

Qualification Specification



Qualification Specification for:

ATI Level 4 Certificate for Accounting Technicians
(RQF Qualification No: xx/xxxx/x)

ATI Level 5 Diploma for Accounting Technicians
(RQF Qualification No: xx/xxxx/x)



FOREWORD

This document is the Qualification Specification for the following qualifications offered by Accounting Technicians Ireland (ATI):

- **ATI Level 4 Certificate for Accounting Technicians**
- **ATI Level 5 Diploma for Accounting Technicians**

The Qualification Specification is a live document and is updated as required. The most up to date version is always held on the ATI website and Approved Partners are informed when a new version is uploaded. It is the responsibility of Approved Partners to ensure that they are using the most up to date version.

More information about these qualifications and other qualifications offered by ATI can be found on the ATI website at: <https://www.accountingtechniciansireland.ie/study-ati>

Any queries should be addressed to:
Accounting Technicians Ireland
Chartered Accountants House
47-49 Pearse Street,
Dublin 2



1. ABOUT ACCOUNTING TECHNICIANS IRELAND

Accounting Technicians Ireland (ATI) is a trading name of the Institute of Accounting Technicians Ireland, which was founded in 1983 and is a partner body of Chartered Accountants Ireland and an associate member of the International Federation of Accountants (IFAC).

We are a professional membership body providing internationally recognised accounting qualifications across the entire island of Ireland. Our qualifications are delivered through a well-established network of over 70 Approved Partner colleges.

The mission of ATI is the 'development, guidance and representation of our members as specialists par excellence in the arena of accounting, business and finance'. We have 10,000 students and members. Our extensive member network and the high quality of our graduates has allowed ATI to build a strong reputation with employers.

ATI is recognised as an awarding organisation by CCEA Regulation in Northern Ireland. This status means that ATI is subject to the CCEA General Conditions of Recognition (see www.ccea.org.uk/regulation).

1.1 Our Values

The following values form the foundations that make our mission possible:

Relevance

We never stop learning and continuously look at how we can do better so that we can support the professional development of our members and students now and in the future, a life-long caring service.

Accessibility

We strive to create a culture of openness and belonging which is inclusive and representative of the diverse needs of our members, students and wider stakeholders.

Collaboration

We exercise collaborative working, relying on the strengths of our wider community and partners to thrive and evolve together.

Agility

We embrace change and curiosity in our strategy, processes and team behaviour so that we can improve, solve problems and be ready for new opportunities.

Courage

We welcome new ideas and question assumptions enabling us to champion success, have the freedom to fail and to think big.

1.2 Equality & Inclusion

ATI's Equal Opportunities Policy seeks to ensure that any learners considering our qualifications are treated fairly regardless of race, gender, disability, age, origin, religious or political beliefs, sexual orientation, socio-economic background, marital or civil partnership status.



We are committed to ensuring fair and equal access to our qualifications, examinations and support materials. Learners should however note that all examinations will be set and assessed in English only. Similarly, any study or revision materials provided by ATI are in English only.

More information on equality and inclusion can be found in our Rules and Regulations.

2. ABOUT THE QUALIFICATIONS

ATI first offered Accounting Technician qualifications in 1983. Since then, ATI's Accounting Technician qualifications have been continuously informed, developed and enhanced with contributions from members, employers, Approved Partner colleges, syllabus reviews, student surveys, industry experts and other sources.

The ATI Level 4 Certificate for Accounting Technicians (the Certificate) has four Core Curriculum modules that are basically the 'first four' Core Curriculum modules of the Diploma. There are no Work-Based or Transversal Skills requirements for the Certificate.

The ATI Level 5 Diploma for Accounting Technicians (the Diploma) is highly regarded in industry, commerce, the public sector and private practice and is widely recognised as the leading qualification for accounting technicians on the island of Ireland. The eight Core Curriculum modules of the Diploma are typically studied over a two year period through Approved Partner colleges and are assessed by both course work and examinations. Learners must also achieve two intergrated Transversal Skills modules and evidence a minimum of two years' relevant work experience.

The ATI Level 4 Certificate for Accounting Technicians and the ATI Level 5 Diploma for Accounting Technicians are offered to learners in Northern Ireland and the Republic of Ireland. Both qualifications are listed on the Regulated Qualifications Framework (RQF)¹ and are regulated by CCEA Regulation in respect of delivery/award of the qualifications to Northern Ireland learners.

2.1 Objectives of Qualifications

Upon completion of the program, graduates will possess the skills and knowledge necessary to excel as accounting technicians. The inclusion of two new transversal skills modules specifically prepares them to become sectoral subject leaders, socially responsible staff, effective team-workers, adept problem solvers, and critical thinkers. Additionally, digital skills are a pivotal part of the program, covering essential areas such as cyber awareness, advanced communication practices, data management and security, and fostering creativity. These digital skills are vital for collaborative work, enhancing business competitiveness, and promoting active citizenship in the digital age.

The **ATI Level 5 Diploma for Accounting Technicians** is designed to provide learners with the knowledge, understanding and skills to work effectively as an accounting technician. This includes:

- Providing learners with the necessary theoretical underpinning knowledge
- Providing learners will the practical vocational and transversal skills required including the ability to use relevant information technologies
- Providing learners with the opportunity to apply, consolidate and extend their knowledge and skills within the workplace environment

¹ The Regulated Qualifications Framework includes all qualifications regulated by Ofqual (England) and CCEA Regulation (Northern Ireland). It can be accessed at: <https://register.ofqual.gov.uk/>



- Developing the ability of learners to effectively address challenges when completing the work of an accounting technician while observing relevant technical and ethical standards
- Developing the ability of learners to reflect on own communication, problem-solving, teamwork skills and the ability to use own initiative and judgement

The **ATI Level 4 Certificate for Accounting Technicians** is designed to provide learners with foundational knowledge, understanding and skills in the areas of accounting, taxation, business management and business law.

2.2 Target Group for Qualifications

The **ATI Level 4 Certificate for Accounting Technicians** and **ATI Level 5 Diploma for Accounting Technicians** are targeted at learners that are:

- currently unemployed (including school leavers) who wish to pursue a career in accounting*
- not currently working in an accounting-related role, but who wish to change career into accounting*
- already employed in accounting or related job areas who wish to obtain a formal qualification as an Accounting Technician.

**Note – Please note that two years’ relevant work experience is required to achieve the ATI Level 5 Diploma for Accounting Technicians.*

2.3 Entry Requirements

Learner admission to ATI programmes is subject to documented Rules & Regulations published on the ATI website. This is a comprehensive document addressing all aspects of admission and participation including exemptions, entry requirements, registration, withdrawal, payments and refunds, rules around examinations and assessments, reasonable adjustments /special considerations, appeals, breaches of regulations, etc.

The entry requirements for the **ATI Level 4 Certificate for Accounting Technicians** and the **ATI Level 5 Diploma for Accounting Technicians** are as follows:

- School leavers (and other applicants under 21 years of age) must have achieved the minimum entry requirement, normally at A/AS-Level (Northern Ireland) or Leaving Certificate (Republic of Ireland).
 - For applicants in Northern Ireland, the minimum requirement is one A-level or two AS-levels, with at least a grade C in English and either Maths or Accountancy at GCSE level.
 - For applicants in the Republic of Ireland (who completed the Leaving Cert in 2018 or subsequently), the minimum requirement is:
 - (a) five passes at Ordinary Level which must include a grade of O5 (or better) in English and either Maths or Accountancy

OR

 - (b) two passes at Ordinary Level together with two passes at Higher Level. Again this must include a grade of O5 (or better) in English and either Maths or Accountancy.
- Mature learners – who have reached 21 years by the registration deadline in the year in which they apply – may apply based on age and experience
- Learners may also be eligible if they have completed other relevant nationally recognised qualifications (in Northern Ireland or the Republic of Ireland).

2.4 Applying for Exemptions

Learners may apply for exemption(s) from one or more Level 4 Core Curriculum modules (based on prior learning) prior to **registering with ATI**. This is done by completing an application form and providing details of any relevant course of study completed within the previous six years. ATI assesses each application on an individual basis and respond, in writing with details of any exemptions that can be offered. There is no fee to apply for exemptions, however where an exemption is offered and accepted a fee applies.

There are no exemptions available for the Level 5 Core Curriculum, Work Based or Transversal Skills Modules.

Further details can be found in the Rules and Regulations and Exemptions Policy, both of which are available on the ATI website.

Under the principle of equality and fairness, graduates who have successfully completed previous versions of the Diploma and/or gained exemptions under the syllabus pre-2024, will receive a converted pass and maintain their existing expiry dates. The converted pass will balance the requirement of completing the T-Skills I and T-Skills II units. This facilitates graduates of the previous version of the qualification to progress to further studies.

2.5 Progression Opportunities

Learners successfully completing the **ATI Level 4 Certificate for Accounting Technicians** may progress to the **ATI Level 5 Diploma for Accounting Technicians**.

Learners successfully completing the ATI Level 5 Diploma for Accounting Technicians are entitled to full membership of ATI and to use the designation MIATI after their name. Many choose to continue their studies in accountancy and/or business related areas. The following accountancy bodies offer substantial exemptions from professional examinations to graduates of the ATI Level 5 Diploma for Accounting Technicians programme:

- Chartered Accountants Ireland – our partner body
- Association of Chartered Certified Accountants (ACCA)
- CPA Ireland (CPA)
- Chartered Institute of Management Accountants (CIMA)



3. STRUCTURE OF QUALIFICATIONS

To obtain the **ATI Level 4 Certificate for Accounting Technicians**, learners must successfully achieve the four Level 4 Core Curriculum modules listed in the table below.

To obtain the **ATI Level 5 Diploma for Accounting Technicians**, learners must evidence a minimum of two years' relevant work experience (represented by the two Work-Based modules) **and** successfully achieve all twelve modules listed in the table below comprising:

- Four Level 4 Core Curriculum modules (as per the **ATI Level 4 Certificate for Accounting Technicians**)
- Four Level 5 Core Curriculum modules
- Two Transversal Skills Modules
- Two Work-Based modules

Module	Level	Type	Credits	GLH	TMT
Financial Accounting	4	Core Curriculum	20	70	200
Taxation	4	Core Curriculum	15	60	150
Business Management	4	Core Curriculum	15	50	150
Business Law	4	Core Curriculum	15	40	150
Advanced Financial Accounting	5	Core Curriculum	20	60	200
Advanced Taxation	5	Core Curriculum	15	60	150
Management Accounting	5	Core Curriculum	15	50	150
Financial Data Management	5	Core Curriculum	15	60	150
Transversal Skills I	4	Integrated Curriculum	30	70	300
Transversal Skills II	5	Integrated Curriculum	20	70	200
Work Practice	4	Work-Based	25	210	250
Advanced Work Practice	5	Work-Based	35	310	350

The Total Qualification Time for the **ATI Level 4 Certificate for Accounting Technicians** is 650 with Guided Learning Hours of 220. The credit value is 65.

The Total Qualification Time for the **ATI Level 5 Diploma for Accounting Technicians** is 2400 with Guided Learning Hours of 1110. The amended (new) credit value is 240.

Guided Learning Hours (GLH) is an estimate of the number of hours that a typical learner would spend being taught or undertaking assessment tasks under the immediate guidance or supervision of a tutor/ assessor or Workplace Mentor.

Total Qualification Time (TQT) is an estimate of the number of hours that it would take an average learner to complete the qualification. It is made up of Guided Learning Hours together with hours spent in self-study and in completing unsupervised assessment tasks.

Total Module Time (TMT) is the number of TQT hours allocated to individual modules.

3.1 Core Curriculum Modules

The Core Curriculum modules are typically studied over a two-year period through Approved Partner colleges (either on a full-time or part-time basis). ATI also directly offers an online study option, ATI Online, for which a blended learning model of teaching and learning is applied. The definition of blended learning is explained below.

ATI provides a range of resources to support Core Curriculum teaching and learning including:

- Textbooks (published by Accounting Technicians Ireland) for each module that include up to date accounting, taxation, and legal information
- Knowledge Point: a series of video tutorials that offer in depth coverage of a selection of module topics
- MyRevision: an online question bank with a wide range of questions on module topics
- Past exam papers
- Sample papers based on current curriculum

The Core Curriculum modules are assessed by written/practical examinations. To achieve a Core Curriculum module, a minimum of a Pass grade must be achieved in the examination.

Blended Learning – this is normally a combination of learning that involves asynchronous study (for example video lessons designed by tutors on the course), supported by synchronous (live interactive lessons or face to face study).

Asynchronous learning involves pre-recorded and tutor-led learning modules, designed bespoke for professional online learning. Modules on the programme use asynchronous learning modules (pre-designed by the programme development team) to supplement and support learning that takes place synchronously.

Synchronous study is either live/same time interaction with a tutor or group lesson using technology or within a face-to-face environment. This follows a weekly teaching scheme.

The definition of digital literacy is based on the following principles:

Digital Literacy is... the ability to access, manage, understand, integrate, communicate, evaluate and create information safely and appropriately through digital devices and networked technologies for participation in economic and social life. (UNESCO, 2018)

3.2 Core Curriculum Modules – Restrictions

Learners may ONLY commence study of Level 5 Core Curriculum modules once they have achieved a Pass (50%) in, or been exempted from, at least three Level 4 Core Curriculum (vocational) modules, including **both** Financial Accounting and Taxation.

Level 4 Core Curriculum Modules	Level 5 Core Curriculum Modules
Financial Accounting	Advanced Financial Accounting
Taxation	Advanced Taxation
Business Management	Management Accounting
Business Law	Financial Data Management

3.3 Work-Based Modules

The Work-Based modules enable learners to apply, consolidate and extend their learning within a workplace environment. They have two elements:

- Completion of a programme of Work-Based Learning (WBL)
- Work-Based Assignments (WBAs).

To achieve a Work-Based module **both** of these elements must be completed i.e. the programme of WBL 'signed off' as complete and at least a Pass obtained in **all** WBAs.

The Work-Based module requirements are based on the curriculum areas and learning outcomes set out in the Core Curriculum modules i.e. no new learning areas are introduced. The *Level 4 Work Practice* module requirements map to specific learning outcomes set out in the Level 4 Core Curriculum modules – Financial Accounting, Taxation, Business Management and Business Law. The *Level 5 Advanced Work Practice* module requirements map to specific learning outcomes set out in the Level 5 Core Curriculum modules – Advanced Financial Accounting, Advanced Taxation, Management Accounting and Financial Data Management.

This approach, whereby separate modules have been created for the 'Work-Based' requirements, recognises the fact that learners may not be in a role that would enable them to meet these requirements at the time of studying the related Core Curriculum modules.

Learners are, however, **strongly encouraged** to complete the Work-Based modules as soon as possible. In particular, where the **ATI Level 5 Diploma for Accounting Technicians** is being studied as part of an apprenticeship programme, it is expected that the Work-Based modules are completed concurrently with the related Core Curriculum modules.

3.4 Work-Based Modules – Work-Based Learning

Work-Based Learning (WBL) takes place under the direct supervision of a Workplace Mentor, appointed by the employer and approved by ATI.

ATI has developed training plans to support WBL. Whereas the training plans set out the learning content that is **expected** to be covered, the extent of coverage of each item is tailored to individual learners with consideration given to the nature of the employing organisation's business, the business knowledge / skills required and any specific learning needs i.e. gaps in learner knowledge or skills. The training plans also serve as a tool for planning and recording WBL.

4. ASSESSMENT

The assessment strategy for the ATI Level 4 Certificate for Accounting Technicians and the ATI Level 5 Diploma for Accounting Technicians has been determined by ATI. All assessments are set, marked and graded by ATI.

4.1 Summary of Assessment Methods

The assessment methods for each of the modules are summarised in the table below:

Module	Level	Assessment Method
Financial Accounting	4	Written Examination (100%)
Taxation	4	Written Examination (100%)
Business Management	4	Written Examination (100%)
Business Law	4	Written Examination (100%)
Advanced Financial Accounting	5	Written Examination (100%)
Advanced Taxation	5	Written Examination (100%)
Management Accounting	5	Written Examination (100%)
Financial Data Management	5	Practical Examination (100%)
Transversal Skills I	4	Portfolio Based (100%)
Transversal Skills II	5	Portfolio Based (100%)
Work Practice	4	Two Work-Based Assignments (each worth 50% of marks)
Advanced Work Practice	5	Two Work-Based Assignments (each worth 50% of marks)

4.2 Written / Practical Examinations

ATI is responsible for setting, marking and grading all examinations. Approved Partner colleges have no role in the creation or assessment of examinations. All examinations are held online via ATI's e-assessment platform and are invigilated.

The examination timetables and venues are posted on the Exams and Assessment area of the ATI website. The Rules and Regulations governing examinations (including eligibility) can also be found on the website. A dedicated Exams Centre is available to learners on the learning management system platform (Moodle) to support them in preparing for exams.

4.3 Work-Based and Course-Work Assignments

ATI is responsible for setting, marking and grading all Work-Based and Course-Work Assignments. Each Work-Based module has four equally weighted Work-Based Assignments. Each Transversal Skills modules has one practical Course-Work Assignment.

- Work Practice module – one WBA on Financial Accounting and one WBA on Business Management
- Advanced Work Practice module – one WBA on Advanced Financial Accounting and one WBA on Financial Data Management
- Transversal Skills (T-Skills) I module – one two-part reflective assignment and associated tasks/ activities.
- Transversal Skills (T-Skills) II module – one practical reflective assignment and one project-based learning presentation.

The briefs for the WBAs are made available to learners when they register for the Work-Based module and the WBAs are submitted electronically when completed. The briefs for the T-Skills modules will be offered in preparation for WBAs during each of the years.

4.4 Grading – Modules

The Pass mark for all examinations and for all coursework and WBAs is 50%. Individual modules are graded as follows:

Pass:	50% – 64%
Merit:	65% – 79%
Distinction:	80%+

To achieve a Work-Based module, a minimum of a Pass grade must be achieved in all WBAs.

4.5 Overall Grading – Modules

The **ATI Level 4 Certificate for Accounting Technicians** has three levels of attainment:

- Pass
- Merit
- Distinction

The marks obtained in the four Level 4 Core Curriculum modules contribute to the final result. A minimum of a Pass must be obtained in all modules. A Merit or Distinction cannot be awarded where the learner has accepted an exemption for a module.

The **ATI Level 5 Diploma for Accounting Technicians** has three levels of attainment:

- Pass
- Merit
- Distinction

The marks obtained in the four Level 5 Core Curriculum modules, the Work-Based modules and the Transversal Skills modules contribute to the final result and level of attainment. A minimum of a Pass must be obtained in all modules.

The detailed criteria for achieving an overall Pass, Merit or Distinction in the **ATI Level 4 Certificate for Accounting Technicians** and **ATI Level 5 Diploma for Accounting Technicians** is set out in ATI's Rules and Regulations.

4.6 Publication of Results

Module results are published online by ATI and learners are required to log in securely in order to access their own results. In addition, an official result letter is posted to each learner shortly after the online publication of results.

4.7 Appeals Procedures

All results are subject to an appeals process whereby a learner may seek to have their result verified and/or reviewed. An appeal must be lodged by the learner within five working days of the day on which results are published online.

The details of the appeals procedure are set out in ATI's Rules & Regulations.

4.8 Reasonable Adjustments and Special Considerations

It is the policy of ATI to provide learners with reasonable assistance to complete examinations, Work-Based and T-Skills Assignments. Requests for Reasonable Accommodations / Reasonable Adjustments must be submitted by the deadlines indicated on the ATI website and supported by appropriate documentation.

Where circumstances affecting a learner's performance arise on the day of an examination, the learner may apply for Special Consideration. Requests for Special Consideration must be submitted within five days of the date of examinations.

Further details on Reasonable Accommodations / Reasonable Adjustments and Special Considerations are set out in ATI's Rules & Regulations.



5. MODULE INFORMATION

Information on each module within the **ATI Level 4 Certificate for Accounting Technicians** and the **ATI Level 5 Diploma for Accounting Technicians** are set out on the pages that follow.

Note that there are Northern Ireland and Republic of Ireland versions of the following Core Curriculum modules:

- Taxation
- Business Law
- Advanced Taxation

Further details on the contents of each Core Curriculum module can be found in the textbooks for each module.

5.1 Core Curriculum Modules – Level 4

Title	Financial Accounting	Level	4	Credits	20
Type	Core Curriculum	GLH	70	TMT	200
Assessment	Written Examination	Pass Mark	50%		
Unit Purpose and aim(s):					
The aim of this module is to provide learners with an understanding of financial accounting concepts, principles of accounting and technical competency in double-entry bookkeeping and preparation of financial statements for various types of reporting entities.					

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the purpose and scope of financial accounting.	<ul style="list-style-type: none"> • Explain the objectives of financial accounting. • Give examples of types of users of accounting information. • Distinguish between financial accounting and management accounting. • Explain the main elements of financial statements. • Identify the contents of a complete set of financial statements. • Explain the qualitative characteristics of financial statements. • Distinguish between sole traders, partnerships and limited liability companies as reporting entities for financial accounting purposes. • Summarise the regulatory framework that applies to each of sole traders, partnerships and limited liability companies. • Explain the meaning of 'true and fair'/'presents fairly'. • Describe the roles and responsibilities of accountants and auditors. • Summarise the requirements of reporting entities to maintain accounting records. • Outline the nature of ethical issues in financial accounting.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
2. Account for a range of transactions and events.	<ul style="list-style-type: none"> • Explain how the accounting equation is the basis of double entry bookkeeping. • Explain the accruals basis of accounting. • Demonstrate how books of prime entry, ledger accounts and journals are related to each other. • Identify the typical source documentation that underpins accounting transactions. • Apply the principles of double-entry bookkeeping and the accruals basis of accounting to account for a range of transactions and events.
3. Identify errors and correct them, reconcile bank accounts and extract a trial balance from an accounting ledger.	<ul style="list-style-type: none"> • Prepare control accounts for receivables and payables. • Prepare bank reconciliation statements. • Give examples to illustrate how accounting errors can affect the trial balance and/or financial statements. • Demonstrate by means of accounting journals how accounting errors are corrected (including use of a suspense account where appropriate). • Extract a trial balance. • Discuss the limitations of a trial balance.
4. Prepare basic financial statements for a sole trader, partnership and limited liability company.	<ul style="list-style-type: none"> • Make accounting adjustments to a trial balance. • Prepare capital accounts, current accounts and an appropriation account for a partnership. • Explain how the capital structure of a limited liability company (with equity and debt sources of finance) differs from that of a sole trader or non-incorporated partnership. • Prepare an income statement, an appropriation account and statement of financial position. • Explain how the objectives of financial statements of a 'not for profit' entity may differ from those of a profit-oriented entity. • Demonstrate how the structure and content of financial statements of a 'not for profit' entity can differ from those of a 'profit-oriented' entity.
5. Apply spreadsheet methods to assist with preparation of basic financial statements.	<ul style="list-style-type: none"> • Demonstrate how the preparation of basic financial statements is assisted by spreadsheet features and functionality.



Title	Taxation (NI)	Level	4	Credits	15
Type	Core Curriculum	GLH	60	TMT	150
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to provide learners with understanding of and technical skills in personal and business taxation.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the principles and administration of taxation in Northern Ireland.	<ul style="list-style-type: none"> Outline the main sources of the tax principles and rules that underpin the taxation system. Identify the types of direct and indirect taxation. Outline each of the PAYE and the self-assessment systems of income tax. Describe the role of the HM Revenue and Customs (HMRC). Outline the ethical considerations for accountants and accounting technicians that can arise in the context of taxation.
2. Apply the principles and rules that govern income tax in Northern Ireland.	<ul style="list-style-type: none"> Specify the relevant scope and basis of assessment for each of earned income (from employment and self-employment), income from savings, dividend income and rental income. Explain the circumstances in which benefits in kind arise. Calculate taxable income for an individual (including assessable income for a sole trader or a professional). Calculate basic capital allowances for a self-employed individual. Apply relevant tax credits, reliefs and allowances. Explain the scope of NIC for classes 1, 2 and 4. Calculate NIC liability for an individual. Prepare personal income tax computations for an individual and a married couple/civil partnership (including NIC liability).
3. Apply the principles and rules that govern payroll administration in Northern Ireland.	<ul style="list-style-type: none"> Explain the scope and operation of the PAYE system. Apply the rules of the Northern Ireland PAYE system, including taxation of benefits. Compare the tax consequences of employment and self-employment. Outline the obligations of employers under the PAYE system. Distinguish between the 'cumulative' and 'week 1/month 1' bases of PAYE calculations. Calculate take home pay for an employee under the PAYE system.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
4. Apply the principles and rules of Value Added Tax (VAT) in Northern Ireland.	<ul style="list-style-type: none"> • Explain the scope and operation of the VAT system as it applies to commercial transactions. • Explain 'taxable person' and 'taxable supply'. • Calculate a VAT liability for a taxable person. • Outline the administrative aspects of remaining tax compliant regarding VAT.
5. Understand the Construction Industry Scheme (CIS) as it operates in Northern Ireland.	<ul style="list-style-type: none"> • Explain the obligations of a principle contractor regarding payments to sub-contractors. • Outline the administrative requirements to remain tax compliant regarding CIS.



Title	Taxation (ROI)	Level	4	Credits	15
Type	Core Curriculum	GLH	60	TMT	150
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to provide learners with understanding of and technical skills in personal and business taxation.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the principles and administration of taxation in the Republic of Ireland.	<ul style="list-style-type: none"> Outline the main sources of the tax principles and rules that underpin the taxation system. Identify the types of direct and indirect taxation. Outline each of the PAYE and the self-assessment systems of income tax. Describe the role and power of the Office of the Revenue Commissioners. Outline the ethical considerations for accountants and accounting technicians that can arise in the context of taxation.
2. Apply the principles and rules that govern income tax in the Republic of Ireland.	<ul style="list-style-type: none"> Specify the relevant scope and basis of assessment for each of Schedule D, E and F income. Explain the circumstances in which benefits in kind arise. Compare assessment options applicable to married couples/civil partnerships. Calculate taxable income for Schedules D, E and F classes of income for an individual and a married couple/civil partnership. Apply relevant tax credits, deductions, reliefs, allowances and exemptions. Calculate basic capital allowances for a self-employed individual. Explain the scope of PRSI for classes A and S. Explain the scope of USC. Calculate PRSI and USC liabilities for individuals. Prepare personal income tax computations for an individual and a married couple/civil partnership (including PRSI and USC liabilities).
3. Apply the principles and rules that govern payroll administration in the Republic of Ireland.	<ul style="list-style-type: none"> Explain the scope and operation of the PAYE system. Apply the rules of the Republic of Ireland PAYE system, including the taxation of benefits. Compare the tax consequences of employment and self-employment. Outline the obligations of employers under the PAYE system. Distinguish between the 'cumulative', 'week 1/month 1' and 'emergency' bases of PAYE calculations. Calculate take home pay for an employee under the PAYE system (including PRSI and USC liabilities).

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
4. Apply the principles and rules of Value Added Tax (VAT) in the Republic of Ireland.	<ul style="list-style-type: none"> • Explain the scope and operation of the VAT system as it applies to commercial transactions. • Explain 'taxable person' and 'taxable supply'. • Calculate a VAT liability for a taxable person. • Outline the administrative aspects to remain tax compliant regarding VAT.
5. Understand Relevant Contracts Tax (RCT) as it is operated in the Republic of Ireland.	<ul style="list-style-type: none"> • Explain the obligations of a principal contractor regarding payments to sub-contractors. • Outline the administrative requirements to remain tax compliant regarding RCT.



Title	Business Management	Level	4	Credits	15
Type	Core Curriculum	GLH	50	TMT	150
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to provide learners with knowledge and understanding of the business organisations and functions, information systems in business organisations, modern management, leadership, corporate governance, professional ethics and corporate social responsibility.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand business organisations. business functions, organisational training and development.	<ul style="list-style-type: none"> Describe types of business organisational structures. Give examples of business organisation stakeholders. Explain typical functions in business organisations. Explain training and development processes in business organisations. Outline the nature and purpose of performance appraisal in business organisations.
2. Understand information systems in business organisations with a particular focus on accounting information systems.	<ul style="list-style-type: none"> Outline the functions of information systems. Explain the relationships between information systems and business functions. Outline how data sets are used in business organisations. Explain accounting as an information system. Describe the evolution of accounting software applications. Outline the relative strengths of accounting software applications in comparison to manual and spreadsheet based accounting systems. Describe the purpose and use of spreadsheet applications, database systems and accounting software applications. Explain cloud computing as an accounting capability. Describe the security consequences of evolving accounting information systems (including cyber-security). Discuss the disruptive impact of developments in IT and the evolving roles of accountants and accounting technicians as a consequence of technological developments.
3. Understand leadership, management and personal effectiveness.	<ul style="list-style-type: none"> Describe the nature of management. Describe leadership styles. Explain how leadership styles can affect business organisations. Outline individual, group and team dynamics in business organisations. Explain how individuals and groups are motivated. Explain the nature and meaning of personal effectiveness in the workplace.



Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
<p>4. Understand corporate governance, social responsibility and professional ethics.</p>	<ul style="list-style-type: none"> • Summarise agency theory and stakeholder theory in the context of corporate governance. • Describe the sources of corporate governance. • Explain the importance of corporate governance. • Analyse corporate governance issues. • Discuss the social and environmental responsibilities of business organisations in contemporary society with particular reference to the sustainability agenda. • Explain corporate social reporting. • Summarise the fundamental principles of ethical behaviour in the modern business environment. • Discuss the roles of regulatory and professional bodies in encouraging ethical behaviour. • Analyse ethical issues and dilemmas.



Title	Business Law (NI)	Level	4	Credits	15
Type	Core Curriculum	GLH	40	TMT	150
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to provide learners with an understanding of the key concepts and fundamental principles of law in the context of business and commercial activities.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the principles of law and the framework within which law operates in Northern Ireland.	<ul style="list-style-type: none"> Summarise the main sources of law. Describe the institutions of the European Union. Distinguish between civil law and criminal law. Outline the structure and jurisdiction of the UK Courts.
2. Understand the principles of company law and partnership law in Northern Ireland.	<ul style="list-style-type: none"> Outline the legal frameworks that apply to different types of business entities: sole traders, partnerships and limited liability companies. Summarise the administrative procedures required to form a limited liability company. Outline the consequences of incorporation. Explain the respective roles and responsibilities of company directors, company secretary and external auditors. Describe the procedures to appoint or remove a company director or an external auditor. Explain the corporate requirement to submit an annual return. Outline the main types of company meetings and the main procedures at those meetings. Compare the legal consequences of equity and debt sources of corporate finance. Describe the legal consequences of each of administration and liquidation of a company. Explain fraudulent trading and wrongful trading. Explain money laundering.
3. Understand the principles of the laws of contract, tort, employment, agency, consumer and data protection in Northern Ireland.	<ul style="list-style-type: none"> Summarise the legal principles that underpin the formation of a contract, terms of a contract and discharge of a contract. Outline the general principles of negligence, including remedies and defences. Distinguish between a contract for service and a contract of service. Compare wrongful, unfair and constructive dismissals. Outline the legal consequences of redundancy. Summarise the legal principles that underpin the creation of an agency, the rights and duties of an agent, and the termination of an agency arrangement. Describe the primary elements of the Consumer Rights Act 2015. Explain the principles of data protection. Describe the rights of data subjects, and the obligations each of data controllers and data processors. Explain the role of the Information Commissioner. Outline the sanctions for breaches of data protection legislation.

Title	Business Law (ROI)	Level	4	Credits	15
Type	Core Curriculum	GLH	40	TMT	150
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to provide learners with an understanding of the key concepts and fundamental principles of law in the context of business and commercial activities.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the principles of law and the framework within which law operates in the Republic of Ireland.	<ul style="list-style-type: none"> Summarise the main sources of law. Describe the institutions of the European Union. Distinguish between civil law and criminal law. Outline the structure and jurisdiction of the Irish Courts.
2. Understand the principles of company law and partnership law in the Republic of Ireland.	<ul style="list-style-type: none"> Outline the legal frameworks that apply to different types of business entities: sole traders, partnerships and limited liability companies. Summarise the administrative procedures required to form a limited liability company. Outline the consequences of incorporation. Explain the respective roles and responsibilities of company directors, company secretary and external auditors. Describe the procedures to appoint or remove a company director or an external auditor. Explain the corporate requirement to submit an annual return. Outline the main types of company meetings and the main procedures at those meetings. Compare the legal consequences of equity and debt sources of corporate finance. Describe the legal consequences of each of examinership, receivership and liquidation of a company. Explain fraudulent trading and reckless trading. Explain money laundering.



Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
<p>3. Understand the principles of the laws of contract, tort, employment, agency, consumer and data protection in the Republic of Ireland.</p>	<ul style="list-style-type: none"> • Summarise the legal principles that underpin the formation of a contract, terms of a contract and discharge of a contract. • Outline the general principles of negligence, including remedies and defences. • Distinguish between a contract for service and a contract of service. • Compare wrongful, unfair and constructive dismissals. • Outline the legal consequences of redundancy. • Summarise the legal principles that underpin the creation of an agency, the rights and duties of an agent, and the termination of an agency arrangement. • Describe the primary elements of the Sale of Goods and Supply of Services Act 1980 and the Consumer Protection Act 2007. • Explain the principles of data protection. • Describe the rights of data subjects, and the obligations of data controllers and data processors. • Explain the role of the Data Protection Commissioner. • Outline the sanctions for breaches of data protection legislation.



5.2 Core Curriculum Modules – Level 5

Title	Advanced Financial Accounting	Level	5	Credits	20
Type	Core Curriculum	GLH	60	TMT	200
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to enable learners to build on the competencies gained in Financial Accounting. Learners will acquire an understanding of relatively advanced financial accounting transactions and events and develop practical skills in preparing and interpreting financial statements.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the conceptual and regulatory environments in which financial statements are prepared.	<ul style="list-style-type: none"> • Explain how the objectives of financial statements are met. • Distinguish between assets, liabilities, equity, income and expenses. • Discuss the accounting principles that underpin the preparation and presentation of financial statements. • Explain how qualitative characteristics contribute to producing useful financial information. • Explain the principles of recognition, measurement, presentation and disclosure in financial statements. • Outline the regulatory frameworks that apply to the main types and sizes of business entities. • Explain the relevance of each of Companies Acts legislation, the International Accounting Standards Board, the Financial Reporting Council and the Stock Exchange to financial reporting.
2. Apply the principles of good corporate governance and professional ethics to financial accounting and financial reporting scenarios.	<ul style="list-style-type: none"> • Describe the sources of corporate governance and professional ethics as they relate to financial reporting. • Illustrate the need for corporate governance oversight in financial reporting. • Explain the significance of environmental, social and governance (ESG) matters in financial reporting. • Explain how the functions of audit and internal control contribute to good corporate governance. • Give examples of how the principles of ethical behaviour apply to the accountancy profession. • Analyse ethical issues and dilemmas that may arise in the context of financial accounting and reporting.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
3. Account for a range of transactions and events.	<ul style="list-style-type: none"> • Apply requirements of FRS 102 to account for: <ol style="list-style-type: none"> a) property, plant and equipment; b) intangible assets; c) borrowing costs; d) government grants; e) inventories; f) provisions and contingencies; g) leases; h) accounting policies, estimates and errors; i) events after the reporting period; and j) current taxation.
4. Prepare and present financial statements in accordance with the requirements of FRS 102 and Companies Acts legislation.	<ul style="list-style-type: none"> • Prepare financial statements from incomplete records. • Prepare a statement of cash flows (direct and indirect methods). • Prepare financial statements for a limited liability company. • Distinguish between 'Companies Act' and 'IFRS' statutory financial statements. • Outline the statutory and filing requirements for a small company.
5. Analyse and interpret financial statements.	<ul style="list-style-type: none"> • Calculate profitability, liquidity, investment, efficiency and solvency ratios in support of the analysis of financial statements. • Discuss the limitations of ratio analysis. • Interpret financial statements from the perspectives of various stakeholders.



Title	Advanced Taxation (NI)	Level	5	Credits	15
Type	Core Curriculum	GLH	60	TMT	200
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to enable learners to build on the competencies gained in Taxation and develop a knowledge, understanding and practical skills in more advanced taxation issues for individuals, businesses and corporate entities.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the administration of taxation in Northern Ireland.	<ul style="list-style-type: none"> Outline the main sources of the tax principles and rules that underpin the taxation system. Identify the types of direct and indirect taxation. Outline each of the PAYE and the self-assessment systems of income tax. Describe the role and powers of HM Revenue and Customs (HMRC) Outline HMRC audit procedures. Analyse ethical issues and dilemmas that may arise in the context of personal or business taxation.
2. Apply the principles and rules that govern income tax in Northern Ireland.	<ul style="list-style-type: none"> Assess an individual's income tax circumstances based on 'residence' and 'domicile' Specify the relevant scope and basis of assessment for each of earned income (from employment and self-employment), income from savings, dividend income and rental income. Calculate benefits in kind for inclusion in income tax computations. Calculate taxable income for an individual. Apply relevant tax credits, reliefs and allowances. Explain the scope of NIC for classes 1, 2 and 4. Calculate NIC liability for an individual. Prepare personal income tax computations (including NIC liability) for individuals including use of the marriage allowance when applicable.
3. Apply the principles and rules that govern capital gains tax in Northern Ireland.	<ul style="list-style-type: none"> Assess an individual's capital gains tax circumstances based on 'residence' and 'domicile' Explain the basis of the charge to tax on UK resident individuals and companies. Explain the capital gains tax implications of transactions between spouses. Calculate a chargeable gain or an allowable loss for an individual and a married couple/civil partnership. Apply relevant deductions, allowances, reliefs and exemptions. Prepare a capital gains tax computation for an individual and a married couple/civil partnership. Outline the administrative requirements to remain tax compliant regarding capital gains tax.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
4. Apply the principles and rules that govern the taxation of business profits in Northern Ireland.	<ul style="list-style-type: none"> • Explain the badges of trade. • Calculate assessable income or an allowable loss from trades and professions. • Apply commencement and cessation rules for self-employed income from trades and professions. • Calculate capital allowances for plant and machinery (including motor vehicles). • Explain the scope and operation of the corporation tax system as it applies to corporate entities in Northern Ireland. • Explain the basis of assessment for corporation tax • Prepare a corporation tax computation. • Apply relevant reliefs, deductions and exemptions. • Apply the corporation tax rules that are particular to close companies. • Outline the administrative requirements to remain tax compliant regarding to corporation tax.
5. Apply the principles and rules of Value Added Tax (VAT) in Northern Ireland.	<ul style="list-style-type: none"> • Explain the scope and operation of the VAT system as it applies to commercial transactions. • Explain 'taxable person', 'taxable supply' and 'place of supply'. • Calculate a VAT liability for a taxable person. • Explain the VAT consequences of trade with entities in EU and non-EU jurisdictions. • Reconcile VAT returns to financial statements. • Outline the administrative requirements to remain tax compliant regarding VAT.



Title	Advanced Taxation (ROI)	Level	5	Credits	15
Type	Core Curriculum	GLH	60	TMT	200
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to enable learners to build on the competencies gained in Taxation and develop a knowledge, understanding and practical skills in more advanced taxation issues for individuals, businesses and corporate entities.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the principles and administration of taxation in the Republic of Ireland.	<ul style="list-style-type: none"> Outline the main sources of the tax principles and rules that underpin the taxation system. Identify the types of direct and indirect taxation. Outline each of the PAYE and the self-assessment systems of income tax. Describe the role and powers of the Office of the Revenue Commissioners. Outline revenue audit procedures. Analyse ethical issues and dilemmas that may arise in the context of personal or business taxation.
2. Apply the principles and rules that govern income tax the Republic of Ireland.	<ul style="list-style-type: none"> Assess an individual's income tax circumstances based on 'residence' 'ordinary residence' and 'domicile'. Specify the relevant scope and basis of assessment for each Schedule D, E and F income. Calculate benefits in kind for inclusion in income tax computations. Calculate taxable income for Schedules D, E and F classes of income for an individual and a married couple/civil partnership. Apply relevant tax credits, deductions, reliefs, allowances and exemptions. Explain the scope of PRSI for classes A and S. Explain the scope of USC. Calculate PRSI and USC liabilities for individuals. Prepare personal income tax computations for an individual and a married couple/civil partnership (including PRSI and USC liabilities).
3. Apply the principles and rules that govern capital gains tax in the Republic of Ireland.	<ul style="list-style-type: none"> Assess an individual's capital gains tax circumstances based on 'residence', 'ordinary residence' and 'domicile'. Explain the basis of the charge to capital gains tax on Irish resident individuals and companies. Explain the capital gains tax implications of transactions between spouses. Calculate a chargeable gain or an allowable loss for an individual and a married couple/civil partnership. Apply relevant deductions, allowances, reliefs and exemptions. Prepare a capital gains tax computation for an individual and a married couple/civil partnership. Outline the administrative requirements to remain tax compliant regarding capital gains tax.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
<p>4. Apply the principles and rules that govern the taxation of business profits in the Republic of Ireland.</p>	<ul style="list-style-type: none"> • Explain the badges of trade. • Calculate assessable income or an allowable loss from trades and professions (Schedule D Case I/II). • Apply commencement and cessation rules for Schedule D Case I/II income. • Calculate capital allowances for plant and machinery (including balancing allowances and charges). • Explain the scope and operation of the corporation tax system as it applies to corporate entities. • Explain the basis of assessment for corporation tax. • Prepare a corporation tax computation. • Apply relevant reliefs, deductions and exemptions. • Apply the corporation tax rules that are particular to close companies. • Outline the administrative requirements to remain tax compliant with regard to corporation tax.
<p>5. Apply the principles and rules of Value Added Tax (VAT) in the Republic of Ireland.</p>	<ul style="list-style-type: none"> • Explain the scope and operation of the VAT system as it applies to commercial transactions. • Explain 'taxable person', 'taxable supply' and 'place of supply'. • Calculate a VAT liability for a taxable person. • Explain the VAT consequences of trade with entities in EU and non-EU jurisdictions. • Reconcile VAT returns to financial statements. • Outline the administrative requirements to remain tax compliant regarding VAT.



Title	Management Accounting	Level	5	Credits	15
Type	Core Curriculum	GLH	50	TMT	200
Assessment	Written Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The aim of this module is to provide learners with understanding and technical competency in the area of costing, planning, control and decision-making in order to support key business functions and activities.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Understand the nature and purpose of management accounting, costing terms and concepts.	<ul style="list-style-type: none"> Outline the role of management accounting in support of decision-making. Distinguish between management accounting and financial accounting. Explain cost centres, cost drivers, and cost classifications.
2. Apply the principles of cost accumulation for profit and inventory measurement purposes.	<ul style="list-style-type: none"> Illustrate cost behaviours. Explain concepts of cost accumulations. Calculate materials costs, labour costs and overhead costs. Contrast the traditional approach to overheads and the activity-based approach to overheads. Prepare job, batch and service cost calculations. Demonstrate the principles of process costing. Calculate contribution and profit using marginal costing techniques. Compare marginal costing and absorption costing techniques.
3. Apply the principles of standard costing for planning and control purposes.	<ul style="list-style-type: none"> Explain the concept of standard costing. Outline the advantages and disadvantages of standard costing. Calculate standard costs using absorption and marginal costing. Calculate individual variances from standards for materials, labour, overheads and sales. Analyse variances for reconciliation and reporting purposes.
4. Apply the principles of budgeting for planning and control purposes.	<ul style="list-style-type: none"> Explain the principles of budgetary planning and control (including the limitations of budgeting). Prepare operational budgets for sales, production, materials, labour and overheads. Prepare a budgeted income statement. Prepare cash budgets. Prepare flexible budgets.



Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
5. Apply cost-volume-profit techniques for decision-making purposes.	<ul style="list-style-type: none"> • Explain how cost-volume-profit techniques can assist decision-making. • Calculate contribution, breakeven, margin of safety, target profit. • Apply cost-volume-profit techniques to single product and multi-product scenarios. • State the assumptions that underpin cost-volume-profit analysis.
6. Apply relevant costing techniques for decision-making purposes.	<ul style="list-style-type: none"> • Explain how relevant costing can assist in decision-making. • Give examples of relevant, sunk and opportunity costs. • Calculate relevant costs for non-routine decisions such as special pricing decisions, make or buy decisions, product continuation/discontinuation decisions. • Apply relevant costing techniques to limiting factor scenarios.



Title	Financial Data Management	Level	5	Credits	15
Type	Core Curriculum	GLH	60	TMT	150
Assessment	Practical Examination	Pass Mark	50%		

Unit Purpose and aim(s):

The overall aims of this module are to provide learners with (a) an understanding of data management and analysis, and (b) the practical skills to apply software techniques and methods in support of the resolution of financial accounting and management accounting issues on a multi-disciplinary basis.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Explain the common features and functions of accounting and payroll software applications.	<ul style="list-style-type: none"> Explain the standard components of an accounting software application. Generate standard reports and reconciliations. Explain the standard components of a payroll software application. Generate standard payroll reports.
2. Describe the evolving technological environments in which accountancy professionals work.	<ul style="list-style-type: none"> Describe the evolving technological environments that are applicable to the work of accountancy professionals. Explain how the roles of accountancy professionals are evolving in response to technological developments.
3. Explain data management, data analytics and data visualisation.	<ul style="list-style-type: none"> Describe the common sources of organisational data. Outline the nature and characteristics of big data. Describe the opportunities and challenges associated with the emergence of big data. Explain how data analytics and visualisation tools assist the work of accountancy professionals. Outline the ethical issues associated with big data and data analytics.
4. Apply basic statistical techniques to structured data sets.	<ul style="list-style-type: none"> Explain how data sets can be organised. Calculate basic statistics for a given data set.
5. Apply accounting domain knowledge and understanding of software applications to a multi-disciplinary case-based scenario.	<ul style="list-style-type: none"> Analyse a scenario that incorporates computational and non-computational issues related to one or more of financial accounting, management accounting, business management, and business law. Utilise software tools to assist with analysis of underlying data and/or design of a solution. Make recommendations and/or decisions based on identification of the salient issues, analysis, and conclusions.
6. Describe emerging technologies that are relevant to the work of an accountancy professional.	

Title	Transversal Skills I	Level	4	Credits	30
Type	Integrated Curriculum	GLH	70	TMT	300
Assessment	Reflective Portfolio -Course Work	Pass Mark	Pass/Fail		

Unit Purpose and aim(s):

The aim of this module is to provide learners with the critical thinking, problem solving and digital skills that are required in contemporary business and accounting work environments.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Develop people and self-resilience skills to be applied in the contemporary workplace.	<ul style="list-style-type: none"> Carry out a self-assessment of resilience skills and practices and plan for self-improvement. Consider emotional learning and intelligence and interpersonal skills in the workplace and make recommendations for future learning and employment. Demonstrate digital skills in all aspects of problem solving and critical thinking.
2. Reflect on the current and future digital needs of contemporary accounting enterprises based on evolution of the digital economy and trial at least one new digital skill for self-improvement.	<ul style="list-style-type: none"> Develop a reflective log that provides evidence of digital skills to be applied in the workplace. Reflect on current work practices and how digital skills will advance work practices in the future.
3. Evaluate the skill of problem solving and reflect on learning ideas for the future.	<ul style="list-style-type: none"> Work with a workplace mentor/, tutors and/or peers to consider the needs of the problem-solving organisation, team and individual. Reflect on the learning and deliver a professional presentation that provides an overview of critical improvement ideas using the reflective model.
4. Develop your eCV highlighting new learning in problem solving, digital skills and critical thinking.	<ul style="list-style-type: none"> Present a contemporary and enterprising eCV and social media profile, highlighting improved confidence and skills for employability and entrepreneurship.

*Digital skills definition will follow the European model.

Title	Transversal Skills II	Level	5	Credits	20
Type	Integrated Curriculum	GLH	70	TMT	200
Assessment	Reflective Portfolio	Pass Mark	Pass/Fail		

Unit Purpose and aim(s):

The aim of this module is to develop the professional learner as an organisational and global citizen, problem solver, team worker, effective thinker and self-aware professional.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
1. Develop self-awareness using critical reflective learning practices and problem solving skills.	<ul style="list-style-type: none"> Develop ideas for improved learning and consult with peers and tutors in relation to good practice in key areas of T-Skills: communication, teamwork, problem solving, relationships, self-awareness, resilience and wellbeing and social and corporate responsibility. Explain how improved work practices could benefit employers in the future utilising new skills including digital skills from the course. Maintain a reflective log/journal to aid professional learning. Demonstrate a commitment to self-awareness, resilience and wellbeing and improvement through critical reflective practice.
2. Consider a range of transversal and employment specific skills by reflecting on learning and observing good practice: communication, leadership, independent skills, thinking skills, team-work and problem solving skills.	<ul style="list-style-type: none"> Develop interpersonal and intrapersonal capabilities and role model good practice; Demonstrate a commitment to self and organisational learning and improvement; Record and reflect with accuracy and professional vocabulary demonstrating new learning and research-informed practice.
3. Carry out an evaluative audit of self and others (from observations) and develop an action plan to improve learning.	<ul style="list-style-type: none"> Analyse T-Skills for self and others and plan for improvement; Demonstrate an ability to lead and plan for interventions in support of T-Skills now and in the future; Write SMARTER learning targets to support the development of own performance in the area of T-Skills. Consult on ideas and gather feedback to aid your critical reflective practice. Record and critically reflect on learning for self development and improvement.
4. Prepare a poster presentation for improvement of T-Skills for self and others and seek feedback from peers/tutors/workplace mentors.	<ul style="list-style-type: none"> Articulate learning in context using appropriate T-Skills to reflect on good and developing practices; Design a consultative presentation outlining your journey and future learning intentions; Gather feedback to inform your final action plan for improvement; Reflect as you work with others paying attention to due protocol and good practice reflective learning.

Learning Outcomes <i>The learner will be able to:</i>	Assessment Criteria <i>The learner can:</i>
5. Develop your eCV to demonstrate improvements in T-Skills for self.	<ul style="list-style-type: none">• Demonstrate how the preparation for T-Skills has influenced you and detail your extended eCV and social media profile for learning now or in the future.



5.3 Work-Based Modules

Title	Work Practice	Level	4	Credits	25
Type	Work-Based	GLH	210	TMT	250
Assessment	Two Work-Based Assignments (each WBA is 50% of the marks for the module)	Pass Mark	50% (Must achieve at least a Pass in all WBAs)		

Unit Purpose and aim(s):

The aim of this module is to provide learners with an opportunity to apply, consolidate and extend the knowledge and skills gained from the four Level 4 Core Curriculum modules within the workplace environment.

Work-Based Learning

Learners are required to complete a programme of Work-Based Learning. This programme, set out in training plans, maps to the following learning outcomes within the Core Curriculum modules.

Financial Accounting

LO2: Be able to account for a range of transactions and events.

LO3: Be able to identify errors and correct them, reconcile bank accounts and extract a trial balance from an accounting ledger.

LO4: Be able to prepare basic financial statements for a sole trader, partnership and limited liability company.

LO5: Be able to apply spreadsheet methods to assist with preparation of basic financial statements.

Taxation (NI or ROI)

For jurisdiction, read Northern Ireland OR the Republic of Ireland.

LO1: Understand the administration of taxation in jurisdiction.

LO2: Be able to apply the principles and rules that govern income tax in jurisdiction. LO3: Be able to apply the rules of the 'Pay As You Earn' (PAYE) system in jurisdiction. LO4: Be able to apply the principles and rules of Value Added Tax (VAT) in jurisdiction.

Business Management

LO1: Understand business organisations and functions.

LO2: Understand information systems in business organisations with a particular focus on accounting information systems and emerging technologies.

LO3: Understand leadership and management.

LO4: Understand corporate governance, social responsibility and professional ethics.

Business Law (NI or ROI)

For jurisdiction, read Northern Ireland OR the Republic of Ireland.

LO2: Understand the principles of company law in jurisdiction.

LO3: Understand the principles of the laws of contract, tort, employment, agency, consumer and data protection in jurisdiction.

Assessment

Learners are required to complete four Work-Based Assignments(WBAs). There are two WBAs on Financial Accounting and two WBAs on Business Management. There are no WBAs on Taxation or Business Law however the training plans for these areas must be completed and signed off.

Each WBA is mapped to specific learning outcomes. This mapping is detailed in the Work Practice Module: Work-Based Assignments document.

Title	Advanced Work Practice	Level	5	Credits	35
Type	Work-Based	GLH	310	TMT	350
Assessment	Two Work-Based Assignments (each WBA is 50% of the marks for the module)	Pass Mark	50% (Must achieve at least a Pass in all WBAs)		

Unit Purpose and aim(s):

The aim of this module is to provide learners with an opportunity to apply, consolidate and extend the knowledge and skills gained from the four Level 5 Core Curriculum modules within the workplace environment.

Work-Based Learning

Learners are required to complete a programme of Work-Based Learning. This programme, set out in training plans, maps to the following learning outcomes within the Core Curriculum modules.

Advanced Financial Accounting

LO1: Understand the conceptual and regulatory environments in which financial statements are prepared.

LO2: Be able to apply the principles of good corporate governance and professional ethics to financial accounting and financial reporting scenarios.

LO3: Be able to account for a range of transactions and events.

LO4: Be able to prepare and present financial statements in accordance with the requirements of FRS 102 and Companies Acts legislation.

LO5: Be able to analyse and interpret financial statements.

Advanced Taxation (NI or ROI)

For jurisdiction, read Northern Ireland OR the Republic of Ireland.

LO1: Understand the administration of taxation in jurisdiction.

LO2: Be able to apply the principles and rules that govern income tax in jurisdiction.

LO3: Be able to apply the principles and rules that govern capital gains tax in jurisdiction.

LO4: Be able to apply the principles and rules that govern the taxation of business profits in jurisdiction.

LO5: Be able to apply the principles and rules of Value Added Tax (VAT) in jurisdiction.

LO6: (ROI): Understand Relevant Contracts Tax (RCT) as it is operated in the Republic of Ireland.

LO6: (NI): Understand the Construction Industry Scheme (CIS) as it is operated in Northern Ireland.

Management Accounting

LO2: Be able to apply the principles of cost accumulation for profit and inventory measurement purposes.

LO3: Be able to apply the principles of standard costing for planning and control purposes.

LO4: Be able to apply the principles of budgeting for planning and control purposes.

LO5: Be able to apply cost-volume-profit techniques for decision-making purposes.

LO6: Be able to apply relevant costing techniques for decision-making purposes.

Financial Data Management

LO1: Understand data management and data analytics

LO2: Understand the technological environments in which accountancy professionals work.

LO3: Be able to apply software features and functionality for financial accounting.

LO4: Be able to apply software features and functionality for management accounting.

LO5: Be able to apply software features and functionality for taxation.

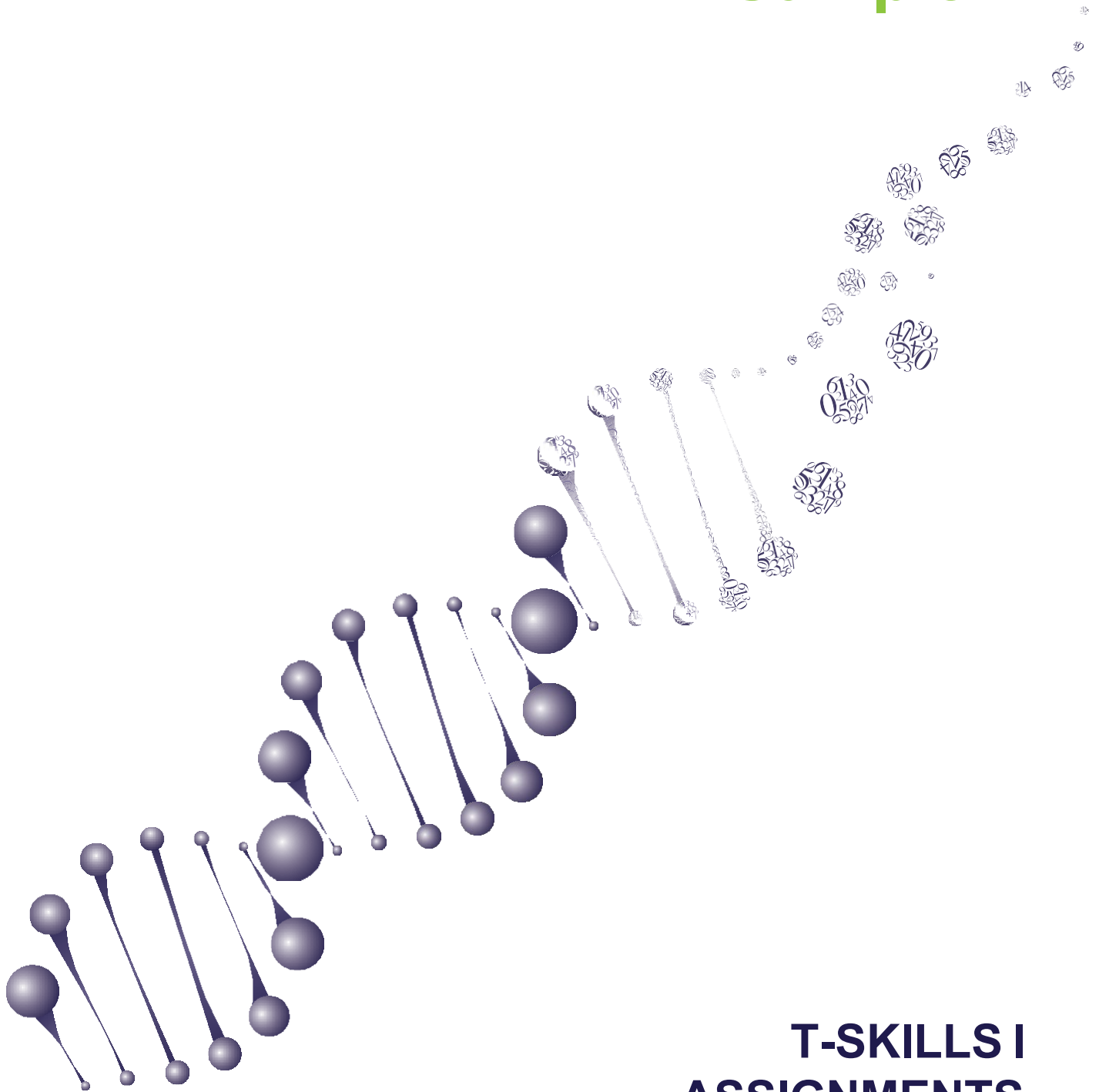
Assessment

Learners are required to complete four Work-Based Assignments(WBAs). There are two WBAs on Advanced Financial Accounting and two WBAs on Financial Data Management. There are no WBAs on Advanced Taxation or Management Accounting however the training plans for these areas must be completed and signed off.

Each WBA is mapped to specific learning outcomes. This mapping is detailed in the Advanced Work Practice Module: Work-Based Assignments document.



T-Skills I Assessment Sample



T-SKILLS I ASSIGNMENTS



Overview of Requirements

The T-Skills I module requires submission a reflective learning journal/log and associated activities following a portfolio style of assessment as follows:

- Assignment 1 – Part 1 – Reflective Learning Log 1: 1,000 Word Reflection with evidence of learning including 'My Skills Profile', 'My eCV' and 'Social Media Presence'.
- Assignment 1 – Part 2 – Reflective Learning Log 2: Presentation of Learning including a demonstration of Digital Skills.

The learner briefs/requirements and marking guides for each of the assignments are outlined as follows in this document.

Grading

To achieve the T-Skills module, learners must obtain a minimum of a Pass (50%) in each and all assignments. Module assignments will be competence based and therefore pass/fail.

Mapping to Learning Outcomes

The T-Skills I assignments map to the following learning outcomes on the module:

Transversal Skills I – Learning Outcomes	P 1	P 2	P3
LO1. Develop an understanding of business problems and the need for both people and self-resilience skills in the contemporary workplace;		X	
LO2. Reflect on the current and future digital needs of contemporary accounting enterprises based on evolution of the digital economy and trial at least one new digital skill for self-improvement in the workplace;	X	X	X
LO3. Evaluate the skill of problem solving in the context of a real work project or task and highlight and reflect on learning for the future	X	X	X
LO4. Develop your eCV highlighting new learning and improvements in problem solving, digital skills and critical thinking for organisational improvement.	X		X

T-SKILLS | ASSIGNMENTS

Learner Brief

Transversal Skills are core to work and organisational needs. Imagine the following scenario. The organisation you are completing your work experience with is about to become a global business. You have been asked by your head of department to present a profile of skills for the accounting department, highlighting both current capabilities and areas of need for the future. You may complete this task as an individual focusing on your skills and those of others in similar roles or you might consider the whole department and business and how the new venture will change things. Businesses face problems like this all of the time and see them as opportunities. Your line manager should be interviewed and opportunities for senior staff consultation should be utilised. A template will be provided for the audit.

Assignment 1: Part 1 – You will write a 1,000-word reflection on your learning about global citizenship and transversal skills for business and accounting using the module reflective learning logbook – log 1. Present your eCV and draft social media profile as part of this learning highlighting your new transversal skills.

Assignment 1: Part 2 – You will make a visual presentation (recorded using the most up to date technologies) outlining your reflective learning and the skills developed on the course to date to highlight to your manager how the department might benefit. This will form the basis of reflective log 2 in your logbook.

Learner Guidance

Your organisation will require transversal skills as they progress to international markets and business operations. Your profiling and enhanced skills awareness will aid operational planning and management. This assignment is both practical and reflective (personally).

As outlined in the learner brief, your 1,000 word reflection on learning should be based on real work findings (auditing) and include visuals or evidence from your work experience. [You should redact your visuals or evidence as appropriate e.g. blank out company names].

These assignments will form parts 1 and 2 and those cross-referenced in the reflective learning logbook.



TRANSVERSAL SKILLS ASSIGNMENTS AND ITEMS/EVIDENCE (MARKING SCHEME)

This assignment is marked out of 100. Candidates must pass all elements of the assessments.

1. Learning Log 1: 1,000 word reflection and personal profile of learning (50 marks)
2. Skills Profile, eCV and Social Media Profile Report (marked with 1)
3. Skills Audit and Reflective Report for Managers (25 marks)
4. Learning Log 2: Reflective Presentation of Transversal Skills in Context (25 marks)
5. Evidence: both direct and indirect evidence may be presented in support of the assignment and will contribute to the marks above e.g. work practice/experience, manager testimony, evidence of consultation, surveys or meetings (in line with GDPR and good ethical practices).

General Guidance

The responses to this assignment will vary. Learners should be marked for the quality of their description/ explanations. Marks will be awarded for the criticality of reflections irrespective of the organizational processes or systems.

Guidance on marking assignment 1 and items 1 and 2 (Description)

Marks	Descriptor
Fail	Fails to meet the requirement. Reflection is too brief, confusing or includes information that is clearly incorrect.
Pass	Reflection is generally very good (clear and most expected areas covered).

Guidance on marking items 2, 3 and 5 (Evidence)

Marks	Descriptor
Fail	An explanation is not given (0 marks) or is insufficient / unclear/ incorrect (1 mark). Presentation and critical thinking is limited.
Pass	Explanation, presentation and evidence of critical thinking is excellent (clear, correct, well-expressed, fully complete, illustrated using good visuals and technology).

Guidance on marking assignment 1, part 2 (Presentation Content)

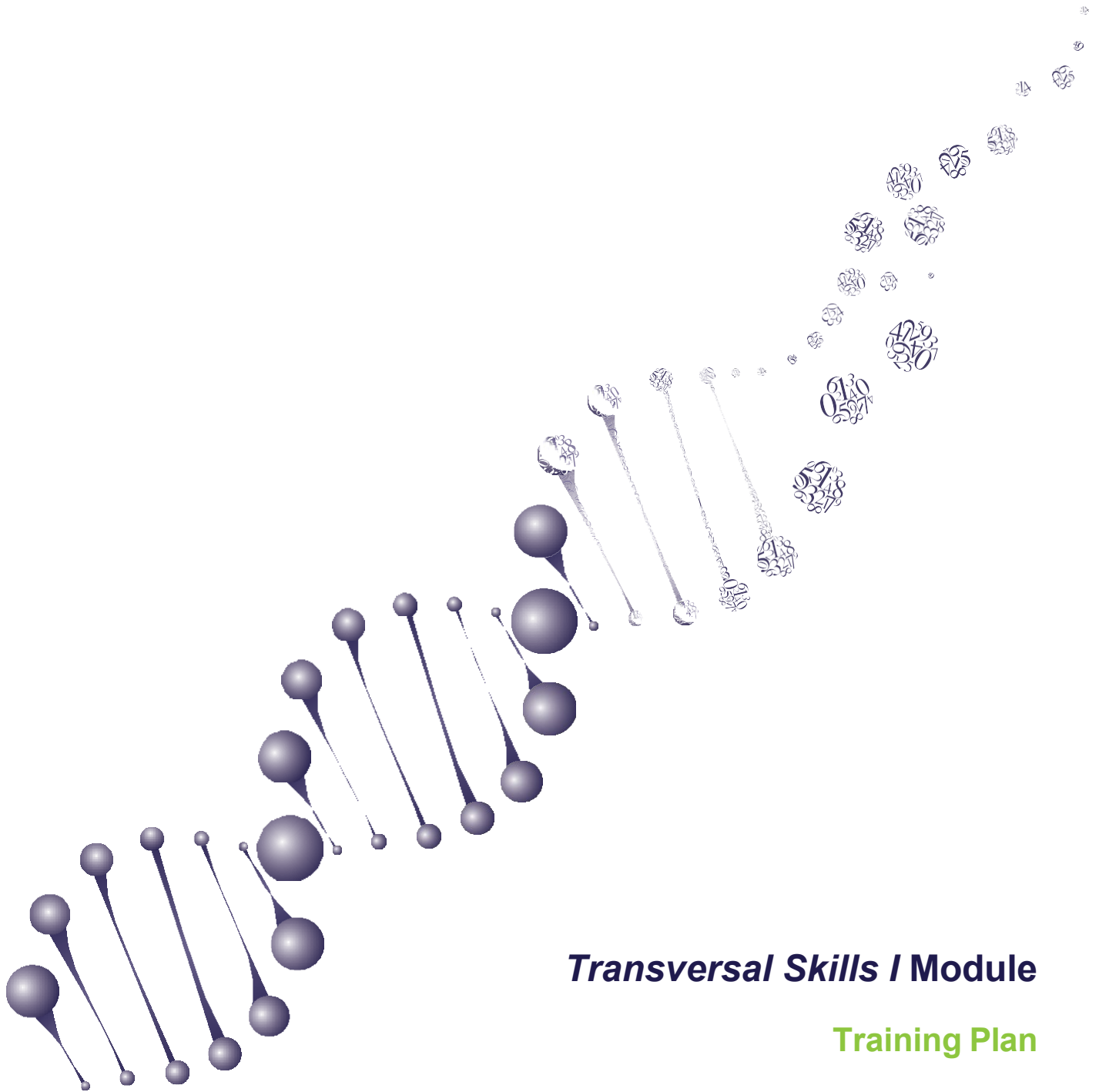
Marks	Descriptor
Fail	Fails to meet the requirement. Too brief or clearly incorrect.
Pass	Consistently excellent level of critical thinking and self-assessment with some exceptional perceptions / insights.

Guidance on marking item 4 (Presentation Skills – Competence-based)

Presentation skills which should be awarded a pass should include:

- Overall presentation of the assignment including use of headings
- The number and suitability of visuals used
- The quality of the visuals used
- The digital skills demonstrated

ATI Level 5 Diploma for Accounting Technicians



Transversal Skills / Module

Training Plan



INTRODUCTION TO TRAINING PLAN

Transversal Skills (TS) are an essential and important element of the **ATI Level 5 Diploma for Accounting Technicians** enabling learners to reflect, evaluate and enhance their Core Curriculum learning through the development of core employability and self-efficacy skills, as they develop their work readiness and/or their work role with a focus on employability and capability. All modules provide opportunities for TS to be developed particularly the business management and work practice modules.

This document includes an example training plan for: **Transversal Skills I**. The training plan includes:

- Estimated hours for the module
- The learning content that is **expected** to be covered
- Suggested learning methods
- Areas for recording planned and actual completion dates (with signoff)
- Mentor and learner declarations
- Outline details of related Work-Based Assignments (where relevant)

Learning Content and Learning Methods

The training plans set out the learning content that is expected to be covered however the diversity in learner roles and employing organisations is recognised. Training plans should therefore be tailored to individual learners with consideration given to the nature of the employing organisation's business, the business knowledge / skills required and any specific learning needs i.e. gaps in learner knowledge or skills. This may mean that more time is devoted to one area within a training plan than another. Care should however be taken to ensure that there is sufficient coverage of any areas within the training plans that are reflected in TS Assignments.

The training plans also include suggested learning methods. Mentors/ learners should identify those that are most appropriate and workable from the wide range of methods that could be used including:

- On the job: Practical learning through completing normal work tasks (under supervision or in consultation) with opportunities for feedback
- Discussion: Face-to-face discussions with Mentor or others within the organisation
- Directed learning: Completing Blended Learning modules or attending training courses
- Directed research: Research using intranet / internet / library facilities on specific topics
- Exposure to the work of others within the organisation: Briefings /observation /job shadowing/ short-term work experience/attending meetings
- Coaching: Workplace coaching/consultation on specific topic (usually short-term)
- Project work: Working individually or as part of a team to deliver a project
- Reflective practice and learning logs: Intentional reflection on work completed a with identification of learning and future learning needs.



TS Assignments

There are Transversal Skills Assignments linked to the overall programme and particularly the business management and work practice modules. The training plans for the module is designed to include all of the TS I needed to complete the reflective Assignments.

Planning and Recording

It is recommended that the Mentor and learner meet at an early stage to review each training plan and agree a timetable for learning activities. Discussions should take into account, where relevant, the timetable for Core Curriculum learning and for submission of TS Assignments. The tables below can be used to record key dates including the *planned start dates* and *completion dates* for each training plan.

Progress against the plans should be reviewed regularly and the *actual completion dates / initials* (sign off) added within the training plans. When all learning in a training plan has been completed, the Mentor and learner declarations should be signed and dated.

	Planned Submission Date TS I Assignments	Planned Start Date Training Plan	Planned Completion Date Training Plan
Assignment 1			
Other Evidence			

Planned Meetings	Date
Initial Meeting	
Progress review meeting	
Progress review meeting	
Progress review meeting	
Progress review meeting	
Progress review meeting	
Progress review meeting	
Final review meeting	

TRAINING PLAN FOR T-SKILLS I (70) GUIDED LEARNING HOURS

Outlined below is the learning content that is **expected** to be covered. As far as possible, this learning should be supported both with a comprehensive lesson plan and mentorship using the organisation's practices and processes to explore the assignments fully. However, it is recognised that a learner's role may not naturally encompass all the practical tasks included within this training plan. Where this is the case, it may be helpful to provide opportunities for the learner to observe or review example practices or opportunities to consult with key staff in the workplace in support of their learning and /or provide opportunities for the learner to gain some practical experience through similar simulated projects either on or off the job.

The content maps to the following learning outcomes within the Financial Accounting module:

- LO1: Be able to develop an understanding of business problems and the need for both people and self-resilience skills in the contemporary workplace.
- LO2: Be able to reflect on the needs of accounting enterprises now and in the future and explore the changes of the digital economy.
- LO3: Be able to evaluate the skill of problem solving in the context of a real work project or task and highlight and reflect on learning for the future.
- LO4: Be able to consider the digital needs of the modern world of work for ATs and trial at least one new digital skill for self-improvement in the workplace.
- LO5: Be able to develop your eCV highlighting new learning and improvements in problem solving, digital skills and critical thinking for organisational improvement.

	Learning content	Suggested methods	Complete By: (Plan)	Complete By: (Actual)	Learner/ Mentor Initials (signoff)
LO1	Develop an understanding of business problems and the need for both people and self-resilience skills in the contemporary workplace	<ul style="list-style-type: none"> • Directed Training • Case Studies • On the job Discussion • Directed research 			

	Learning content	Suggested methods	Complete By: (Plan)	Complete By: (Actual)	Learner/ Mentor Initials (signoff)
LO2	Reflect on the needs of accounting enterprises now and in the future and explore the changes of the digital economy	<ul style="list-style-type: none"> Directed Training Case Studies On the job Discussion Directed research 			
LO3	Evaluate the skill of problem solving in the context of a real work project or task and highlight and reflect on learning for the future	<ul style="list-style-type: none"> Directed Training Case Studies On the job Discussion Directed research 			
LO4	Consider the digital needs of the modern world of work for ATs and trial at least one new digital skill for self-improvement in the workplace	<ul style="list-style-type: none"> Directed Training Case Studies On the job Discussion Directed research 			
LO5	Develop your eCV highlighting new learning and improvements in problem solving, digital skills and critical thinking for organisational improvement.	<ul style="list-style-type: none"> Directed Training Directed research Practical Task 			

DECLARATIONS

I declare that all of the content signed off in the TS I training plan has been completed.	Learner signature:		Date:	
I declare that all of the content signed off in the TS I training plan has been completed.	Mentor signature:		Date:	

TS | ASSIGNMENTS

Assignment 1 – Part 1: Learning Log/Journal – Reflection on Socio-Emotional Skills, Citizenship and T-Skills

Activity Description

- Write a 1000-word reflection on your learning about social responsibility and employment citizenship and transversal skills for business and accounting using the module reflective learning logbook – log 1.
- Present your eCV and draft social media profile as part of this learning highlighting your new transversal skills.

Cross Reference with Business Management Task 2 – Skills Audit and Report (template will be provided)

Activity Description

- Audit the T-Skills necessary in this new landscape both for yourself and others and present a full profile and report on what is needed with a focus on business growth and development. A template is available in the logbook for this audit and report.

Assignment 1 – Part II: Visual Presentation and Digital Skills

Activity Description

- Make a visual presentation (recorded using the most up to date technologies) outlining your reflective learning and the skills developed on the course to date to highlight to your manager how the department might benefit