



Accounting  
Technicians  
Ireland

# ATI ONLINE

PROGRAMME FOR  
ACCOUNTING TECHNICIANS

TEACHING SCHEME  
YEAR 2 2022/23

JANUARY INTAKE



## Accounting Technicians Ireland Year 2 Diploma

**Note: All teaching is synchronous this means that the instructor and students are in the same place at the same time.**

**Online (Zoom) Classes**

26 sessions x 1.5 hrs per session for each of Advanced Financial Accounting (AFA) on Thursday, Advanced Taxation (ROI) (ATXR) on Thursday and Management Accounting (MA) on Tuesday, and Financial Data Management (FDM) on Tuesday.

Contact Hours for January Intake			
Activity	AFA	ATXR	MA
Induction	1	1	1
Recorded Support Lectures	18	18	9
In person or online classes	40	40	40
Mock exam feedback	1	1	1
	<b>60</b>	<b>60</b>	<b>51</b>
Financial Data Management (FDM)			
Induction	1	1.0	1.00
Information technologies for FDM – Live Tutorials	7	1.5	10.50
Adv MS Excel – Live Tutorials	7	1.5	10.50
Accounting/payroll software – Live Tutorials	9	1.5	13.50
Case study scenarios – Live Tutorials	10	1.5	15.00
Case study scenarios – Pre-Recordings (cases 1 to 8)	8	0.5	4.00
Case study scenarios – Pre-Recording (recap)	1	1.0	1.00
			<b>60.00</b>

**Recorded Support Lectures– to ensure core hours under the new syllabus are covered across all programmes and, in particular, part-time delivery.**

**AFA / ATXR – 18hrs, MA – 9hrs, FDM – 5hrs.**

**Adv. MS Excel** (Alternate Wednesdays (6pm – 7.30pm) and alternative Saturdays (11.30am – 1pm) as per teaching scheme. 7 sessions x 1.5 hours per session.

Exams Dates are 25th March 2023 from 10am to 11.30am. Repeat sitting 24th April 2023 from 10am to 11.30am.

**Formative Assessment:** 2 Formative assessments will take place between March and June 2023. Dates will be issued by the tutors.

**Mock Schedule:** This academic year, the mock exams will take place on the Cirrus platform during the month of June 2023. Further information re the mock exams will be made available in due course.

## Accounting Technicians Ireland – Year 2 Diploma Teaching Scheme – January 2023

Week Commencing	Academic Week	Financial Data Management	Advanced MS Excel – Linked to FDM	Management Accounting	Advanced Financial Accounting	Advanced Taxation	
		Tuesday 6.15pm – 7.45pm	Wed/Sat	Tuesday 8.00pm – 9.30pm	Thursday 6.15pm – 7.45pm	Thursday 8.00pm – 9.30pm	
09/01/2023	0	<b>INDUCTION</b>					
16/01/2023	<b>Week 1</b>	Introductions to technological environment and to accounting software	<b>Online Class 1:</b> Wed 18/01/23 6.00pm to 7.30pm Revision and Advanced Formatting	Introduction to Management Accounting	Legislation and Regulation in Financial Accounting	The Taxation System	
23/01/2023	<b>Week 2</b>	Accounting software – sales module	<b>Online Class 2:</b> Sat 28/01/23 9.30am to 11.00am Working with Charts	Classifying and analysing costs	Accounting for Inventories, & Accounting for Irrecoverable and Doubtful Debts.	Income tax computations, tax credits, allowances and reliefs	
30/01/2023	<b>Week 3</b>	Accounting software – purchases module	<b>Online Class 3:</b> Wed 01/02/23 6.00pm to 7.30pm Formula: SUMIF, COUNTIF, IF, IFS	Labour costs	Property, Plant and Equipment	Schedule E income (including expenses and BIKs)	
06/02/2023	<b>Week 4</b>	Accounting software – general ledger module I		Materials-related administration, Managing inventories	PPE, Intangible assets	Schedule E income (including expenses and BIKs), Advanced calculations	
13/02/2023	<b>Week 5</b>	Accounting software – general ledger module II	<b>Online Class 4:</b> Sat 18/02/23 9.30am to 11.00am Table Revision & Statistical Functions	Valuing inventories	Practice Inventory / Bad and Doubtful Debts / PPE/ Intangibles questions	Assessable Sch D Case III, IV, V income, Schedule F income + PRSI/USC for employees	
20/02/2023	<b>Week 6</b>	Accounting software – banking module		Valuing inventories	Manufacturing Accounts	Taxation of married couples/civil partnerships	
27/02/2023	<b>Week 7</b>	Payroll software – accounting for the salary journal, integration of payroll with accounts	<b>Online Class 5:</b> Wed 01/03/23 6.00pm to 7.30pm Pivot Tables and Charts	Traditional approach to overheads	Incomplete records	Taxation of married couples/civil partnerships	
06/03/2023	<b>Week 8</b>	Accounting software – reporting module	<b>Online Class 6:</b> Sat 11/03/23 9.30am to 11.00am Lookups	Activity-based approach to overheads	Accounting for Partnerships – Advanced	Assessable Sch D Cases I and II	

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13/03/2023	Week 9	Accounting and payroll software - usability, software integration, cloud accounting, evolution of accounting skillset	<b>Online Class 7:</b> Wed 15/03/23 6.00pm to 7.30pm Revision and Exam Preparation	Comparison of traditional and activity-based approaches	Accounting for Government Grants	Capital allowances
20/03/2023	Reading Week 1		Reading Week 1			
27/03/2023	Week 10	Data management, big data	<b>Year 2 Adv. MS Excel Exam</b> Sat 25/03/23 10.00am - 11.00am	Marginal v Absorption costing	Accounting for Leases	Capital allowances
03/04/2023	Week 11	Statistical techniques		Marginal v Absorption costing	Provisions & Contingencies, Events after the Reporting Period	Advanced Assessable Sch D Cases I and II, PRSI/USC for self-employed
10/04/2023	Week 12	Statistical techniques		Cost-Volume-Profit analysis Single product	Practise Limited Company Financial Statements (SOI and SOFP) – recap of year 1 and incorporating year 2 topics to date	Trade losses, rental losses
17/04/2023	Week 13	Data analytics and visualisation		Cost-Volume-Profit analysis Multi product	Accounting Concepts, Conventions and Fundamentals	Capital Gains Tax – administration and basic computations
24/04/2023	Week 14	Case study 1	<b>Year 2 Adv. MS Excel Repeat Exam</b> Sat 29/04/23 10.00am - 11.00am	Cost measurement systems, Job Costing, Batch costing	Ratio Analysis – An Introduction (Purpose, Formulas, Limitations)	Capital Gains Tax – part disposals, share transactions
01/05/2023	Week 15	Case study 2		Process costing	Application of Ratios, Scenario Analysis, Decision Making	Capital Gains Tax – chattels, principal private residence relief, capital losses
08/05/2023	Week 16	Case study 3		Relevant costing, special price decisions, product continuation/discontinuation	Cash Flow Statements – Introduction (Objective, Cash & CEs, Layout)	Capital Gains Tax – transactions between spouses, entrepreneur relief
15/05/2023	Week 17	Case study 4		Make or buy decisions, limiting factor decisions	Preparation of Cash Flow Statements (Advanced)	Capital Gains Tax – advanced computations
22/05/2023	Week 18	Case study 5		Introduction to budgets	Preparing statutory financial statements (SOI/SOCE/SOFP)	Corporation Tax – basic computations
29/05/2023	Week 19	Emerging Technologies		Operational Budgets & Budgeted Income statements	Accounting Policies, Estimates and Errors	Corporation Tax – chargeable gains and close companies

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		Tuesday 6.15pm – 7.45pm	Wed/Sat	Tuesday 8.00pm – 9.30pm	Thursday 6.15pm – 7.45pm	Thursday 8.00pm – 9.30pm	
05/06/2023	Reading Week 2	Reading Week 2					
12/06/2023	Week 20	Evolving role of accountancy professionals		Cash Budgets	Preparing statutory financial statements (SOCI/SOCE/SOFP)	Corporation Tax – loss relief	
19/06/2023	Week 21	Case study 6		Flexible Budgets, Limitations of Budgeting	Auditing, Corporate Governance, Sustainability and Ethics	Corporation Tax – administration	
26/06/2023	Week 22	Case study 7		Introduction to Standard costing	Revision: Preparing a Statement of Cash Flows – an advanced example	Corporation Tax – advanced computations	
03/07/2023	Week 23	Case study 8		Cost variances	Preparing the financial statements (SOCI/SOCE/SOFP) – an advanced example	VAT – general principles, charge to VAT, place of supply, VAT amount, taxable amount, input credits	
10/07/2023	Week 24	Case study 9		Revenue variances	Preparing the financial statements (SOCI/SOCE/SOFP) – an advanced example	VAT – administration, methods of accounting for VAT, transactions with EU and non-EU jurisdictions	
17/07/2023	Week 25	Case study 10		Revision of various topics	Revision of selected topics	Revision of income tax and VAT	
24/07/2023	Week 26	Revision		Revision of various topics	Revision of selected topics	Revision of income tax and VAT	
31/07/2023	Independent Study						
07/08/2023	Exam Week 1	Online Exams					
14/08/2023	Exam Week 2						
16/10/2023	Repeat Exam Week 1	Repeat Online Exams					
23/10/2023	Repeat Exam Week 2						