

Certificate IV in Accounting

FNS40610

Qualification Rules

You must complete 13 units of competency

9 core units plus 4 elective units

Of the 4 elective units, 3 electives may be selected from units aligned to Certificate III, Certificate IV or Diploma qualifications

CODE	TITLE
CORE UNITS	
BSBFIA401A	Prepare financial reports
BSBITU306A	Design and produce business documents
BSBOHS303B	Contribute to OHS hazard identification and risk assessment
FNSACC301A	Process financial transactions and extract interim reports
FNSACC403A	Make decisions in a legal context
FNSACC404A	Prepare financial statements for non-reporting entities
FNSACC406A	Set up and operate a computerised accounting system
FNSBKG404A	Carry out business activity and instalment activity statement tasks
FNSINC401A	Apply principles of professional practice to work in the financial services industry
ELECTIVE UNITS	
BSBITU402A	Develop and use complex spreadsheets
BSBWRT301A	Write simple documents
FNSACC302A	Administer subsidiary accounts and ledgers
FNSACC405A	Maintain inventory records
FNSBKG405A	Establish and maintain a payroll system

If seeking BAS registration the Tax Practitioners Board stipulates that you complete:

FNSBKG404A	Carry out Business Activity Statements and Instalment Activity Statements; and
FNSBKG405A	Establish and maintain a payroll system

Cost:	\$2,500 – Payment options are available
Training Delivery:	The training can be delivered in a variety of ways including self paced trainer facilitated, supported distance and trainer led.
Traineeship:	Employers may be eligible for Commonwealth funding.



The Tax Agent Services Regulations 2009 (TAS Regulations 2009) state, under the heading “eligibility for registration as BAS agent”, that the Accounting requirements for registration as a BAS agent are:

1. The individual has been awarded **at least** a Certificate IV Financial Services (Bookkeeping), or a Certificate IV Financial Services (Accounting), from:
 - a. A registered training organisation; or
 - b. An equivalent institution;
 2. Has successfully completed a course in basic GST/BAS taxation principles that is approved by the Board;
and
 3. The individual has undertaken at least 1400 hours of relevant experience in the past 3 years.
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The Taxation Practitioner’s Board (TPB) have approved “as an interim measure, until **29 February 2012**” the BAS unit FNSBKPG404A Carry Out Business Activity Statements and Instalment Activity Statements, which is part of the Certificate IV Financial Services (Bookkeeping) as an approved course in basic GST / BAS taxation principles.

In addition the TPB has created a “BAS Agent Registration Skill Set” which includes both:

GST / BAS - FNSBKG404A - Carry out Business Activity Statements and Instalment Activity Statements;
and

Payroll - FNSBKG405A - Establish and maintain a payroll system.
