

Fasset Learnerships: Certificate: Accounting Learnership



Professional Body:	Association of Accounting Technicians (AAT)
Learnership Title:	Certificate: Accounting Learnership
Learnership Code:	01Q010039001205
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 Learnerships are 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.

Entry Requirements

Learners must have completed the FET Certificate: Accounting Technician at NQF Level 4. While it is possible for a learner to enter the Certificate: Accountant without first having completed the FET Certificate: Accounting Technician, this is not recommended as the unique competence-based style of study is difficult to assimilate at such a technical level. Learners entering directly into this level will be asked to demonstrate a competence-based ability at NQF level 4 which may be assessed through a skills test, review of evidence of recognised tertiary education or work experience, or any other mechanism deemed an effective assessment of competence at this level by AAT(SA) policy. Learners must also have a good level of literacy and numeracy and must be able to complete assessments in English.

Learners must be employed (previously or for the purposes of this learnership) in order to participate in this learnership.

Learnership Information

The Certificate: Accountant leads to membership of AAT (SA) at the Platinum membership level and further details of this are shown at <http://www.aatsa.org.za/members/>.

This learnership introduces a technically high level of accounting tasks and includes the requirement to elect two out of four electives. The core and elective components of the learnership are detailed below:

Syllabus

Certificate: Accountant NQF level 5 Learning and assessment area	Mandatory (core qualification) units
Financial statements	Principles of drafting financial statements (K)
	Drafting financial statements (S)
Budgeting	Principles of budgeting (K)
	Drafting budgets (S)
Financial performance	Principles of managing financial performance (K)
	Measuring financial performance (S)
Internal control and accounting systems	Principles of internal control (K)
	Evaluating accounting systems (S)

Optional units - 2 from 4	Optional units - 2 pairs from 4
Credit management and control	Principles of credit management (K)
	Control of debt and credit (S)
Personal tax	Principles of personal tax (K)
	Calculating personal tax (S)
Business tax	Principles of business tax (K)
	Calculating business tax (S)
External auditing	Principles of external audit (K)
	Auditing financial statements (S)

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>

Learnership Duration

The duration of this learnership is variable, depending on the learners' progress and previous experience, but it likely to take between one year and eighteen months. 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
- Work-based evidence

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

Contact Details:

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