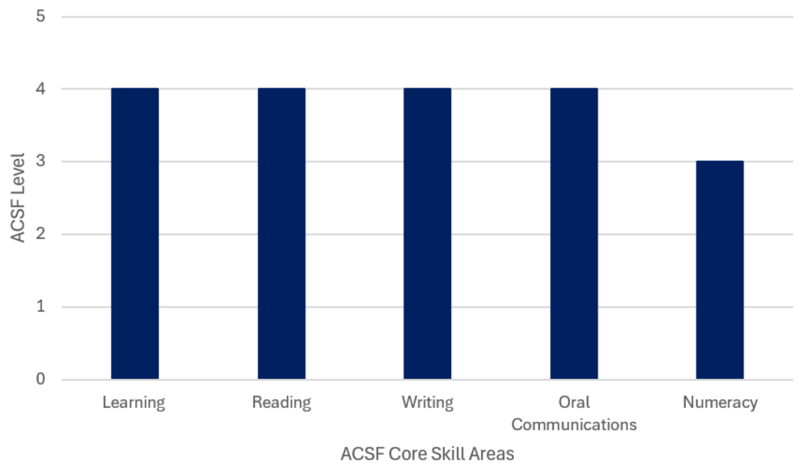
Sustainable Finance Disclosures draft Qualification Templates

BSB509XX Diploma of Quality Auditing

Qualification template

Qualification code	BSB509XX
Qualification title	Diploma of Quality Auditing
Qualification description	This qualification reflects the role of individuals who possess a sound theoretical knowledge base in quality auditing and use a range of specialised, technical or managerial competencies to plan, carry out and evaluate their own work or the work of an audit team. The job roles that relate to this qualification may include Lead Auditor and Quality Assurance Manager. **Knowledge Outcomes** A graduate of BSB509XX will have knowledge of: • Quality auditing principles, methods and techniques, including current audit practices, audit planning and design, value-adding activities, and the key components and protocols that govern audit documentation • The regulatory and ethical framework for quality auditing, including the requirements of auditing regulations, auditing standards, and auditing codes of practice and ethics • Organisational quality systems, including patterns, trends, interrelationships and areas of risk within those systems, and the presentation and management of corrective action requirements • Technology and team performance, including the key features of technology required for quality auditing activities across the audit lifecycle, and strategies to develop performance improvement in audit team members **Skills Outcomes** A graduate of BSB509XX will have skills to: • Initiate and plan quality audits by assessing scope and objectives, identifying risks, consulting with auditees, selecting audit team members, and producing documented audit plans on at least two occasions • Lead and participate in audit teams by supervising and supporting team members, chairing entry and exit meetings, gathering and evaluating evidence against prescribed

	benchmarks, and contributing effectively as either team leader or team member • Analyse and report on audit findings by producing detailed audit reports containing detailed analysis on at least two occasions, formulating recommendations on corrective actions, and presenting findings to auditees and stakeholders • Negotiate and follow up on audit outcomes by agreeing corrective action timeframes and procedures with relevant stakeholders, and using quality auditing terminology accurately in both written and oral communications **Workplace Application** Learners will apply the skills and knowledge gained through this qualification in workplace contexts where independent judgement, technical specialisation and team leadership are required to plan, conduct and report on quality audits. Graduates will operate across the full audit lifecycle, from initiating and scoping audits, through evidence gathering and team coordination, to reporting findings and negotiating follow-up actions with auditees and stakeholders. Typical workplace contexts include internal audit functions within public and private sector organisations, external audit and compliance services, third-party certification bodies, and quality assurance teams across regulated industries. Job roles to which this qualification relates include Lead Auditor, Quality Assurance Manager, Internal Auditor, Compliance Officer, Quality Systems Coordinator, and Audit Team Member. *No licensing, legislative or certification requirements apply to this qualification at the time of publication.*
Foundation skills outcomes	The foundation skills outcomes implicit in this qualification are outlined below. This bar chart indicates the foundation skill outcomes a competent learner is expected to have upon completion of the qualification. Separate assessment of foundation skills is not required.



ACSF: Levels are based on the core units and may vary depending on the electives chosen.

Foundation Skill	ACSF Level
Learning	4
Reading	4
Writing	4
Oral Communications	4
Numeracy	3

Digital literacy outcomes implicit in this qualification align with the DigComp 3.0 European Digital Competence Framework at the Intermediate proficiency level.

DigComp 3.0: Levels are based on the core units and may vary depending on the electives chosen.

Entry requirements	Nil

Packaging rules

Total number of units = 12

- **4 core units**, plus
- **8 elective units**, which must include:
  - **2 elective** units must be selected from Group A
  - **2 elective** units must be selected from Group B
- for the remaining **4 elective units**:
  - up to **4 units** may be selected from Groups A and B
  - if not listed, up to **2 units** may be selected from a Certificate IV from this or any other currently endorsed Training Package qualification or accredited course
  - if not listed, up to **4 units** may be selected from a Diploma or Advanced Diploma from this or any other currently

endorsed Training Package qualification or accredited course.

Elective units must be relevant to the work environment and the qualification, maintain the integrity of the AQF alignment and contribute to a valid, industry-supported vocational outcome.

Core units

- BSBAUD411 Participate in quality audits
- BSBAUD511 Initiate quality audits
- BSBAUD512 Lead quality audits
- BSBAUD513 Report on quality audits

Elective units

Group A – Audit and Compliance

- BSBAUD412 Work within compliance frameworks
- BSBAUD514 Interpret compliance requirements
- BSBAUD515 Evaluate and review compliance
- BSBAUD516 Develop and monitor processes for the management of breaches in compliance requirements
- BSBAUD601 Establish and manage compliance management systems

Group B – Transferable Skills

- BSBCMM511 Communicate with influence
- BSBCRT511 Develop critical thinking in others
- BSBDAT501 Analyse data
- BSBINS501 Implement information and knowledge management systems
- BSBINS502 Coordinate data management
- BSBLDR522 Manage people performance
- BSBOPS504 Manage business risk
- BSBPEF501 Manage personal and professional development
- BSBPMG532 Manage project quality
- BSBSTR502 Facilitate continuous improvement
- BSBSUS511 Develop workplace policies and procedures for sustainability
- BSBTWK502 Manage team effectiveness
- FNSXXX400 Identify sustainability reporting frameworks and obligations in financial services
- FNSXXX502 Manage and evaluate sustainability risk frameworks
- FNSXXX504 Oversee sustainability reporting and disclosure
- FNSXXX505 Manage sustainability data processes for financial disclosures

Qualification mapping information	*Supersedes and is equivalent to BSB50920, Diploma of Quality Auditing.*
Links	Link to BSB Companion Volume Implementation Guide

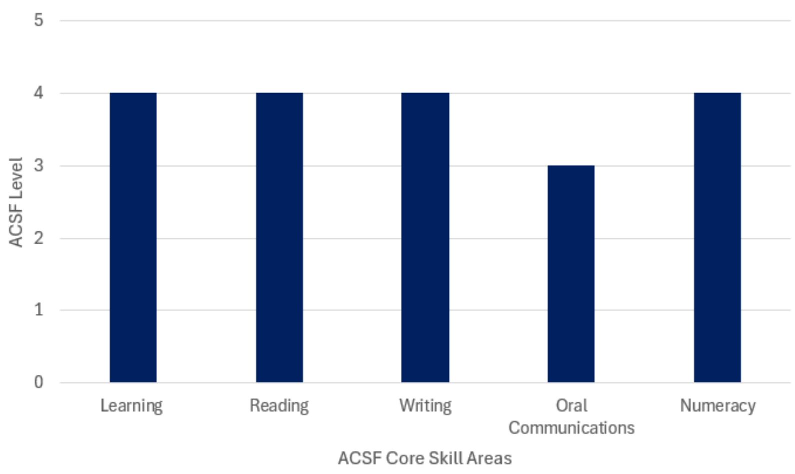
Sustainable Finance Disclosures draft Qualification Templates

FNS402XX Certificate IV in Accounting and Bookkeeping V1.0

Qualification template

Qualification code	FNS402XX
Qualification title	Certificate IV in Accounting and Bookkeeping
Qualification description	This qualification reflects the role of individuals in the accounting and bookkeeping industry, including business activity statement (BAS) agents and contract bookkeepers; and of those employees performing bookkeeping tasks for organisations in a range of industries. It includes preparing and lodging business and instalment activity statements, data processing, monthly reconciliations, preparing budgets, preparing reports on financial performance and the position of the business, preparing end-of-year adjustments, and finalising financial records after year-end. Meeting Australian Taxation Office requirements on behalf of a client in relation to activity statements and other lodgement matters is also a key component of the role that this qualification reflects. Individuals in these roles apply theoretical and specialist skills and knowledge to work autonomously, and exercise judgement in completing routine and non-routine activities. **Knowledge Outcomes** A graduate of FNS402XX will have knowledge of: • Accounting principles, systems and financial reporting frameworks — double-entry bookkeeping, accrual accounting, general ledger and subsidiary account structures, financial reports for non-reporting entities, depreciation, balance day adjustments, asset registers, and the operation of integrated computerised accounting systems. • Taxation law, regulatory compliance and BAS/payroll obligations — the key requirements of the GST Act, TASA, Income Tax Assessment Act, FBT Act, Privacy Act and ATO lodgement requirements for BAS/IAS preparation; plus the full legislative payroll framework (Fair Work Act, NES, modern awards, SGA Act, PAYGW, state payroll tax, HELP, Medicare, leave Acts); and TPB registration, scope of services and code of professional conduct. • Budgeting, financial analysis and management reporting — principles of budgetary control, forecasting techniques,

	statistical analysis and variance measurement, and interpretation of liquidity, activity and profitability ratios. • Industry practice, professional obligations and digital tools — roles and limitations of bookkeepers and accountants, codes of conduct, licensing requirements, professional development planning, organisational work planning, and spreadsheet application features and guidelines. **Skills Outcomes** A graduate of FNS402XX will have the skills to: • Process, record and reconcile financial transactions using manual and computerised accounting systems: journals, ledger posting, bank and subsidiary account reconciliation, trial balances, end-of-period statements, asset registers, and system report generation. • Prepare, calculate and report on taxation and payroll obligations in compliance with legislative requirements: GST coding, BAS/IAS preparation and reconciliation, payroll configuration, gross/net pay calculation, superannuation, STP reporting, and maintenance of secure records. • Prepare and analyse financial reports, budgets and statements: operational budgets, variance reporting, ratio analysis, comprehensive financial statements for partnerships and not-for-profits, and spreadsheet-based financial data analysis and presentation. • Apply professional judgement, ethical conduct and communication skills: identifying scope of role, researching and applying compliance requirements, supporting teamwork, engaging professionally with clients and stakeholders, and maintaining currency through planned professional development. **Workplace Application** Learners will work in accounting and bookkeeping roles across a range of industries, including those employed in dedicated accounting and bookkeeping practices, and those providing bookkeeping services as a contractor or small business operator. Individuals in these roles work with a degree of autonomy, applying theoretical and specialist knowledge to complete both routine and non-routine accounting tasks. They may work independently or as

	part of a finance team and are expected to exercise professional judgement in managing financial records, meeting compliance obligations, and engaging with clients and key stakeholders. Graduates may work across a range of entity types. This includes sole traders, partnerships, companies, and not-for-profit organisations. Graduates are required to maintain currency with regulatory and legislative requirements relevant to their role. *Work functions in the occupational areas where this qualification may be used are subject to regulatory requirements. Refer to the relevant regulator for specific guidance on requirements.* *Persons providing a BAS service for a fee or other reward must be registered by the Tax Practitioners Board (TPB) and this qualification is currently cited as meeting the TPB education requirements for registration as a BAS agent. Other requirements apply, including a designated period of experience. Persons seeking BAS agent registration should check current registration requirements with the TPB, as registration requirements are reviewed regularly.*
Foundation skills outcomes	The foundation skills outcomes implicit in this qualification are outlined below. This bar chart indicates the foundation skill outcomes a competent learner is expected to have upon completion of the qualification. Separate assessment of foundation skills is not required.  ASCF: Levels are based on the core units and may vary depending on the electives chosen.

Foundation Skill	ACSF Level
Learning	4
Reading	4

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<tr><td>Writing</td><td>4</td></tr>
<tr><td>Oral Communications</td><td>3</td></tr>
<tr><td>Numeracy</td><td>4</td></tr>
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Digital literacy outcomes implicit in this qualification align with the DigComp 3.0 European Digital Competence Framework at the Basic proficiency level.
DigComp 3.0: Levels are based on the core units and may vary depending on the electives chosen.
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<td>Entry requirements</td>
<td>Nil</td>
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<td>Packaging rules</td>
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Total number of units = 13

10 core units, plus
3 elective units, which must include:

at least 2 units selected from the elective units listed below.
up to 1 may be from this qualification or any currently endorsed Certificate III or above training package qualification or accredited course.

Elective units must be relevant to the work environment and the qualification, maintain the overall integrity of the AQF alignment, not duplicate the outcome of another unit chosen for the qualification, and contribute to a valid industry-supported vocational outcome.
Core units

BSBTEC302 Design and produce spreadsheets
FNSACC321 Process financial transactions and extract interim reports
FNSACC322 Administer subsidiary accounts and ledgers
FNSACC412 Prepare operational budgets
FNSACC414 Prepare financial statements for non-reporting entities
FNSACC418 Work effectively in the accounting and bookkeeping industry
FNSACC421 Prepare financial reports
FNSACC426 Set up and operate computerised accounting systems
FNSTPB411 Complete business activity and instalment activity statements
FNSTPB412 Establish and maintain payroll systems

Elective units
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	• BSBESB402 Establish legal and risk management requirements of new business ventures • BSBESB403 Plan finances for new business ventures • BSBESB406 Establish operational strategies and procedures for new business ventures • BSBOPS304 Deliver and monitor a service to customers • BSBOPS404 Implement customer service strategies • BSBPEF501 Manage personal and professional development • BSBTEC301 Design and produce business documents • BSBTEC402 Design and produce complex spreadsheets • BSBTEC404 Use digital technologies to collaborate in a work environment • BSBWRT311 Write simple documents • FNSACC323 Perform financial calculations • FNSACC405 Maintain inventory records • FNSACC407 Produce job costing information • FNSACC411 Process business tax requirements • FNSACC413 Make decisions in a legal context • FNSACM411 Authorise valid expense payments • FNSORG506 Prepare financial forecasts and projections • FNSORG515 Prepare financial reports to meet statutory requirements • FNSPAY511 Process salary packaging arrangements and additional allowances in payroll • FNSPAY512 Process superannuation payments in payroll • FNSPAY513 Process complex employee terminations in payroll • FNSPAY514 Interpret and apply knowledge of industrial regulations relevant to payroll • FNSPAY515 Interpret and apply knowledge of taxation systems relevant to payroll • FNSXXX400 Identify sustainability reporting frameworks and obligations in financial services • FNSXXX401 Contribute to sustainability strategy development • FNSXXX402 Contribute to sustainability risk management • FNSXXX403 Analyse and support sustainable finance products and services • FNSXXX404 Support sustainability reporting and disclosure processes • FNSXXX405 Collect and record sustainability data for financial disclosures
Qualification mapping information	*Supersedes and is equivalent to FNS40222 Certificate IV in Accounting and Bookkeeping (Release 2).*

Links	Link to FNS TP Companion Volume Implementation Guide

FUTURE SKILLS ORGANISATION
Finance Technology Business

Sustainable Finance Disclosures draft Qualification Templates

FNS502XX Diploma of Accounting

Qualification template

Qualification code	FNS502XX
Qualification title	Diploma of Accounting
Qualification description	This qualification reflects accounting job roles in financial services and other industries, including tax agents, accounts payable and accounts receivable officers, payroll service providers, and employees performing a range of accounting tasks for organisations in a range of industries. Individuals in these roles apply solutions to a range of often complex problems and analyse and evaluate information from a variety of sources. They apply initiative to plan, coordinate and evaluate their own work and provide guidance to others within defined guidelines. **Knowledge Outcomes** A graduate of FNS502XX will have knowledge of: • The Australian regulatory, legislative and statutory framework for accounting and taxation practice — including financial legislation, Australian tax law (income tax, CGT, FBT, ETP, GST), statutory reporting requirements, tax agent obligations under TASA/TASR, and consolidation/conversion procedures for corporate entities. • Corporate governance, internal control, ethics and cyber security — including principles of internal control and auditing, financial delegations and accountabilities, ethical and confidentiality obligations for handling client data, conflict-of-interest and disclosure requirements, and industry-standard governance practices. • Technical accounting practice across management accounting, financial reporting, budgeting, forecasting and performance analysis — including cost behaviour and variance analysis, accrual accounting and double-entry principles, budget forecasting techniques, statistical analysis, financial reporting principles, cash flow quantification, risk management options, and short- and long-term finance sources. • Digital tools and spreadsheet engineering for accounting practice — including advanced spreadsheet functions, formula testing, macro automation, template design, and data-presentation principles that underpin the execution of accounting tasks.

Skills Outcomes

A graduate of FNS502XX will have skills to:

- Gather, verify, analyse and perform technical accounting calculations on financial data — including cost analysis, variance calculation, tax obligation calculation, valuations under accounting standards, consolidation and tax-effect accounting, forecasting, trend analysis, benchmarking, and statistical variance analysis.
- Design, implement, monitor and document governance and internal control systems — including developing internal control procedures, maintaining financial delegations, implementing cyber security and payment-handling controls, evaluating compliance against performance indicators, and modifying procedures in response to identified variations.
- Produce compliant financial and taxation reports, statutory documentation and client-facing advisory outputs — including shareholders' funds reports, consolidated financial reports, tax-affected account reports, individual tax returns and ATO submissions, budget reports, variance reports, and synthesised recommendations reports for internal stakeholders.
- Engage clients and stakeholders across the full professional communication spectrum, enabled by digital tools — including client consultation, internal-stakeholder negotiation, regulator-facing communication (ATO, statutory bodies), specialist referral and escalation, and the design of spreadsheet-based solutions (formulae, linked workbooks, macros, graphs) that deliver the analytical and reporting outcomes above.

Workplace Application

Learners will operate with substantial autonomy across the financial services industry and in finance functions across all sectors of the Australian economy. Graduates apply specialised accounting knowledge and analytical judgment within defined regulatory, ethical and organisational guidelines, while exercising initiative to plan, coordinate and evaluate their own work and provide guidance to others.

Graduates will typically work in roles such as accountant, assistant accountant, management accountant, tax agent (subject to Tax Practitioners Board registration requirements), financial analyst, budget officer, internal controls and compliance officer, accounts

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<td>manager, payroll service provider, and accounting practice supervisor. They operate in public accounting practices, corporate finance teams, government finance functions, not-for-profit financial administration, small-to-medium enterprise advisory roles, and specialist financial services providers.

Licensing, legislative, regulatory or certification considerations

Work functions in the occupational areas where this qualification may be used are subject to regulatory requirements. Refer to the relevant regulator for specific guidance on requirements.

This qualification includes units that comprise an approved Tax Practitioner Board (TPB) course in Australian taxation law and commercial law, which are relevant for registration as a tax agent. Persons seeking registration with the TPB should check current registration requirements with the TPB, as registration requirements are reviewed regularly.</td>
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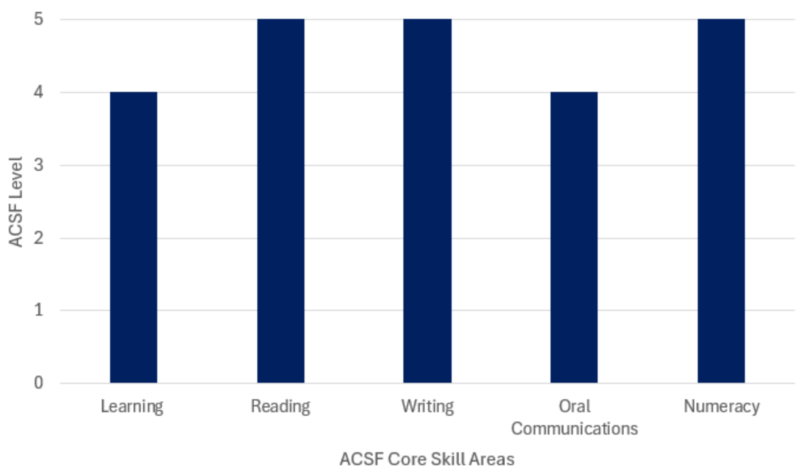
<tr>
<td>**Foundation skills outcomes**</td>
<td>The foundation skills outcomes implicit in this qualification are outlined below. This bar chart indicates the foundation skill outcomes a competent learner is expected to have upon completion of the qualification. Separate assessment of foundation skills is not required.



ACSF: Levels are based on the core units and may vary depending on the electives chosen.

<table>
<tr><th>Foundation Skill</th><th>ACSF Level</th></tr>
<tr><td>Learning</td><td>4</td></tr>
<tr><td>Reading</td><td>5</td></tr>
<tr><td>Writing</td><td>5</td></tr>
<tr><td>Oral Communications</td><td>4</td></tr>
<tr><td>Numeracy</td><td>5</td></tr>
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	Digital literacy outcomes implicit in this qualification align with the DigComp 3.0 European Digital Competence Framework at the Intermediate proficiency level. DigComp 3.0: Levels are based on the core units and may vary depending on the electives chosen.
Entry requirements	Prior to commencing this qualification an individual must have completed the following units of competency (or equivalent). • FNSACC321 Process financial transactions and extract interim reports • FNSACC322 Administer subsidiary accounts and ledgers • FNSACC418 Work effectively in the accounting and bookkeeping industry • FNSACC421 Prepare financial reports These competencies may have been achieved through completion of the following (or their equivalent): • FNSSS00014 Accounting Principles Skill Set **or** • FNS402XX Certificate IV in Accounting and Bookkeeping **or** • FNS40222 Certificate IV in Accounting and Bookkeeping.

Packaging rules	**Total number of units = 11**
	
	• 7 core units, plus
	• **4 elective units**, of which:
	  ○ at least **2** must be from the elective units listed below
	  ○ up to **2** may be from any currently endorsed Certificate IV or above training package qualification or accredited course.
	
	Elective units must be relevant to the work environment and the qualification, maintain the overall integrity of the AQF alignment, not duplicate the outcome of another unit chosen for the qualification, and contribute to a valid industry-supported vocational outcome.
	
	Core units
	
	• BSBTEC402 Design and produce complex spreadsheets

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

Elective units

- BSBLDR413 Lead effective workplace relationships
- FNSACC505 Establish and maintain accounting information systems
- FNSACC601 Prepare and administer tax documentation for legal entities*[1]
- FNSACC607 Evaluate business performance*
- FNSFMK515 Comply with financial services regulation and industry codes of practice
- FNSINC513 Identify and apply complex ethical decision making to workplace situations
- FNSINC514 Apply ethical frameworks and principles to make and act upon decisions
- FNSINC611 Apply economic principles to work in the financial services industry
- FNSINC612 Interpret and use financial statistics and tools
- FNSORG506 Prepare financial forecasts and projections
- FNSORG515 Prepare financial reports to meet statutory requirements
- FNSPAY511 Process salary packaging arrangements and additional allowances in payroll
- FNSPAY512 Process superannuation payments in payroll
- FNSPAY513 Process complex employee terminations in payroll
- FNSPAY514 Interpret and apply knowledge of industrial regulations relevant to payroll
- FNSPAY515 Interpret and apply knowledge of taxation systems relevant to payroll
- FNSTPB503 Apply legal principles in contract and consumer law[2]
- FNSTPB504 Apply legal principles in corporations and trust law[2]
- FNSTPB505 Apply legal principles in property law[2]
- FNSTPB516 Apply taxation requirements when providing tax (financial) advice services[3]

	• FNSTPB517 Apply legal principles in commercial law when providing tax (financial) advice services[3] • FNSXXX400 Identify sustainability reporting frameworks and obligations in financial services • FNSXXX501 Develop and implement sustainability strategy • FNSXXX502 Manage and evaluate sustainability risk frameworks • FNSXXX503 Manage sustainable finance product strategy • FNSXXX504 Oversee sustainability reporting and disclosure • FNSXXX505 Manage sustainability data processes for financial disclosures [1] Unit included in the Tax Practitioners Board approved course in Australian taxation law: FNSSS00008 Taxation Law for Tax Agents Skill Set (Tax documentation). [2] Unit included in the Tax Practitioners Board approved course in commercial law: FNSSS00005 Commercial Law for Tax Agents Skill Set. [3] Superseded version of unit included in the Tax Practitioners Board approved course in commercial law for tax (financial) advisers: FNSSS00006 Commercial Law for Tax (Financial) Advisers Skill Set.
Qualification mapping information	*Supersedes and is equivalent to FNS50222 Diploma of Accounting (Release 2).*
Links	Link to FNS TP Companion Volume Implementation Guide

FUTURE SKILLS ORGANISATION
Finance Technology Business

Sustainable Finance Disclosures draft Qualification Templates

FNS602XX Advanced Diploma of Accounting

Qualification template

Qualification code	FNS602XX
Qualification title	Advanced Diploma of Accounting
Qualification description	This qualification reflects the role of individuals working in accounting and seeking professional recognition, including tax agents, accounts managers and business analysts; and to employees performing a range of accounts management tasks for organisations in a range of industries. At this level individuals are expected to apply theoretical and technical skills in a range of situations and to display initiative and judgement in planning activities. They have autonomy in performing complex operations and can be responsible for planning, coordinating and evaluating the work of others within broad parameters. **Knowledge outcomes** A graduate of FNS602XX will have knowledge of: • Economic and financial theory: including common economic theories, microeconomic principles, asset pricing models, capital adequacy requirements, financial modelling techniques, and the valuation of assets as applied in the financial services industry. • Statistical methods and quantitative standards: including statistical ratios and analysis techniques, sampling and data validation methods, industry and organisational statistical standards, and the mathematical principles underpinning statistical modelling and reporting. • Regulatory, legislative and compliance frameworks: including professional and legal accounting standards, current financial legislative and statutory requirements, statutory return formats, industry codes of practice, and ethical considerations relating to compliance and governance. • Corporate governance and internal control: including key management processes that support governance, principles of internal control, audit methodologies, and the role of performance indicators and key result areas in monitoring governance activities. **Skills outcomes**

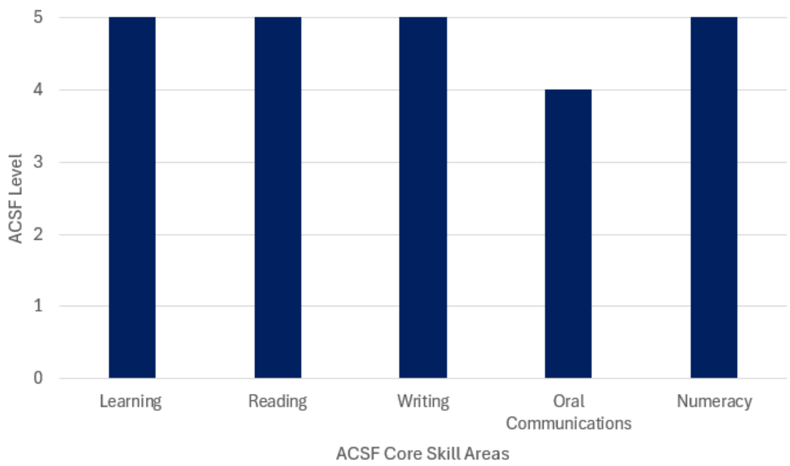
A graduate of FNS602XX will have the skills to:

- Research, analyse and interpret complex information: critically analysing complex specialised documentation (legislation, economic literature, audit reports, statistical data) from a range of internal and external sources to inform high-level business and organisational decisions.
- Apply quantitative and modelling techniques: performing mathematical calculations, applying financial modelling and asset pricing models, selecting and using statistical tools, and analysing numerical information to evaluate organisational performance and compliance requirements.
- Produce specialised written documentation and communicate with stakeholders: preparing reports, policies, management processes and reporting plans that match audience and purpose and align with industry and organisational standards; consulting with personnel and regulatory authorities using active listening and targeted questioning.
- Monitor compliance and drive continuous improvement autonomously. Work independently to maintain currency of knowledge, evaluate own and organisational work against relevant principles and standards: identify emerging trends, analyse compliance failures, and integrate contemporary practices into work supported by effective use of digital tools and financial software systems.

Workplace Application

Learners will operate across public practice, private enterprise, government and not-for-profit settings, applying theoretical and technical knowledge to complex, non-routine work in accounting, finance and corporate services. They work autonomously, exercise professional judgement, and may be responsible for planning, coordinating and evaluating the work of others within broad organisational parameters.

Graduates will apply specialised technical skills to complex situations such as, economic analysis, financial modelling, statistical interpretation and corporate governance monitoring. Graduates will provide specialist advice and recommendations to internal stakeholders, governing bodies and external regulatory authorities. They are expected to maintain currency with professional standards, legislation and emerging industry trends, and to integrate

	contemporary practices into organisational systems and compliance frameworks. **Licensing, legislative, regulatory or certification considerations** *Work functions in the occupational areas where this qualification may be used are subject to regulatory requirements. Refer to the relevant regulator for specific guidance on requirements.* *This qualification includes units that comprise an approved Tax Practitioner Board (TPB) course in Australian taxation law and commercial law, which are relevant for registration as a tax agent. Persons seeking registration with the TPB should check current registration requirements with the TPB, as registration requirements are reviewed regularly.*
Foundation skills outcomes	The foundation skills outcomes implicit in this qualification are outlined below. This bar chart indicates the foundation skill outcomes a competent learner is expected to have upon completion of the qualification. Separate assessment of foundation skills is not required.  ACSF: Levels are based on the core units and may vary depending on the electives chosen.

Foundation Skill	ACSF Level
Learning	5
Reading	5
Writing	5
Oral Communications	4
Numeracy	5

	Digital literacy outcomes implicit in this qualification align with the DigComp 3.0 European Digital Competence Framework at the Advanced proficiency level. DigComp 3.0: Levels are based on the core units and may vary depending on the electives chosen.
Entry requirements	Prior to commencing this qualification an individual must have completed the following qualifications (or equivalent). • FNS502XX Diploma of Accounting; or its superseded FNS50222 Diploma of Accounting or equivalent; or its superseded version FNS50217 Diploma of Accounting or equivalent, provided the listed elective unit BSBTEC402 Design and produce complex spreadsheets (or equivalent) has been completed by those seeking to enrol.

Packaging rules	**Total number of units = 14**
	
	• **3 core units**, plus
	• **11 elective units**, of which:
	  ○ **all 11 units** may be selected from the elective units listed below
	  ○ up to **6** may be any currently endorsed Diploma or above training package qualification or accredited course.
	
	Elective units must be relevant to the work environment and the qualification, maintain the overall integrity of the AQF alignment, not duplicate the outcome of another unit chosen for the qualification, and contribute to a valid industry-supported vocational outcome.
	
	Core units
	
	• FNSACC634 Monitor corporate governance activities
	• FNSINC611 Apply economic principles to work in the financial services industry
	• FNSINC612 Interpret and use financial statistics and tools
	
	Elective units
	
	• FNSACC521 Provide financial and business performance information
	• FNSACC522 Prepare tax documentation for individuals
	• FNSACC524 Prepare financial reports for corporate entities
	• FNSACC526 Implement and maintain internal control procedures
	• FNSACC527 Provide management accounting information

	• FNSACC601 Prepare and administer tax documentation for legal entities* • FNSACC602 Audit and report on financial systems and records* • FNSACC603 Implement tax plans and evaluate tax obligations* • FNSACC605 Implement organisational improvement programs • FNSACC606 Conduct internal audit* • FNSACC608 Evaluate organisation's financial performance* • FNSACC609 Evaluate financial risk* • FNSACC610 Develop and implement financial strategies* • FNSACC611 Implement an insolvency program • FNSACC612 Implement reconstruction plan • FNSACC613 Prepare and analyse management accounting information* • FNSACC614 Prepare complex corporate financial reports* • FNSFMK515 Comply with financial services regulation and industry codes of practice • FNSINC513 Identify and apply complex ethical decision making to workplace situations • FNSINC514 Apply ethical frameworks and principles to make and act upon decisions • FNSORG602 Develop and manage financial systems • FNSRSK612 Determine and manage risk exposure strategies • FNSTPB503 Apply legal principles in contract and consumer law • FNSTPB504 Apply legal principles in corporations and trust law • FNSTPB505 Apply legal principles in property law • FNSTPB516 Apply taxation requirements when providing tax (financial) advice services • FNSTPB517 Apply legal principles in commercial law when providing tax (financial) advice services • FNSXXX601 Direct organisational sustainability strategy and governance • FNSXXX602 Direct enterprise-wide sustainability risk management • FNSXXX603 Direct sustainable finance product innovation and market development • FNSXXX604 Direct sustainability reporting frameworks and assurance
Qualification mapping information	*Supersedes and is equivalent to FNS60222 Advanced Diploma of Accounting (release 1).*
Links	Link to FNS TP Companion Volume Implementation Guide