



THE
LEARNING
DEVELOPMENT
GROUP

Introduction

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).

Target Audience

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.

Entry Requirements

- It is assumed that the learners accessing this qualification are competent in language, literacy, communication, mathematical literacy at NQF Level 4 and have successfully completed FET Certificate: Accounting Technician Level 4
- The qualification is open access and the training provider undertakes an initial assessment to determine at which stage of the qualification the delegate should start. This involves examining their previous learning and current skills in accounting.

Workplace Requirements

- It is essential that you have extensive experience working in the accounting field,
- Access to a Laptop or PC for course assignments and submissions.

Finance & Accounting

Certificate: Accounting

FASSET Certification

SAQA ID:	80189
NQF Level:	5
Credits:	120

Course Delivery & Assessment

We use in-classroom, virtual classroom and blended interactive facilitated training sessions, group discussions, assignments, case studies and self study to embed skills.

You will need to:

- Demonstrate theoretical and practical understanding of programme content through assessment.
- Participate in and contribute to group discussions, practical work and activities
- Be declared competent by allocated Assessors, Moderators and SETA Verifiers to obtain 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.

Learning Outcomes

- Perform mathematical calculations in the workplace and process purchases and payments correctly
- Process petty cash, reconcile accounts and prepare an initial trial balance
- Operate a computerised accounting system
- Maintain accurate records relating to capital acquisition and disposal
- Collect and collate information for the preparation of final accounts and present financial data
- Prepare and evaluate estimates of costs and revenues
- Monitor and control cash receipts, payments and debt collection
- Apply general principles and procedures for ethical compliance in the accounting sector.
- Develop, maintain and apply ethics in employer/employee situations and in public practice.



Course Content

Certificate: Accounting

Accreditation Body: FASSET and SAICA

Membership: AT(SA)

SAQA ID: 80189 | Learning Programme ID: N/A

NQF Level: 5 | Credits : 120

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

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
- 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

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
- 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

Internal Control and Accounting Systems

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

Credit Management and Control (Elective)

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

Business Tax (Elective)

- 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
- 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

Personal Tax (Elective)

- 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
- 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

External Auditing (Elective)

- 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
- 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



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