

# FET Certificate: Accounting Technician

SAQA ID 77143 | 120 Credits

NQF LEVEL  
4



The confidence to do more.

## STUDENT

### DESCRIPTION

The FET Certificate: Accounting Technician introduces the student to more complex accounting skills and tasks such as maintaining cost accounting records and the preparation of reports and returns. This qualification which is at an NQF Level 4 progresses from the Accounting Technician qualification at NQF Level 3. 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).

The AT(SA) qualifications can advance your career in finance and accounting and help you make a valuable contribution to your business, department or unit. AT(SA) enables you to choose how, when and where you study. Training is flexible and open to everyone. You may be heading for your first job in accounting and finance, seeking a change of career, or already working and want to advance your skills and competencies.

### 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.

## PROGRAMME OUTLINE



### 01 Accounts Preparation I

#### Principles of accounts preparation

- Understand generally accepted accounting principles and concepts
- Understand the principles of double entry bookkeeping
- Understand the accounting methods used to record assets, liabilities, income, expenses and capital

#### Accounting for fixed assets

- Account for the purchase of fixed assets
- Account accurately for depreciation
- Account for the disposal of fixed assets
- Take appropriate action when dealing with issues arising from fixed asset records

#### Extending the trial balance using accounting adjustments

- Account for adjustments
- Prepare a trial balance
- Complete the trial balance

### 02 Accounts Preparation II

#### Principles of accounts preparation

- Understand generally accepted accounting principles and concepts
- Understand the principles of double entry bookkeeping
- Understand the need for, and the process involved in the preparation of final accounts

#### Prepare accounts for partnerships

- Have a basic understanding of legislation relating to the formation of a partnership
- Prepare a profit and loss appropriation account
- Prepare a balance sheet relating to a partnership

#### Prepare final accounts for sole traders

- Prepare accounting records from incomplete information
- Produce accurate final accounts

### 03 Cash Management

#### The Principles of Cash Management

- Understands how the external environment impacts on how an organisation manages cash assets
- Be able to make informed decisions regarding the management of cash balances within an organisation when dealing with issues arising from fixed asset records
- Understand a range of accounting and other business techniques used to improve the efficiency of cash management procedures within the organisation
- Prepare forecasts of income and expenditure for a given accounting period
- Use forecasts to monitor cash flow within the organisation
- Use cash balances effectively

### 04 Cost And Revenues

#### Principles of costing

- Demonstrate an understanding of the role of costing within the organisation
- Advise on the most appropriate costing methods to use in an organisation
- Understand the principles of using costing as a decision making tool

#### Providing Cost and Revenue Information

- Record and analyse information relating to costs
- Apportion costs according to organisational requirements
- Correctly identify any significant deviations and report these to management

### 05 Indirect Tax

#### Indirect Tax Principles of VAT

- Understand VAT regulations

#### Principles of VAT

- Understand VAT regulations

#### Preparing and completing VAT returns

- Complete VAT returns accurately and in a timely manner
- Communicate VAT Information

- Understand the principles of ethical working in accountancy or payroll
- Know how to behave in an ethical manner when working with internal and external customers
- Understand when and how to take appropriate action following any suspected breaches of ethical codes
- Use a spreadsheet to enter, edit and organise numerical and other data
- Select and use appropriate formulas and data analysis tools and techniques to meet requirements
- Use tools and techniques to present and format and publish spreadsheet information

**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 3. The qualification is open access and the training provider undertakes an initial assessment to determine at which stage of the qualification the learner should start. This involves examining their previous learning and current skills in accounting.

**AT(SA) REGISTRATION PROCEDURES**

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

**Annual/First Registrations**

- 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	SUMMATIVE ASSESSMENTS
Accounts Preparation I	1 (Computer-based)
Accounts Preparation II	1 (Computer-based)
Cash Management	1 (Computer-based)
Costs and Revenues	1 (Computer-based)
Indirect Tax	Paper Based Assessment
Professional ethics in accounting and finance	1 (Computer-based)
Spreadsheets software	1 (Computer-based or workplace evidence)

**CERTIFICATION**

Upon successful completion of the qualification, learners will be issued with a Statement of Achievement and a Certificate:

- Accounting Technician SAQA ID 77143 NQF Level 4.

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

**NEED MORE INFORMATION?**

Contact AT(SA) on +27(o) 11 621 6600, visit: [www.accountingtechniciansouthafrica.co.za](http://www.accountingtechniciansouthafrica.co.za) or email [info@accountingtechniciansouthafrica.co.za](mailto:info@accountingtechniciansouthafrica.co.za)