



Accounting  
Technicians  
Ireland

# ATI ONLINE

PROGRAMME FOR  
ACCOUNTING TECHNICIANS

TEACHING SCHEME  
YEAR 1 2023/24

JANUARY INTAKE



**Accounting Technicians Ireland Teaching Scheme YEAR 1:**

The aim of this teaching scheme is to align your learning with the syllabus and guided learning hours outlined in the table below. It should be used as a guide; therefore, it is reasonable to expect you may progress slightly faster or slower during the academic year based on your class's pace.

**Academic Year 2023/24 – January Intake**

| Contact/Guided Learning Hours                               |           |           |           |           |
|---|-----------|-----------|-----------|-----------|
|   | FA        | TXR       | BM        | BLR       |
| Induction   | 1         | 1         | 1         | 1         |
| Online or in person classes (classes should be synchronous) | 39        | 39        | 39        | 39        |
| Recorded Support Lectures (ATI)                             | 18        | 18        | 9         | 5         |
| MS Excel Skills (Basic) (ATI/IACT)                          | 10        |           |           |           |
| Mock Exam feedback (College)                                | 1         | 1         | 1         | 1         |
|   | <b>69</b> | <b>59</b> | <b>50</b> | <b>41</b> |

**Online or In person Classes:** 26 x 1.5-hour sessions for each of the following modules:

**FA** = Financial Accounting; **TXR** = Taxation (ROI); **BM** = Business Management; **BLR** = Business Law (ROI).

These classes must be live and may be delivered online, in person or a combination of both depending on the partner college delivering this tuition.

**Recorded Support Lectures (ATI):** The recorded support lectures are delivered by ATI to bridge the gap between the 39 hours of online/in person classes and the total guided learning hours for each module. These lectures are pre-recorded and should be viewed alongside the appropriate class to build on previous learning. These support lectures will be available via your ATI Moodle account alongside the full schedule of availability.

**MS Excel Skills (Basic) (ATI/IACT):** 7 x 1.5-hour sessions. Alternate Mondays 6.00pm – 7.30pm and alternate Saturdays 11.30am – 1.00pm as per the teaching scheme.

Students registered for the Financial Accounting module will be granted access to the MS Excel Skills (Basic) programme which is delivered online by ATI in partnership with the Irish Academy of Computer Training (IACT). Delivery includes free online classes/resources and an optional assessment for the MS Excel Skills (Basic) Certification. While we encourage students to avail themselves of the optional assessment and certificate, it is not a requirement for the terminal examinations.

**Formative Assessments:** Formative assessments will be facilitated by your module lecturer and it is recommended that they take place between weeks 6 and 13.

**Mock Examinations:** Mock exams are facilitated by ATI on the Cirrus exam platform during the month of June 2024. For further information re the mock exam process please refer queries to the Academy Programme Manager.

**Examinations:** Year 1 examinations will commence 6th August 2024 and will take place online via the Cirrus exam platform. Full details regarding exam delivery and requirements are provided within the 'Exam Centre' section in your ATI Moodle account.

## Accounting Technicians Ireland – Year 1 Certificate Teaching Scheme – January 2024

|                 |               | FINANCIAL ACCOUNTING   | MS EXCEL SKILLS (BASIC)  | BUSINESS MANAGEMENT                               | TAXATION (ROI)  | BUSINESS LAW (ROI)                               |  |
|-----------------|---------------|--|--|---|---|--|--|
| Week Commencing | Academic Week | Tuesday 6.15pm – 7.45pm  | Mon/Sat  | Tuesday 8.00pm – 9.30pm                           | Thursday 6.15pm – 7.45pm  | Thursday 8.00pm – 9.30pm                         |  |
| 22/01/2024      | Week 0        | INDUCTION - Tuesday 23rd of January 2024, from 6.15pm - 7.45pm (Online Via Zoom) |  |   |   |  |  |
| 29/01/2024      | Week 1        | Content and scope of financial accounting  |  | Business organisations and organisational designs | Overview of Irish taxation system and introduction to Income Tax computations | RoI Legal System - Civil law/Criminal law/Courts |  |
| 05/02/2024      | Week 2        | Principles of double-entry bookkeeping   | Online Class 1:<br>Sat 10/02/24 – 11.30am to 1.00pm<br>Intro to MS Excel                       | Business organisations and organisational designs | Assessable employment income, including benefits in kind                      | RoI Legal System - Sources of Law                |  |
| 12/02/2024      | Week 3        | Cash transactions  | Online Class 2:<br>Mon 12/02/2024 – 6pm to 7.30pm<br>Functions and Fundamentals                | Stakeholders in business organisations            | Assessable employment income, including benefits in kind                      | Law of Contract                                  |  |
| 19/02/2024      | Week 4        | Sales, purchases, returns, discounts   | Online Class 3:<br>Sat 24/02/2024 – 11.30am to 1.00pm<br>Sorting and Filtering Features        | Typical functions in business organisations       | Overview of Irish taxation system and introduction to Income Tax computations | Law of Contract                                  |  |
| 26/02/2024      | Week 5        | Capital expenditure, ledger accounts, and journals                               | Online Class 4:<br>Mon 26/02/2024 – 6pm to 7.30pm<br>Linking Spreadsheets and Printing Options | Typical functions in business organisations       | PRSI & USC  | Employment Law                                   |  |
| 04/03/2024      | Week 6        | Balance off ledger accounts and extract a trial balance                          | Online Class 5:<br>Sat 09/03/2024 – 11.30am to 1.00pm  | Typical functions in business organisations       | Payroll calculations  | Employment Law                                   |  |
| 11/03/2024      | Week 7        | Introduction to financial statements of a sole trader                            | Online Class 6:<br>Mon 11/03/2024 – 6pm to 7.30pm<br>More Functions                            | Leadership and management                         | Investment income   | Consumer Law                                     |  |
| 18/03/2024      | Week 8        | Inventories and irrecoverable debts  |  | Leadership styles                                 | Income Tax computation layout and tax bands                                   | Law of Tort                                      |  |
| 25/03/2024      | Week 9        | Accruals and prepayments   |  | Change management                                 | Tax credits and Withholding taxes   | Data Protection Law                              |  |

|                 |               | FINANCIAL ACCOUNTING                                    | MS EXCEL SKILLS (BASIC)  | BUSINESS MANAGEMENT  | TAXATION (ROI)                                    | BUSINESS LAW (ROI)  |
|-----------------|---------------|---|--|--|---|---|
| Week Commencing | Academic Week | Tuesday 6.15pm – 7.45pm                                 | Mon/Sat  | Tuesday 8.00pm – 9.30pm  | Thursday 6.15pm – 7.45pm                          | Thursday 8.00pm – 9.30pm                                    |
| 01/04/2024      | Week 10       | Accruals and prepayments                                | Online Class 7:<br>Sat 06/04/2024 – 11.30am - 1.00pm<br>Revision and Exam prep     | Individuals and groups /Groups and teams   | Allowances and reliefs                            | Data Protection Law/ Business Organisations                 |
| 08/04/2024      | Week 11       | Non-current assets, depreciation and disposals          | Year 1 - Ms Excel Skills (Basic) Exam<br>Sat 13/04/2024 – 10.00am - 11.00am        | Motivation   | Charges on income and Exempted individuals        | Law of Agency   |
| 15/04/2024      | Week 12       | Non-current assets, depreciation and disposals          |  | Reward systems in modern business organisations  | Married couples/Civil partnerships                | Partnership Law   |
| 22/04/2024      | Week 13       | Introduction to financial statements                    |  | Personal effectiveness in the workplace  | Taxation of self-employed: Case I/II Introduction | Introduction to Company Law                                 |
| 29/04/2024      | Week 14       | Payroll and Day Books                                   |  | Personal effectiveness in the workplace  | Taxation of self-employed: basis of assessment    | Company Formation   |
| 06/05/2024      | Week 15       | Control accounts  | Year 1 - Ms Excel Skills (Basic) Repeat Exam<br>Sat 11/05/2024 – 10.00am - 11.00am | Information systems and business functions   | Taxation of self-employed: basis of assessment    | Company Finance   |
| 13/05/2024      | Reading Week  |   |  | Reading Week   |   |   |
| 20/05/2024      | Week 16       | Value Added Tax (VAT)                                   |  | Accounting as an information system  | Taxation of self-employed: tax adjusted profits   | Company Finance   |
| 27/05/2024      | Week 17       | Bank reconciliations                                    |  | Spreadsheets, databases and accounting software packages   | Taxation of self-employed: capital allowances     | Company Management - Directors                              |
| 03/06/2024      | Week 18       | Types of business entities and the regulatory framework |  | Evolution of accounting systems to cloud computing   | VAT: general principles                           | Company Management - Directors Duties                       |
| 10/06/2024      | Week 19       | Preparation of financial statement of a sole trader     |  | Security consequences of technological developments & The changing role of the accounting professional | VAT: calculations                                 | Company Directors - Corporate Offences                      |
| 17/06/2024      | Week 20       | Preparation of financial statement of a sole trader     |  | Corporate Governance   | VAT: calculations                                 | Company Management - Company Secretary, Auditors & Accounts |

|                 |                    | FINANCIAL ACCOUNTING   | MS EXCEL SKILLS (BASIC) | BUSINESS MANAGEMENT                 | TAXATION (ROI)                   | BUSINESS LAW (ROI)                 |
|-----------------|--------------------|--|-------------------------|-------------------------------------|----------------------------------|------------------------------------|
| Week Commencing | Academic Week      | Tuesday 6.15pm – 7.45pm  | Mon/Sat                 | Tuesday 8.00pm – 9.30pm             | Thursday 6.15pm – 7.45pm         | Thursday 8.00pm – 9.30pm           |
| 24/06/2024      | Week 21            | Preparation of financial statements of a partnership           |                         | Corporate Governance                | VAT: administration and returns  | Company Meetings                   |
| 01/07/2024      | Week 22            | Preparation of financial statements of a limited company       |                         | Corporate Governance                | Revision: Payroll                | Company Conclusion & Examinerships |
| 08/07/2024      | Week 23            | Preparation of financial statements of a limited company       |                         | Social responsibility               | Revision: Income tax             | Company Conclusion & Examinerships |
| 15/07/2023      | Week 24            | Correction of errors   |                         | Green management and sustainability | Revision: Income tax             | Revision                           |
| 22/07/2024      | Week 25            | Preparation of financial statements of a not for profit entity |                         | Revision                            | Revision: Self-employed taxation | Revision                           |
| 29/07/2024      | Week 26            | Revision   |                         | Revision                            | Revision: Business tax           | Revision                           |
| 05/08/2024      | Exam Week 1        | Online Exams   |                         |                                     |                                  |                                    |
| 12/08/2024      | Exam Week 2        |  |                         |                                     |                                  |                                    |
| 14/10/2024      | Repeat Exam Week 1 | Repeat Online Exams  |                         |                                     |                                  |                                    |
| 21/10/2024      | Repeat Exam Week 2 |  |                         |                                     |                                  |                                    |