

Certificate: Accounting

SAQA ID 801893 | 120 Credits

NQF LEVEL
5



The confidence to do more.

STUDENT

DESCRIPTION

The NQF Level 5 Certificate in Accounting covers more complex accounting tasks, including drafting financial statements, managing budgets and evaluating financial performance. Students will also have the opportunity to specialise in areas from tax to auditing and credit control. This qualification create the ideal progression pathway after the completion of Levels 3 and 4, or if you are at a more advanced stage in your career. The AT(SA) qualification has the benefit of being internationally designed against a global standard and quality assured by the South African Institute of Chartered Accountants (SAICA).

MEMBERSHIP

To ensure ongoing professional development, this qualification leads to membership of AT(SA). In addition to Professional Body Membership, members are provided with support, advice and learning interventions.

This helps to reinforce the skills and competencies required to perform optimally within their roles and advance their careers over time.

DESIGNATION

The achievement of this qualification can lead to the professional designation Member of the Association of Accounting Technicians. Those awarded the professional designation will be entitled to use the post-nominal title MAAT(SA). Once you've achieved this level, you'll be the proud owner of the highest level of the AT(SA) Accounting Qualification. With evidence of one year's relevant work experience which has been attained while you were completing this qualification you will be able to apply to become a Platinum member of AT(SA) and use the letters MAAT(SA) after your name.

PROGRAMME OUTLINE



01 Financial Statements

Principles of drafting financial statements

- Understand the regulatory frame that underpins financial reporting.
- Understand the key features of a published set of accounts.
- Understand the basic principles of consolidation.
- Appreciate the analysis and interpretation of financial statements.

Drafting financial statements

- Draft statutory financial statements for a limited company
- Draft simple consolidated financial statements
- Interpret financial statements using ratio analysis

02 Budgeting

Principles of budgeting

- Demonstrate an understanding of the internal and external business factors in budgets
- Understand why budgets are used
- Understand the skills needed in budget preparation

Drafting budgets

- Prepare forecasts and budgets
- Understand the impact that changes in the economic environment will have one on the budget
- Use budgetary control to ensure organisational targets are met

03 Financial Performance

Principles of managing financial performance

- Demonstrate and accurate understanding of the internal and external factors that affect organisations
- Be aware of the cost accounting techniques needed in monitoring financial performance
- Understand the techniques necessary of measuring performance and managing costs

Measuring financial performance

- Collate information from various sources and prepare routine cost reports
- Make suggestions for improving financial performance by monitoring and analysing information
- Prepare performance reports for management

04 Internal Control and Accounting Systems

Principles of internal control

- Demonstrate an understanding of the role of accounting within the organisation
- Understand the importance and use of internal control systems
- Be able to identify and use the appropriate accounting system to meet specific organisational requirements

Evaluating accounting systems

- Evaluate the accounting system and identify areas of improvement
- Make recommendations to improve the accounting system

05 Credit Management and Control (Elective)

Principals of credit management

- Understand legislation impacts upon credit control
- Understand how to use and prepare information from a variety of sources to manage the organisations granting of credit
- Be aware of a range of techniques and methods of credit control that may be used within an organisation

Control of debt and credit

- Grant credit to customers within organisational deadlines
- Manage the supply of credit

06 Personal Tax (Elective)

07 Business Tax (Elective)

08 External Auditing (Elective)

Principals of personal tax

- Demonstrate an understanding of legislation and procedures relating to personal tax
- Understand the current taxation principals of income from employment
- Understand the taxation principals of savings, non savings and dividend income for an individual
- Understand the current taxation principals of property income for an individual
- Understand the current taxation principals of basic capital gains taxation for an individual

Calculating personal tax

- Calculate income from all sources accurately
- Calculate accurately the tax payable on income
- Account for capital gains tax correctly
- Prepare accurate computations and complete relevant parts of self-assessment tax returns correctly

Principals of business tax

- Understand the impact of legislation and legislative changes
- Understand tax law and its implications for unincorporated business
- Understand tax law and its implications for incorporated business
- Understand how to treat capital assets

Calculating business tax

- Prepare the relevant pages of a tax return for an unincorporated business and accurately produce the computations to support this
- Correctly complete corporation tax returns with all supporting computations for incorporated businesses

Principals of external auditing

- Demonstrate an understanding of the legal and professional standards required for an external auditor
- Understand the organisations external auditing procedure
- Understand a range of auditing techniques and know which to use when planning audits on different aspects of the systems
- Understand a range of audit documentation and recognise the appropriateness

Auditing Financial statements

- Be able to help plan an audit accurately identifying areas to be verified and any associated risks
- Undertake an audit under supervision
- Prepare draft reports for approval

TYPE OF PROGRAMME



Full Time, Part Time or Distance Learning

DURATION



Please contact your training provider for details on the delivery medium and number of contact days.

ADMISSION



It is assumed that the learners accessing this qualification are competent in language, literacy, communication and mathematical literacy at NQF Level 4.

AT(SA) REGISTRATION PROCEDURES

Registration and enrolment as a student will be done with AT(SA) and the selected training provider.

Annual / First Registrations require the following documentation

- Certified copy of the ID document,
- Certified copy of the school certificate,
- Other appropriate documents e.g. valid passport, valid study permit, SAQA verification certificate of foreign results, etc.

UNIT TITLE	COMPULSORY/ELECTIVE	SUMMATIVE ASSESSMENTS
Financial statements	Compulsory	1 (Computer-based)
Budgeting	Compulsory	1 (Computer-based)
Financial performance	Compulsory	1 (Computer-based)
Internal control and accounting systems	Compulsory	1 (Computer-based)
Credit management and control	Elective	Paper Based Assessment
Personal tax	Elective	1 (Computer-based)
Business tax	Elective	1 (Computer-based or workplace evidence)
External Auditing	Elective	1 (Computer-based or workplace evidence)

CERTIFICATION

Upon successful completion of the programme, learners will be issued with a Results Letter outlining the units completed and a Certificate:

- Accounting Technician SAQA ID 80189 NQF Level 5.

AT(SA) will host an annual graduation ceremony for all students who have completed this qualification.

NEED MORE INFORMATION?

Contact AT(SA) on +27(0) 11 621 6600, visit: www.accountingtechniciansouthafrica.co.za or email info@accountingtechniciansouthafrica.co.za