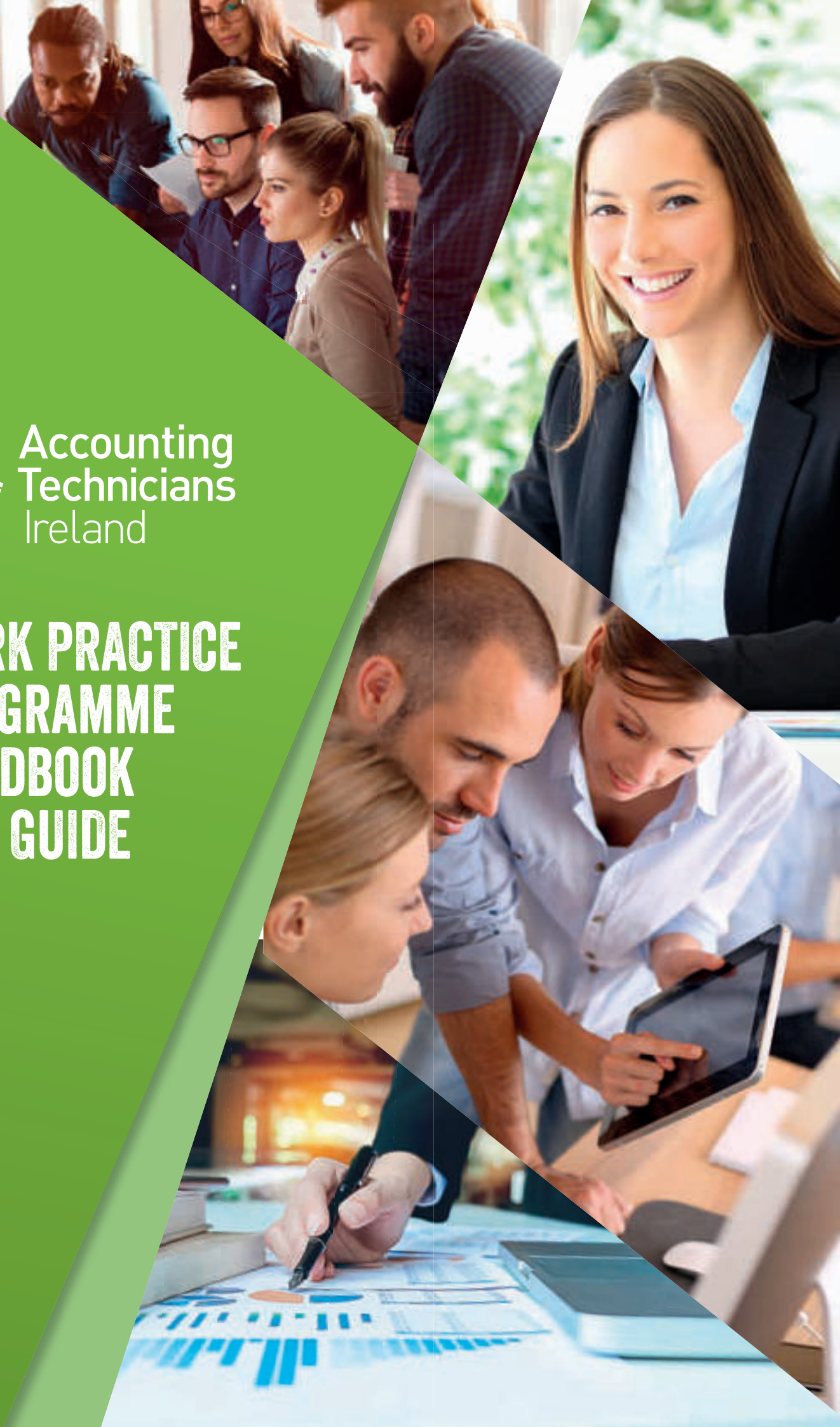




Accounting  
Technicians  
Ireland

# WORK PRACTICE PROGRAMME HANDBOOK AND GUIDE





# Table of Contents

WORK PRACTICE PROGRAMME OVERVIEW .....	4
PROFILE OF A QUALIFIED ACCOUNTING TECHNICIAN .....	5
WHAT IS THE BENEFIT OF THE WORK PRACTICE PROGRAMME? .....	6
WHAT IS REQUIRED FOR WORK EXPERIENCE? .....	7
FINDING A WORKPLACE MENTOR(S) .....	7
WHEN DO YOU START THE WORK PRACTICE PROGRAMME? .....	8
HOW TO SUBMIT YOUR WORK BASED TASK/SUBMISSION TIMEFRAME .....	13
WHAT FORMAT SHOULD THE DOCUMENTS BE IN? .....	13
WORK PRACTICE MODULE SAMPLE .....	15
WORK BASED TASKS SAMPLE .....	17
TRAINING PLAN SAMPLE .....	25

## WORK PRACTICE PROGRAMME OVERVIEW

### The Qualification

The Accounting Technicians Ireland Diploma for Accounting Technicians (The ATI Level 5 Diploma for Accounting Technicians (Qualification Number: 603/5747/2) is offered to learners in Northern Ireland and the Republic of Ireland. The qualification is listed on the Regulated Qualification Framework (RQF) in Northern Ireland and is regulated by CCEA (Council for the Curriculum, Examinations and Assessment) Regulation. The qualification is comparable to an award at Level 6 on the Irish National Framework of Qualifications (NFQ). The Diploma is designed to provide learners with the knowledge, understanding and skills to work effectively as an accounting technician.

### What is required to achieve the qualification?

To obtain the ATI Diploma for Accounting Technicians and the MIATI designation, learners must evidence two years' relevant work experience and successfully achieve all 10 modules as follows:

1. Complete all Certificate/Year 1 Examinations within 6 years of your first registration with us. Once you successfully complete all Certificate/Year 1 Examinations, you must complete all Diploma/Year 2 examinations and work-based tasks within 10 years of your first registration with us.
  - (i) Successfully complete eight (8) core curriculum modules studied over a minimum of 2 years, through Approved Partner colleges or directly with the Accounting Technicians Ireland Institute, which are assessed by terminal examination (1st Year x 4 exams & 2nd Year x 4 exams)
  - (ii) The successful completion of two (2) Work-Based modules, comprising of eight (8) Work-Based Tasks and evidence of a minimum of two years' relevant work experience. This is the Work Practice Programme which replaces the "Record of Work Experience".

Module	Type	Credits	GLH	TMT
<b>Financial Accounting</b>	<b>Core Curriculum</b>	<b>20</b>	<b>70</b>	<b>200</b>
<b>Taxation</b>	<b>Core Curriculum</b>	<b>15</b>	<b>60</b>	<b>150</b>
<b>Business Management</b>	<b>Core Curriculum</b>	<b>15</b>	<b>50</b>	<b>150</b>
<b>Business Law</b>	<b>Core Curriculum</b>	<b>15</b>	<b>40</b>	<b>150</b>
Advanced Financial Accounting	Core Curriculum	20	60	200
Advanced Taxation	Core Curriculum	15	60	150
Management Accounting	Core Curriculum	15	50	150
Financial Data Management	Core Curriculum	15	60	150
Work Practice	Work-Based	25	210	250
Advanced Work Practice	Work-Based	35	310	350

## PROFILE OF A QUALIFIED ACCOUNTING TECHNICIAN

Accounting Technicians work in all types of commercial and public sector enterprises. Whereas day-to-day responsibilities depend upon the particular commercial or public sector enterprise, the Accounting Technician commonly assumes responsibilities for a wide range of accountancy, finance and taxation matters.

In medium and large enterprises, the Accounting Technician may be a core member of a team that reports to senior management. Most Accounting Technicians begin their careers in a supporting role whereby they are mentored by qualified experienced professionals. In these environments, the Accounting Technician is initially responsible for computerised accounting system tasks such as accounts preparation, recording receipts and payments, processing invoices and monitoring ledger balances. With experience, the Accounting Technician is able to prepare and analyse a range of financial reports and budgets, assist with taxation compliance and has the ability to respond to technical external audit queries.

In smaller business organisations, the Accounting Technician may be entirely responsible for all accounting and finance activities, which could include payroll administration, accounts preparation, monthly management accounts, preparation of year end financial statements, budgets, tax compliance and management of working capital.

Accounting Technicians are also commonly employed by professional accountancy and consultancy firms. In these environments, the Accounting Technician could be responsible for tasks such as preparation and checking of client accounts, accounts preparation on behalf of clients, client tax returns and a range of other accounting and finance related tasks.

In summary, Accounting Technicians have the capacity to be employed by almost every type of business, including:

- professional accountancy and consultancy firms
- charities
- banks
- building societies
- insurance companies
- utilities
- the civil service
- local/health authorities
- media/retail companies
- industrial organisations
- manufacturing/engineering firms.

With experience, there is the possibility to be self-employed as an Accounting Technician. The self-employed Accounting Technician provides a range of accountancy, finance and taxation services directly to clients. These services could include advising on accountancy and taxation compliance, budget preparation, assisting with the preparation of statutory financial statements and offering specialised consultancy services.

Regardless of the type of enterprise in which the Accounting Technician may work, the dynamic nature of the role requires the Accounting Technician to be an independent thinker, to be able to exercise professional judgement and to be a good communicator.

In the modern business environment, the vast majority of work done by the Accounting Technician is undertaken in a digital environment. Regardless of the size of the organisation and whether employed or self-employed, there is a professional responsibility to be aware of and understand the dynamic nature of technological developments to the extent that they may affect the Accounting Technician's accountancy, finance or taxation skill set. The Accounting Technician has a solid understanding of the technological landscape and can work effectively with relevant software applications. The Accounting Technician is also cognisant of the importance of continuing professional development.

In order to become a fully qualified Member of the Institute of Accounting Technicians Ireland (MIATI), learners are required to complete a series of examinations and work based tasks as well as two year's full- time work experience (or part-time equivalent). This means that all those who complete the Accounting Technicians Ireland qualification are 'ready-to-work' in the accounting profession and makes the MIATI designation a highly sought-after qualification among employers seeking to recruit accounting professionals.

### What is the benefit of the Work Practice Programme?

The Work Practice Programme will equip those who complete the academic modules with an array of transferable business skills and a technical knowledge of finance and accounting practice which

- Enables the application of learning within a work-place environment
- Safeguards the professional currency of the Diploma and MIATI designation
- Provides ATI learners with capabilities and skillsets recognised by employers
- Enhances progression routes to further studies with professional accounting bodies

### What is Required?

- Complete two Work Practice modules, comprising of eight work-based tasks
- Provide evidence of a minimum of two years (or 3,360 hours) relevant work experience
- The work-based learning takes place under the supervision of a workplace mentor, appointed by your employer and approved by ATI

The Work-Based **tasks** requirements are based on the curriculum areas and learning outcomes found within the core curriculum modules i.e. no new learning areas are introduced.

- The Work Practice module requirements map to specific learning outcomes within the first year core curriculum modules
  - Financial Accounting,
  - Taxation,
  - Business Management and
  - Business Law
- The Advanced Work Practice module requirements map to specific learning outcomes within the second year core curriculum modules
  - Advanced Financial Accounting,
  - Advanced Taxation,
  - Management Accounting and
  - Financial Data Management

It is recognised that learners may not be in a role that would enable them to meet the work based requirements at the time of studying the core curriculum modules. Learners are, however, strongly encouraged to complete the 'Work Practice Programme' as soon as possible.

### What is required for work experience?

To become a fully qualified Accounting Technicians learners are required to complete the equivalent of two years' work experience in addition to completing all of your exams. The Work Practice Programme (WPP) must be completed under the direct supervision of a Workplace Mentor, appointed by the employer and approved by ATI.

To complete the Work Practice Programme, and associated work experience, learners will need to have a workplace mentor.

Your Mentor must be a fully qualified accountant or have a minimum of 5 years' experience as an Accounting Technician. A mentor can be an existing line manager, employer or the company qualified accountant who is

- in a position to oversee the training plans and is willing to assist with the work based tasks, planning, review of activities and sign off on the work based tasks and associated training plans within the Work Practice/Advanced Work Practice Modules.
- Agree with the mentor(s) that sufficient experience is gained and ask them to sign and date the completed work based tasks and Training plans.
- Completed work based tasks and training plans are submitted to Accounting Technicians Ireland as per the submission dates outlined below.
- **Remember, in order to obtain the ATI Diploma for Accounting Technicians, and become a full member, MIAIT, learners must:**
  - Pass all 8 examinations
  - Complete tasks and work based learning for the Work Practice and Advanced Work Practice modules
  - Complete 2 years work experience in an accounts or finance environment

### Finding a workplace mentor(s)

A mentor is someone who acts as an advisor or coach to the learner providing expertise and professional knowledge from a more experienced perspective.

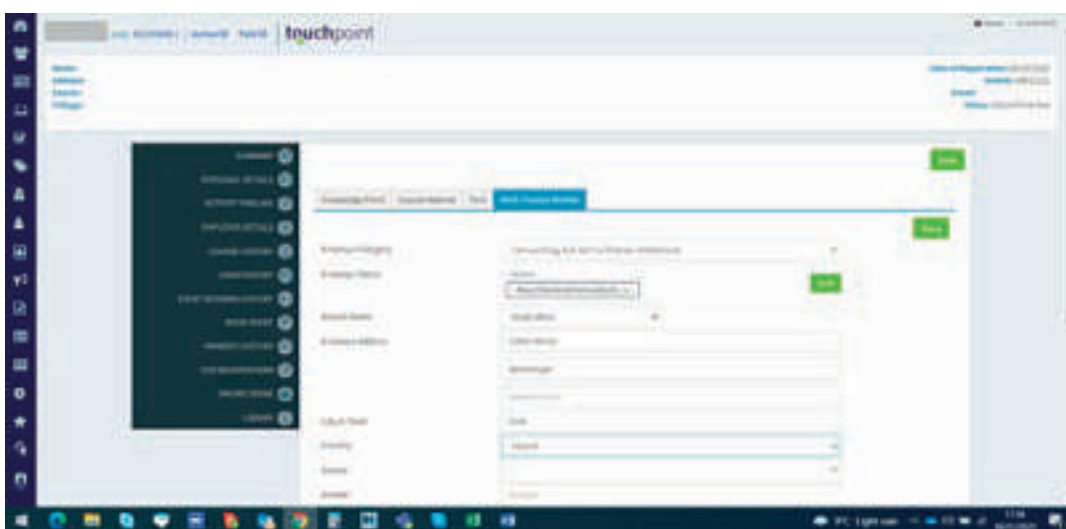
At the core of the relationship, a mentor is available to the learner to offer support and guidance's as the learner works through the Work Practice Programme and signs-off on completed tasks and training plans.

A workplace mentor can be:

1. Your mentor can be an existing line manager, employer or the company qualified accountancy who is able to oversee your work and can assist with the review of activities and sign off on work experience. Your Mentor must be a fully qualified accountant or have a minimum of 5 years' experience as an Accounting Technician.
2. If a learner is self-employed, the work based tasks and training plans must be 'signed off' by an independent Accountant/Auditor who is familiar with their work.
3. If over the course of the 2 year work experience the learner changes employer or has multiple employers, then the learner must notify ATI by updating their "Employer Details" in their ATI Touchpoint account. Any tasks or training plan details completed by the current employer/mentor can be signed off and approved by the mentor as part of the final submission.

4. Can identify accounting or finance tasks and opportunities through which the learner can gain experience and provide explanations relating to the learning outcomes outlined in the Training Plans during work over a two year period or equivalent.
5. Can provide guidance and support when the learner is completing the Work Practice Module tasks and associated training plans
6. Sign-off and date the Work Practice Module/Advanced Work Practice Module individual tasks and to confirm that the learner has gained sufficient experience to complete each of the learning outcomes across the training plan(s)
7. Once the learner is satisfied that they have completed all the requirements, he/she submits the signed completed Work Practice tasks and training plans to Accounting Technicians Ireland.

### Work Practice Programme Employer Details screen



### When do you start the Work Practice Programme?

As long as you are actively working in an accounting or finance related role, you can begin engaging with the Work Practice Programme as soon as you commence your studies

- The learning outcomes of the Work Practice module are aligned with the Year 1 curriculum
- The learning outcomes of the Advanced Work Practice module are aligned with the Year 2 curriculum
- It is recognised that you may not be in a role that would enable you to meet the work-based requirements at the time of studying the core curriculum modules
- We do strongly encourage you to complete the work-based learning element as soon as possible
- Once you have successfully completed both the core curriculum modules and work-based learning, you'll be invited to graduate where you'll be conferred with full Membership of ATI.

If you are currently employed, the work experience you have gained to date will count toward the overall 2 years or 3,360 hrs work experience requirement.

It is important that you discuss the learning outcomes with your mentor and identify those areas that are not naturally occurring in your job role. Having identified these areas it is important to discuss gaining experience in these areas with your mentor and/or your line manager.

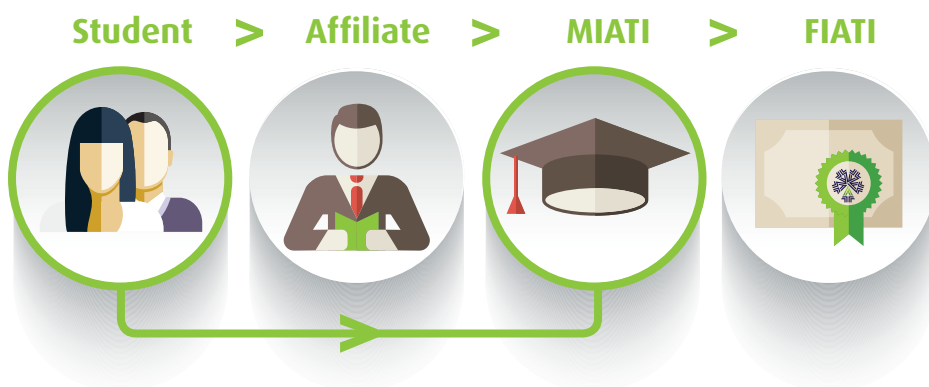
If you are not yet in employment, you should start to complete the Work Practice Module followed by the Advanced Work Practice Module as and from the date your employment begins.

Relevant work experience requirements are based on full-time employment. If any element of your work experience is based on part-time employment you are required to detail this on your record. Failure to comply with this requirement is likely to delay the review of your documentation. The 2 year requirement is based on a 35 hour week and a 48 week year in a full-time role or equivalent in a part-time role.

### How long do I have to complete the Work Practice Programme to become a full ATI Member?

Learners must pass all eight (8) exams, complete the Work Practice Programme and obtain the two years' relevant work experience within ten (10) years of your first registration within Accounting Technicians Ireland, to become a Full Member and use the professional letters MIATI (Member of the Institute of Accounting Technicians) after your name.

1. If you are currently working in an accounts or finance role, and have successfully completed all 8 exam i.e. you are an ATI Affiliate, you can complete the tasks associated with the Work Practice Programme while at the same time continuing to build out the required 2 years of work experience.
2. If you are currently studying and not working in a relevant role, that's fine. You must complete the academic element of the qualification to become an Affiliate Member with ATI. Once you start working, you can then engage with the Work Practice Programme and move from being an Affiliate member to becoming a full member of ATI.
3. If you are currently working in an accounts and finance role **and studying**, you can complete the tasks associated within the Work Practice Programme whilst studying, while at the same time building out the required 2 years of work experience.



### Where can I purchase the Work Practice Module and Advanced Work Practice Module?

When you are in a relevant financial or accounting role and you are ready to start the Work Practice Modules then all you have to do is log into your ATI Touchpoint Portal where you can purchase the Work Practice Module at a cost of €120/£100, and the Advanced Work Practice Module at a cost of €120/£100.

1. User your ATI Touchpoint username and password log into your ATI Touchpoint account.

## 2. On Touchpoint - go to “Online Store”



## 3. Within the Online shopping cart select “Work Practice Module”



## 4. Now select the work based task(s) that you want to purchase. When you “add/select” the item to purchase this will be added to the shopping cart”

5. Then move onto “Confirm & Pay.

Once payment is completed you will receive a confirmation email.

**Note:** We recommend that you complete and submit the Work Practice Module before starting the Advanced Work Practice Module.

### What do I get when I purchase the module(s)

When you purchase the Work Practice Module you will be automatically enrolled in the Work Practice Module course in Moodle where you will be provided with the following course documentation to complete the Work Practice Module

- Business Management Work Based Task 1
- Business Management Work Based Task 2
- Financial Accounting Work Based Task 1
- Financial Accounting Work Based Task 2
- Work Practice Training Plan
- Learning Handbook and Guidance
- Mentor Handbook
- Declaration form and proof of work experience signed by employer

**Note:** The purchasing fee includes, the assessment of all work based tasks , the audit and review of completed training plans, validation of appropriate work experience duration and support training material for designated work place mentor.

When you purchase the Advanced Work Practice Modules you will be automatically enrolled in the Advanced Work Practice Module course in Moodle where you will be provided with the following course documentation to complete the Advanced Work Practice Module

- Advanced Financial Accounting Work Based Task 1
- Advanced Financial Accounting Work Based Task 2
- Financial Data Management Work Based Task 1
- Financial Data Management Work Based Task 2
- Advanced Work Practice Training Plans
- Declaration form and proof of work experience signed by Employer
- Learning Handbook and Guidance
- Mentor Handbook
- Membership Application form

**Note:** When you submit your completed Advanced Work Practice Module for final assessment you can now apply for full Membership (MIAT) by completing and submitting the “Membership Application Form”.

When employers see the letters MIATI after your name, they know that you have professional credibility and valuable work experience behind you. Plus, our innovative CPD programme guarantees employers that your skills are maintained to the highest standards.

### How to Submit Your Work Based Task/Submission Timeframe

When you have completed all 4 Tasks and the Training Plan for the Work Practice Module and/or the Advanced Work Practice Module you just log into your Work Practice Module Course on your ATI Moodle platform.

Before you submit your final documentation ensure

1. Each work based task has been reviewed with your workplace mentor AND your workplace mentor has signed and dated the documentation.
2. You have completed the Work Practice /Advanced Work Practice Training Plan, and this has been reviewed and signed by your workplace mentor.
3. Submit the declaration form and proof of work experience signed by employer.

### Submission Dates

Below are the submission dates in which you may submit your work based task(s) and completed training plan. These are up to and on:

SUBMISSION DATES FOR WORK BASED TASKS	
Module	2024
Work Practice Module	29 January, 15 April, 1 July, 9 September
Advanced Work Practice Module	12 February, 29 April, 15 July, 23 September

### What format should the documents be in?

Where possible, your task(s) and training plan documentation should be in PDF format. However, some tasks require calculations in excel, in which case the excel files must be uploaded. Your task(s) and training plan documentation must be in PDF format. Please name your task document using the following convention:

- 'Your ATI Student Number/ ATI Affiliate Number \_Subject\_Task Number'
- Ex. 'R2105467\_FinancialAccounting\_Task1'

Your training plan document should also be named in the same manner

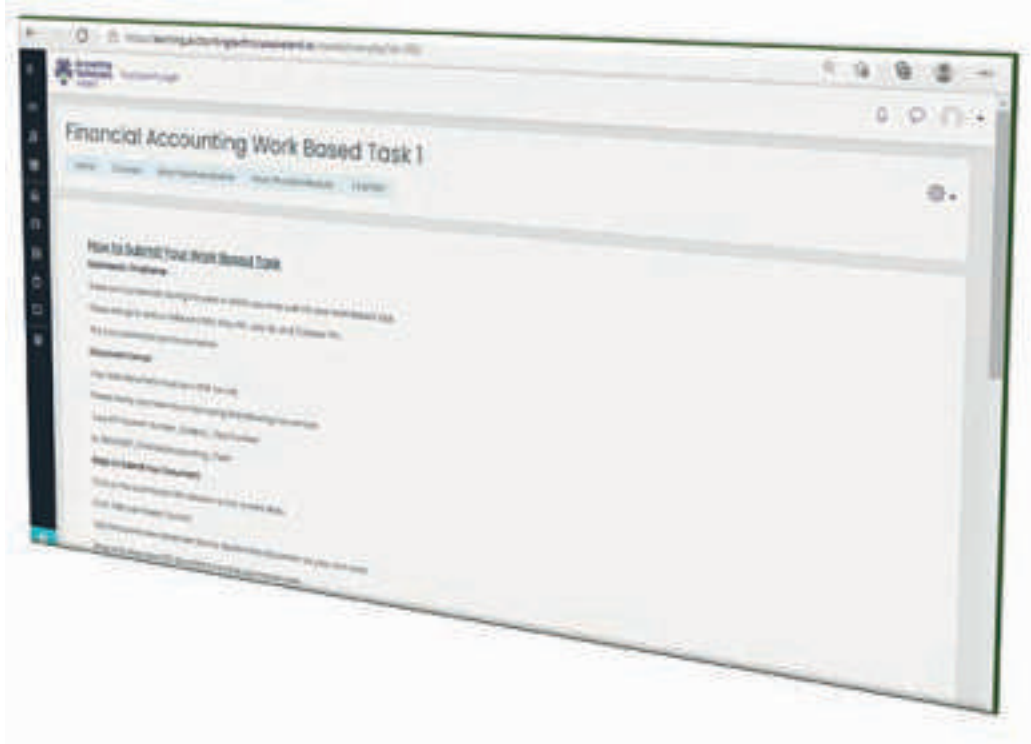
- Your ATI Student Number/ ATI Affiliate Number \_Module Name\_Training Plan'
- Ex. 'R2105467\_Work Practice Module\_Training Plan'

### Steps to Submit Your Document

In Moodle click on the submission link relevant to the date of submission in your Work Practice Programme modular course.

- Click 'Add submission' button.
- Tick the submission statement box to declare the document as your own work.
- Drag and drop your PDF document into the submission area.
- Click the 'Save changes' button.

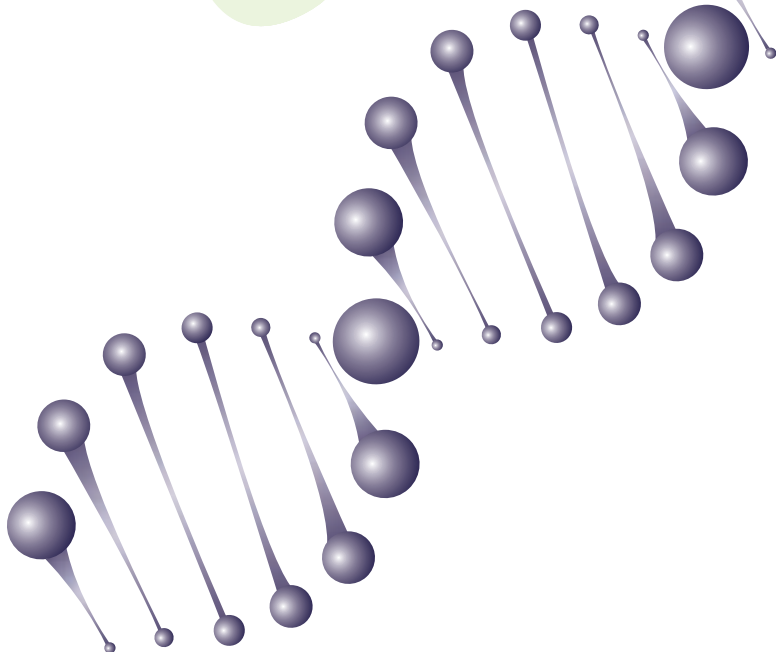
Choose only one submission date and submit only one document in total (where relevant, a supporting documentation excel file should be uploaded). Do not submit to more than one submission point.



# Work Practice Module

SAMPLE

SAMPLE



## Overview of Requirements

The Work Practice module requires submission of four Work-Based Tasks (WBTs) as follows:

- Financial Accounting Work-Based Task 1
- Financial Accounting Work-Based Task 2
- Business Management Work-Based Task 1
- Business Management Work-Based Task 2

The learner briefs/requirements and marking guides for each of the WBTs follow in this document.

## Grading

To achieve the Work Practice module, learners must obtain at least a Pass (50%) in each of the four WBTs. If a Pass is not achieved in a WBT, the WBT may be resubmitted.

The WBTs are equally weighted, each representing 25% of the marks available for the module. An overall mark (out of 100) and grade will be awarded for the module as follows:

- Pass - 50% to 64%
- Merit – 65% to 79%
- Distinction – 80% +

## Mapping to Learning Outcomes

The WBTs map to the following learning outcomes within the related core curriculum modules:

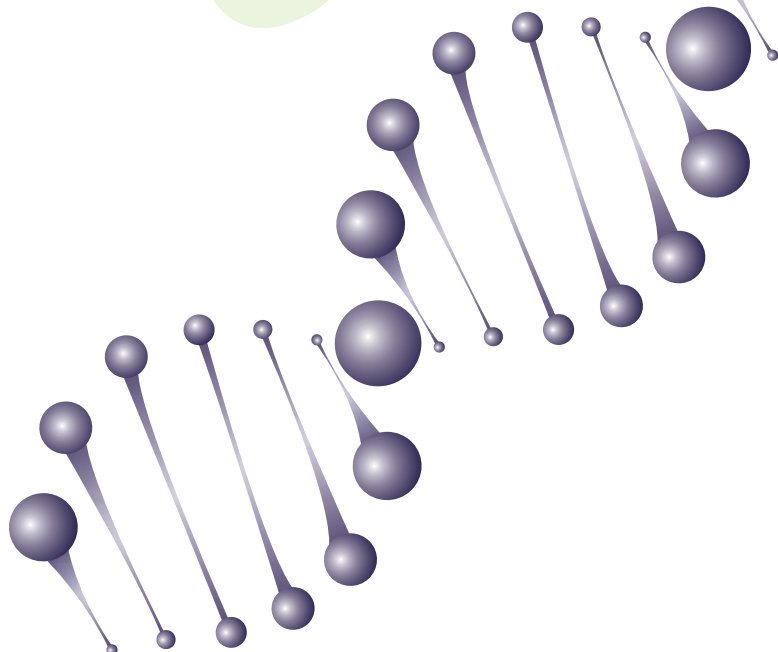
Financial Accounting – Learning Outcomes	FA WBT 1	FA WBT 2
LO2 - Be able to account for a range of transactions and events.	X	
LO3 - Be able to identify errors and correct them, reconcile bank accounts and extract a trial balance from an accounting ledger.	X	X
LO4 – Be able to prepare basic financial statements for a sole trader, partnership and limited liability company.		X
LO5 - Be able to apply spreadsheet methods to assist with preparation of basic financial statements.		X

Business Management – Learning Outcomes	BM WBT 1	BM WBT 2
LO1 - Understand business organisations and functions.	X	
LO3 – Understand leadership and management	X	
LO4 – Understand corporate governance, social responsibility and professional ethics		X

# Financial Accounting Work Based Task 1

SAMPLE

SAMPLE



## FINANCIAL ACCOUNTING WORK-BASED TASK 1

### Learner Brief

Your manager has asked you to provide a *Quick Guide* to the accounting system, practices and processes used within your organisation for a new member of staff within the finance department. You have been asked to cover the eight areas outlined below. Your manager has provided some guidance on what should be included and encouraged you to use visuals (such as screen shots, diagrams) to bring your *Quick Guide* to life.

#### *Accounting system (max 150 words)*

Provide an overview of the main accounting system (software) used within your organisation e.g. how it is structured (different modules/ledgers), features and capabilities.

#### *Recording supplier invoice (max 100 words)*

Use a 'real-life' example, to explain how a supplier invoice is processed and recorded in the accounting system. Your explanation should include: the process from receipt of invoice, how the invoice (and settlement of the invoice) is recorded in the accounting system including the accounts debited/ credited, VAT treatment and filing.

#### *Recording income item (max 100 words)*

Use a 'real-life' example, to explain how an income item\* is processed and recorded in the accounting system. Your explanation should include: the process from receipt of order/payment (as applicable), how the income item is recorded in the accounting system including the accounts debited/credited, VAT treatment and filing.

\*You have a choice of income items e.g. sales (credit or cash), grant received, fees charged.

#### *Recording salaries and wages (max 100 words)*

How salaries and wages amounts are recorded in the accounting system. Your explanation should include: the source of the amounts for salaries and wages (e.g. the system/module they are extracted from), the accounts debited/credited and treatment of amounts due to Revenue services.

*(You are not required to include any screen shots)*

#### *Month/Year end procedures (max 150 words)*

Provide an overview of **two** month end (or period end) procedures\*. You should explain why these are carried out and what they involve.

\* For example, bank reconciliation, extraction of trial balance, journal entries, production of reports for managers etc.

In the absence of month end procedures, please provide an overview of the financial year end procedures.

## FINANCIAL ACCOUNTING WORK-BASED TASK (MARKING SCHEME)

This task is marked out of 100. The marks are broken down as follows:

1. Accounting system (10 marks)
2. Recording supplier invoice (10 marks)
3. Recording income item (10 marks)
4. Recording salaries and wages (10 marks)
5. Month end procedures (10 marks)
6. Accounting errors (10 marks)
7. Fixed asset register (10 marks)
8. Working accurately and efficiently (10 marks)
9. Presentation and overall coherence of the Quick Guide (20 marks)

### General Guidance

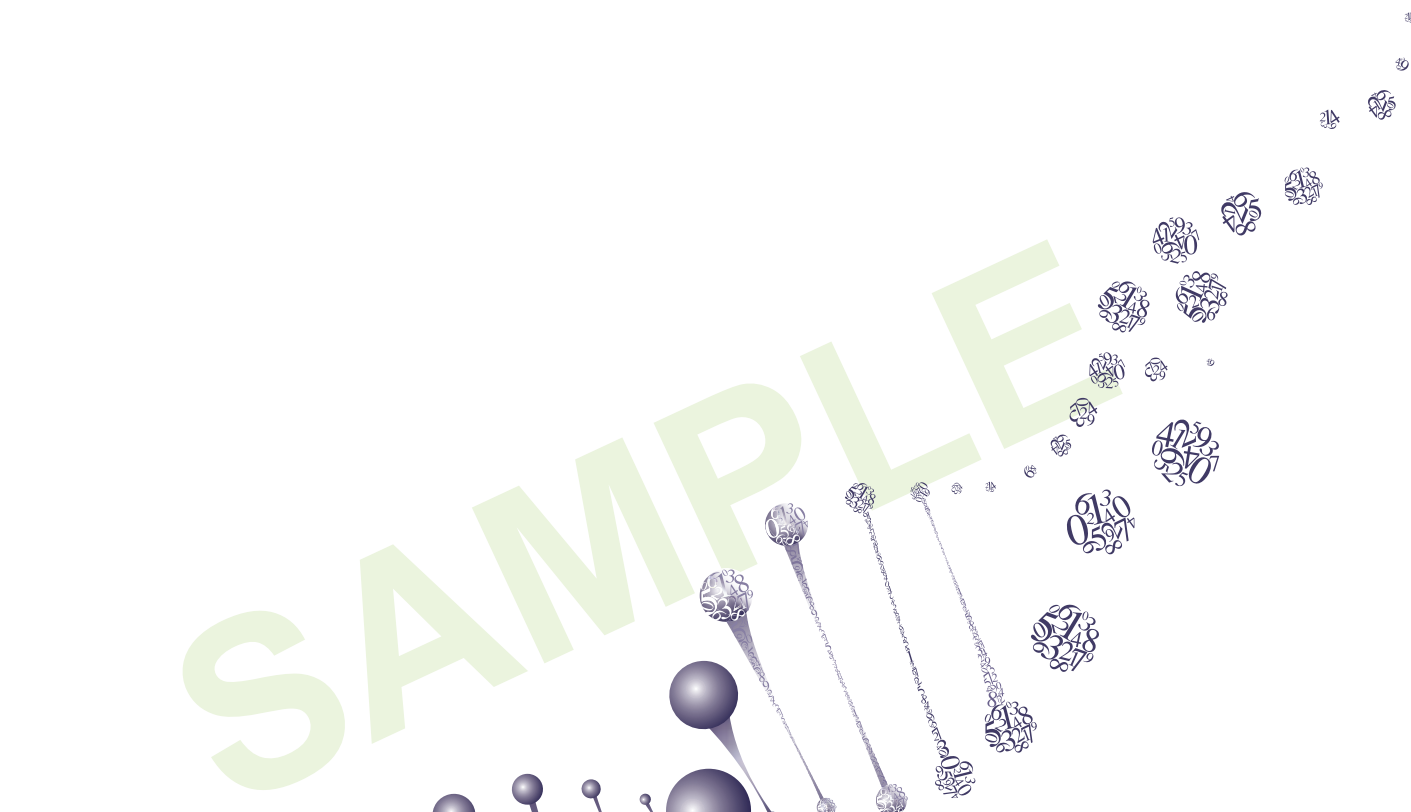
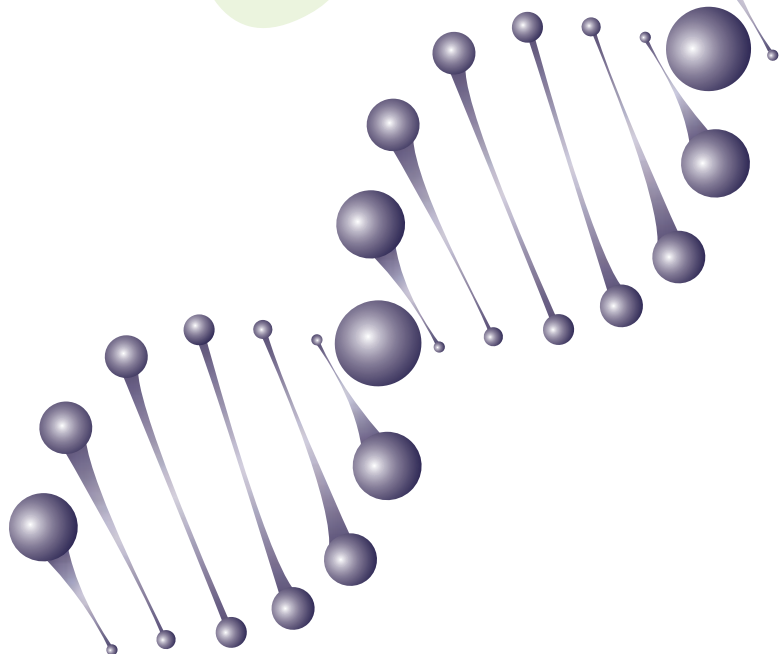
The responses to this task will vary. Learners should be marked for the quality of their description/ explanations and should not be penalised for not mentioning features e.g. control accounts that are not part of their organisation's systems, practices or processes.

SAMPLE

# Business Management Work Based Task

SAMPLE

SAMPLE



## BUSINESS MANAGEMENT WORK-BASED TASK SAMPLE

### Learner Brief

You are required to produce a practical *Welcome Note* for a potential successor to your role that will introduce them to the organisation and the functional team you work in and that will give them some insights to management styles and practice and to team working. In your *Welcome Note* you should:

- State your role and identify the functional team you work in
- Outline the structure of the organisation and illustrate where your functional team/your role sits within this
- Briefly describe the size, role, responsibilities and key activities of the functional team you work in
- Outline the role of other functional teams and explain how/when you might interact with those teams
- State who your manager is
- Analyse how, in practice, your manager plans, organises and controls your work and the work of the wider team
- Analyse different management styles within the organisation (based on your experience and/or discussions with managers)
- Analyse different motivational strategies used by managers and at a corporate level (based on your experience and/or discussions with managers)
- Identify what you consider to be the 'top 6' skills, attitudes or behaviours needed to be an effective team member and explain why you consider these to be important
- Analyse two practical examples of good team work or effective collaborative working between team members (based on your experience or observation of others)

### Learner Guidance

Your *Welcome Note* should be between 1200 -1500 words and be written in an informal style using the personal pronoun 'I'. It should convey a positive image of your organisation and the people that work in it. You should use headings to structure your *Welcome Note* and include diagrams where appropriate.

*Additional guidance for learners within smaller organisations:* The management structure and size of teams may be more limited in smaller organisations. Therefore, when discussing management styles and teamwork you may, if required, include examples from previous employment or voluntary work. Additionally, there may not be functional teams in smaller organisations. In this case, you should outline these functions and explain when/how you might interact with those who carry out these functions.

### Formatting Requirements:

- The Work Based Task must be typed.
- The line spacing should be set to 1.5 lines.
- Word count should not exceed max requirement.
- Font (size 12), with 2.54 cm margins on all sides.
- Do not include your name in your Work Based Task document.

## BUSINESS MANAGEMENT WORK-BASED TASK 1 (MARKING SCHEME)

### Overview

There are 100 marks available for the task as follows:

1. Organisational structure/work of functional teams (20 marks)
2. How manager plans, organises and controls work (14 marks)
3. Different management styles (14 marks)
4. Motivational strategies (14 marks)
5. Being an effective team member (14 marks)
6. Two team work examples (14 marks)
7. Presentation (10 marks)

Please refer to the learner brief for the detailed requirements paying attention to any command verbs used.

### Guidance on marking item 1 (Knowledge and understanding)

Marks	Descriptor
0 - 9	Fails to meet the requirement. Some (or all) required content is missing or is clearly incorrect.
10 (Pass)	All required content is included. Generally, good knowledge and understanding demonstrated.
11 - 15	Generally, <i>very good</i> knowledge and understanding demonstrated (11 marks) including <i>very good</i> understanding of interactions with other teams (15 marks).
16 - 20	<i>Excellent</i> knowledge and understanding demonstrated (16 marks) <i>consistently</i> across all required elements (9 marks) with some <i>exceptional</i> content (20 marks).

### Guidance on marking item 5 (Explanation)

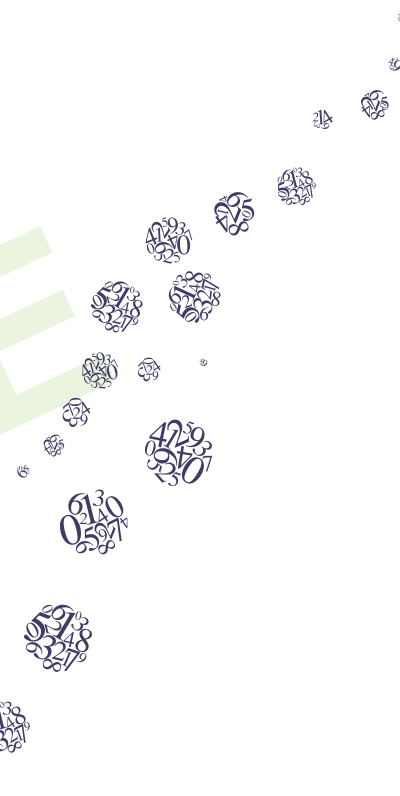
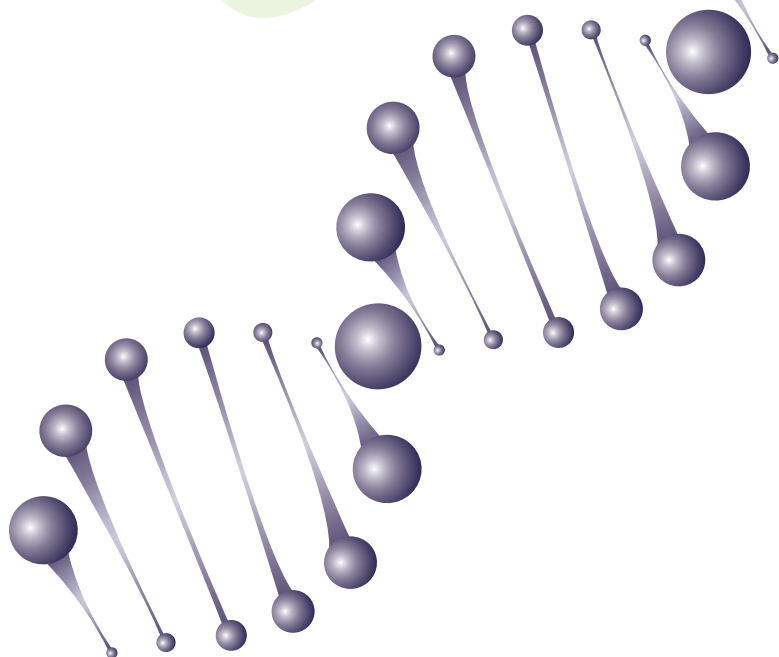
Marks	Descriptor
0 - 6	Fails to meet the requirement. Some (or all) required content is missing i.e. fewer than 6 items. Explanations are poor.
7 (Pass)	All required content is included. Explanations provided are generally <i>good</i> (clear, correct and reasonably comprehensive).
8 - 10	Explanations provided are generally <i>very good</i> (clear, correct and comprehensive).
11 - 12	Explanations provided are generally <i>excellent</i> (clear, correct, comprehensive, well-expressed and illustrated with examples where appropriate).
13 - 14	Explanations provided are <i>consistently excellent</i> with some <i>exceptional</i> elements.

SAMPLE

# Work Practice Module

## Training Plans for Financial Accounting, Taxation, Business Management, Business Law

SAMPLE



SAMPLE

## Overview of the Training Plan

Work Practice Programme (WPP) is an essential and important element of the **ATI Diploma for Accounting Technicians** enabling learners to consolidate, apply and enhance their core curriculum learning within a workplace environment. Each core curriculum module of the **ATI Diploma for Accounting Technicians** has a WBL requirement. The WBL requirements are consolidated within two Work-Based modules – *Work Practice* and *Advanced Work Practice* – and detailed in training plans which also serve as a tool for planning and recording WPP.

This document includes training plans for: **Financial Accounting, Taxation, Business Management and Business Law** i.e. those core curriculum modules whose Work Practice Programme (WPP) requirement is included with the *Work Practice* module. Each training plan includes:

- Estimated hours for WPP
- The learning content that is **expected** to be covered (mapped to specific learning outcomes within each core curriculum module)
- Suggested learning methods
- Areas for recording planned and actual completion dates (with signoff)
- Mentor and learner declarations
- Outline details of related Work-Based Tasks (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 good coverage of any areas within the training plans that are reflected in Work-Based Tasks.

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) with opportunities for feedback
- Discussion: Face-to-face discussions with Mentor or others within the organisation
- Directed learning: Completing E-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 on specific topic (usually short-term)
- Project work: Working as part of a team to deliver a project
- Reflective practice: Intentional reflection on work completed a with identification of learning and future learning needs

<b>TRAINING PLAN FOR WORK-BASED LEARNING (FINANCIAL ACCOUNTING) (90 GUIDED LEARNING HOURS)</b> Outlined below is the learning content that is <b>expected</b> to be covered. As far as possible, this learning should take place 'on the job' using the organisation's accounting system and based on the organisation's accounting policies, practices and processes. However, it is recognised that a learner's role may not naturally encompass all the practical accounting 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 the work of others (who carry out these tasks) and /or provide opportunities for the learner to gain some practical experience performing these tasks. The content maps to the following learning outcomes within the Financial Accounting module: <ul style="list-style-type: none"> <li>• LO2: Be able to account for a range of transactions and events.</li> <li>• LO3: Be able to identify errors and correct them, reconcile bank accounts and extract a trial balance from an accounting ledger.</li> <li>• LO4: Be able to prepare basic financial statements for a sole trader, partnership and limited liability company.</li> <li>• LO5: Be able to apply spreadsheet methods to assist with preparation of basic financial statements.</li> </ul>					
	Learning content	Suggested methods	Complete By: (Plan)	Complete By: (Actual)	Learner/Mentor Initials (signoff)
LO2	Overview of the accounting system* (software) used within the organisation: <ul style="list-style-type: none"> <li>• modules / ledgers (purpose of each &amp; when/how used)</li> <li>• how the modules/ledgers fit together</li> <li>• features and capabilities (e.g. bank reconciliation features, reporting capabilities, maintenance of an audit trail).</li> </ul> *Assumed to be cloud-based or computer-based	On the job Discussion Directed research (e.g. system manuals)			
LO2	Practical experience recording different types of accounting transactions and events within the accounting system, such as: <ul style="list-style-type: none"> <li>• income &amp; expenses</li> <li>• assets &amp; liabilities</li> <li>• bank transactions.</li> </ul> Consideration of the underlying 'double entry' for different types of transactions and events.	On the job Discussion Reflective practice Exposure to the work of others			
LO2	Organisational policies, practice and processes on recordkeeping to support entries in the accounting system.	On the job Discussion			



**Accounting  
Technicians**  
Ireland



**DUBLIN OFFICE**

47-49 Pearse Street,  
Dublin 2  
Tel: 01 649 8100

**BELFAST OFFICE**

The Linenhall, 32-38 Linenhall Street,  
Belfast BT2 8BG  
Tel: 028 20 462165

**JOIN THE CONVERSATION**

 Accounting Technicians Ireland  
 @AccountingTec  
 Accounting Technicians Ireland  
 @accountingtechniciansire