

Certificate: Accounting Technician

SAQA QUAL ID	QUALIFICATION TITLE	
73710	Certificate: Accounting Technician	
ORIGINATOR		
Association of Accounting Technicians (AAT) (previously AETA)		
PRIMARY OR DELEGATED QUALITY ASSURANCE FUNCTIONARY		NQF SUB-FRAMEWORK
FASSET - Financial and Accounting Services SETA		OQSF - Occupational Qualifications Sub-framework
QUALIFICATION TYPE	FIELD	SUBFIELD
National Certificate	Field 03 - Business, Commerce and Management Studies	Finance, Economics and Accounting
MINIMUM CREDITS	PRE-2009 NQF LEVEL	NQF LEVEL
120	Level 3	NQF Level 03
LAST DATE FOR ENROLMENT		LAST DATE FOR ACHIEVEMENT
2024-06-30		2027-06-30

PURPOSE:

The purpose of this qualification is to provide the learner with the skills, competence, knowledge and understanding to become an accounting technician.

This Accounting Qualification gives learners access to develop within the accounting field across the entire South African economy and sectors, from accountancy practice, to industry and commerce, including manufacturing, tourism and retail.

Possible employment opportunities include accounts clerk, wages clerk, accounts assistant, sales ledger clerk and bookkeepers and senior positions such as Financial controller and Accounts Manager.

Successful learners may later obtain ACCA or CIMA qualifications. Learners have the opportunity to join the largest professional body for accounting technicians, the Association of Accounting Technicians (AAT), with this qualification. The Eastern, Central and Southern African Federation of Accountants (ECSAFA) endorses the accounting technicians.

LEARNING ASSUMED TO BE IN PLACE:

Competence in Language, Literacy, Communications and Mathematical Literacy at NQF Level 2.

RECOGNITION OF PRIOR LEARNING:

- The course provider undertakes an initial assessment to determine at which stage of the qualification the learner should start. This involves examining their previous learning and current skills in accounting.
- Those with no accounts experience would usually start at the Certificate level, and those with some accounts experience might start at the Advanced Certificate level. Rarely, someone very experienced in accounts might start at the final level: Diploma. The AAT provides an online tool to help providers assess the right starting point for each learner.

ACCESS TO THE QUALIFICATION:

- The qualification is open access and providers should assess the suitability of potential learners in terms of their literacy and numeracy.

QUALIFICATION RULES

In order to attain this qualification, learners must:

- Prove competence in all core outcomes (Exit Level Outcomes 1, 2 & 3).
- Choose one of the following areas of specialization and prove competence in all the outcomes listed for that specialisation:
 - o Local Government (LG) (Exit Level Outcomes: 4, 5, 6 & 7).
 - o Public Sector (PS) (Exit Level Outcomes: 4, 5, 8, 9, 10, 11 & 12).
 - o Private Sector (PVT) (Exit Level Outcomes: 6, 13, 14 & 15).

EXIT LEVEL OUTCOMES

- Demonstrate competence in the processing of sales and/or receipts.
- Process purchases and/or payments correctly.
- Monitor and control cash receipts and payments.
- Process petty cash and reconcile accounts.
- Present financial data for internal use.
- Grant credit accurately.
- Monitor and control the collection of debts.
- Process documents related to goods and services supplied.
- Apply general principles and procedures for ethical compliance expected within the public accounting sector.
- Develop, maintain and apply ethics in employer/employee situations and in public practice.
- Perform effectively in the workplace within the public sector environment.
- Use computer systems and software.
- Process petty cash, reconcile accounts and prepare an initial trial balance.
- Present financial data for internal and external use.
- Manage cash balances effectively.