

# FET Certificate: Accounting Technician:

SAQA ID 77143 | 120 Credits

NQF LEVEL  
4



The confidence to do more.

STUDENT

AT(SA) is a competency-based accountancy qualification and membership designation offered by the South African Institute of Chartered Accountants (SAICA), the foremost accountancy institute in South Africa. The qualification promotes the theory and practice of accountancy and offers prospects a solid foundation in accounting, finance and business practice. The underpinning designation is SAICA's entry level designation that enables students to move from being unskilled and unqualified to being respected accountancy and finance professionals. AT(SA) qualifications are designed against global standards and are quality assured by SAICA to ensure relevance to the South African workplace. AT(SA) is accessible to aspirant accountants who operate at foundational business levels.

## DESCRIPTION

The FET Certificate in Accounting aims to provide students with the knowledge, skills and competencies to work effectively as an Accounting technician. Students who successfully complete this qualifications will be able to confidently prepare final accounts, understand the principles of cash management and costing and be in a position to provide cost and revenue information..

## ASSESSMENT

Units of learning within this qualification are assessed using computer-based assessments which test students' ability to apply newly acquired skills and competencies in the work environment.

## PROFESSIONAL MEMBERSHIP

To ensure ongoing professional development, this qualification leads to Accounting Technician membership of SAICA. Members are provided with support, advisory services, networking opportunities and access to learning interventions to reinforce the skills and competencies required to perform optimally within their current 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

- Understand 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

**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

**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

04 Cost and Revenues

- 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

**DELIVERY MODEL**



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. Training providers may undertake an initial assessment to determine at which level of the 3 suite qualification the student should begin.

**AT(SA) REGISTRATION PROCEDURES**

Students are required to register with AT(SA) through accredited training providers. First registrations require **the following documentation:**

- Certified copy of a valid SA ID document
- Certified copy of a valid school certificate
- Valid passport, Study permit, SAQA verification certificate of foreign results

**CERTIFICATION**

Successful students will be awarded an FET Certificate in Accounting at NQF Level 4 (SAQA ID 77143) and a Statement of Results detailing the units of learning completed. The AT (SA) hosts an annual graduation to celebrate the achievements of all successful students.

**NEED MORE INFORMATION?**

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