



Accounting  
Technicians  
Ireland

# ATI ACADEMY ONLINE

PROGRAMME FOR  
ACCOUNTING TECHNICIANS

YEAR 1 CERTIFICATE  
PURPLE GROUP

TIMETABLE &  
TEACHING SCHEME  
2022/2023



Contact Hours				
	FA	TXR/TXN	BM	BLR/BLN
Induction	1	1	1	1
Online classes should be synchronous)	39	39	39	39
Recorded Support Lectures (ATI)	18	18	9	
Spreadsheet Methods (ATI)	10			
Mock Exam feedback	2	2	2	2
	<b>70</b>	<b>60</b>	<b>50</b>	<b>42</b>

**Online Classes:**

26 sessions x 1.5 hrs per session for each of subject.

FA = Financial Accounting; TXR/TRN = Taxation (ROI or NI); BM = Business Management; BLR/BLN = Business Law (ROI or NI).

**Spreadsheet Methods Online Classes (Alternate Tuesday 6pm to 7.30pm and alternative Saturday 11.30am to 1pm) as per teaching scheme**

7 sessions x 1.5 hours per session.

Exams Dates are 10th December 2022 from 11.30am to 1.00pm. Repeat sitting 14th January 2023 – 10am to 11.30am.

**Formative assessments (assignments):**

2 formative assessments will be issued between November and February. Date will be issued by module lecturers individually.

**Mock Schedule:**

This academic year, the mock exams will take place on the Cirrus platform during the month of March 2023.

Further information re the mock exams will be made available in due course.

Date	Academic Week	Financial Accounting	Spreadsheet Methods (Basic)	Business Law (ROI)	Business Law (NI)	Taxation (ROI)	Taxation (NI)	Business Management
		Monday 6.15pm to 7.45pm	Tues/Sat	Monday 8pm to 9.30pm	Monday 8pm to 9.30pm	Wednesday 6.15pm to 7.45pm	Wednesday 6.15pm to 7.45pm	Wednesday 8pm to 9.30pm
<b>19/09/2022</b>	<b>Week 0</b>	<b>Induction</b>						
26/09/2022	Week 1	Content and scope of financial accounting	Online Class 1: Tue 27/09/2022 – 6pm to 7.30pm Intro to MS Excel	RoI Legal System – Civil law/Criminal law/ Courts	The Northern Ireland Legal System – Sources of Law	Overview of Irish taxation system and introduction to Income Tax computations	The Northern Ireland taxation system	Business organisations and organisational designs
03/10/2022	Week 2	Principles of double- entry bookkeeping	Online Class 2: Sat 08/10/22 – 11.30am to 1.00pm Functions and Fundamentals	RoI Legal System – Sources of Law	Northern Ireland Legal System Civil law/ Criminal law/Courts	Assessable employment income, including benefits in kind	Overview of earned, savings and dividend incomes	Business organisations and organisational designs
10/10/2022	Week 3	Cash transactions	Online Class 3: Tue 11/10/22 – 6pm to 7.30pm Sorting and Filtering Features	Law of Contract	Law of Contract	Assessable employment income, including benefits in kind	Introduction to preparing income tax computations incl personal allowances & reliefs (Chpt 2)	Stakeholders in business organisations
17/10/2022	Week 4	Sales, purchases, returns, discounts	Online Class 4: Sat 22/10/22 – 11.30am to 1pm Linking Spreadsheets and Printing Options	Law of Contract	Law of Contract	Payroll administration	Preparation of personal income tax computations incl reliefs, tax bands and rates	Typical functions in business organisations
24/10/2022	Week 5	Capital expenditure, ledger accounts, and journals		Employment Law	Employment Law	PRSI & USC	Preparation of complete personal tax computations	Typical functions in business organisations
<b>31/10/2022</b>	<b>Reading Week</b>							
07/11/2022	Week 6	Balance off ledger accounts and extract a trial balance	Online Class 5: Tue 08/11/22 – 6pm to 7pm Tables	Employment Law	Employment Law	Payroll calculations	Assessable employment income (including introduction to benefits in kind)	Typical functions in business organisations
14/11/2022	Week 7	Introduction to financial statements of a sole trader	Online Class 6: Sat 19/11/22 – 11.30am to 1pm More Functions	Consumer Law	Consumer Law	Investment income	Calculation of benefits in kind	Leadership and management

Date	Academic Week	Financial Accounting	Spreadsheet Methods (Basic)	Business Law (ROI)	Business Law (NI)	Taxation (ROI)	Taxation (NI)	Business Management
		Monday 6.15pm to 7.45pm	Tues/Sat	Monday 8pm to 9.30pm	Monday 8pm to 9.30pm	Wednesday 6.15pm to 7.45pm	Wednesday 6.15pm to 7.45pm	Wednesday 8pm to 9.30pm
21/11/2022	Week 8	Inventories and irrecoverable debts		Law of Tort	Law of Tort	Income Tax computation layout and tax bands	Calculation of benefits in kind	Leadership styles
28/11/2022	Week 9	Accruals and prepayments	Online Class 7: Tue 29/11/22 – 6pm to 7pm Revision and Exam prep	Law of Tort	Law of Tort	Tax credits and Withholding taxes	Calculation of assessable rental income incl. deductible and non-deductible expenses	Change management
05/12/2022	Week 10	Accruals and prepayments	<b>Year 1 Spreadsheet Methods Exam: 10/12/2022 – 11.30am to 1pm</b>	Data Protection Law	Data Protection Law	Tax credits and Withholding taxes	Calculation of assessable rental income incl. property allowance, pre-letting expenses and rent a room relief	Individuals and groups/ Groups and teams
12/12/2022	Week 11	Non-current assets, depreciation and disposals		Data Protection Law/Business Organisations	Data Protection Law	Allowances and reliefs	Calculation of assessable income from self-employment incl adjustments to accounting profit for the purpose of calculating tax adjusted profit	Motivation
19/12/2022	Week 12	Non-current assets, depreciation and disposals		Law of Agency	Law of Agency	Charges on income and Exempted individuals	Calculation of assessable income from self-employment incl introduction to capital allowances	Reward systems in modern business organisations
<b>26/12/2022</b>	<b>CHRISTMAS BREAK</b>							
<b>02/01/2023</b>								
09/01/2023	Week 13	Payroll	<b>Year 1 Spreadsheet Methods Repeat Exam: 14/01/2023 – 10am to 11.30am</b>	Partnership Law, including Sole Trader	Partnership Law	Married couples/Civil partnerships	Calculation of assessable income from self-employment incl Class 2 & Class 4 NIC	Personal effectiveness in the workplace
16/01/2023	Week 14	Books of prime entry		Introduction to Company Law	Introduction to Company Law	Taxation of self-employed: basis of assessment	Calculation for assessable self-employment income for a trade/profession for the first three years after commencement	Personal effectiveness in the workplace

Date	Academic Week	Financial Accounting	Spreadsheet Methods (Basic)	Business Law (ROI)	Business Law (NI)	Taxation (ROI)	Taxation (NI)	Business Management
		Monday 6.15pm to 7.45pm	Tues/Sat	Monday 8pm to 9.30pm	Monday 8pm to 9.30pm	Wednesday 6.15pm to 7.45pm	Wednesday 6.15pm to 7.45pm	Wednesday 8pm to 9.30pm
23/01/2023	Week 15	Control accounts		Company Formation	Company Formation	Taxation of self-employed: basis of assessment	Overlap profits & calculation of assessable self-employment income for a trade/profession for the final year prior to cessation	Information systems and business functions
30/01/2023	Week 16	Value Added Tax (VAT)		Company Finance	Company Finance	Taxation of self-employed: tax adjusted profits	Application of the NI PAYE system incl tax codes, W1/M1 basis & under/overpayments of tax	Accounting as an information system
<b>06/02/2023</b>	<b>Reading Week</b>							
13/02/2023	Week 17	Bank reconciliations		Company Finance	Company Finance	Taxation of self-employed: capital allowances	Application of the NI PAYE system incl calculating take home pay for an employee after NIC	Spreadsheets, databases and accounting software packages
20/02/2023	Week 18	Types of business entities and regulatory framework		Company Management – Directors	Company Management – Directors	VAT: general principles	Responsibilities of employers & individuals regarding the PAYE system	Evolution of accounting systems to cloud computing
27/02/2023	Week 19	Preparation of financial statement of a sole trader		Company Directors – Corporate Offences	Corporate Offences	VAT: administration and returns	VAT – Principles of VAT, rates, discounts, registration, tax point, VAT invoices, tax records	Security consequences of technological developments & The changing role of the accounting professional
06/03/2023	Week 20	Preparation of financial statement of a sole trader		Company Management – Company Secretary, Auditors & Accounts	Company Management – Company Secretary & Auditors	VAT: calculations	VAT- non deductible VAT, motor expenses, gifts, vouchers, prepare a VAT liability computation.	Corporate Governance
13/03/2023	Week 21	Preparation of financial statements of a partnership		Company Meetings	Company Meetings	VAT: calculations	VAT calculations include output VAT, input VAT & non deductible VAT.	Corporate Governance

Date	Academic Week	Financial Accounting	Spreadsheet Methods (Basic)	Business Law (ROI)	Business Law (NI)	Taxation (ROI)	Taxation (NI)	Business Management
		Monday 6.15pm to 7.45pm	Tues/Sat	Monday 8pm to 9.30pm	Monday 8pm to 9.30pm	Wednesday 6.15pm to 7.45pm	Wednesday 6.15pm to 7.45pm	Wednesday 8pm to 9.30pm
20/03/2023	Week 22	Preparation of financial statements of a limited company		Company Conclusion, Receivership and Examinership	Company Conclusion & Administration	Revision: Income tax	VAT – administration & schemes. CIS – obligations of a principal contractor & administration requirements	Corporate Governance
27/03/2023	Week 23	Preparation of financial statements of a limited company		Company Conclusion, Receivership and Examinership	Company Conclusion & Administration	Revision: Income tax	Revision of taxation topics	Social responsibility
03/04/2023	Week 24	Correction of errors		Revision	Revision	Revision: Payroll	Revision of taxation topics	Green management and sustainability
<b>10/04/2023</b>	<b>Reading Week</b>							
17/04/2023	Week 25	Preparation of financial statements of a not for profit entity		Revision	Revision	Revision: Self-employed taxation	Revision of taxation topics	Professional Ethics
24/04/2023	Week 26	Revision		Revision	Revision	Revision: Business tax	Revision of taxation topics	Revision
01/05/2023		Independent Study						
08/05/2023								
15/05/2023								
22/05/2023	Exams	Online Exams						
29/05/2023								