

# Certificate

Accounting

SAQA ID 80189 | 120 Credits

STUDENT

NQF LEVEL

5

**at**  
accounting  
technicians  
SOUTH AFRICA

The *confidence* to do more.

AT(SA) is a competency-based accountancy qualification and membership designation offered by the South African Institute of Chartered Accountants (SAICA), the foremost accountancy institute in South Africa. The qualification promotes the theory and practice of accountancy and offers prospects a solid foundation in accounting, finance and business practice. The underpinning designation is SAICA's entry level designation that enables students to move from being unskilled and unqualified to being respected accountancy and finance professionals. AT(SA) qualifications were designed against global standards and are quality assured by SAICA to ensure relevance to the South African workplace. AT(SA) is accessible to aspirant accountants who operate at foundational business levels.



## DESCRIPTION

The Certificate in Accounting aims to provide students with the knowledge, skills and competencies to work effectively as an Accounting Technician. This qualification focuses on the more complex accounting functions. Students who successfully complete this qualification will be able to confidently draft financial statements, manage budgets and evaluate financial performance.



## PROFESSIONAL MEMBERSHIP

To ensure ongoing professional development, qualification leads to membership with the AT(SA). Members are provided with support, advisory services, networking opportunities and access to learning interventions to reinforce their skills and competencies required to perform optimally within their current roles and advance their careers over time.



## DESIGNATION

After the completion of this qualification and two years of finance related work experience at a senior level, graduates will be in a position to apply for Platinum membership. Graduates of this qualification will be able to use the professional designation, Member of the Accounting Technicians South Africa and the post nominal title (MATSA).



## ASSESSMENT

Units of learning within this qualification are assessed using computer-based assessments which test students' ability to apply newly acquired skills and competencies in the work environment.

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*The qualification promotes the theory and practice of accountancy and offers prospects a solid foundation in accounting, finance and business practice.* ”

## PROGRAMME OUTLINE



### 01 Financial Statements

- Understand the regulatory frame that underpins financial reporting.
- Understand the key features of a published set of accounts.
- Understand the basic principles of consolidation.
- Appreciate the analysis and interpretation of financial statements.
- Draft statutory financial statements for a limited company
- Draft simple consolidated financial statements
- Interpret financial statements using ratio analysis

### 02 Budgeting

- Demonstrate an understanding of the internal and external business factors in budgets
- Understand why budgets are used
- Understand the skills needed in budget preparation
- Prepare forecasts and budgets
- Understand the impact that changes in the economic environment will have on the budget
- Use budgetary control to ensure organisational targets are met

## 03 Financial Performance

- Demonstrate and accurate understanding of the internal and external factors that affect organisations
- Be aware of the cost accounting techniques needed in monitoring financial performance
- Understand the techniques necessary of measuring performance and managing costs



## 04 Internal Control and Accounting Systems

- Demonstrate an understanding of the role of accounting within the organisation
- Understand the importance and use of internal control systems
- Be able to identify and use the appropriate accounting system to meet specific organisational requirements

## 05 Personal Tax

- Evaluate the accounting system and identify areas of improvement
- Make recommendations to improve the accounting system

- Demonstrate an understanding of legislation and procedures relating to personal tax
- Understand the current taxation principals of income from employment
- Understand the taxation principals of savings, nonsavings and dividend income for an individual
- Understand the current taxation principals of property income for an individual
- Understand the current taxation principals of basic capital gains taxation for an individual
- Calculate income from all sources accurately
- Calculate accurately the tax payable on income
- Account for capital gains tax correctly
- Prepare accurate computations and complete relevant parts of self-assessment tax returns correctly

## 06 Business Tax

- Prepare the relevant pages of a tax return for an unincorporated business and accurately produce the computations to support this
- Correctly complete corporation tax returns with all supporting computations for incorporated businesses.

### TYPE OF PROGRAMME



Full Time, Part Time or Distance Learning

### DURATION



Please contact your training provider for details on the delivery medium and number of contact days.

### ADMISSION



It is assumed that the learners accessing this qualification are competent in language, literacy, communication and mathematical literacy at NQF level 4. Training providers may undertake an initial assessment to determine at which level of the 3 suite qualification the student should begin.

## AT(SA) REGISTRATION PROCEDURES

Students are required to register with AT(SA) through accredited training providers. First registrations require the following documentation:

- Certified copy of a valid SA ID document
- Certified copy of a valid school certificate
- Valid passport, Study permit, SAQA verification certificate of foreign results

## CERTIFICATION

Successful students will be awarded an FET Certificate in Accounting at NQF Level 4 (SAQA ID 77143) and a Statement of Results detailing the units of learning completed. The AT (SA) hosts an annual graduation to celebrate the achievements of all successful students.

## NEED MORE INFORMATION?

Contact AT(SA) on +27(0) 11 621 6600, visit: [www.accountingtechniciansouthafrica.co.za](http://www.accountingtechniciansouthafrica.co.za) or email [info@accountingtechniciansouthafrica.co.za](mailto:info@accountingtechniciansouthafrica.co.za)