

Feedback	Key findings from consultation
Duplication exists and is detrimental to learners and industry	<ul style="list-style-type: none"> • Duplication exists in the content of the Certificate IV qualifications. The packaging rules of the qualifications make it possible for a learner to attain both qualifications through just 14 units of competency. • Duplication exists in the occupational outcomes of the qualifications, with some minor differences. The Certificate IV in Bookkeeping leads more directly to employment, while the Certificate IV in Accounting is more commonly used as a pathway into further accounting training. • Duplication is problematic for industry, as different learning pathways leading to the same occupational outcomes confuses and complicates the relationship between training products and jobs.
There is no benefit to industry of having two qualifications	<ul style="list-style-type: none"> • The occupational outcomes of the Certificate IV in Accounting and the Certificate IV in Bookkeeping are broadly similar. • There appear to be no benefits of having two qualifications that could not just as easily be provided by a single qualification. • A single Certificate IV qualification should be developed to meet all of industry's needs.
Having two qualifications complicates delivery for RTOs and confuses learners	<ul style="list-style-type: none"> • Learners are often confused by the existence of two qualifications that appear to lead to the same outcome. • The existence of an 'accounting' qualification and a 'bookkeeping' creates a split between the two, despite that split not existing in industry in a meaningful way.
A single qualification may not be able to meet the needs of bookkeepers	<ul style="list-style-type: none"> • Producing a single qualification has the potential to marginalise bookkeepers if the qualification is not structured appropriately • The qualification needs to meet the needs of bookkeepers by providing them with small business skills
Learners need to understand core accounting principles	<ul style="list-style-type: none"> • The core units of the single new qualification should be: <ul style="list-style-type: none"> • FNSACC301 Process financial transactions and extract interim reports • FNSACC302 Administer subsidiary accounts and ledgers • FNSACC406 Set up and operate a computerised accounting system • FNSBKG401 Develop and implement policies and procedures relevant to bookkeeping activities • FNSBKG404 Carry out business activity and instalment activity statement tasks • FNSBKG405 Establish and maintain a payroll system • BSBFIA401 Prepare financial reports • BSBSMB412 Introduce cloud computing into business operations
Bookkeepers require skills in small business management	<ul style="list-style-type: none"> • Specialist elective groups should be created within the single qualification to cater for the needs of bookkeepers.
A new qualification needs to be appropriately titled	<ul style="list-style-type: none"> • The qualification should be titled the Certificate IV in Accounting and Bookkeeping.

Feedback**Key findings from consultation**

A single qualification should meet the Tax Practitioners Board's requirements for BAS Agent registration

- The qualification should include the units FNSBKG404 and FNSBKG405, and should be developed to meet the Tax Practitioners Standards for registration as a BAS Agent.
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