



Accounting
Technicians
Ireland

ATI ACADEMY ONLINE

PROGRAMME FOR
ACCOUNTING TECHNICIANS

YEAR 2 DIPLOMA
PURPLE 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/ATXN	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
	59	59	50	60

Online Classes

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

AFA = Adv. Financial Accounting; **ATXR/ATXN** = Advanced Taxation (ROI)/(NI); **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.

ATI Online Programme

Timetable & Teaching Scheme – Year 2 PURPLE GROUP

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

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		Monday 6.15pm – 7.45pm	Alternate Thursdays & Saturdays	Monday 8.00pm – 9.30pm	Wednesday 6.15pm – 7.45pm	Wednesday 6.15pm – 7.45pm	Wednesday 8.00pm – 9.30pm
27/11/2023	Week 8	Payroll software module II – accounting for the salary journal, integration of payroll with accounts	Online Class 7: Thurs 30/11/23 6.00pm – 7.30pm Revision and Exam Preparation	Accounting for Partnerships - Advanced	Recap: Capital Allowances and introduce new content re: CA on Cars	Recap: Income from self employment	Activity-based approach to overheads
04/12/2023	Week 9	Accounting software – reporting module. Performing reconciliations on balance sheet accounts and correction of errors	Year 2 – Advanced MS Excel Skills Exam Sat 09/12/2023 10.00am – 11.30am (90min exam)	Accounting for Government Grants	More advanced Assessable Sch D Cases I and II, PRSI/USC for self-employed	New: Capital allowances 1	Comparison of traditional and activity-based approaches
11/12/2023	Week 10	Data management, big data		Accounting for Leases	Trade Losses, Rental Losses	New: Capital allowances 2	Marginal v Absorption costing
18/12/2023	Week 11	Statistical techniques		Provisions & Contingencies, Events after the Reporting Period	Recap: Income tax questions to review Weeks 1 – 10	New: Income Tax basis periods	Marginal v Absorption costing
25/12/2023	Christmas Break						
01/01/2024							
08/01/2024	Week 12	Statistical techniques		Practise Limited Company Financial Statements (SOI and SOFP) – recap of year 1 and incorporating year 2 topics to date	Capital Gains Tax – administration and basic computations	Capital Gains Tax – Introduction	Cost-Volume-Profit analysis Single product
15/01/2024	Week 13	Data analytics and visualisation		Accounting Concepts, Conventions and Fundamentals	Capital Gains Tax – part disposals, share transactions	Capital Gains Tax – Part disposals, shares, rates and computation	Cost-Volume-Profit analysis Multi product
22/01/2024	Week 14	Case study 1	Year 2 – Repeat Advanced MS Excel Skills Exam Sat 20/01/2024 10.00am – 11.30am (90min exam)	Ratio Analysis – An Introduction (Purpose, Formulae, Limitations)	Capital Gains Tax – chattels, principal private residence relief, capital losses	Capital Gains Tax – Chattels and wasting assets	Cost measurement systems, Job costing, Batch costing
29/01/2024	Week 15	Case study 2		Application of Ratios, Scenario Analysis, Decision Making	Capital Gains Tax – transactions between spouses, entrepreneur relief	Capital Gains Tax – Entrepreneur's Relief and Principle Private Residence Relief	Process costing

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05/02/2024	Week 16	Case study 3		Cash Flow Statements – Introduction (Objective, Cash & Cash Equivalents, Layout)	Recap: Capital Gains tax – advanced computations to cover Week 12-15	Introduction to Corporation Tax	Relevant costing, special price decisions, product continuation/discontinuation
12/02/2024	Reading Week 2						
19/02/2024	Week 17	Case study 4		Preparation of Cash Flow Statements (Advanced)	Corporation Tax – basic computations	Corporation Tax – capital allowances	Make or buy decisions, limiting factor decisions
26/02/2024	Week 18	Case study 5		Preparing statutory financial statements (SOCI/SOCE/SOFP)	Corporation Tax – chargeable gains and close companies	Corporation Tax – loss relief	Introduction to budgets
04/03/2024	Week 19	Emerging Technologies		Accounting Policies, Estimates and Errors	Corporation Tax – loss relief	Corporation Tax – chargeable gains	Operational Budgets & Budgeted Income statements
11/03/2024	Week 20	Evolving role of accountancy professionals		Preparing statutory financial statements (SOCI/SOCE/SOFP)	Corporation Tax – loss relief	Corporation Tax – Close Companies and self-assessment	Cash Budgets
18/03/2024	Week 21	Case study 6		Auditing, Corporate Governance, Sustainability and Ethics	Corporation Tax – administration	Value Added Tax – Introduction	Flexible Budgets, Limitations of Budgeting
25/03/2024	Week 22	Case study 7		Revision: Preparing a Statement of Cash Flows – an advanced example	Recap: Corporation Tax – advanced computations to cover week 17 – 21	Value Added Tax – Advanced computations	Introduction to Standard costing
01/04/2024	Reading Week 3						
08/04/2024	Week 23	Case study 8		Preparing the financial statements (SOCI/SOCE/SOFP) – an advanced example	Recap: VAT – general principles, charge to VAT, VAT amount, taxable amount, input credits, administration, methods of accounting for VAT	Revision of Income Tax	Cost variances
15/04/2024	Week 24	Case study 9		Preparing the financial statements (SOCI/SOCE/SOFP) – an advanced example	VAT – place of supply, transactions with EU and non-EU jurisdictions	Revision of CGT	Revenue variances

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22/04/2024	Week 25	Case study 10		Revision	Revision of income tax and VAT	Revision of Corporation Tax	Revision
29/04/2024	Week 26	Revision		Revision	Revision of Corporation Tax and Capital Gains Tax	Revision of Admin & VAT	Revision
06/05/2024	Study Week 1						
13/05/2024	Study Week 2						
20/05/2024	Exam Week 1						
27/05/2024	Exam Week 2						
05/08/2024	Repeat Exam Week 1						
12/08/2024	Repeat Exam Week 2						