



Accounting  
Technicians  
Ireland

# ATI ACADEMY ONLINE

PROGRAMME FOR  
ACCOUNTING TECHNICIANS

YEAR 2 DIPLOMA  
GREEN GROUP

TIMETABLE &  
TEACHING SCHEME  
2023/2024



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.

CONTACT/GUIDED LEARNING HOURS				
	AFA	ATXR	MA	FDM
Induction	1	1	1	1
Online Classes (classes should be synchronous)	39	39	39	39
Recorded Support Lectures (ATI)	18	18	9	5
Pre-recorded Case Studies (ATI)				4
Advanced MS Excel Skills (ATI/IACT)				10
Mock Exam feedback (College)	1	1	1	1
	<b>59</b>	<b>59</b>	<b>50</b>	<b>60</b>

### Online Classes

26 x 1.5-hour sessions for each of the following modules:

**AFA** = Adv. Financial Accounting; **ATXR** = Advanced Taxation (ROI); **MA** = Management Accounting; **FDM** = Financial Data Management.

These classes must be live and are delivered online on Monday and Wednesday evenings as per the teaching scheme.

### 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.

### Advanced MS Excel Skills (ATI/IACT)

7 x 1.5-hour sessions. Alternate Thursdays 6.00pm – 7.30pm and alternate Saturdays 9.30am – 11.00am as per the teaching scheme.

Students registered for the Financial Data Management will be granted access to the Advanced MS Excel Skills 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 Advanced MS Excel Skills 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 Reading Week 1 and early January 2024.

### Mock Examinations

Mock exams are facilitated by ATI on the Cirrus exam platform between 1st March and 14th April 2024. For further information re the mock exam process please refer queries to the Online Programme Manager.

### Examinations

Year 2 examinations will commence 20th May 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.

**Timetable & Teaching Scheme – Year 2 GREEN GROUP**

Week Commencing	Academic Week	ADVANCED FINANCIAL ACCOUNTING	FINANCIAL DATA MANAGEMENT (FDM)	ADVANCED MS EXCEL SKILLS (linked to FDM module)	ADVANCED TAXATION (ROI)	MANAGEMENT ACCOUNTING	
		Monday 6.15pm – 7.45pm	Monday 8.00pm – 9.30pm	Alternate Thursdays & Saturdays	Wednesday 6.15pm – 7.45pm	Wednesday 8.00pm – 9.30pm	
<b>25/09/2023</b>	<b>0</b>	<b>INDUCTION</b>					
02/10/2023	Week 1	Legislation and Regulation in Financial Accounting	Introduction to technological environment and accounting software		Overview Taxation system New: Residence Rules	Introduction to Management Accounting	
09/10/2023	Week 2	Accounting for Inventories, & Accounting for Irrecoverable and Doubtful Debts.	Accounting software – sales module	<b>Online Class 1:</b> Thurs 12/10/2023 6.00pm – 7.30pm <b>Revision and Advanced Formatting</b>	Recap: Income tax computations, tax credits, allowances and reliefs	Classifying and analysing costs	
16/10/2023	Week 3	Property, Plant and Equipment (PPE)	Accounting software – purchases module	<b>Online Class 2:</b> Sat 21/10/23 9.30am – 11.00am <b>Working with Charts</b>	Recap: Schedule E income (including expenses and BIKs)	Labour costs	
23/10/2023	Week 4	PPE, Intangible assets	Accounting software-general ledger module I	<b>Online Classes 3:</b> Thurs 26/10/23 6.00pm – 7.30pm <b>Formula: SUMIF, COUNTIF, IF, IFS</b>	Recap: Assessable Sch D Case III, IV, V income, Schedule F income + PRSI/USC for employees	Materials-related administration, Managing inventories	
<b>30/10/2023</b>	<b>Reading Week 1</b>						
06/11/2023	Week 5	Practice Inventory / Irrecoverable and Doubtful Debts / PPE/Intangible Assets questions	Accounting software – general ledger module II	<b>Online Class 4:</b> Sat 11/11/23 9.30am – 11.00am <b>Table Revision &amp; Statistical Functions</b>	Recap: Taxation of married couples/civil partnerships	Valuing inventories	
13/11/2023	Week 6	Manufacturing Accounts	Accounting software – banking module	<b>Online Class 5:</b> Thurs 16/11/23 6.00pm – 7.30pm <b>Pivot Tables and Charts</b>	Taxation of married couples/ civil partnerships (in year of death/separation)	Valuing inventories	
20/11/2023	Week 7	Incomplete Records	Payroll Software module I – accounting for the salary journal, integration of payroll with accounts	<b>Online Class 6:</b> Sat 25/11/23 9.30am – 11.00am <b>Lookups</b>	Recap: Assessable Sch D Cases I and II	Traditional approach to overheads	

Week Commencing	Academic Week	ADVANCED FINANCIAL ACCOUNTING	FINANCIAL DATA MANAGEMENT (FDM)	ADVANCED MS EXCEL SKILLS (linked to FDM module)	ADVANCED TAXATION (ROI)	MANAGEMENT ACCOUNTING
		Monday 6.15pm – 7.45pm	Monday 8.00pm – 9.30pm	Alternate Thursdays & Saturdays	Wednesday 6.15pm – 7.45pm	Wednesday 8.00pm – 9.30pm
27/11/2023	Week 8	Accounting for Partnerships – Advanced	Payroll software module II – accounting for the salary journal, integration of payroll with accounts	<b>Online Class 7:</b> Thurs 30/11/23 6.00pm – 7.30pm <b>Revision and Exam Preparation</b>	Recap: Capital Allowances and introduce new content re: CA on Cars	Activity-based approach to overheads
04/12/2023	Week 9	Accounting for Government Grants	Accounting software – reporting module. Performing reconciliation on balance sheet accounts and correction of errors	<b>Year 2 – Advanced MS Excel Skills Exam</b> <b>Sat 09/12/2023</b> <b>10.00am – 11.30am</b> <b>(90min exam)</b>	More advanced Assessable Sch D Cases I and II, PRSI/USC for self-employed	Comparison of traditional and activity-based approaches
11/12/2023	Week 10	Accounting for Leases	Data management, big data		Trade Losses, Rental Losses	Marginal v Absorption costing
18/12/2023	Week 11	Provisions & Contingencies, Events after the Reporting Period	Statistical techniques		Recap: Income tax questions to review Weeks 1 – 10	Marginal v Absorption costing
25/12/2023	<b>Christmas Break</b>					
01/01/2024						
08/01/2024	Week 12	Practise Limited Company Financial Statements (SOC1 and SOFP) – recap of year 1 and incorporating year 2 topics to date	Statistical techniques		Capital Gains Tax – administration and basic computations	Cost-Volume-Profit analysis Single product
15/01/2024	Week 13	Accounting Concepts, Conventions and Fundamentals	Data analytics and visualisation		Capital Gains Tax – part disposals, share transactions	Cost-Volume-Profit analysis Multi product
22/01/2024	Week 14	Ratio Analysis – An Introduction (Purpose, Formulae, Limitations)	Case study 1	<b>Year 2 – Repeat Advanced MS Excel Skills Exam</b> <b>Sat 20/01/2024</b> <b>10.00am – 11.30am</b> <b>(90min exam)</b>	Capital Gains Tax – chattels, principal private residence relief, capital losses	Cost measurement systems, Job costing, Batch costing
29/01/2024	Week 15	Application of Ratios, Scenario Analysis, Decision Making	Case study 2		Capital Gains Tax – transactions between spouses, entrepreneur relief	Process costing
05/02/2024	Week 16	Cash Flow Statements – Introduction (Objective, Cash & Cash Equivalents, Layout)	Case study 3		Recap: Capital Gains tax – advanced computations to cover Week 12-15	Relevant costing, special price decisions, product continuation/discontinuation
12/02/2024	<b>Reading Week 2</b>					
19/02/2024	Week 17	Preparation of Cash Flow Statements (Advanced)	Case study 4		Corporation Tax – basic computations	Make or buy decisions, limiting factor decisions

Week Commencing	Academic Week	ADVANCED FINANCIAL ACCOUNTING	FINANCIAL DATA MANAGEMENT (FDM)	ADVANCED MS EXCEL SKILLS (linked to FDM module)	ADVANCED TAXATION (ROI)	MANAGEMENT ACCOUNTING
		Monday 6.15pm – 7.45pm	Monday 8.00pm – 9.30pm	Alternate Thursdays & Saturdays	Wednesday 6.15pm – 7.45pm	Wednesday 8.00pm – 9.30pm
26/02/2024	Week 18	Preparing statutory financial statements (SOCl/SOCE/SOFP)	Case study 5		Corporation Tax – chargeable gains and close companies	Introduction to budgets
04/03/2024	Week 19	Accounting Policies, Estimates and Errors	Emerging Technologies		Corporation Tax – loss relief	Operational Budgets & Budgeted Income statements
11/03/2024	Week 20	Preparing statutory financial statements (SOCl/SOCE/SOFP)	Evolving role of accountancy professionals		Corporation Tax – loss relief	Cash Budgets
18/03/2024	Week 21	Auditing, Corporate Governance, Sustainability and Ethics	Case study 6		Corporation Tax – administration	Flexible Budgets, Limitations of Budgeting
25/03/2024	Week 22	Revision: Preparing a Statement of Cash Flows – an advanced example	Case study 7		Recap: Corporation Tax – advanced computations to cover week 17 – 21	Introduction to Standard costing
<b>01/04/2024</b>	<b>Reading Week 3</b>					
08/04/2024	Week 23	Preparing the financial statements (SOCl/SOCE/SOFP) – an advanced example	Case study 8		Recap: VAT – general principles, charge to VAT, VAT amount, taxable amount, input credits, administration, methods of accounting for VAT	Cost variances
15/04/2024	Week 24	Preparing the financial statements (SOCl/SOCE/SOFP) – an advanced example	Case study 9		VAT – place of supply, transactions with EU and non-EU jurisdictions	Revenue variances
22/04/2024	Week 25	Revision	Case study 10		Revision of income tax and VAT	Revision
29/04/2024	Week 26	Revision	Revision		Revision of Corporation Tax and Capital Gains Tax	Revision
<b>06/05/2024</b>	<b>Study Week 1</b>	<b>Independent Study Week</b>				
<b>13/05/2024</b>	<b>Study Week 2</b>					
<b>20/05/2024</b>	<b>Exam Week 1</b>	<b>Online Exams</b>				
<b>27/05/2024</b>	<b>Exam Week 2</b>					
<b>05/08/2024</b>	<b>Repeat Exam Week 1</b>	<b>Repeat Exam</b>				
<b>12/08/2024</b>	<b>Repeat Exam Week 2</b>					