective telephone techniques and having the ability to negotiate resolutions with clients and colleagues
- preparing and presenting correspondence in appropriate electronic format

Teamwork

- contributing and working with others to implement policies and procedures
- referring matters to nominated person as required

Problem solving

- applying estimating, forecasting and analysis skills
- conducting variance and cost benefit analyses
- determining security protocols
- developing financial performance indicators and security arrangements to ensure the integrity of the system
- establishing and reviewing assumptions/parameters
- identifying financial risks
- identifying WHS hazards and exercising risk control
- solving discrepancies

Initiative and enterprise

- applying learning about ergonomic activities to develop improved processes
- applying referral skills
- designing reports to effectively present workplace information
- identifying trends in the industry
- referring non-routine problems to a nominated person
- researching the feasibility of workplace opportunities

Planning and organising

- establishing and maintaining an accounting system
- establishing, monitoring and reviewing reporting systems
- maintaining accounting records for compliance purposes
- maintaining systems, records and reporting procedures
- preparing, documenting and managing budgets and forecasts
- preparing taxation returns
- researching and managing data collection and testing
- setting milestones and performance indicators
- timetabling, scheduling reports and lodgements

Self-management

- adapting to change in technology and work practices
- defining own work role and understanding limits of responsibility
- developing internal control procedures for corporate governance
- identifying and acting upon professional development opportunities
- understanding and acting upon compliance requirements
- working ethically and complying with industry professional code of practice and legislative requirements

Learning

- developing and maintaining personal competence
- following workplace safety procedures
- maintaining currency of knowledge of relevant legislation and codes of practice
- using online help for self-learning purposes

Technology

- adapting to change in technology and working within ergonomic guidelines
- using technology to assist the management of information and to establish and operate systems
- using word processing, spreadsheet and database skills to produce workplace documents and reports

FNS60222 Advanced Diploma of Accounting

Aims

This qualification reflects the role of individuals working in accounting and seeking professional recognition, including tax agents, accounts managers and business analysts; and to employees performing a range of accounts management tasks for organisations in a range of industries. At this level individuals are expected to apply theoretical and technical skills in a range of situations and to display initiative and judgement in planning activities. They have autonomy in performing complex operations and can be responsible for planning, coordinating and evaluating the work of others within broad parameters.

This qualification includes units that comprise an approved Tax Practitioner Board (TPB) course in Australian taxation law and commercial law, which are relevant for registration as a tax agent. Persons seeking registration with the TPB should check current registration requirements with the TPB, as registration requirements are reviewed regularly.

Job Roles

This qualification provides a pathway to work in accounting job roles with duties such as:

- implementing and maintaining internal control procedures
- preparing financial reports for corporate entities
- providing management accounting information
- evaluating organisation's financial performance and financial risk
- preparing tax returns
- implementing tax plans and evaluating tax obligations
- developing and implementing financial strategies
- developing business plan
- preparing and analysing accounting reports for management
- interpreting and using financial statistics and tools

Duration

The expected duration for the Advanced Diploma of Accounting is four 9-week terms. Students who are identified as having difficulties in completing the course in the required duration may be able to extend their course as per APC's Intervention Policy. NOTE: Due to College closure over the Christmas/New Year period the maximum course length for students studying at this time is 49 weeks.

Entry requirements

ACADEMIC -

Successful completion of FNS50222 Diploma of Accounting; or its superseded version FNS50217 Diploma of Accounting or equivalent, provided the listed elective unit BSBTEC402 Design and produce complex spreadsheets (or equivalent) has been completed by those seeking to enrol.

For more information please visit our website apc.edu.au.

ENGLISH LANGUAGE PROFICIENCY -

- General English – Upper Intermediate Level; or
- Equivalent English Proficiency Skills test result as per the attached comparison [table](#).

Materials

The required texts for this course are the Australian Pacific College workbooks. You have access to your workbooks for all classes. These workbooks are provided to you free of charge in a pdf version in myAPC.hub and you can download them to your device.

Course structure

The course is delivered in 14 subjects made up of 14 Units of Competency. These are delivered as shown below. You will receive a timetable that indicates the times of your scheduled lectures and tutorials.

Subject code and name	Unit of Competency
A20463 Financial Information (Imported by Credit Transfer)	FNSACC521 Provide financial and business performance information
A20464 Corporate Financial Reports (Imported by Credit Transfer)	FNSACC524 Prepare financial reports for corporate entities
A20465 Income Tax Returns (Imported by Credit Transfer)	FNSACC522 Prepare tax documentation for individuals
A20466 Financial Performance	FNSACC608 Evaluate organisation's financial performance
A20467 Management Accounting	FNSACC613 Prepare and analyse management accounting information
A20468 Organisational Improvement	FNSACC605 Implement organisational improvement programs
A20469 Financial Risk	FNSACC609 Evaluate financial risk
A20470 Financial Strategies	FNSACC610 Develop and implement financial strategies
A20471 Corporate Governance	FNSACC634 Monitor corporate governance activities
A20472 Financial Statistics	FNSINC612 Interpret and use financial statistics and tools
A20473 Complex Financial Reports	FNSACC614 Prepare complex corporate financial reports
A20474 Financial Services Industry	FNSINC611 Apply economic principles to work in the financial services industry
A20475 Tax Documentation	FNSACC601 Prepare and administer tax documentation for legal entities
A20476 Tax Plans	FNSACC603 Implement tax plans and evaluate tax obligations

Assessment Schedule

Information about your assessments is included in the Student Workbooks and Assessments for each subject. This information explains the assessment requirements and what you need to do to complete the assessments. Assessments should be submitted on the due date. Your trainer will give you more comprehensive information about each assessment task.

You are required to complete all parts of the assessment and tick the declaration that it is all your own work i.e., that you have not plagiarised by copying from the internet or other sources. You are required to be competent in each unit of competency to achieve your qualification.

Note: Please refer to individual assessment sheets or ask your teacher for further information on the units of competency and the Elements (Elements describe the essential outcomes) and Performance Criteria (Performance Criteria describe the performance needed to demonstrate achievement of the element) as listed below:

Unit Overview

FNSACC521 Provide financial and business performance information

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Assess organisation needs	1.1 Clarify and confirm client's needs, objectives and expectations 1.2 Identify organisation's specific legal and financial requirements when establishing, structuring and financing a business 1.3 Discuss financial options and processes with internal stakeholders to develop suitable plans for providing information and achieving organisation's goals within agreed timeframes 1.4 Review plans against agreed criteria and clearly communicate results to internal stakeholders 1.5 Monitor organisation's objectives and respond to changes to the organisation's needs
2. Analyse data	2.1 Seek advice on reliability and accuracy of data from authorities and sources according to organisational procedures 2.2 Compile and reconcile data and confirm that statements are accurate and comply with organisational procedures, legislative and statutory requirements, and standard financial reporting principles 2.3 Analyse data and reports in line with standard financial analysis techniques and the organisation's objectives 2.4 Evaluate information on the financial profitability, efficiency and stability of the organisation 2.5 Evaluate financial potential of the organisation, its future funding requirements, and statutory obligations

<p>3. Prepare and provide financial and business performance advice to internal stakeholders</p>	<p>3.1 Formulate recommendations to improve financial performance and compliance based on findings from analysis</p> <p>3.2 Escalate and refer complex taxation issues to relevant experts, as required</p> <p>3.3 Document and distribute recommendations report on financial and performance findings to required stakeholders according to organisational policies and procedures</p>
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FNSACC524 Prepare financial reports for corporate entities

ELEMENT	PERFORMANCE CRITERIA
<p><i>Elements describe the essential outcomes.</i></p>	<p><i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i></p>
<p>1. Compile and analyse data</p>	<p>1.1 Code, classify and systematically check data for accuracy and reliability according to organisational policies, procedures and accounting standards</p> <p>1.2 Compile data according to conversion and consolidation procedures, and organisational policies and procedures</p> <p>1.3 Transfer data to computerised systems as required</p> <p>1.4 Record valuations according to accounting standards</p> <p>1.5 Identify and record effects of taxation</p>
<p>2. Compile reports</p>	<p>2.1 Prepare reports according to statutory and ethical requirements, and organisational procedures relating to conflict of interest, confidentiality, and disclosure requirements</p> <p>2.2 Present charts, diagrams, tables and supporting data in required format</p> <p>2.3 Confirm that structure and format of reports are clear and comply with statutory and organisational requirements</p> <p>2.4 Review statements and data for errors and compliance with statutory requirements and organisational procedures, and amend as required</p>

FNSACC522 Prepare tax documentation for individuals

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Gather client income data and verify client, organisational and legislative requirements	1.1 Consult with client to determine tax documentation preparation requirements 1.2 Conduct research to identify updates or additions to tax compliance requirements according to client circumstances 1.3 Gather current data from authoritative sources, and identify and resolve outstanding information requirements through consultation with client 1.4 Identify assessable income and allowable deductions 1.5 Complete and record amounts according to legislative requirements 1.6 Identify any tax issues and conduct research to resolve, or refer to designated authority
2. Identify, record and present client's income tax documentation	2.1 Calculate client's tax obligations according to legislative requirements and industry-accepted information-gathering practices 2.2 Prepare required documentation according to statutory and organisational procedures and within established timeframes 2.3 Evaluate and moderate decision processes as required by seeking advice and guidance from specialists 2.4 Discuss and confirm documentation with client and obtain client signature, authorisation and endorsement, according to legislative requirements
3. Manage client's income tax documentation	3.1 Prepare submission to Australian Taxation Office (ATO) according to ATO submission requirements 3.2 Advise client of current tax obligations 3.3 Respond to ATO enquiries and meet tax audit requirements, as required

FNSACC608 Evaluate organisation's financial performance

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Evaluate returns to operations	1.1 Trend cash flow and profitability patterns to identify current position and expected returns from investments and projected operations 1.2 Disaggregate averaged returns to assess strengths and weaknesses in organisational performance 1.3 Evaluate investment returns against risk, profit and capital budget requirements
2. Determine short-term and long-term needs	2.1 Identify resources required by organisation to meet short-term and long-term obligations, and cost using standard financial analysis techniques 2.2 Establish and review financial priorities based on reported performance and identified trends, organisational objectives and expected returns to operations and investments 2.3 Review financial options and conduct analysis of range of possible assets and liabilities to optimise capital mix to support operations and trading need 2.4 Evaluate and document organisational policy and procedures for expenditures and investments to ensure relevance to changing personnel profiles 2.5 Analyse debt to equity targets in terms of organisation's expected performance and establish in line with organisational objectives using standard accounting techniques
3. Review performance	3.1 Ensure forecasts made are justifiable given observed trends, information, events and assumptions, with standard errors calculated to produce levels of accuracy suitable for planning purposes 3.2 Regularly review forecasts in line with actual performance and alternative sources of information 3.3 Assess risk strategies for long-term viability and harmonise with short-term goals and obligations

FNSACC613 Prepare and analyse management accounting information

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Gather and record operating and cost data	1.1 Establish systems to generate operating and cost data, and determine cost and operating standards 1.2 Systematically code, classify and check data for accuracy and reliability in accordance with organisational policy and procedures
2. Analyse data and assign costs	2.1 Analyse costs to identify cost behaviour characteristics 2.2 Assign costs to specified cost objects, and reconcile data to ensure calculations are accurate and comply with organisational procedures 2.3 Ensure interpretation of revenues and costs is supported by valid analysis and is consistent with organisation's objectives
3. Prepare cost reports and budgets	3.1 Obtain cost information and relevant advice from all sections of organisation when formulating reports and budgets 3.2 Ensure structure and format of reports and budgets are clear, comprehensive and comply with management information requirements
4. Analyse cost reports and budgets, and review costing system integrity	4.1 Calculate variances against budget and standards, and prioritise for review and decision making 4.2 Interpret and discuss variances against budget in consultation with relevant personnel in organisation 4.3 Assess outcomes from variance reviews to make recommendations for further actions where required, including revisions to cost and activity standards 4.4 Review cost and process information for value adding and non-value adding activities, and make recommendations for further actions 4.5 Assess cost reports and budgets on specified products, services, projects, organisational units, customers, market segments and other cost objects against organisation's objectives, and make recommendations for further actions 4.6 Use comprehensive variance analysis to review effectiveness of cost assignment processes

FNSACC605 Implement organisational improvement programs

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Review programs	<ul style="list-style-type: none"> 1.1 Compare program costs and estimates with budget allocations and financial projections 1.2 Analyse impact of revenue, cost and operational changes on program, together with project completion costs plus program objectives and estimate using standard financial analysis and resource management techniques 1.3 Evaluate program outcomes and performance against objectives to identify variations, contingencies and scope for review and development 1.4 Assess financing options, including costs, timeframes and expected returns, against program goals and objectives
2. Contribute to strategic development	<ul style="list-style-type: none"> 2.1 Develop long-term financial objectives and resource management objectives to support organisational goals and aims 2.2 Identify trends and environmental factors through consultation and use of standard financial analysis and resource management techniques 2.3 Make realistic assessments of financial and resource management implications of external influencing factors on future objectives and present position 2.4 Evaluate organisational strengths and weaknesses against external relationships and environmental factors
3. Develop options for improvement	<ul style="list-style-type: none"> 3.1 Identify causes of variations in projected organisational outcomes, and develop and implement appropriate contingency plans to minimise losses 3.2 Regularly review organisational plans to encompass changes to operational environment and assess factors influencing achievement of objectives 3.3 Identify and evaluate improvement options against organisational weaknesses

<p>4. Establish systems to support change</p>	<p>4.1 Ensure strategic reviews monitor program allocations, including analysis of resource management needs, information technology needs and management processes</p> <p>4.2 Monitor expenditure and revenue items to ensure compliance with budget and variations identified</p> <p>4.3 Systematically communicate aims and goals of identified changes to staff and personnel using recognised communication processes and techniques</p> <p>4.4 Ensure information on changes is readily available, and develop procedures and guidelines to promote absorption of changes into organisational practices</p>
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FNSACC609 Evaluate financial risk

ELEMENT	PERFORMANCE CRITERIA
<p><i>Elements describe the essential outcomes.</i></p>	<p><i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i></p>
<p>1. Assess financial risk exposure</p>	<p>1.1 Identify and measure magnitude and volatility of organisational risks to determine extent of risk exposure and implications for financial strategies</p> <p>1.2 Identify key factors supporting or driving risk exposure and establish timeframes to monitor and improve performance</p> <p>1.3 Compare short-term and long-term financial outcomes and projections with actual cash flows using standard financial analysis techniques to determine effects on liquidity and budget adjustments</p>
<p>2. Develop risk management processes</p>	<p>2.1 Ensure risk management options include assessments of alternatives, criteria for success and estimates of long-term and short-term effects</p> <p>2.2 Identify and evaluate key ethical, legislative and organisational considerations for risk management options</p> <p>2.3 Develop strategies using standard financial analysis techniques to identify financial flows, trends in returns and adjustments in asset values</p> <p>2.4 Establish financial recording systems to monitor and evaluate changes in market conditions and business needs using range of data sources</p> <p>2.5 Develop risk management strategies that optimise mix of asset structures and liabilities in operations and ensure flexibility to meet changing environments</p>

<p>3. Analyse financial histories</p>	<p>3.1 Evaluate financial performance using trends and patterns that identify magnitude and volatility of financial exposures</p> <p>3.2 Compare long-term and short-term financial outcomes with forecast outcomes to assess variances and parameters in performance and reliability of financial advice</p> <p>3.3 Identify and analyse incidents and factors increasing or diminishing financial performance using standard financial analysis techniques</p>
<p>4. Establish processes to minimise risks</p>	<p>4.1 Develop and review recording systems to monitor financial outcomes and to guide and document decision making</p> <p>4.2 Maintain and establish inventories to ensure up-to-date records on value of assets and liabilities</p> <p>4.3 Assess contribution of organisational attitudes to risk taking and incorporate in risk analysis process</p> <p>4.4 Develop, review and communicate parameters for variances in financial outcomes to support financial decision making</p>

FNSACC610 Develop and implement financial strategies

ELEMENT	PERFORMANCE CRITERIA
<p><i>Elements describe the essential outcomes.</i></p>	<p><i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i></p>
<p>1. Review data</p>	<p>1.1 Analyse costs of and returns from assets and liabilities using standard accounting techniques to identify extent of debt and equity financing</p> <p>1.2 Use data to identify costs of different forms of capital to organisation</p> <p>1.3 Standardise asset and liability estimates and valuation criteria, and regularly adjust in line with changes to environmental factors</p>
<p>2. Determine options</p>	<p>2.1 Establish long-term and short-term periods for organisation by reference to strategic goals, cash flow requirements and operational objectives</p> <p>2.2 Identify long-term financing requirements and cost in line with organisation's expected revenue returns, cash flows and asset base</p> <p>2.3 Research sources of financing and evaluate to determine compatibility with organisation's finance strategy</p> <p>2.4 Identify and examine investment analysis and financial planning requirements</p>

<p>3. Implement strategies</p>	<p>3.1 Structure financial plans to meet strategic goals and provide returns within long-term and short-term operational objectives</p> <p>3.2 Develop short-term and long-term objectives for organisation's capital structure in line with operational and strategic plans</p> <p>3.3 Establish internal control procedures in consultation with stakeholders to support implementation and to meet possible emergencies with portfolio management techniques applied</p>
<p>4. Evaluate outcomes</p>	<p>4.1 Monitor interrelationships between long-term and short-term objectives to ensure consistency of returns between operational and investment plans</p> <p>4.2 Assess costs and returns to determine ongoing viability of strategy</p> <p>4.3 Regularly review tax efficiency of financial strategy to maintain optimal returns from assets</p>

FNSACC634 Monitor corporate governance activities

ELEMENT	PERFORMANCE CRITERIA
<p><i>Elements describe the essential outcomes.</i></p>	<p><i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i></p>
<p>1. Establish corporate governance standards and practices</p>	<p>1.1 Monitor organisation's application of and compliance with professional and legal accounting standards and identify emerging trends and interpretations of statutory and other regulatory requirements</p> <p>1.2 Research audit reports and practices to assess methodologies and recommendations</p>
<p>2. Identify corporate governance reporting trends</p>	<p>2.1 Analyse organisational practices and identify corporate governance obligations and performance</p> <p>2.2 Examine queries from statutory and other regulatory authorities for corporate governance failure to assess change effects on internal control procedures</p> <p>2.3 Evaluate efficacy of policies being followed by organisation by assessing content and structure of reports, returns and processes</p>

<p>3. Determine processes for corporate governance compliance</p>	<p>3.1 Determine performance indicators for compliance with corporate governance requirements by analysing and monitoring internal control procedures</p> <p>3.2 Evaluate information technology systems and determine their use and suitability for recording data from operations and transactions for corporate governance obligations</p> <p>3.3 Establish management processes that support corporate governance</p> <p>3.4 Establish reporting plans and confirm completion of compliance requirements within agreed timeframes</p>
<p>4. Review corporate governance compliance</p>	<p>4.1 Assess achievement of performance indicators and determine sources of variance against established performance targets</p> <p>4.2 Monitor and review compliance preparation processes according to corporate governance requirements</p> <p>4.3 Analyse failures in compliance and identify areas to improve processes according to corporate governance requirements</p>

FNSINC612 Interpret and use financial statistics and tools

ELEMENT	PERFORMANCE CRITERIA
<p><i>Elements describe the essential outcomes.</i></p>	<p><i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i></p>
<p>1. Apply statistical methods to work</p>	<p>1.1 Determine required work outcome and required data</p> <p>1.2 Evaluate and select statistical tools and techniques applicable to financial services work to suit required work outcome</p>
<p>2. Source and interpret statistical data</p>	<p>2.1 Access internal and external data and information sources to gather required data</p> <p>2.2 Validate data according to industry statistical standards</p> <p>2.3 Verify currency and utility using data summaries and trends</p> <p>2.4 Interpret and use sampling techniques and diagrammatic, graphical and tabular information to achieve required work outcome</p>
<p>3. Analyse data using statistical techniques and tools</p>	<p>3.1 Analyse statistical data according to organisational requirements and priorities</p> <p>3.2 Analyse and apply tools and techniques to correct data errors</p> <p>3.3 Produce reports of analysis in format suited to meet required work outcome</p>
<p>4. Record statistical data analysis results and records</p>	<p>4.1 Confirm accuracy and consistency of analysis with industry and organisational standards</p> <p>4.2 File and store records to meet security requirements</p>

FNSACC614 Prepare complex corporate financial reports

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Compile data	1.1 Obtain, systematically code and classify data, and check for accuracy and reliability in accordance with organisational policy, procedures and accounting standards 1.2 Use conversion and consolidation procedures to compile data in accordance with organisational policy and procedures 1.3 Identify and record valuations in compliance with relevant accounting standards and effects of taxation
2. Identify appropriate reporting entities	2.1 Identify partially owned subsidiaries and controlled entities 2.2 Identify joint ventures and other entities to be included in reports 2.3 Identify and apply appropriate accounting treatments for reporting entities
3. Prepare reports	3.1 Ensure structure and format of reports that may include charts, diagrams and supporting data are clear and conform to statutory and other regulatory requirements and organisational procedures 3.2 Ensure statements and data are accurate, comprehensive and comply with statutory and other regulatory requirements and organisational procedures 3.3 Prepare reports in accordance with corporation law, accounting standards, securities exchange listing requirements and Generally Accepted Accounting Principles (GAAP), and comply with disclosure requirements
4. Analyse reports	4.1 Identify significant issues in statements, including comparative financial performances 4.2 Report implications of analysis to appropriate levels of management and external bodies

FNSINC611 Apply economic principles to work in the financial services industry

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Identify economic principles that impact work	1.1 Develop knowledge of economic principles relevant to industry and own role 1.2 Develop knowledge of microeconomic theory and influences on financial products and services that relate to tasks within own role 1.3 Identify capital adequacy regulation and requirements applicable to work functions
2. Use knowledge of economic principles in work	2.1 Apply relevant financial modelling techniques to economic data to inform decision making 2.2 Analyse and apply appropriate asset pricing models 2.3 Apply models to determine organisational value in relation to capital structure 2.4 Evaluate own work in context of relevant economic principles
3. Review work and maintain understanding of economic principles	3.1 Research current economic theories and their impact on the industry and confirm relevant current knowledge 3.2 Evaluate own work in context of relevant economic principles 3.3 Integrate contemporary economic principles into work practices

FNSACC601 Prepare and administer tax documentation for legal entities

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Identify taxation requirements for complex lodgements and returns	1.1 Identify and confirm suitability of legal entities within client's organisational structure 1.2 Conduct research to identify updates or additions to compliance requirements relevant to client's circumstances, and establish recording and reporting requirements 1.3 Determine client's tax documentation preparation requirements

<p>2. Gather and analyse data relevant to client's tax position</p>	<p>2.1 Identify and collect client data relevant to tax documentation requirements</p> <p>2.2 Analyse data to extract relevant tax information and identify any discrepancies requiring verification or research for resolution</p> <p>2.3 Obtain advice and guidance from specialist to evaluate and moderate decision processes</p>
<p>3. Prepare and present tax documentation</p>	<p>3.1 Calculate client's tax obligations, in accordance with legislative requirements and information gathering practices</p> <p>3.2 Prepare tax documentation to comply with relevant Australian Taxation Office (ATO), legislative and organisational recording and reporting requirements</p> <p>3.3 Present and confirm documentation with clients to obtain client signature, authorisation and endorsement, ensuring legislative requirements are met</p>
<p>4. Lodge tax documentation</p>	<p>4.1 Submit relevant tax documentation to the ATO within established timelines</p> <p>4.2 Advise client of current tax obligations and that any advice from taxation authorities is to be followed</p> <p>4.3 Respond to tax office enquiries and meet taxation audit requirements, when applicable, in timely manner</p>

FNSACC603 Implement tax plans and evaluate tax obligations

ELEMENT	PERFORMANCE CRITERIA
<p><i>Elements describe the essential outcomes.</i></p>	<p><i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i></p>
<p>1. Assess legal entity's tax obligations</p>	<p>1.1 Quantify history and trends of legal entity's tax obligations arising from its historical taxable transactions, using standard accounting techniques</p> <p>1.2 Analyse data from current transactions to resolve discrepancies and ambiguities and confirm suitability of legal entity</p> <p>1.3 Conduct research to identify updates or additions to compliance requirements relevant to maximising client's benefit and establish recording and reporting requirements</p> <p>1.4 Identify legal entity's tax obligations by analysing data on taxable transactions</p> <p>1.5 Schedule payments of tax obligations by applying methods of determinations and tax bases</p>

<p>2. Develop tax plans</p>	<p>2.1 Assess implications of schedule on tax entity's operations and structure</p> <p>2.2 Develop financial management strategies to ensure alignment of cash flow with incidence and schedules of tax obligations</p> <p>2.3 Develop management process and record-keeping systems to implement financial management strategies and ensure maintenance of audit trail</p> <p>2.4 Document management processes that include application of compliance requirements</p> <p>2.5 Estimate future taxation obligations from income and expenditure forecasts using standard accounting techniques</p>
<p>3. Evaluate and advise on tax plan</p>	<p>3.1 Prepare budgets in accordance with income and expenditure forecasts, and periodically review to ensure accuracy of tax obligation estimates</p> <p>3.2 Analyse variances between actual tax obligations and tax plan to identify errors or adjustment required to financial management strategies or management process</p> <p>3.3 Monitor and evaluate performance of tax plans and advise accordingly</p> <p>3.4 Monitor and review tax documentation to ensure it complies with legislative and professional requirements</p> <p>3.5 Analyse evidence of non-compliance to diagnose origin and develop resolution</p>

Employability skills

Communication

- compiling data and preparing financial statements and ad hoc reports
- developing and writing reports to specifications
- discussing and negotiating with stakeholders on matters relating to financial management
- liaising, listening and consulting
- using effective telephone techniques and having the ability to negotiate resolutions with clients and colleagues
- preparing and presenting correspondence in appropriate electronic format

Teamwork

- contributing and working with others to implement policies and procedures
- referring matters to nominated person as required

Problem solving

- applying estimating, forecasting and analysis skills
- conducting variance and cost benefit analyses
- determining security protocols

- developing financial performance indicators and security arrangements to ensure the integrity of the system
- establishing and reviewing assumptions/parameters
- identifying financial risks
- identifying OHS hazards and exercising risk control
- solving discrepancies

Initiative and enterprise

- applying learning about ergonomic activities to develop improved processes
- applying referral skills
- designing reports to effectively present workplace information
- identifying trends in the industry
- referring non-routine problems to a nominated person
- researching the feasibility of workplace opportunities

Planning and organising

- establishing and maintaining an accounting system
- establishing, monitoring and reviewing reporting systems
- maintaining accounting records for compliance purposes
- maintaining systems, records and reporting procedures
- preparing, documenting and managing budgets and forecasts
- preparing taxation returns
- researching and managing data collection and testing
- setting milestones and performance indicators
- timetabling, scheduling reports and lodgements

Self-management

- adapting to change in technology and work practices
- defining own work role and understanding limits of responsibility
- developing internal control procedures for corporate governance
- identifying and acting upon professional development opportunities
- understanding and acting upon compliance requirements
- working ethically and complying with industry professional code of practice and legislative requirements

Learning

- developing and maintaining personal competence
- following workplace safety procedures
- maintaining currency of knowledge of relevant legislation and codes of practice
- using online help for self-learning purposes

Technology

- adapting to change in technology and working within ergonomic guidelines
- using technology to assist the management of information and to establish and operate systems
- using word processing, spreadsheet and database skills to produce workplace documents and reports