

Fasset Learnerships: Diploma: Accounting Technician



Professional Body:	Association of Accounting Technicians (AAT)
Learnership Title:	Accounting Technician
Learnership Code:	01/Q010018/00/241/5
NQF Level:	5

This learnership is based on a qualification awarded by the AAT. In South Africa the AAT works as AAT (SA). This is a joint partnership between The South African Institute of Chartered Accountants (SAICA), South Africa's top accountancy body, and the AAT, the leading international body promoting the skills and recognition of accounting technicians, AAT(SA) is the premier professional body in South Africa dedicated to the education, development, regulation and support of accounting technicians. We also raise the competence and professionalism of our members through continuing professional development – paving the way for career advancement and raising standards of performance in the workplace.

The Accounting Technician Learnership is aimed at learners who are employed or want to prepare themselves for employment in the accounting environment at technician level. Technician level falls below chartered accountancy level and is an ideal entry point for those wanting to begin a career in accounting. Accounting technicians work in all sectors of the economy, including accountancy practice, industry and commerce, and the public sector.

Learnership Information

There are no formal entry requirements in terms of qualifications, but learners must have a good level of literacy and numeracy and must be able to complete assessments in English. Learners must be employed in order to participate in this learnership.

Structure

The AAT Learnership leads to the AAT (SA) Accounting Qualification, which is registered at level 5 on the National Qualifications Framework (NQF). It leads to membership of AAT (SA) and further details of this are shown at <http://www.aatsa.org.za/members/>

The learnership consists of three levels, which, together, form the learnership:

Certificate in Accounting

This level will start to develop skills in double entry bookkeeping and give an understanding of management and administrative processes. You will learn how to use manual and computerised accounting systems and to work with the purchase ledger, sales ledger and general ledger.

Advanced Certificate in Accounting

This level introduces more complicated accounting tasks, including the preparation of final accounts for sole traders and partnerships. You will also learn how to maintain cost accounting records and how to prepare reports and returns. In addition, there is a Professional Ethics unit, which can be completed either at this level or as part of the Diploma.

Diploma in Accounting

This includes a choice of special units, which means that you can focus your efforts on the areas of accounting most relevant to your needs and interests – including a personal taxation unit and a business taxation unit tailored to South African business tax legislation.

Syllabus

This learnership covers the following areas:

AAT(SA) Certificate in Accounting

Introductory accounting
Accounting work skills*

AAT(SA) Advanced Certificate in Accounting

Financial accounting
Recording and analysing costs and revenues
Operating a cash management and credit control system
Accounting work skills*
Professional ethics for Accounting Technicians*

AAT(SA) Diploma in Accounting

Managing systems and people in the accounting environment
Drafting financial statements (Accounting practice, Commerce & Industry)
Professional ethics for Accounting Technicians*
Management accounting
Plus two of the following from:
Implementing auditing procedures
Preparing business taxation computations
Preparing personal taxation computations

* These units can be completed at various levels as shown above, and should only be completed once.

Registration and assessment

Learners must enrol for the training and assessment components of the programme with an AAT (SA) Approved Assessment Centre. A list of Approved Assessment Centres can be found at <http://www.aatsa.org.za/students/approvedproviders.asp>

Duration of the Learnership

The duration of this learnership is variable, depending on the learners' progress and previous experience, but it likely to take between two and three years. The learnership is completed once the learner has been formally assessed by two means:

Exams set and marked centrally by the AAT

Simulations (and a case study project) set centrally by the AAT and assessed by the Approved Assessment Centre

Once learners have been declared competent in all appropriate units, they will be awarded the AAT Accounting Qualification and will have completed the learnership.

Contact Details:

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