Purpose of the Course:
This qualification reflects accounting job roles in financial services and other industries requiring accounting support functions. Persons providing a BAS service for a fee or other reward (other than employees) must be registered by the Tax Practitioners Board (TPB).

A Business Activity Statement (BAS) service is a tax agent service that relates to:

- Ascertaining liabilities, obligations or entitlements of an entity that arises, or could arise, under a BAS provision; or
- Advising an entity about liabilities, obligations or entitlements of the entity or another entity that arise, or could arise, in their dealings with the Commissioner in relation to a BAS provision; and
- Representing an entity in their dealings with the Commissioner of Taxation; and
- Is provided in circumstances where the entity can reasonably be expected to rely on the service for either or both of the following purposes:
  - To satisfy liabilities or obligations that arise, or could arise, under a BAS provision;
  - To claim entitlements that arise, or could arise, under a BAS provision;
  - To claim entitlements that arise, or could arise, under a BAS provision.

Where it is reasonable to expect an entity to rely on the service for either or both of the following purposes:

- To satisfy liabilities or obligations that arise or could arise under a BAS provision;
- To claim entitlements that arise or could arise under a BAS provision.

The Association of Accounting Technicians Australia and the Tax Practitioners Board (TPB) both recognise the Certificate IV in Accounting.

Upon successful completion of this course, the TPB will recognise you as having met the educational requirements to register as a BAS (Business Activity Statement) agent. This course meets the TPB’s current educational requirements for registered BAS agents, as well as the new requirements that became effective from 1 March 2012.
However, persons seeking BAS agent registration should check current registration requirements with the TPB as this is regularly under review and additional eligibility criteria apply. You should visit [www.tpb.gov.au](http://www.tpb.gov.au) for further information.

**Entry Requirements:**
- Students must be over 18 years of age,
- Students must have completed an overseas equivalent of Year 12
- Proficient in English. International students need an IELTS level of 6.0 overall with no individual band lower than 5.5, or a TOEFL 550 (paper PBT) 78 (computerised) or proof that the medium of instruction at school has been in English with a satisfactory grade in English in final examinations.
- To be able to read and comprehend course requirements
- Have an intermediate to advanced level of understanding of computers and the internet
- May have completed Certificate III in Accounts Administration or similar

**Nominal Duration:**
Total duration of the course is 20 hours per week for 52 weeks including 3 x 10 week terms, 1 x 12-week term and 10 weeks’ holiday.

This course is only offered as a full-time only and is not offered part-time or by distance education.

**Delivery Location**
- Level 2 & 7, 16 – 18 Wentworth Street, Parramatta, NSW, 2150

**Course Fees:**
- Tuition Fee: $12,000
- Enrolment Fee: $150
- Material and Equipment Fee: $400
- Total Fees: $12,550

*Note: Some fees are non-refundable and fees may change without notice. See the enrolment form for fee refund policy details of refund arrangements and conditions and please check out web site or contact the college prior to enrolment to ensure fees are correct.*

**Delivery Strategy:**
This program is delivered totally within an institution-based environment. This mode of delivery will combine theory-based material and practical sessions involving small discussion groups, individual and team activities and practical projects.
Throughout the entire training program participants will be provided with training and resource materials that contain various worksheets, handouts, additional reading materials (where required) and the assessment tasks. These materials will be sourced from a variety of commercial providers such as IBSA, SmallPrint Australia and will also be developed in-house.

**Assessment Strategy:**
Evidence is the term used to describe the information used to gain competency in each section of the course. It can be gathered in a variety of ways and the Trainer/Assessor will use a combination of these methods throughout and at the conclusion of the learning program. In some situations, the trainer/assessor will have number of different types of assessment activities to choose from and will be required to conduct a minimum of two or more assessments to judge competency in certain units.

Due to the nature of some units the number of assessment required will vary and the trainer/assessor will inform the students of the number being undertaken. The assessment matrix identifies the type of evidence that will be collected to enable judgments to be made about student’s success in units of competency. Assessments are conducted at various points though out a unit. It is at the discretion of the trainer/assessor as when these occur. This decision is based upon when an agreement is reach between both the trainer/assessor and the individual student.

Assessment methods may include:
- Role-plays
- Written examinations
- Written/Verbal questioning
- Case studies
- Practical Projects
- Research Reports
- Assignments used to assess required skills and knowledge

**Assessment Outcome:**
Students will be marked either Competent (C) or Not Yet Competent (NYC) for each unit of competency.

**Customisation and Contextualisation:**
This program has been designed to provide the best outcome for those seeking this qualification and to enable them to work in a variety of financial environments. The program and its learning and assessment materials maybe subject to customisation and
contextualisation to suit the needs of individual clients where these needs have been identified and will be conducted in consultation with the relevant individual.

**Recognition of Prior Learning:**
Have you worked or studied in this field before? RPL allows you the opportunity to be recognised for skills, experience and study that you may have already attained.

To gain RPL you will need to contact the college for our RPL kit which will guide you through the process of presenting your evidence to us. RPL will only be granted before the start of the course, or within the first two weeks of starting of the course.

RPL can be applied for by overseas students with the following conditions:
- You are still required to attend full-time study
- The duration of the course is reduced affecting your Confirmation of Enrolment with DIBP (Department of Immigration and Border Protection)

There is a fee for the RPL service which is detailed in the RPL kit

**Training Pathways:**
This qualification will provide a pathway to FNS50215 Diploma of Accounting and FNS60215 Advanced Diploma of Accounting

**Employment Pathways:**
Career possibilities may include:
- Payroll clerk
- General clerical assistant
- Bookkeeper
- Accounts receivable clerk
- Accounts payable clerk

**Course Objectives and Outcomes**
On successful completion of this qualification students will be able to:
- Establish and maintain both cash and accrual accounting systems,
- Complete Business Activity Statements and Instalment Activity Statement tasks,
- Manage budgeting and Management reporting
- Prepare financial reports and statements
- Address legal aspects of accounting
- Work and produce a range of business documents
- Process business tax requirements
- Make decisions in legal context
Qualification Awarded:
At the successful completion of this course the participant will receive a FNS40615 Certificate IV in Accounting. Those students who do not complete this course or who are deemed not yet competent in any units will still receive a Statement of Attainment for those units they have completed.

Course Structure:
To successfully complete the FNS40615 Certificate IV in Accounting students are required to complete thirteen units of competency consisting of the units as listed below (ten core and three electives).

Core Units
- FNSACC301 Process financial transactions and extract interim reports
- FNSACC302 Administer subsidiary accounts and ledgers
- FNSACC402 Prepare operational budgets
- FNSACC404 Prepare financial statements for non-reporting entities
- FNSACC406 Set up and operate a computerised accounting system
- FNSBKG404 Carry out business activity and instalment activity statement tasks**
- FNSBKG405 Establish and maintain a payroll system**
- FNSINC401 Apply principles of professional practice to work in the financial services industry
- BSBFIA401 Prepare financial reports
- BSBITU306 Design and produce business documents

Elective Units
- FNSACC401 Process business tax requirements
- FNSACC403 Make decisions in a legal context
- FNSACM401 Evaluate and authorise payment requests

** The completion of the units FNSBKG404 Carry out business activity and instalment activity statement tasks and FNSBKG405 Establish and maintain a payroll system are required if applying to the Taxation Practitioners Board to be registered as a BAS Agent