



**FUTURE SKILLS
ORGANISATION**
Finance Technology Business

Payroll, Bookkeeping and Accounting Needs and Gaps Analysis

Consultation Paper

MARCH 2026



Acknowledgement of Country



Future Skills Organisation acknowledges the traditional custodians of the land on which we work and pay our respects to elders past and present.



Glossary and acronyms

Acronym	Full form	Description
AI	Artificial Intelligence	Computer systems that perform tasks such as analysing data, identifying patterns or supporting decision-making in ways that resemble human reasoning.
ANZSIC	Australia and New Zealand Standard Industry Classification	Industry classification used for industry workforce data.
FNS	Financial Services Training Package	VET Payroll, Bookkeeping and Accounting qualifications sit within the FNS training package.
FSO	Future Skills Organisation	A Jobs and Skills Council established by the Australian Government. The organisation undertaking the Payroll, Bookkeeping and Accounting Needs and Gaps Analysis project.
OSCA	Occupation Standard Classification of Australia	New occupation classification, replacing ANZSCO. Data is not yet available. Includes updated descriptions of Payroll, Bookkeeping and Accounting related occupations.
NCVER	National Centre for Vocational Education Research	The national professional body responsible for collecting, managing, analysing and communicating research and statistics on the Australian vocational education and training (VET) sector.
NGA	Needs and Gaps Analysis	A project that researches the workforce and skills needs within a sector, and the gaps with existing training products.
RTO	Registered Training Organisation	An education provider approved by a national or state regulator to deliver nationally recognised vocational education and training (VET) in Australia.
UoC	Unit of Competency	UoC refers to specific, nationally recognized components of vocational qualifications that define the skills and knowledge required to perform particular job functions within the VET system.
VET	Vocational Education and Training	Education and training programs that focus on developing practical, job-specific skills and technical knowledge to prepare individuals for employment in a wide range of industries.

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How to use this document

Welcome to the Payroll, Bookkeeping and Accounting Needs and Gaps Analysis Consultation Paper.

Purpose

This document presents background information, key themes, and consultation prompts to support submissions to this project. Submissions will help shape vocational education and workforce development for Payroll, Bookkeeping and Accounting industries.

Navigation

Table of Contents: Use the table of contents to locate sections relevant to your expertise or interests. Hyperlinks are provided for easy navigation in the digital version.

Section Headings: Each industry is clearly marked. Consultation prompts are grouped under these headings.

Appendices: Detailed lists of qualifications, skill sets, and units of competency are included in the appendix for reference.

How to Participate

Survey: The survey includes both closed (multiple choice, rating scales) and open-ended questions. Please answer as many questions as you feel comfortable with.

Written Submissions: Consultation prompts are provided throughout the document. You may respond to any or all prompts, using the [submission guidelines](#) to inform your response.

Workshops: Information about upcoming workshops and registration links are included for those who wish to participate in group discussions.

Deadline: Please submit your feedback by 5pm AEDT, Thursday 2 April 2026.

Please refer to page 12 for more details on making a submission.

Need Help?

If you have questions about the consultation process or require support, please reach out to the FSO workforce research team:

workforceresearch@futureskillsorganisation.com.au.

1. Executive summary



Executive summary

Australia's Payroll, Bookkeeping and Accounting workforce is undergoing significant transformation, driven by regulatory reform, technological change, evolving business expectations and persistent workforce pressures. These professions underpin the nation's financial system, supporting compliance, taxation, governance and business decision-making across the economy.

To ensure the Vocational Education and Training (VET) system responds to this transformation, Future Skills Organisation (FSO) is undertaking a **Payroll, Bookkeeping and Accounting Needs and Gaps Analysis (NGA)**. This consultation paper presents early evidence, key trends and targeted questions seeking input from employers and workers, professional bodies, registered training organisations (RTOs) and learners, unions and industry stakeholders, governments and regulators.

Employing close to half a million Australians, these occupations face mounting pressure across entry, progression and retention pathways. Workforce shortages, ageing demographics in Bookkeeping, declining Accounting enrolments and limited visibility of Payroll career pathways are contributing to capability risks. At the same time, roles are shifting beyond transactional processing toward advisory, governance and risk-management functions.

Regulatory and compliance expectations have intensified across the sector. Reforms such as Single Touch Payroll Phase 2, the criminalisation of wage theft, new governance requirements for BAS agents, and the introduction of Australian Sustainability Reporting Standards are expanding accountability and reshaping skill requirements across all three professions.

Digital transformation is accelerating these changes. Automation, cloud-based systems, data analytics and artificial intelligence are automating tasks while increasing demand for judgment, systems literacy, ethical decision-making and client-facing capability. Employers increasingly seek professionals who can interpret information, manage risk and add strategic value.

These developments underscore the need for contemporary training and clearer vocational pathways. Qualifications must remain aligned with modern job functions, support workforce entry and progression, and equip learners with the compliance, digital and advisory capabilities now required.

This consultation seeks evidence, insights and practical recommendations to inform future training product development and related workforce initiatives.

Stakeholders are invited to provide input on qualification relevance, emerging skills needs, workforce pressures, sector changes, and opportunities for future-proofing Payroll, Bookkeeping and Accounting related VET.

Feedback gathered through surveys, written submissions and workshops will help ensure Australia's training system remains contemporary, aligned with industry needs and capable of supporting a resilient, skilled and trusted Payroll, Bookkeeping and Accounting workforce.

2. Background



Introduction

Future Skills Organisation (FSO) is a Jobs and Skills Council established by the Australian Government to address current labour and skills shortages while future-proofing the country's Vocational Education and Training (VET) sector.

FSO plays a key role in strengthening the skilling and training system to keep pace with changing demands. At the core of our approach lies active listening, consultation, and prompt action, ensuring industry needs drive training and workforce development.

FSO is undertaking a Needs and Gaps Analysis (NGA) of the Payroll, Bookkeeping and Accounting sectors and related VET training products, to identify the skills, workforce challenges and training priorities that will shape Australia's future financial-services capability.

The analysis will determine whether training product development is required and inform future workforce development initiatives to ensure the VET system remains responsive to employer, worker and industry needs in a rapidly changing economy.

Evidence collected as part of this project will be used in potential future training product development work related to Payroll, Bookkeeping and Accounting qualifications, skill sets, and units of competency.

FSO invites feedback from employers and workers, professional bodies, registered training organisations (RTOs) and learners, unions and industry stakeholders, governments and regulators.

Input will help identify the most pressing skills gaps, workforce pressures and training needs across these professions, supporting evidence-based pathways into and through the financial-services workforce.

Needs and Gaps Analysis consultations

Purpose

Stakeholder consultations will ensure that VET and workforce development initiatives remain aligned with current industry practice and emerging skills needs across Payroll, Bookkeeping and Accounting, by:

1. Identifying current and emerging skills in demand.
2. Analysing the workforce, including entry pathways, career progression and upskilling or reskilling options.
3. Examining how sector capabilities are being reshaped due to digital transformation, AI, automation and regulatory change.
4. Assessing the relevance and currency of existing qualifications, skill sets and units of competency within the Financial Services (FNS) Training Package against workforce needs.
5. Build an evidence base to determine whether training product updates or other interventions are needed, inform potential qualification design, and support continuous improvement requirements of Payroll, Bookkeeping and Accounting related training products in the FNS Training Package.

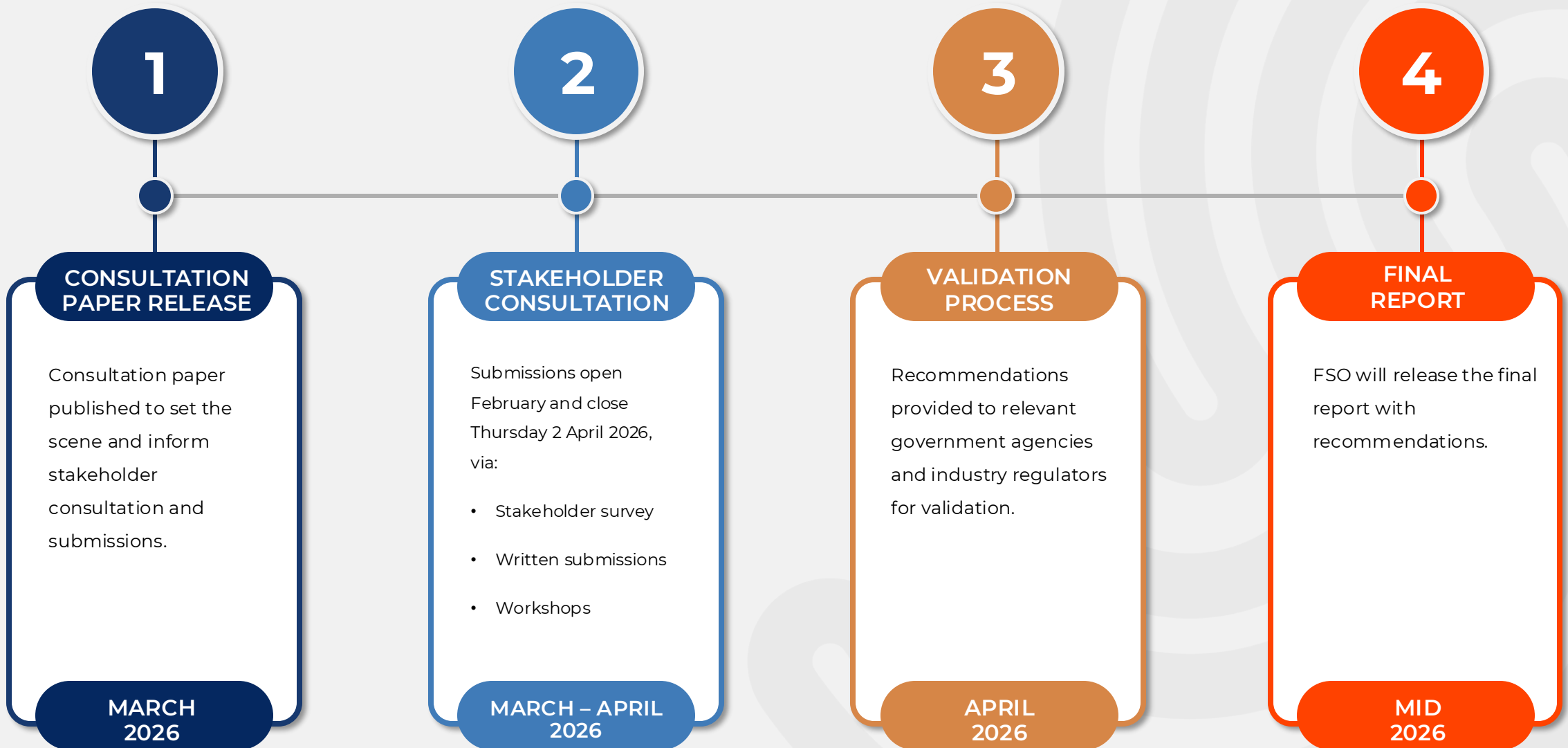
Stakeholder feedback

We are seeking input from the following stakeholder groups:

- Employers and employees
- Professional bodies and associations
- Unions and employee representatives
- Registered Training Organisations (RTOs), including teachers and trainers, and learners
- Federal and state and territory governments and regulators
- Jobs and Skills Councils, and industry advisory bodies
- Other sector representatives.

Stakeholder feedback will help ensure that future training and workforce initiatives are relevant and responsive to industry needs.

Consultation timeline



Have your say

We want to hear from you

Future Skills Organisation is seeking input to help shape the future of Payroll, Bookkeeping and Accounting, through one or more of these options:

1. Complete a survey to provide detailed feedback on industry trends, and the Payroll, Bookkeeping and Accounting qualifications, skill sets and units of competency. [Survey link](#)

2. Make a written submission using the consultation prompts in this paper and submission requirements set out on this page.

3. Join a workshop to provide feedback in a group setting. [Workshop Registration Form](#)

4. Contact FSO's workforce research team to discuss other methods of providing input into this project:

workforceresearch@futureskillsorganisation.com.au

Written submission requirements

1. Payroll, Bookkeeping and/or Accounting sector relevance:

Submissions should be clearly linked to one or more of the Australian Payroll, Bookkeeping and Accounting sectors.

2. Include key details: At the start of your submission, provide your name, organisation, role, and email address; your submission details and responses will not be made public.

3. Document format: Submit your response as a Word (.docx) or PDF file, using clear headings and page numbers.

4. Types of information we are seeking:

- Current and emerging skills gaps, and changing skills requirements in these professions
- Workforce challenges and future demand
- Training products suitability
- Practical recommendations for addressing these issues.

5. Supporting sources: Attach or reference any data, reports, or research that support your submission.

6. Submit before 5pm AEDT, Thursday 2 April 2026: Email your submission to workforceresearch@futureskillsorganisation.com.au



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3. Industry snapshot

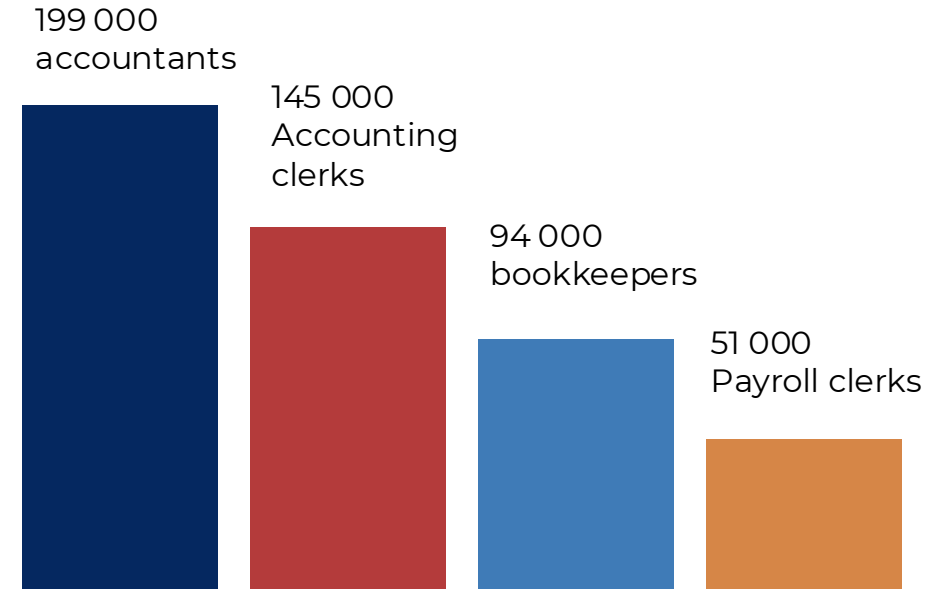


Context

Payroll, Bookkeeping and Accounting collectively underpin Australia's financial-services ecosystem, ensuring compliance, transparency and confidence for enterprises ranging from sole traders to listed corporations. These three interconnected professions provide the foundation for business continuity, accurate reporting and regulatory assurance.

There were almost 490 000 people working in these occupations across Australia in 2024, approximately 199 000 accountants, 145 000 Accounting clerks, 94 000 bookkeepers, and 51 000 Payroll clerks (FSO, 2025). They are central to accurate financial reporting, taxation compliance and business performance. However, digital transformation, regulatory reform and demographic change are reshaping how work is performed and where new skills are required (JSA, 2025).

Across all three professions, the next decade will see increased impact of automation, data analytics, artificial intelligence (AI) and sustainability reporting. At the same time, workforce shortages, ageing demographics in Bookkeeping, declining Accounting enrolments, and limited formal Payroll pathways signal a need to modernise training and strengthen entry routes (ICB, 2024; APA, 2023).



almost 490 000 Australian workers undertook roles in these sectors in 2024

Source: FSO Workforce Plan 2025 Occupation Dashboard [Workforce Plan 2025 Occupation Dashboard - Future Skills Organisation](#)

In scope for this consultation

Industry sectors

ANZSIC codes:

6932 Accounting Services

(This includes Accounting and Bookkeeping and is shown in the Finance industry dashboard)

7291 Office Administrative Services

(This includes Payroll services and is shown in the Business industry dashboard)

Explore these industry sectors in the [FSO Workforce Dashboard](#).

Occupations

OSCA:

171232 Payroll Manager*

541331 Payroll Officer

542131 Bookkeeper

211131 Accountant (General)

541131 Accounts Clerk

211133 Forensic Accountant

211134 Management Accountant

211135 Taxation Accountant

** Note: Payroll Manager is a new occupation under OSCA; data is not yet available.*

Qualifications

Qualifications:

FNS30322 Certificate III in Accounts Administration

FNS50422 Diploma of Payroll Services

FNS40222 Certificate IV in Accounting and Bookkeeping

FNS50222 Diploma of Accounting

FNS60222 Advanced Diploma of Accounting

Note: Certificate IV in Payroll Administration and Diploma in Payroll Management are accredited courses that sit outside of the FNS training package – see [Appendix A](#)

Please see [Appendix B](#) for links to the National Training Register, and [Appendix C](#) for a list of core and elective units of competency for each qualification.



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4. Payroll



Payroll: Why this matters for training

The following section outlines a range of information relevant to Payroll roles.

These roles are expanding in complexity, accountability and risk, driven by heightened regulatory requirements, increased enforcement activity, and growing reliance on digital Payroll systems. As Payroll work shifts from transactional processing to compliance assurance, governance and advisory support, training products must equip practitioners with strong legislative interpretation skills, systems literacy and professional judgement.

This raises important questions about whether current vocational pathways support workforce entry, progression and leadership development in Payroll, and whether existing qualifications and units of competency remain fit for purpose in a high-risk compliance environment.

Stakeholder input will help determine how the VET system can better support capability, sustainability and career pathways within the Payroll workforce.

Payroll: Overview

The Payroll profession in Australia is undergoing significant transformation. Traditionally viewed as an administrative function, Payroll is becoming recognised as a strategic discipline central to organisational compliance, financial integrity, and governance.

Recent legislative reforms have expanded the scope and accountability of Payroll functions. Key changes include:

- Criminalisation of wage theft under the *Fair Work Legislation Amendment (Closing Loopholes) Act 2023* (Parliament of Australia, 2023)
- Single Touch Payroll (Phase 2) (Australian Taxation Office, 2023)
- Introduction of Paid Family and Domestic Violence Leave (Fair Work Ombudsman, 2023)

These reforms have increased the complexity and risk profile of Payroll operations, requiring practitioners to interpret legislation, manage compliance, and safeguard organisational reputation.

Only 43% of Australian businesses employ dedicated Payroll staff, the lowest rate in the Asia-Pacific region.
(ADP, 2025)

74% of Payroll managers reported that their organisation's Payroll is not always processed accurately, exposing businesses to compliance breaches and reputational risk.
(Australian Payroll Association, 2023)

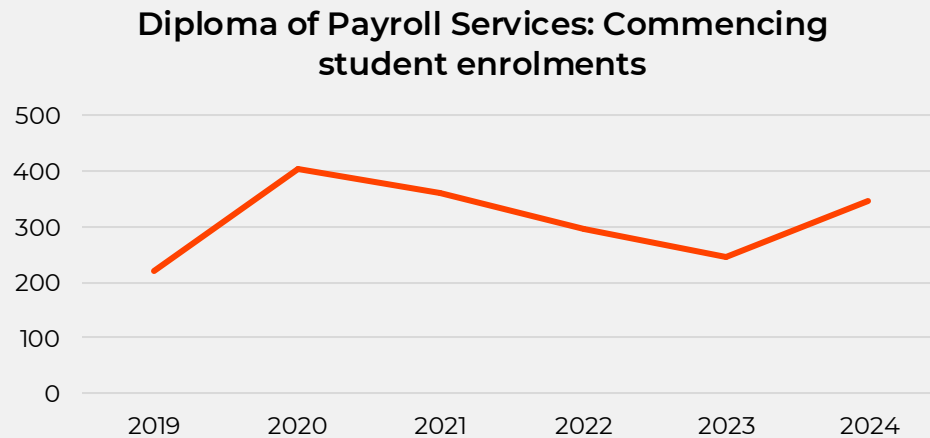
41% of Payroll professionals experience burnout, reflecting the mounting pressure created by complex legislation, changing systems, and limited resourcing.
(Australian Payroll Association, 2023)

Workforce snapshot: Payroll clerks

**51,033***Total employed in Payroll***1,343***Projected deficit in 2030***86%***Female workforce***70%***Full-time workers***34%***VET qualified***24%***Higher education qualified***45 years***Median age***1.5%***First nations representation*

Payroll: Training snapshot

Enrolments for commencing students in the Diploma of Payroll Services* fluctuate year on year, with 2024 enrolments rebounding after several years of decline.



* The *Diploma of Payroll Services* was updated in 2022, with the new qualification *FNS50422* superseding and equivalent to *FNS50417*.

Accredited courses in Payroll accounted for an additional 135 commencing program enrolments in 2024, with the majority of these at Certificate IV level.

Units of competency in the Diploma of Payroll Services with the highest enrolments are core units, focusing on compliance, taxation, and superannuation, underscoring the regulatory complexity of Payroll work.

Highest unit of competency enrolments (2024)

- FNSINC411 - Conduct work according to professional practices in the financial services industry
- FNSPAY515 - Interpret and apply knowledge of taxation systems relevant to Payroll
- FNSPAY514 - Interpret and apply knowledge of industrial regulations relevant to Payroll
- FNSPAY511 - Process salary packaging arrangements and additional allowances in Payroll
- FNSPAY512 - Process superannuation payments in Payroll

National Centre for Vocational Education Research (NCVER). (2025). *Total VET Students and Courses 2024 – Program and Subject Enrolments (FNS50422, FNSSS00012)*. DataBuilder, extracted October 2025.

Payroll: Occupation and skill demand

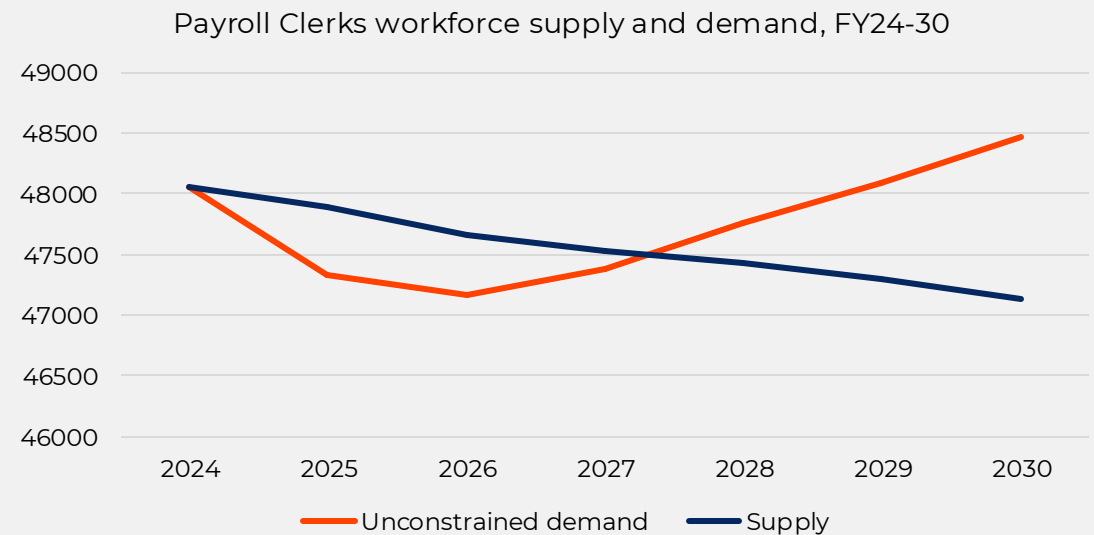
Payroll occupations are experiencing rising demand and complexity, but current training pathways and workforce pipelines may not fully reflect the skills, judgement, and governance capability now required.

Job advertisement data indicates strong demand for core Payroll skills, along with increasing demand for specialized and baseline skills:

- **Core skills:** Payroll processing, Payroll tax, Payroll administration, Payroll systems (software), and Payroll regulations.
- **Specialised skills:** Finance, Accounting, auditing, continuous improvement processes, and process improvement (management).
- **Baseline skills:** Problem solving, operations, detail oriented, customer service, and data entry.

Payroll Managers were newly classified within the *Occupational Skills Classification of Australia (OSCA)* to reflect the profession's growing complexity and leadership scope. This new classification recognises Payroll management as a distinct occupation requiring advanced knowledge of legislation, systems, and compliance (ABS, 2024b).

Employment in Payroll occupations is projected to increase 13% by 2030, with a projected shortage due to significant attrition with modest supply into these roles.



Lightcast (2024). *Finance, Technology and Business – Payroll Occupations Data (Modelling 2024–2030)*.

Future Skills Organisation, Workforce Plan 2025 Dashboard.
<https://www.futureskillsorganisation.com.au/workforce-plan-2025-industry-dashboard>

Payroll: Consultation prompts

Sector trends

- A. Regulatory changes:** How are recent and upcoming regulatory changes impacting Payroll workload, risk, and capability requirements?
- B. Attraction and retention:** What are the key attraction and retention challenges for Payroll professionals?
- C. Workforce sustainability:** How do burnout, workforce ageing, and limited career pathways affect workforce sustainability?

Skills

- A. Critical skills:** Which core, specialised, and baseline skills are most critical for current and future Payroll roles?
- B. Digital skills:** How are automation, digital systems, and AI changing Payroll skill requirements?
- C. Governance skills:** What compliance and governance capabilities are essential to manage increasing legal and reputational risk?

Training

Units of competency:

- A. Are the core units of competency relevant and current?
- B. Are the elective units of competency listed in the qualification packaging rules relevant and current?

Suitability of current qualifications:

- C. How well do existing VET qualifications prepare Payroll professionals to enter the sector?
- D. Are there emerging skills that are not adequately covered in current training?
- E. Does the qualification need to be updated?

Payroll manager training:

- F. What VET options should be explored to support Payroll staff progress their career, including into Payroll manager roles?

5. Bookkeeping



Bookkeeping: Why this matters for training

The following section outlines a range of information relevant to Bookkeeping roles.

Bookkeeping plays a critical role in small business compliance and financial resilience, yet the workforce is ageing and facing increasing regulatory and digital demands. The introduction of new governance and quality requirements, combined with widespread adoption of cloud-based systems, is changing the skills expected of bookkeepers, particularly in relation to advisory services, risk management and digital capability.

Training pathways therefore need to balance foundational technical skills with emerging compliance, business and advisory capabilities, while remaining accessible to new entrants.

This consultation seeks to understand whether current VET qualifications and units adequately support these evolving roles and how training can better attract, prepare and retain the future Bookkeeping workforce.

Bookkeeping: Overview

Bookkeeping is transitioning from data-entry work to a digitally enabled advisory and compliance profession. The Institute of Certified Bookkeepers (ICB, 2024) identifies a workforce that is 88 percent female with an average age of 53, reflecting strong experience but attrition is forecast to be high and supply of trained professionals is forecast to be unable to meet demand as fewer early-career entrants join the field.

Cloud-based software adoption is almost universal (ICB, 2023), but many still underuse automation and analytics functions (ICB, 2024). As a result, businesses are seeking practitioners who combine digital proficiency with advisory and interpretive skills, enabling them to act as trusted financial partners.

The Tax Practitioners Board (TPB, 2024) has introduced a Quality Management Framework (QMF) from 1 July 2025, requiring registered BAS agents to document governance, risk and assurance processes. At the same time, employer demand has soared, while 40 percent of workers over 25 years' experience, indicating that Bookkeeping may not be attracting enough entry level talent.

While demand is expanding, the profession's future depends on attracting new workers and equipping them with the digital and compliance skills now expected by employers.

Over 300% year-on-year growth in job postings between 2024 and 2025.
(Lightcast, 2025)

40% of current bookkeepers have more than twenty-five years of experience.
(ICB, 2025)

Between 20 to 30% of bookkeepers hold an AQF levels 7 or above, often in Accounting or management and commerce.
(FSO Workforce Dashboard 2025; ICB 2025; Jobs and Skills Atlas 2026)

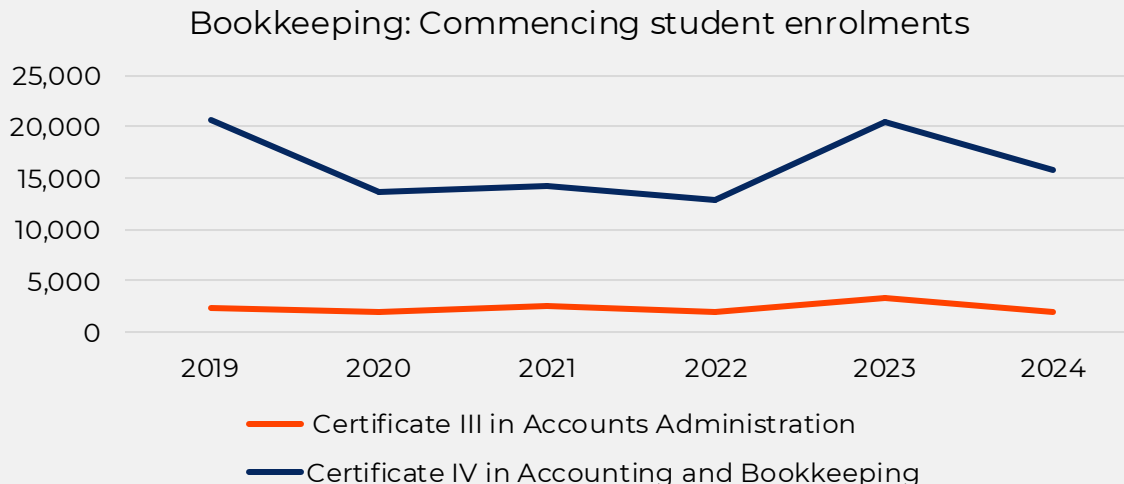
Workforce snapshot: Bookkeeping

**93,830***Total employed in Bookkeeping***27,026***Projected deficit in 2030***89%***Female workforce***35%***Full-time workers***42%***VET qualified***23%***Higher education qualified***52 years***Median age***1.0%***First nations representation*

Bookkeeping: Training snapshot

Strong employment growth and an ageing workforce, combined with a lack in training growth, suggest **current training pathways may not be attracting sufficient new entrants or fully reflecting the evolving digital and advisory nature of Bookkeeping roles.**

Commencing student enrolments in the Certificate III in Accounts Administration and Certificate IV in Accounting and Bookkeeping showed the certificate IV consistently dominates enrolments. This is likely because the certificate IV is required for becoming a registered BAS agent.



Source: NCVER 2025, Total VET students and courses 2024: program enrolments DataBuilder, Total, Program name, Commencing program status by Year, extracted February 2026.

Highest unit of competency enrolments (2024)

Certificate III in Accounts Administration:

- BSBTEC302 - Design and produce spreadsheets
- FNSACC323 - Perform financial calculations
- FNSACC321 - Process financial transactions and extract interim reports
- FNSACC322 - Administer subsidiary accounts and ledgers
- BSBTWK201 - Work effectively with others

Certificate IV in Accounting and Bookkeeping:

- BSBTEC302 - Design and produce spreadsheets
- FNSACC321 - Process financial transactions and extract interim reports
- FNSACC322 - Administer subsidiary accounts and ledgers
- FNSACC421 - Prepare financial reports
- FNSACC418 - Work effectively in the Accounting and Bookkeeping industry

Please see [Appendix A](#) for links to the National Training Register, and [Appendix B](#) for a list of core and elective units of competency for each qualification.

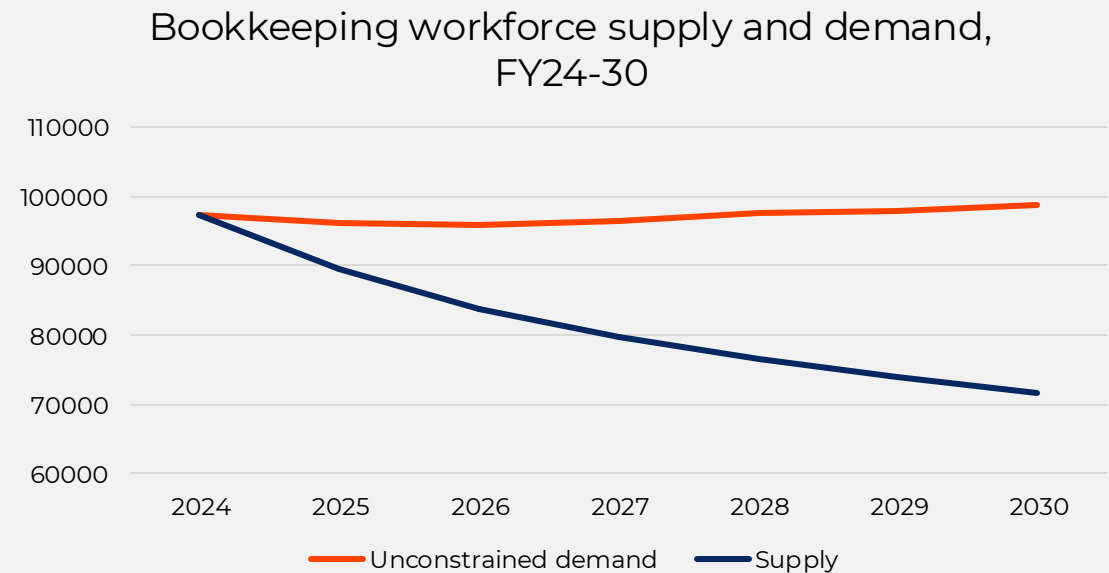
Bookkeeping: Occupation and skill demand

The Bookkeeping profession directly impacts on small business compliance and financial resilience. For instance, Institute of Certified Bookkeepers survey data indicates that a substantial proportion of bookkeepers predominantly service small and micro businesses (ICB, 2025). ABS data estimates that 97 percent of all Australian businesses are micro to small (ABS, 2024C). Additionally, many bookkeepers operate as sole practitioners, requiring skills in business development, management, and administration (ICB 2025).

Advertisement data for bookkeepers indicates strong demand for baseline and specialised skills:

- **Specialised skills:** Xero, accounts payable, accounts receivable, financial statements and MYOB
- **Baseline skills:** Detail orientated, time management, Microsoft Office and Excel, Operations and interpersonal communication

Employment in Bookkeeping is projected to increase 1.3% by 2030, with a projected shortage due to significant attrition with modest supply into these roles.



Lightcast (2024). *Finance, Technology and Business – Bookkeepers Occupations Data (Modelling 2024–2030)*.

Future Skills Organisation, Workforce Plan 2025 Dashboard.
<https://www.futureskillsorganisation.com.au/workforce-plan-2025-industry-dashboard>

Bookkeeping: Consultation prompts

Sector trends

- A. Attraction:** How can training and career pathways attract younger entrants and address the ageing workforce challenge?
- B. Role of Bookkeeping:** How is the role of bookkeepers changing as businesses increasingly expect advisory and compliance support, rather than transactional processing?
- C. Digital impact:** How is digital technology changing the role of bookkeepers?
- D. Regulation:** How has regulatory change impacted the role of Bookkeeping, what skills and knowledge are now needed?

Skills

- A. Digital skills:** What digital and analytical skills are most important for bookkeepers as automation and cloud systems evolve?
- B. Advisory skills:** How are client expectations changing, and what new advisory or communication skills are needed for bookkeepers to meet them?
- C. Small business skills:** What skills are needed for bookkeepers to manage, operate and grow their own small business?
- D. TPB Quality Management Framework:** What support or training is needed to help bookkeepers and BAS agents comply with the new TPB Quality Management Framework from 2025?

Training

Units of competency:

- A. Are the core units of competency relevant and current?
- B. Are the elective units of competency listed in the qualification packaging rules relevant and current?

Suitability of current qualifications:

- C. How well do existing VET qualifications prepare bookkeepers to enter the sector?
- D. What gaps are there in the training?

6. Accounting



Accounting: Why this matters for training

The following section outlines a range of information relevant to Accounting roles.

The Accounting profession is experiencing sustained workforce pressure alongside rapid shifts in capability requirements, including increased demand for digital, analytical, governance and sustainability-related skills. Declining higher education commencements and ongoing shortages across key Accounting functions highlight the importance of clear and effective pathways into the profession.

VET has the potential to support entry, progression and reskilling within the Accounting workforce, but its role and effectiveness require careful examination.

This consultation will inform whether existing VET qualifications align with contemporary Accounting practice, support emerging areas of demand, and complement higher education and professional pathways in meeting future workforce needs.

Accounting: Overview

Australia's Accounting profession is experiencing sustained workforce pressure alongside rapid changes in capability requirements. Persistent shortages across taxation, audit and management Accounting roles are occurring at the same time as demand grows for advanced digital, analytical and sustainability-related skills.

Evidence suggests these challenges are structural rather than cyclical.

Vacancy fill rates remain low across several core Accounting functions (CA ANZ 2026), while commencements in Accounting degrees have declined significantly in recent years, constraining future supply (Norton, 2025). VET pathways offer an alternative option for entry into Accounting and may augment the decline in tertiary Accounting students.

At the same time, the role of accountants is evolving. While automation and artificial intelligence are reducing manual and transactional work, employers and senior decision-makers continue to emphasise the importance of professional judgement, strategic analysis, customer service, and ethical oversight.

Concerns about data security and workforce readiness remain key barriers to broader AI adoption, reinforcing the need for digital capability development alongside technological change (CAW and Ipsos, 2025).

85% of Chartered Accountants surveyed are willing to use AI technology, given the opportunity.
(CAW and Ipsos 2025)

Nearly 40%
decline in Higher
Education
students from
2014 to 2023
(Norton, 2025)

Vacancy fill rates
for internal
Auditors, External
Auditors,
Accountant
(General), and
Taxation
Accountants
**are below
67%**
(CA ANZ, 2026)

Workforce snapshot: Accounting

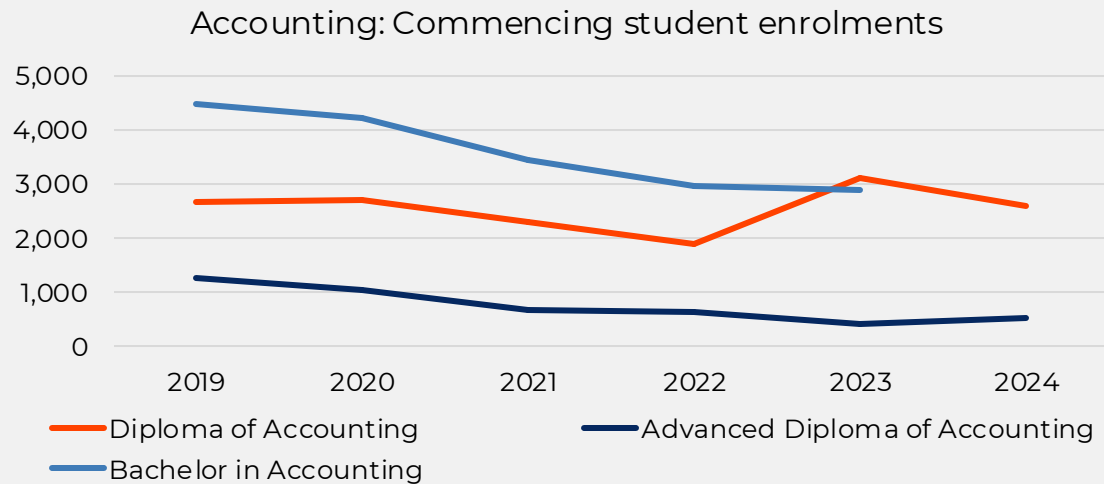
**199,210***Total employed accountants***6,013***Projected deficit in 2030***53%***Female workforce***84%***Full-time workers***14%***VET qualified***80%***Higher education qualified***41 years***Median age***0.4%***First nations representation*

Accounting: Training snapshot

Accounting is traditionally associated with higher education and professional accreditation pathways (Chartered Accountant [CA] or Chartered Professional Accountant [CPA]).

VET qualifications in Accounting support workforce entry, mid-career progression, and alternative pathways into Accounting roles. The

Diploma of Accounting has seen shifts in enrolment, with 2024 commencing students at a similar level to 2019. The Advanced Diploma of Accounting has seen a decline in enrolments over the same period.



VET data Source: NCVER 2025, Total VET students and courses 2024: program enrolments DataBuilder, Total, Program name, Commencing program status by Year, extracted 16 February 2026.

Higher Education data Source: Department of Education, Selected student statistics, Commencing student load table in annual reports 2010-2023; full-time equivalent domestic commencing students

Top unit of competency enrolments (2024)

Diploma of Accounting:

- FNSACC521 - Provide financial and business performance information
- FNSACC524 - Prepare financial reports for corporate entities
- FNSACC527 - Provide management Accounting information
- FNSACC522 - Prepare tax documentation for individuals
- FNSACC526 - Implement and maintain internal control procedures
- FNSACC523 - Manage budgets and forecasts

Advanced Diploma of Accounting:

- FNSACC634 - Monitor corporate governance activities
- FNSACC613 - Prepare and analyse management Accounting information
- FNSACC608 - Evaluate organisation's financial performance
- FNSACC614 - Prepare complex corporate financial reports
- FNSINC612 - Interpret and use financial statistics and tools

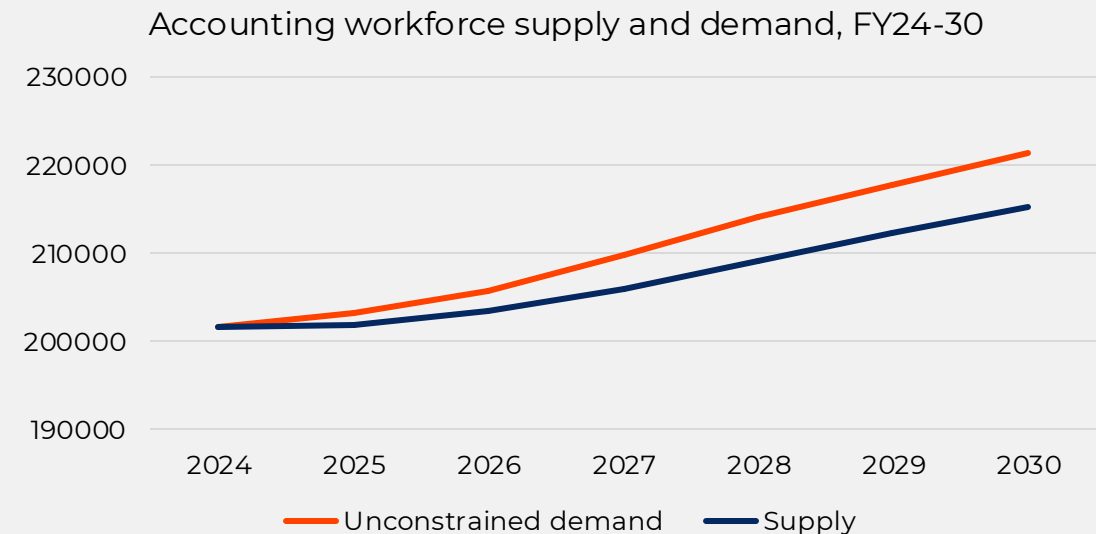
Accounting: Occupation and skill demand

Accountants are increasingly operating in and affected by developments in AI, data, technology, sustainability and governance. The profession's value proposition is shifting toward guiding organisations through the intersection of technology, sustainability and governance, domains where trusted professional judgment is essential.

Sustainability and climate-related reporting are now central to the profession's future. The introduction of the Australian Sustainability Reporting Standards (ASRS 1 and ASRS 2) will require large entities to disclose climate-related financial information from 2025.

Please note that units of competency are being developed in ESG reporting as part of the [Sustainable Finance Disclosures](#) project.

Employment in Accounting is projected to increase 8% by 2030 (Jobs and Skills Australia 2025). A workforce shortage is projected due to supply not meeting demand for this workforce.



Future Skills Organisation, Workforce Plan Industry 2025 Dashboard.
<https://www.futureskillsorganisation.com.au/workforce-plan-2025-industry-dashboard>

Accounting: Consultation prompts

Sector trends

- A. Attraction and retention:** What are the most effective strategies to attract and retain Accounting professionals in light of current workforce shortages?
- B. Shortages:** Where are workforce shortages most acute (e.g. public practice, regional firms, tax, audit, management Accounting)?
- C. Under-serviced markets:** How are small and medium enterprises, regional practices, or other under-serviced markets being affected by workforce constraints?

Skills

- A. Digital skills:** What new technical and ethical competencies are needed to integrate AI and automation responsibly within Accounting practice?
- B. Breadth versus specialisation:** Should Accounting qualifications remain broad and generalist, or include clearer specialisation streams (e.g. tax compliance, management Accounting, Payroll integration, SME advisory)?

Training

Units of competency:

- A. Are the core units of competency relevant and current?
- B. Are the elective units of competency listed in the qualification packaging rules relevant and current?

Suitability of current qualifications:

- C. How well do existing VET qualifications prepare Accounting graduates enter the sector?
- D. Do current units adequately address contemporary Accounting practice, including cloud Accounting platforms (e.g. Xero, MYOB), automation of routine tasks, data integrity, cybersecurity awareness, and emerging AI-assisted financial analysis?

VET and higher education pathways:

- E. How can vocational and higher-education pathways be better connected support learner pathways and industry demands?

7. Have Your Say



Have your say

Complete a survey

Completing a survey:

- Respond to questions about industry, workforce and regulatory trends.
- Provide detailed, structured feedback on qualifications, skill sets, and units of competency.
- We welcome individuals and organisations to complete a survey in addition to other submission methods.

Take the survey: [NGA Survey](#)

Closing date: The survey will close at 5pm AEDT on Thursday 2 April

Join a Workshop

- **Workshop 1:** Payroll
Tuesday 17 March 2026, 10am–12pm AEDT
- **Workshop 2:** Bookkeeping and Accounting
Wednesday 18 March 2026, 1pm–2pm AEDT
- **Workshop 3:** Bookkeeping and Accounting
Thursday 19 March 2026, 11am–1pm AEDT
- **Register for any of the workshops above via [online form](#)**

FSO welcomes targeted workshops in collaboration with peak bodies and associations, training providers, unions, and other stakeholders.

*If you would like to discuss the possibility of FSO conducting a workshop with your organisation, please email us:
workforceresearch@futureskillsorganisation.com.au*

Written submissions: Guidelines

Submission requirements

1. Payroll, Bookkeeping and/or Accounting sector relevance: Submissions should be clearly linked to one or multiple of the Australian Payroll, Bookkeeping and Accounting sectors.

2. Include key details: At the start of your submission, provide your name, organisation, role, and email address.

3. Document format: Submit your response as a Word (.docx) or PDF file, using clear headings and page numbers.

4. Types of information we are seeking:

- Current and emerging skills gaps
- Workforce challenges and future demand
- Training pathways and capability needs
- Practical recommendations for addressing these issues.

5. Be clear and concise: Focus on actionable insights and recommendations. Refer to evidence where possible.

6. Submit before 5pm AEDT, Thursday 2 April 2026: Email your submission to workforceresearch@futureskillsorganisation.com.au

Additional evidence

FSO welcomes submissions which include:

- Published research or industry reports.
- Data about sector, workforce or training trends.
- Other forms of information or evidence which can be publicly referenced.

Please email this information to workforceresearch@futureskillsorganisation.com.au

Privacy and confidentiality

Privacy

[FSO's privacy policy](#) provides detail regarding how we manage data.

Data, including names and contact details, may be shared with specific stakeholders (e.g., funding bodies, partner organisations) for purposes directly related to the original project, including training product development activities that arise from this project.

FSO will never share your personal or consultation data with third parties for unrelated purposes. Data sharing will only occur in accordance with [FSO's privacy policy](#) and with your consent or where required by law.

Your participation is completely voluntary. You may withdraw from the consultation at any time without explanation. You may also withdraw your data up until two weeks after the consultation (i.e. the date you submit a survey or written response or participate in a workshop or interview). To withdraw, please contact the Workforce Research team via email at workforceresearch@futureskillsorganisation.com.au.

Public reporting related to this project will include only de-identified data.

Use of data

Data collected for use in this project may inform other FSO activities, including potential Training Product Development work. Data may be shared within FSO for the purposes of delivering our program of work.

FSO staff may contact you for the purposes of the current project or future work arising from the current project, including to request clarification or additional information related to your consultation responses.

Data storage

Data will be retained within Australia and safeguarded in accordance with strict security standards. Data will be de-identified, when possible, in accordance with our security standards and privacy protection.

AI statement

FSO may use artificial intelligence (AI) tools to support the delivery of this project. This includes assistance with activities such as transcription, data collation, literature scanning, synthesis of consultation inputs, drafting support, and quality assurance.

All analysis, interpretation, conclusions and recommendations remain the responsibility of FSO and are subject to human review and validation.

8. Reference list



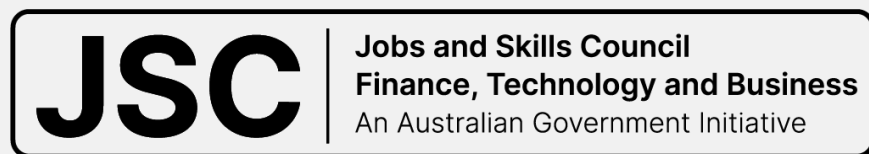
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8. Appendices



Appendix A: Accredited payroll courses outside the FNS training package

Two payroll courses currently available in the VET system - [11101NAT Certificate IV in Payroll Administration](#) and [11102NAT Diploma of Payroll Services](#) - are accredited courses rather than training package qualifications.

Accredited courses are developed when a training need exists that is not addressed within an existing training package qualification and where there is a demonstrated need for nationally recognised training (Australian Skills Quality Authority, 2026). These courses are developed and owned by the course developer and accredited by the national VET regulator under the Standards for VET Accredited Courses 2021. Once accredited, the course owner retains the intellectual property and licences delivery to registered training organisations (Australian Skills Quality Authority, 2026).

As these payroll courses are not part of the Financial Services (FNS) training package, they fall outside the scope of the [Future Skills Organisation's responsibilities](#). The Future Skills Organisation is responsible for the development, maintenance, and review of qualifications and units within the FNS Training Package, which includes accounting, bookkeeping, financial services, and related occupations.

Accordingly, while these accredited payroll courses operate within the broader VET system, they are not governed, maintained, or reviewed through the training package development process, and therefore sit outside the scope of this Needs and Gaps Analysis project.

Appendix B: National Training Register Links

Financial Services Training Package Qualifications and Skill Sets

Qualification Code	Qualification Title	National Training Register Link
FNS30322	Certificate III in Accounts Administration	training.gov.au/FNS30322
FNS40222	Certificate IV in Accounting and Bookkeeping	training.gov.au/FNS40222
FNS50222	Diploma of Accounting	training.gov.au/FNS50222
FNS60222	Advanced Diploma of Accounting	training.gov.au/FNS60222
FNS50422	Diploma of Payroll Services	training.gov.au/FNS50422

Appendix C: Units of Competency (UoC) by Qualification

FNS30322 Certificate III in Accounts Administration

UoC Code	UoC Title	UoC Type
BSBTEC302	Design and produce spreadsheets	Core
BSBXCM301	Engage in workplace communication	Core
FNSACC314	Conduct business activities using a computerised Accounting system	Core
FNSACC321	Process financial transactions and extract interim reports	Core
FNSACC322	Administer subsidiary accounts and ledgers	Core
FNSACC323	Perform financial calculations	Core
FNSINC311	Work together in the financial services industry	Core
BSBHRM416	Process Payroll	Elective
BSBINS307	Retrieve information from records	Elective
BSBINS309	Maintain business records	Elective
BSBOPS304	Deliver and monitor a service to customers	Elective
BSBOPS305	Process customer complaints	Elective
BSBPEF301	Organise personal work priorities	Elective
BSBTEC301	Design and produce business documents	Elective
BSBTEC404	Use digital technologies to collaborate in a work environment	Elective
FNSACC421	Prepare financial reports	Elective
FNSACM311	Process and manage payments	Elective
FNSACM312	Reconcile financial transactions	Elective
FNSACM313	Process authorised payments	Elective
FNSCRD302	Monitor and control accounts receivable	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS30322 Certificate III in Accounts Administration cont.

UoC Code	UoC Title	UoC Type
FNSCRD311	Process applications for credit	Elective
FNSCRD415	Manage overdue customer accounts	Elective
FNSCUS412	Resolve disputes	Elective
FNSORG301	Administer fixed asset register	Elective
FNSRTS307	Maintain Automatic Teller Machine (ATM) services	Elective
FNSRTS308	Balance cash holdings	Elective
FNSRTS309	Maintain main bank account	Elective
FNSRTS311	Provide customer service in a retail agency	Elective
FNSRTS312	Execute foreign currency transactions	Elective
FNSRTS314	Administer card services	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS40222 Certificate IV in Accounting and Bookkeeping

UoC Code	UoC Title	UoC Type
BSBTEC302	Design and produce spreadsheets	Core
FNSACC321	Process financial transactions and extract interim reports	Core
FNSACC322	Administer subsidiary accounts and ledgers	Core
FNSACC412	Prepare operational budgets	Core
FNSACC414	Prepare financial statements for non-reporting entities	Core
FNSACC418	Work effectively in the Accounting and Bookkeeping industry	Core
FNSACC421	Prepare financial reports	Core
FNSACC426	Set up and operate computerised Accounting systems	Core
FNSTPB411	Complete business activity and instalment activity statements	Core
FNSTPB412	Establish and maintain Payroll systems	Core
BSBESB402	Establish legal and risk management requirements of new business ventures	Elective
BSBESB403	Plan finances for new business ventures	Elective
BSBESB406	Establish operational strategies and procedures for new business ventures	Elective
BSBOPS304	Deliver and monitor a service to customers	Elective
BSBOPS404	Implement customer service strategies	Elective
BSBPEF501	Manage personal and professional development	Elective
BSBTEC301	Design and produce business documents	Elective
BSBTEC402	Design and produce complex spreadsheets	Elective
BSBTEC404	Use digital technologies to collaborate in a work environment	Elective
BSBWRT311	Write simple documents	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS40222 Certificate IV in Accounting and Bookkeeping cont.

UoC Code	UoC Title	UoC Type
FNSACC323	Perform financial calculations	Elective
FNSACC405	Maintain inventory records	Elective
FNSACC407	Produce job costing information	Elective
FNSACC411	Process business tax requirements	Elective
FNSACC413	Make decisions in a legal context	Elective
FNSACM411	Authorise valid expense payments	Elective
FNSORG506	Prepare financial forecasts and projections	Elective
FNSORG515	Prepare financial reports to meet statutory requirements	Elective
FNSPAY511	Process salary packaging arrangements and additional allowances in Payroll	Elective
FNSPAY512	Process superannuation payments in Payroll	Elective
FNSPAY513	Process complex employee terminations in Payroll	Elective
FNSPAY514	Interpret and apply knowledge of industrial regulations relevant to Payroll	Elective
FNSPAY515	Interpret and apply knowledge of taxation systems relevant to Payroll	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS50222 Diploma of Accounting

UoC Code	UoC Title	UoC Type
BSBTEC402	Design and produce complex spreadsheets	Core
FNSACC521	Provide financial and business performance information	Core
FNSACC522	Prepare tax documentation for individuals	Core
FNSACC523	Manage budgets and forecasts	Core
FNSACC524	Prepare financial reports for corporate entities	Core
FNSACC526	Implement and maintain internal control procedures	Core
FNSACC527	Provide management Accounting information	Core
BSBLDR413	Lead effective workplace relationships	Elective
FNSACC505	Establish and maintain Accounting information systems	Elective
FNSACC601	Prepare and administer tax documentation for legal entities	Elective
FNSACC607	Evaluate business performance	Elective
FNSFMK515	Comply with financial services regulation and industry codes of practice	Elective
FNSINC513	Identify and apply complex ethical decision making to workplace situations	Elective
FNSINC514	Apply ethical frameworks and principles to make and act upon decisions	Elective
FNSINC611	Apply economic principles to work in the financial services industry	Elective
FNSINC612	Interpret and use financial statistics and tools	Elective
FNSORG506	Prepare financial forecasts and projections	Elective
FNSORG515	Prepare financial reports to meet statutory requirements	Elective
FNSPAY511	Process salary packaging arrangements and additional allowances in Payroll	Elective
FNSPAY512	Process superannuation payments in Payroll	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS50222 Diploma of Accounting cont.

UoC Code	UoC Title	UoC Type
FNSPAY513	Process complex employee terminations in Payroll	Elective
FNSPAY514	Interpret and apply knowledge of industrial regulations relevant to Payroll	Elective
FNSPAY515	Interpret and apply knowledge of taxation systems relevant to Payroll	Elective
FNSTPB503	Apply legal principles in contract and consumer law	Elective
FNSTPB504	Apply legal principles in corporations and trust law	Elective
FNSTPB505	Apply legal principles in property law	Elective
FNSTPB516	Apply taxation requirements when providing tax (financial) advice services	Elective
FNSTPB517	Apply legal principles in commercial law when providing tax (financial) advice services	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS60222 Advanced Diploma of Accounting

UoC Code	UoC Title	UoC Type
FNSACC634	Monitor corporate governance activities	Core
FNSINC611	Apply economic principles to work in the financial services industry	Core
FNSINC612	Interpret and use financial statistics and tools	Core
FNSACC521	Provide financial and business performance information	Elective
FNSACC522	Prepare tax documentation for individuals	Elective
FNSACC524	Prepare financial reports for corporate entities	Elective
FNSACC526	Implement and maintain internal control procedures	Elective
FNSACC601	Prepare and administer tax documentation for legal entities	Elective
FNSACC602	Audit and report on financial systems and records	Elective
FNSACC603	Implement tax plans and evaluate tax obligations	Elective
FNSACC605	Implement organisational improvement programs	Elective
FNSACC606	Conduct internal audit	Elective
FNSACC608	Evaluate organisation's financial performance	Elective
FNSACC609	Evaluate financial risk	Elective
FNSACC610	Develop and implement financial strategies	Elective
FNSACC611	Implement an insolvency program	Elective
FNSACC612	Implement reconstruction plan	Elective
FNSACC613	Prepare and analyse management Accounting information	Elective
FNSACC614	Prepare complex corporate financial reports	Elective
FNSFMK515	Comply with financial services regulation and industry codes of practice	Elective
FNSINC513	Identify and apply complex ethical decision making to workplace situations	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS60222 Advanced Diploma of Accounting cont.

UoC Code	UoC Title	UoC Type
FNSINC514	Apply ethical frameworks and principles to make and act upon decisions	Elective
FNSORG602	Develop and manage financial systems	Elective
FNSRSK612	Determine and manage risk exposure strategies	Elective
FNSTPB503	Apply legal principles in contract and consumer law	Elective
FNSTPB504	Apply legal principles in corporations and trust law	Elective
FNSTPB505	Apply legal principles in property law	Elective
FNSTPB516	Apply taxation requirements when providing tax (financial) advice services	Elective
FNSTPB517	Apply legal principles in commercial law when providing tax (financial) advice services	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS50422 Diploma of Payroll Services

UoC Code	UoC Title	UoC Type
BSBHRM526	Manage Payroll	Core
FNSINC411	Conduct work according to professional practices in the financial services industry	Core
FNSPAY511	Process salary packaging arrangements and additional allowances in Payroll	Core
FNSPAY512	Process superannuation payments in Payroll	Core
FNSPAY513	Process complex employee terminations in Payroll	Core
FNSPAY514	Interpret and apply knowledge of industrial regulations relevant to Payroll	Core
FNSPAY515	Interpret and apply knowledge of taxation systems relevant to Payroll	Core
FNSTPB412	Establish and maintain Payroll systems	Core
BSBFIN501	Manage budgets and financial plans	Elective
BSBHRM527	Coordinate human resource functions and processes	Elective
BSBHRM528	Coordinate remuneration and employee benefits	Elective
BSBHRM529	Coordinate separation and termination processes	Elective
BSBOPS404	Implement customer service strategies	Elective
BSBOPS504	Manage business risk	Elective
BSBP502	Develop and use emotional intelligence	Elective
BSBSTR402	Implement continuous improvement	Elective
BSBSTR502	Facilitate continuous improvement	Elective
BSBTEC402	Design and produce complex spreadsheets	Elective
BSBTEC404	Use digital technologies to collaborate in a work environment	Elective
BSBTWK401	Build and maintain business relationships	Elective

Appendix C: Units of Competency (UoC) by Qualification

FNS50422 Diploma of Payroll Services cont.

UoC Code	UoC Title	UoC Type
FNSACC321	Process financial transactions and extract interim reports	Elective
FNSACC322	Administer subsidiary accounts and ledgers	Elective
FNSACC323	Perform financial calculations	Elective
FNSACC411	Process business tax requirements	Elective
FNSACC421	Prepare financial reports	Elective
FNSACC426	Set up and operate computerised Accounting systems	Elective
FNSACC521	Provide financial and business performance information	Elective
FNSCUS515	Determine client financial requirements and expectations	Elective
FNSINC513	Identify and apply complex ethical decision making to workplace situations	Elective
FNSINC514	Apply ethical frameworks and principles to make and act upon decisions	Elective
FNSTPB411	Complete business activity and instalment activity statements	Elective