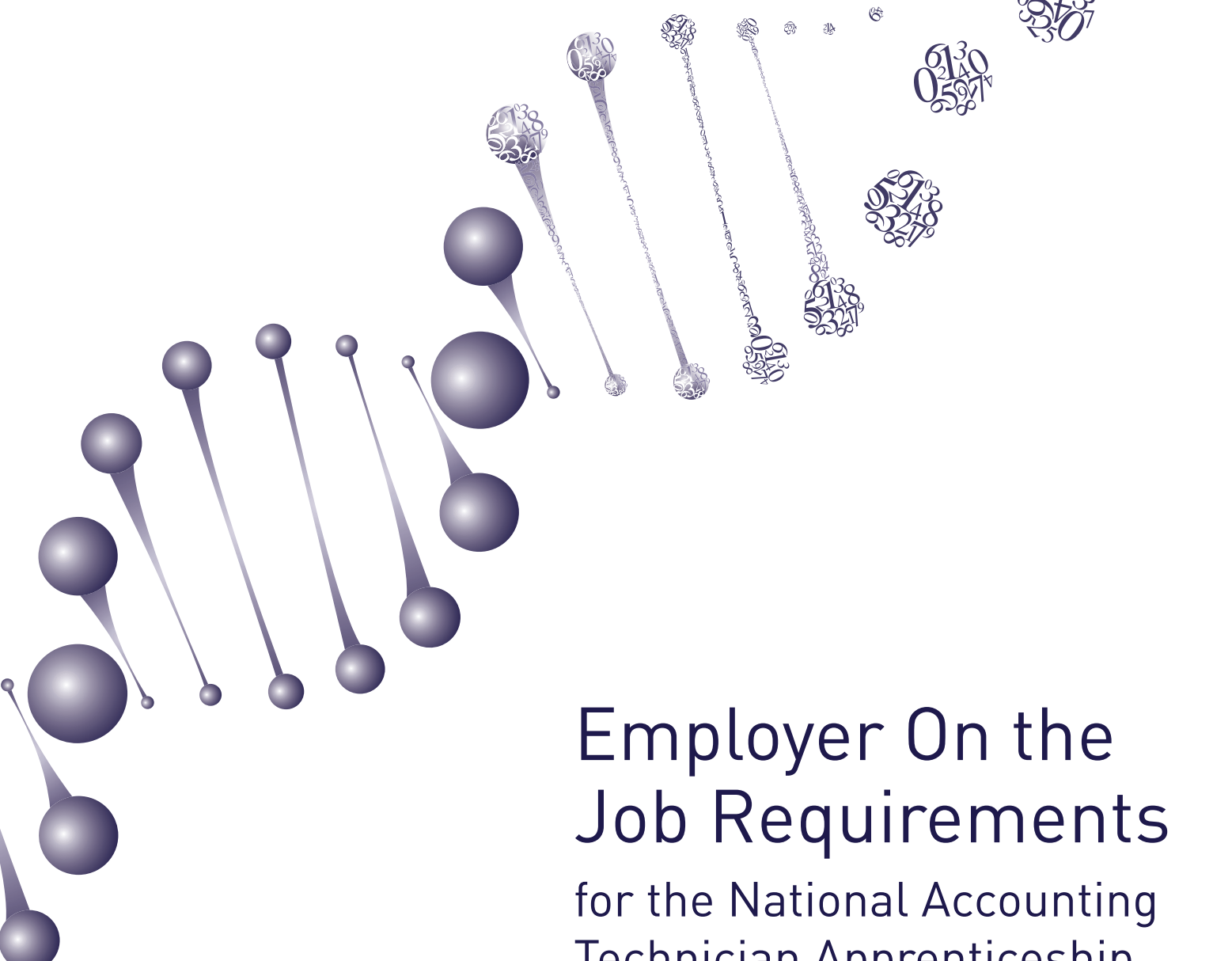




Accounting
Technicians
Ireland



Employer On the Job Requirements for the National Accounting Technician Apprenticeship

We have **NUMBERS** in our DNA

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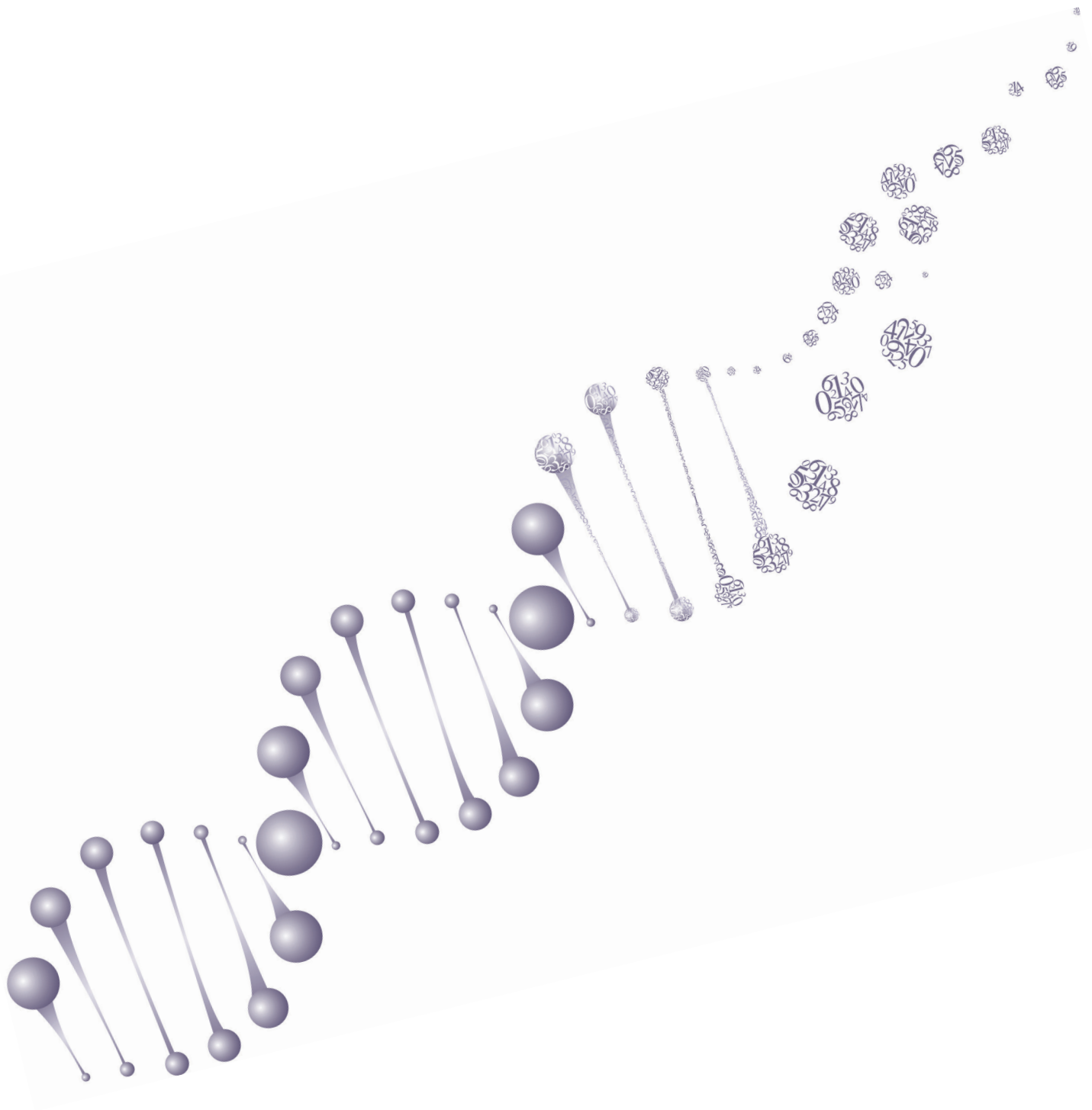
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PROGRAMME SCHEDULE FOR A STAGE

Accounting Technicians Ireland													
Programme Title													
Accounting Technician													
Award Title													
Advanced Certificate in Accounting													
Stage Exit Award Title3													
N/A													
Modes of Delivery (FT/PT):													
FT													
Teaching and learning modalities													
Assignment, Project, Portfolio, Skills Demonstration, Examination and Learner Record													
Award Class ⁴	Award NQF level	Award EQF Level	Stage (1, 2, 3, 4, ... or Award Stage):	Stage NQF Level ²	Stage EQF Level ²	Stage Credit (ECTS)	Date Effective	ISCED Subject code	Allocation Of Marks (from the module assessment strategy)				
									Supervised Project %	Proctored practical demonstration %	Proctored written exam %		
Module Title (Up to 70 characters including spaces)	Semester no where applicable. (Semester 1 or Semester2)	Module		Total Student Effort Module (hours)	Total Hours	Class (or equiv) Contact Hours	Directed e-learning	Hours of Independent Learning	Work-based learning effort ¹⁰	C.A. %	Supervised Project %	Proctored practical demonstration %	Proctored written exam %
		Status ⁹	NQF Level ¹ where specified										
Credit Number ⁵													
Credit Units													
FET Credits													
Financial Accounting	N/A	N/A	M	N/A	60	242	60	78	104	0	0	0	100
Taxation	N/A	N/A	M	N/A	60	190	60	78	52	0	0	0	100
Law and Ethics	N/A	N/A	M	N/A	60	112	60	26	26	0	0	0	100
Business Management	N/A	N/A	M	N/A	60	112	60	26	26	0	0	0	100
Advanced Financial Accounting	N/A	N/A	M	N/A	60	242	60	78	104	0	0	0	100
Advanced Taxation	N/A	N/A	M	N/A	60	216	60	78	78	0	0	0	100
Integrated Accounting Systems	N/A	N/A	M	N/A	60	112	60	26	26	0	0	0	100
Management Accounting	N/A	N/A	M	N/A	60	242	60	78	104	0	0	0	100
Special Regulations (Up to 280 characters)													
Further notes on completing the Proposed Programme Schedule Template for a Stage													
1 This level may only be defined if the intended module learning outcomes have been independently assessed (at validation) as being at a particular NQF framework level.													
2 This level may only be defined if the intended stage learning outcomes have been specified explicitly and independently assessed (at validation) as being at a particular NQF framework level.													
3 A stage exit award may only be established if the intended Programme learning outcomes have been specified explicitly for an embedded Programme leading to that award and culminating with that stage and that Programme has been validated using the relevant awards standards.													
4 Award class is either Major or Minor or Special-purpose or Supplemental and it may be Professional (because a professional class award may be in two classes)													
5 Student learning effort is represented by HET or FET Credit for HET and FET Programmes respectively. If ECTS is used learner effort must be at least 25 hours of learner effort per credit.													
9 Mandatory (m) or elective (E)													
10 Work-based learning effort is not the number of hours in the workplace. For example, a person might spend 35 hours in the workplace as a trainee and this might involve 7 hours of learning effort.													

Learning Outcomes Mapped to Assessment



Accounting Technician Apprenticeship
Learning Outcomes Mapped to Assessment

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
	1. Review the functions of financial accounting and management accounting, and the differences between the two.	x		
	2. Analyse the role of the accountant in different types of business entities including sole traders, partnerships, limited companies.	x		
	3. Supply accounting information, financial and accounting statements according to the requirements of different user groups.	x	x T2	
	4. Apply the main concepts, principles and purposes of accounting practice within the working environment to include underlying assumptions, accounting equations, accrual basis, going concern.		x T1, T2	
	5. Evaluate the key elements of the Accounting Technicians Ireland Code of Ethics.	x		
	6. Identify opportunities for engaging with a community of practice within the wider accounting community, including interaction with Workplace Mentor and links and networking possibilities.		x T1	
	7. Record financial transactions in the books of original entry, according to the conventions of form and content of accounting records	x	x T1	
	8. Use the double entry system of bookkeeping to prepare a trial balance: form and content of accounting records; books of original entry; ledger accounting and double entry.	x	x T1	
	9. Review the features of capital and revenue expenditure and the differences between them.	x		
	10. Use control accounts, bank reconciliation statements and suspense accounts as part of the internal control of an organisation	x	x T2	
	11. Describe the lay-out, presentation and key features of financial statements for different types of business entities, including sole traders and not-for-profit organisations	x	x T2	
	12. Prepare financial statements comprising appropriately formatted reports/documents, which include all the elements required by different types of business entities.		x T1	
	13. Use an online system (banking or accounting software) to process transactions or carry out reconciliation tasks.		x T1	
Financial Accounting				
Stage 1				

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
	1. Describe the accounting standard setting process.	x		
	2. Review the influence of legislation and accounting standards on the production of published accounting information for organizations.	x		
	3. Critically analyse specified accounting standards.	x		
	4. Prepare a set of accounts for the workplace, to include an income statement, statement of financial position and cash flow statement accounts within the working environment, applying appropriate accounting standards.		x T2	
	5. Examine issues of professional ethics relevant to business owners, managers and accountants.	x		
	6. Prepare accounts for limited companies for internal and external purposes, outlining the impact of legislation and accounting standards on the publication of financial statements.	x		
	7. Prepare cash flow forecasts and statements projections and statements within the working environment, to include an analysis of the importance of cash to a business.	x	x T2	
	8. Prepare financial statements for partnerships that differentiate the capital and current accounts for individual partners.	x		
	9. Prepare accounts from incomplete records using judgment and accounting estimates within the working environment.		x T2	
	10. Use ratio analysis as a technique to interpret financial statements supplied or generated in the workplace and support decision making, communication and performance evaluation.		x T1	
	11. Critically analyse specified financial statements.	x	x T1	
	12. Explain the rationale for selected approaches to problem-solving and decision-making in relation to the demands of the work carried out.	x	x T1 x T2	
	13. Communicate outcomes of analyses, engage with stakeholders on taxation issues arising from the working environment, to include the preparation of reports based on the interpretation of financial statements to support decision-making	x	x T1 x T2	
Advanced Financial Accounting Stage 2				

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
Taxation Stage 1	1. Describe the operation of the Revenue Authorities, the sources of tax legislation and procedures of tax administration, including the raising of assessments.	x		
	2. Advise on the operation of self-assessment, including the consequences of non-compliance.	x	x T2	
	3. Report on the tax implications of business and commercial decisions which relate to Income Tax, VAT and PAYE.	x		
	4. Summarise the functions of a book-keeping system in the completion of accurate and comprehensive tax returns.	x		
	5. Communicate with interested parties on the operation of all tax returns and amounts due using appropriate methods and tools, including word processing and spreadsheet software.		x T2	
	6. Maintain accurate records and documents required for completion of income tax and/or VAT and PAYE/ NIC returns, in line with relevant rules and regulations.		x T1 T2	
	7. Carry out a personal skills audit of progress in achieving topic outcomes.		x T1 T2	
	8. Prepare income tax computations for individuals in accordance with the relevant allowances: personal allowances, expenses, pension contributions, benefit-in-kind and social welfare payment.	x	x T2	
	9. Advise on the taxation of business profits including the adjustment of accounting profits for tax purposes, based on a critical evaluation of relevant factors such as sources of income, reliefs and charges due.	x	x T2	
	10. Analyse the scope of PRSI and the Universal Social Charge (USC) and the amounts due, on issues arising from business transactions, including compliance and tax clearance	x		
	11. Analyse the scope of application of PAYE, PRSI and USC.	x		
	12. Operate a payroll accounting system, to include completion of PAYE/PRSI returns for an employer.	x		
	13. Analyse the responsibilities and consequences of different employer obligations and employment models, including employment vs. self-employment.	x		
	14. Analyse the general principles, administration procedures and scope of the VAT system and how these apply to commercial transactions.	x	x T1	
	15. Quantify the amount of VAT due to the Revenue under a range of conditions, based on a critical evaluation of returns supplied.		x T2	

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
	1. Review the operation and procedures of tax legislation and practice including: methods and treatment of tax collection mechanisms, compliance issues and the roles and responsibilities of the Revenue Authorities, the Accounting Technician and the tax payer.	x		
	2. Explain the features of the Revenue Charter, Revenue powers and audit procedures.	x		
	3. Communicate with individuals and Revenue authorities on issues arising from business transactions, including compliance and tax clearance certificates.		x T1	
	4. Complete appropriate Revenue forms, using Revenue On-line System to file returns.		x T1	
	5. Complete tax returns relevant to the working environment such as VAT and/or corporation tax and/or PAYE and/or NIC and reconciliation of tax returns with financial statements.		x T1	
	6. Describe the impact of residence, ordinary residence and domicile on the tax affairs of individuals.	x		
	7. Quantify the tax liability of individuals, taking account of the full range of reliefs, allowances, benefits and charges applicable, based on a critical evaluation relevant factors such as sources of income, reliefs and charges due.		x T2	
Advanced Taxation Stage 2	8. Analyse the principles and scope of the charge to Capital Gains Tax for Irish resident individuals including appropriate reliefs and exemptions.	x		
	9. Describe the principles and scope of the charge to PRSI and Universal Social Charge under Class A and Class S.	x	x T1 x T2	
	10. Evaluate the implications of employment v self-employment and an ability to make a determination using the 'Badges of Trade.'		x T2	
	11. Report on the consequences of reconciliation of financial statements with submitted tax returns, to include calculation of the tax liabilities due.			
	12. Compute tax liabilities of Irish resident companies, in accordance with the principles and scope of the charge to Corporation Tax	x		
	13. Compute tax liabilities arising from Relevant Contracts Tax and VAT liabilities from intra EU transactions, imports and exports	x		

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
	1. Explain the role of various sources of law, divisions of law, the structures and jurisdictions of the Courts	x		
	2. Summarise the key elements and principles of a valid contract and employment law.	x		
	3. Clarify the general principles of tort, agency and consumer law	x		
	4. Analyse the characteristics of various business entities and the differences between them	x		
	5. Illustrate the processes involved in the formation of a company, including registration procedure of legal entities.	x		
	6. Predict the consequences of incorporation in a range of situations.	x		
	7. Analyse the roles, responsibilities and powers of company officers, including directors, managers, auditors.		X T2	
	8. Explain the key elements of company finance, such as the concept of capital and the different methods by which a company can raise share capital and loan capital.	x		
	9. Describe the statutory requirements of specific business scenarios concerning financial statements, reports and returns scenarios.		X T1	
	10. Distinguish between different types of meetings and meeting procedures including resolution and requirements to validate a meeting.		X T2	
	11. Illustrate the processes of company conclusion, including the concepts and the effects of receiverships and liquidations.	x		
	12. Analyse the ethical obligations on people dealing with financial information, products and services, especially company directors.		X T1	
	13. Describe the impact of ethical issues within the wider accounting technicians community of practice.	x		x
	14. Explain the main tenets of corporate governance that apply to both listed and unlisted companies, including the ethical obligations imposed under the voluntary code.		X T2	
	15. Describe the obligations on an organization under Data Protection legislation concerning the storing and processing of personal data and data access requests		X T1	
	16. Describe the role of the Data Commissioner.	x		

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
	1. Analyse the main function areas of business, including finance, operations, HR, marketing and IT, and the contribution of each to the organisation	x		
	2. Review the key elements of Human Resource management including recruitment, training and development, performance appraisal	x		
	3. Make use of group dynamics to facilitate innovation and change.			x
	4. Practise using different approaches to facilitating innovation and managing change.			x
	5. Examine the evolution and central concepts in the function of marketing.	x		
	6. Analyse the key elements in planning, managing and executing the services marketing mix, including the functions of service and sales.	x		
	7. Outline the uses of a range of security controls to protect Information Systems and data, including Cloud technology, in a business environment.	x		
	8. Critique key principles and theories underpinning current management practice, definitions and contemporary models of management.	x		
	9. Analyse the interrelated functions of the management role and context: planning, organising, staffing, leading and controlling.	x		
Business Management	10. Practise a range of leadership strategies and motivation theories and techniques relevant to business situations.			x
	11. Use a range of skills and strategies suitable to manage communication with and between staff in different organisational contexts			x
	12. Analyse the practical impact of the external environment on business practice including business and stakeholder objectives and goals.	x		
	13. Practise using common business analysis techniques eg SWOT, PEST.	x		
	14. Create an Action Plan for college and workplace activities, to include signposts of achievement and time scale for own and others' work.		x T2	
	15. Examine the role of corporate governance, social responsibility including green management, in a business context.	x		
	16. Analyse the key elements and challenges facing managers in business in contemporary world, including societal expectations, globalisation, changing workforce	x		
	17. Carry out a personal skills and attitudes audit of own participation and engagement with topic.		x T2	
	18. Practise a range of strategies for handling conflict and improving resilience in learning and workplace interactions.		x T2	x

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
Integrated Accounting Systems	1. Use a computerized payroll system to manage data, including entering and editing a variety of pay elements such as pension contributions and benefit-in-kind.	x	x T1	
	2. Maintain employee records on a payroll system, in accordance with current Revenue advices, to include updating and correction of errors.	x	x T1	
	3. Process timesheet information for a required payroll frequency.	x	x T1	
	4. Use a range of strategies and tools to secure data and safeguard payroll information.	x	x T1	
	5. Generate payroll reports.	x	x T1	
	6. Evaluate the application of aspects of employment law, policies and procedures in the workplace from a payroll perspective.	x		
	7. Operate an integrated accounts package in accordance with the theory and principles of double entry book-keeping.	x		
	8. Maintain a computerized nominal ledger and chart of accounts.	x		
	9. Maintain a variety of computerised customer and supplier bank records.	x		
	10. Operate a double entry bookkeeping process, including accruals, prepayments, depreciation and other adjustments	x		
	11. Process financial accounting transactions for an indicated reporting period, to include reconciliations.	x	x T2	
	12. Generate a wide variety of accounting reports, including financial statements.	x		
	13. Use spreadsheets to calculate, interpret and analyse data through copying/adding data, inserting functions & formulae, creating budgets and forecasts and other spreadsheet tools.	x	x T2	
	14. Visually enhance data using a variety of spreadsheet formatting, presentation and illustration tools.	x	x T2	
	15. Generate meaningful reports from a spreadsheet program.	x	x T2	

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
	1. Analyse the role of management accounting in supporting business decision-making.	x		
	2. Critically examine the priorities and objectives of different stakeholders.	x	x T2	
	3. Use management accounting techniques to support business planning and control.	x		
	4. Explain the principles and techniques used in management accounting and their relation to financial accounting.	x	xT1	
	5. Critically evaluate various elements of a costing system, using standard costing system terminology.			
	6. Describe different types of costing systems, behaviours and concepts		x T1	
	7. Explain how costs are assigned to cost objects, particularly overheads (utilising overhead apportionment and absorption costing techniques)	x		
	8. Generate appropriate product and service costs, using traditional and modern approaches, notably activity based and absorption costing.	x		
	9. Critique the impact of alternative accounting methods of assigning fixed manufacturing overhead to products for profit measurement and inventory valuation			x
	10. Review the standard setting process and the analysis of appropriate variances.			x
	11. Critically analyse budget administration procedures and the behavioural aspects of the budgetary process	x	x T2	
	12. Critically analyse budgetary techniques such as incremental and zero based budgeting	x		
	13. Prepare budgets, making use of selected budgetary techniques and controls relevant to the work place budget, in line with key assumptions and requirements, according to the processes and principles of budgetary planning and control.	x		
	14. Apply a range of costing techniques within the workplace, including marginal, absorption and activity based costing techniques.		x T1	
	15. Identify workplace opportunity and sunk costs which support decision-making		x T1	
	16. Record information for costing systems generated within the working environment.		xT1 T2	
	17. Use relevant costing techniques in decision-making and performance evaluation		x T1	
Management Accounting				

Programme Modules	Assessment Methods	Examination	Portfolio	
			Competency Assessment Workplace Tasks 1 and 2	Reflective Learning Journal
	Module Learning Outcomes			
Management Accounting	18. Make decisions in practical integrated business situations, including the use of contribution and breakeven analysis.	x		
	19. Prepare relevant management accounting statements using word-processing and/or spreadsheet tools to present appropriate, well formatted reports generated on service and credit costs applied within the workplace		x T1	
	20. Contribute to a financial and/or other audit within the working environment.		x T2	
	21. Make recommendations arising from a review of an audit report.		x T2	
	22. Evaluate policies and procedures designed to ensure compliance.		x T2	

Programme Modules	Learning Outcome	Stage 2 Theory M4	Skills Demonstration On-the-Job tage 2	Portfolio
Management Accounting	23. Analyse the role of management accounting in supporting business decision-making.	X		X
	24. Critically examine the priorities and objectives of different stakeholders.	X		
	25. Use management accounting techniques to support business planning and control.	X		X
	26. Explain the principles and techniques used in management accounting and their relation to financial accounting	X		
	27. Critically evaluate various elements of a costing system, using standard costing system terminology.	X		X
	28. Describe different types of costing systems, behaviours and concepts	X		
	29. Explain how costs are assigned to cost objects, particularly overheads (utilising overhead apportionment and absorption costing techniques)	X		X

Programme Modules	Learning Outcome	Stage 2 Theory M4	Skills Demonstration On-the-Job tage 2	Portfolio	
Management Accounting	30. Generate appropriate product and service costs, using traditional and modern approaches, notably activity based and absorption costing.	X	X		
	31. Critique the impact of alternative accounting methods of assigning fixed manufacturing overhead to products for profit measurement and inventory valuation	X	X	X	
	32. Review the standard setting process and the analysis of appropriate variances.	X			
	33. Critically analyse budget administration procedures and the behavioural aspects of the budgetary process	X			
	34. Critically analyse budgetary techniques such as incremental and zero based budgeting	X			
	35. Prepare budgets, making use of selected budgetary techniques and controls relevant to the work place budget, in line with key assumptions and requirements, according to the	X	X	X	X
	36. Apply a range of costing techniques within the workplace, including marginal, absorption and activity based costing techniques.		X	X	
	37. Identify workplace opportunity and sunk costs which support decision-making			X	X
	38. Record information for costing systems generated within the working environment.			X	X
	39. Use relevant costing techniques in decision-making and performance evaluation	X	X	X	
	40. Make decisions in practical integrated business situations, including the use of contribution and breakeven analysis.	X	X	X	
	41. Contribute to a financial and/or other audit within the working environment.			X	X
	42. Interpret an audit report, and provide recommendations to address issues of non-compliance.			X	X
43. Evaluate policies and procedures designed to ensure compliance.		X	X		

The above Module Learning Outcomes are assessed in Stage 2 to accepted Industry Standards

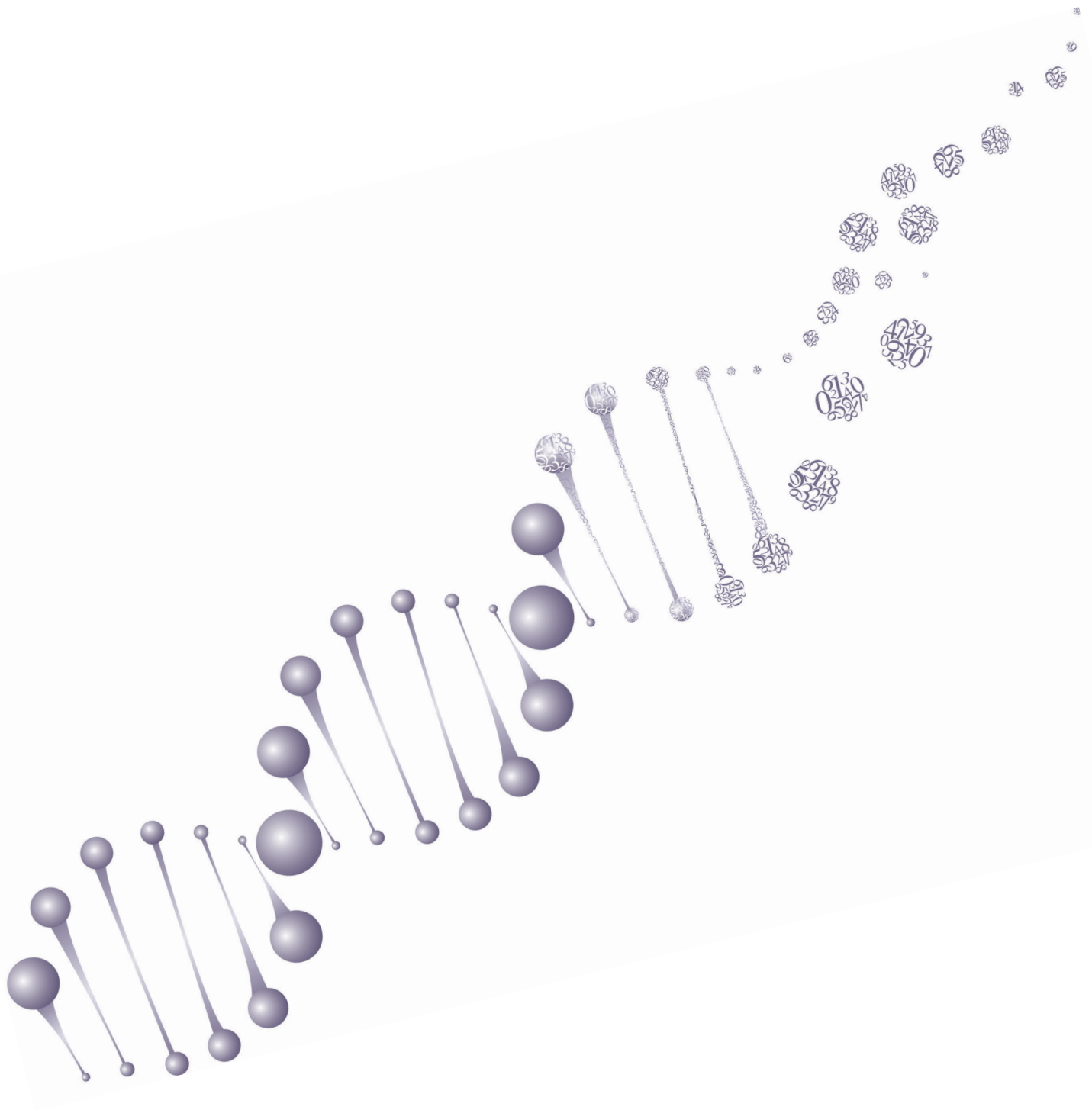
Examination Theory : this will assess LO:1,2,3,4,5,6,7,8,9,10,11,12,13,

Stage 2 Module 4 Off-the Job Written Examination

Learner Record/Portfolio : this will assess LO: 1,3,5,7,9,13,15,16,19,20

On the Job optional Skills Demonstration : this will assess LO: 8.9.13.14,15,16,17,18,19,20,21 Evidenced Portfolio

Example of Work-Based Assessment Task



STAGE 1: WORK-BASED ASSESSMENT TASK

Module: Financial Accounting

TASK 1: DOUBLE-ENTRY TRANSACTION

Assessment Task 1: Double-Entry Transaction

Specifications:

Activity Description:

- Perform Double-Entry transactions to complete a set of cash control accounts.

Conditions:

- Given all appropriate documentation necessary to complete the accounts.

Apprentice(s) will be assessed under the following headings:

Standards:

1. Accounts set up correctly
2. All documentation prepared correctly
3. Correct accounting principles applied
4. Correct accounting procedures applied
5. All accounts information balanced on presentation

Preparation:

- The apprentice will already have completed similar activities to the required standard(s)
- The apprentice and workplace mentor will plan/select a suitable opportunity/work project to carry out the competence assessment and ensure all materials are available prior to assessment

Practical Skills:

- Use of the Double-Entry system of bookkeeping to prepare a trial balance.

Technical Knowledge:

- Cash lodgements
- Petty cash
- Reconciliation
- Debtors and creditors control

Personal Skills:

- Communication
- Planning
- Working independently

Assessment Task 1: Double-Entry Transaction

Assessment Methods:

- Observation
- Visual inspection of Accounts

Mapping:

Module	Learning Outcomes Covered
Financial Accounting	LOs 7, 12.

Assessment Task 1: Double-Entry Transaction

Marking Scheme

Time Allowed:

No.	Attempt >	Point:					
		Achieved ✓			Not Achieved ✗		
		1	2	3	4	5	6
1. Cash lodgements correct							
2. Petty cash expenses correct							
3. Debtors & creditors control account completed correctly							
4. Reconciliation to bank lodgements completed correctly							
5. Appropriate discussion/notes on cash lodgements attached							
6. Examples of errors identified and corrected							
7. Notes on measures taken to identify and correct errors attached							
RESULT: P/R							
P - Pass = ALL Points achieved		R - Referred = ALL Points NOT achieved					
All Points must be achieved to obtain a Pass in this Assessment							

Apprentice Name

(Block Capitals) _____

(Signature) _____ Date _____

Workplace Mentor Name

(Block Capitals) _____

(Signature) _____ Date _____

Assessment Task 1: Double-Entry Transaction

Performance Feedback Sheet

The purpose of this form is to provide an opportunity for the work-based mentor to give feedback to the apprentice(s) on their performance and to log the outcome of their performance:

Apprentice's Name:

(Block Capitals): _____

Workplace Mentor's Name:

(Block Capitals): _____

Assessment Location

_____ Date _____

Workplace Mentor's Feedback:

Apprentice's Response:

I certify that the assessment was performed by me and the feedback given to me by the workplace mentor is a true reflection of my performance:

Apprentice

(Signature): _____ Date: _____

Workplace Mentor

Name: _____

(Signature): _____ Date: _____

Workplace Mentor Assessment Report

This form provides the opportunity for the workplace mentor to provide feedback on the assessment event.

The form should be completed online by the workplace mentor.

Employer's name:		Contact number:	
Assessment Location Address:			
	Yes	No	Comment
Q1. Did the assessment location have all the necessary materials, and resources to conduct the assessment effectively?	<input type="checkbox"/>	<input type="checkbox"/>	
Q2. Were there any issues with the workplace mentor's and/or apprentice's instructions for this assessment?	<input type="checkbox"/>	<input type="checkbox"/>	
Q3. During the assessment event did any issue arise, or unforeseen event occur?	<input type="checkbox"/>	<input type="checkbox"/>	
Q4. Did any breach/suspicion of breach of assessment regulations occur?	<input type="checkbox"/>	<input type="checkbox"/>	
Please record any comments, recommendations, corrective or preventive actions:			

Workplace Mentor's Name:
(Block Capitals): _____


(Signature): _____ Date: _____




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