



# MBS Training Services Pty Ltd

ABN: 70 108 995 311

## Marian Brown

MYOB Certified Consultant, Accredited Trainer, Approved Author and MYOB Publisher  
Cert IV in Financial Services [Bookkeeping], Cert IV in Workplace Training and Assessment  
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Bookkeeping Institute of Australia RTO#32190

## FNS40207 CERTIFICATE IV IN FINANCIAL SERVICES [Bookkeeping] – Recognition of Prior Learning

This course, run by Marian Brown, is aimed to meet the needs of Bookkeepers already working in the industry. Knowledge of accounting principles, MYOB management software, Excel and internet access is required.

Marian has been an MYOB Certified Consultant for 15 years, TAFE lecturer for 30 years, has a Cert IV in Training and Assessment and Cert IV in Financial Services {Bookkeeping} and writer of many MYOB training manuals published by Marian, Software Publications and Pearson Education. Marian has also applied for registration as a BAS Agent.

**Before Enrolling:** Go to [www.biau.com.au](http://www.biau.com.au)  
Read about the new BAS AGENT legislation.

- To Enrol:**
- (i) Go the Marian's website: [www.mbsts.com.au](http://www.mbsts.com.au).
  - (ii) Select "**Recognition of Prior Learning, Cert IV in Financial Services [Bookkeeping]**".
  - (iii) Download the following documents:
    - [RPL Information](#)
    - [Enrolment Form](#)
    - [RPL Application](#)and save a copy.
  - (iv) Complete the following:
    - Bookkeeping Institute of Australia Enrolment Form
    - RPL Application
    -Include the following:
    - Detailed resume of your work experience including details of all current jobs and skills
    - Certified copies of educational qualifications
    - Copies of any professional development since July 2000
    - Any other documents which will support your skills eg community involvement, first aid certificate
    -Send to Marian
    - by email – [marian@mbsts.com.a](mailto:marian@mbsts.com.au)
    - by post to the address above
    - by fax to (07) 4635 5 027

## Certificate IV in Financial Services [Bookkeeping] continued

**Cost:** **\$2,495.00** [fees are GST Free]

The following is included in the above price.

- Assistance whenever needed by Marian personally via telephone, email or personal visit
- Gap training where required to complete the certificate
- Free membership to Australian Bookkeepers Network [ABN] for 90 days
- Reference Books: Carry out BAS and IAS tasks  
Computerised Inventory and Fixed Assets  
Prepare financial statements  
Bookkeepers Toolbox [valued at \$135.00]  
Bookkeeping Policies and Practices  
Workplace Health and Safety

The following workbooks are available for purchase if required or advised by Marian. [Should be ordered from my website – table of contents and description of workbook is available.]

- Cash and Accrual Accounting \$49.50
- MYOB for Payroll Users and Managers \$35.50
- Prepare financial reports \$33.00

Plus applicable postage.

Available from Marian:

- Use Technology in the Workplace \$33.00

**Payment:** Payment can be made in the following manner:

- Payment in full by credit card, cheque or EFT [details on Enrolment Form]
- Payment Plan:  
On enrolment: \$1,495.00  
30 days by direct debit \$500.00  
60 days by direct debit \$500.00

Certificate will not be issued until full payment has been made.

### **Further Information:**

Email Marian [marian@mbsts.com.au] or ring 07 4635 5027 and leave a message or speak to Marian or Lorry.

# FNS40207 CERTIFICATE IV IN FINANCIAL SERVICE [BOOKKEEPING]

## UNITS OF COMPETENCY

**[4 Industry Core Units, 7 Sectoral Units + 2 Bookkeeping Electives]**  
Elements and Performance Criteria attached.

Code	Unit Description	Type of Unit	Assessment Group
FNSICGEN304B	Apply health and safety practices in the workplace	CORE	Group 1
FNSICGEN302B	Use technology in the workplace	CORE	Group 1
FNSICGEN301B	Communicate in the workplace	CORE	Group 2
FNSBKPG402A	Establish and maintain a Cash Accounting System	SECTORAL	
FNSBKPG403A	Establish and maintain an Accrual Accounting System	SECTORAL	
FNSBKPG405A	Establish and maintain a payroll system	SECTORAL	
FNSACCT407B	Set up and operate a computerised accounting system [BSBCMN308A Maintain Financial Records is required as a pre-requisite]	ELECTIVE	
FNSACCT405B	Prepare financial statements	SECTORAL	
FNSICIND401B	Apply principles of professional practice to work in the financial services industry	CORE	Group 3a
FNSBKPG401A	Develop and implement policies and practices relevant to bookkeeping activities	SECTORAL	
FNSACCT406B	Maintain asset and inventory records	SECTORAL	Group 3b
BSBADM408A	Prepare financial reports	ELECTIVE	
FNSBKPG404A	Carry out Business Activity and Instalment Activity Statement tasks	SECTORAL	

**GROUP 1**

**FNSICGEN304B Apply health and safety practices in the workplace**

Element		Performance Criteria	
1	Follow workplace safety procedures	1.1	Health and safety procedures are applied at all times when carrying out daily work routines in the workplace.
		1.2	Safe practices for working with computers and other screen based equipment are followed at all times
		1.3	Work is conducted with ergonomic guidelines
		1.4	Hazard warnings and safety signs are recognised and observed
		1.5	All hazardous materials and equipment are handled in accordance with manufacturers guidelines and specified safe handling guidelines
		1.6	Safe manual handling techniques and safe equipment operation techniques are employed at all times
		1.7	Work areas are kept clean and free from obstacles
2	Contribute to occupational health and safety at work	2.1	OH & S issues are raised with designated personnel in accordance with workplace procedures, codes of practice and relevant legislation
		2.2	Contributions are made to health and safety management in the workplace in accordance with organisational policies and procedures and within the scope of the employees responsibility and competencies
3	Identify and follow workplace procedure for hazard control and other emergency situations	3.1	Hazards in the work area are recognised and reported to appropriate people following workplace procedures
		3.2	Workplace procedures and instructions for assessment and controlling risks are followed accurately
		3.3	Workplace procedures for dealing with incidents/accidents, fire emergencies are followed whenever necessary
		3.4	Emergency exits are known and kept clear at all times
		3.5	Workplace emergency first aid procedures are followed

**GROUP 1**  
**FNSICGEN302B Use Technology in the workplace**

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Element		Performance Criteria	
1	Clarify the function that the equipment fulfils	1.1	Computing equipment, associated devices and other equipment used in the workplace are identified
		1.2	Functions of the computer equipment, associated devices and other equipments and the outcomes they are to achieve
2	Access and enter information from/into the computer	2.1	Organisational procedures for accessing computer based equipment are followed
		2.2	The computer system is navigated to find the required program/file
		2.3	Appropriate software, including custom built software, is selected
		2.4	The program/file is opened and the required data is identified
		2.5	Data is entered, changed or removed as needed
		2.6	Files are checked for accuracy
		2.7	Internet/intranet searching and sending and receiving of emails is undertaken and relevant information or files are saved as required
3	Save files/data and produce computer reports as required	3.1	Files/data are saved following standard procedures prior to exiting the computer equipment
		3.2	Reports and documents are produced
		3.3	Data and documents are appropriately stored as required
		3.4	Procedures for shutting down computers are followed
		3.5	Equipment and data is secured as required by the organisation's policies and procedures and/or as required by legislation or regulations and codes of conduct
4	Use Manuals and online help to solve computing problems	4.1	Manuals, training notes, or company documentation are used to solve problems
		4.2	Online help is accessed to solve problems
5	Undertake routine maintenance of computers and associated devices	5.1	Routine maintenance tasks are carried out according to manufacturer's instructions
		5.2	Technical assistance is sought as necessary
6	Use and maintain other workplace equipment	6.1	Other equipment is used to achieve workplace outcomes as required
		6.2	Routine maintenance is carried out or organised in line with manufacturer's instructions
		6.3	Consumables for office equipment are used and replaced as required.

**GROUP 2**  
**FNSICGEN301B Communicate in the workplace**

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Element		Performance Criteria	
1	Use a range of techniques to gain workplace information	1.1	Instructions are followed and, where necessary, questions are asked to clarify what is needed
		1.2	Information is accessed from record systems and used according to instructions
		1.3	Organisational procedures and policies related to workplace information are understood and implemented appropriately
		1.4	Information is acquired and used appropriately for its purpose
		1.5	Information is received orally using effective telephone techniques where necessary
		1.6	Clarification is sought from appropriate personnel as required
2	Communicate information to others using a range of techniques	2.1	Clear speech and language appropriate to the audience are used when communicating information
		2.2	Information is accurately conveyed
		2.3	Understand of information is confirmed
		2.4	Contributions are made to team discussions and informal meetings
		2.5	Routine correspondence is prepared following industry and organisation standards
		2.6	Numbers are used to carry out calculations as required.
3	Interact with others to achieve workplace outcomes	3.1	Effective verbal and non-verbal communication techniques are used to convey messages and information
		3.2	Communication with people from diverse backgrounds is based on respect and sensitivity
		3.3	Own role in achieving workplace outcome is defined
		3.4	Co-operation and negotiation skills are used to fulfil workplace requirements and solve problems
		3.5	Constructive contributions are made to group decision making processes
4	Record workplace information as required	4.1	Workplace forms and documents are completed, either manually or electronically in a clear, concise and easy to read format
		4.2	Workplace records are kept up-to-date

## GROUP 2

### **FNSBKG402A Establish and maintain a cash accounting system**

Element		Performance Criteria	
1	Identify relevant information	1.1	Business owner/manager is consulted to establish what business activities are undertaken, the nature of the entity and the industry type
		1.2	Existing material is identified and examined for relevance in creating and/or modifying the chart of accounts
		1.3	Business operations are examined in conjunction with the tax agent and business owner to identify whether cash or accrual accounting is applicable, the accounting software required and to determine other relevant requirements
2	Establish a chart of accounts	2.1	Chart of accounts is established
		2.2	Opening balances for assets, liabilities, equity, income, cost of sales and expenses are established
		2.3	Chart of Accounts and balances are validated and authorised by relevant persons
3	Analyse and verify source documents	3.1	Invoices and other source documents are verified for accuracy and compliance with taxation requirements
		3.2	Discrepancies between monies owed and monies paid are identified and investigated according to organisational policies and procedures
4	Process receipts and payments	4.1	Payments are made and money is received and banked
		4.2	Receipts and payments are coded and recorded in bookkeeping system on a cash basis
		4.3	Receipts and payments are filed
		4.4	Cash register is balanced against purchases and takings are processed in internal bookkeeping system
5	Set up and maintain a petty cash system	5.1	An expenditure/authorisation record is prepared
		5.2	Expenditure is encoded, recorded and filed
		5.3	Expenditure is reconciled and reimbursed
6	Process and reconcile credit cards	6.1	Credit card transactions are processed against invoices and other source documents
		6.2	Credit card transactions are verified and reconciled against credit card statements
		6.3	Credit card payments are processed in accordance with organisational policies and procedures
7	Manage bank reconciliations	7.1	On receipt of statement, processed transactions are verified against the bank statement in a timely manner
		7.2	Bank entries are processed and verified
		7.3	Bank statement is reconciled to balance as per bookkeeping system
8	Prepare and produce reports	8.1	Reports are produced in line with the business needs and are validated in a timely manner
		8.2	Corrections are made as required

**GROUP 2**

**FNSBKPG403A Establish and maintain an accrual accounting system**

Element		Performance Criteria	
1	Manage the chart of accounts	1.1	Chart of accounts is adjusted to incorporate and establish debtors and creditors as new debtors and creditors arise
		1.2	Debtors and creditors subsidiary ledgers are established as required
2	Process invoices, adjustment notes and other general ledger transactions	2.1	Invoices to debtors are raised and invoices to creditors are allocated
		2.2	Source documents are coded and processed
		2.3	Payments from debtors are received, processed and banked in accordance with organisational policies and procedures
		2.4	Payments to creditors are made and processed in accordance with organisational policies and procedures
		2.5	Adjustments are raised and allocated to correct invoices
		2.6	Credit notes are raised for adjustments to invoices
		2.7	Other transactions are entered into the general ledger
3	Manage contra entries	3.1	Relevant persons are contacted and liaised with to verify contra deals
		3.2	Reporting procedures and documentation for contra entries are completed in accordance with organisational policies and procedures
		3.3	Contra entries are processed to update debtors, creditors and general ledgers
4	Identify and process bad debts	4.1	Bad debt status is verified through liaison with relevant persons and following attempts to work with debtors to clear debts
		4.2	Reporting procedures and appropriate documentation are completed in accordance with organisational policies and procedures
		4.3	Bad debts are processed to update debtors and general ledgers
5	Manage debt recovery	5.1	Activities and communication with debtors are reviewed in conjunction with relevant persons, if applicable, to establish adequacy of follow-up
		5.2	Measures to collect monies, including the initiation of legal action and the seeking of expert advice, are undertaken in accordance with organisational policies and procedures
6	Prepare and produce reports and trial balance	6.1	Reports are produced and transactions in reports are validated
		6.2	Debtors and creditors are reconciled and relevant reports are produced
		6.3	Any necessary corrections are made
		6.4	Trial balance is produced
		6.5	Reports are presented and explained where necessary to relevant persons

## GROUP 2

### FNSBKPG405A Establish and maintain a payroll system

Element		Performance Criteria	
1	Record payroll data	1.1	Payroll system is checked and set up if necessary to ensure that employee data is included
		1.2	Payroll data is checked and discrepancies are clarified with designated persons
		1.3	Employee pay period details, deductions and allowances are entered in payroll system in accordance with source data
		1.4	Payment due to individual employees is calculated to reflect stand pay and variations in accordance with employee source data
2	Prepare payroll	2.1	Payroll is prepared within designated timelines in accordance with organisational policies and procedures
		2.2	Employee entitlements are calculated, recorded and reconciled in accordance with legislative requirements
		2.3	Total payments for pay period are reconciled and irregularities are checked and corrected, or referred to designated person/s for resolutions
		2.4	Arrangements for payments are made in accordance with organisational and individual requirements
		2.5	Authorisation of payroll and individual pay advice is obtained in accordance with organisational requirements
		2.6	Payroll records are produced, checked and stored in accordance with organisational policy and security procedures
		2.7	Security procedure records are followed
3	Handle payroll enquiries	3.1	Payroll enquiries are responded to in accordance with organisational and legislative requirements
		3.2	Information is provided in accordance with organisational and legislative requirements
		3.3	Enquiries outside area of responsibility/knowledge are referred to designated person/s for resolution
		3.4	Additional information or follow-up action is completed within designated timelines in accordance with organisational policies and procedures
4	Maintain payroll	4.1	All information and record keeping relating to the payroll function is maintained in accordance with relevant legislation and regulations
		4.2	Mont-end and year-end checklists are produced and reconciled to ensure compliance with relevant legislative and management deadlines
		4.3	Records and systems are updated in line with salary reviews and other changes in employment status
		4.4	Back up and disaster recovery systems are put in place
		4.5	Payroll reports are generated and distributed in line with organisational policy
		4.6	Business Activity Statement data is extracted and applied in accordance with relevant legislation and regulations

**GROUP 2****FNSACCT407B Set up and operate a computerised accounting system**

Element		Performance Criteria	
1	Implement an integrated accounting system	1.1	The general ledger and chart of accounts are implemented in accordance with organisation requirements
		1.2	Customers, suppliers and inventory items are set up in accordance with organisational requirements
		1.3	A system is set up to meet the reporting requirements of Goods and Services Tax [GST]
2	Process transactions within the system	2.1	Input data is collated, coded and classified before processing
		2.2	A wide range of cash and credit transactions are processed in both a service and trading environment
		2.3	The general journal is used to make any balance day adjustments for prepayments and accruals
		2.4	The system outputs is reviewed to verify the accuracy of data input
		2.5	Adjustments are made for any detected processing errors
		2.6	An end of financial year rollover is performed
3	Maintain the system	3.1	Any new general ledger accounts, customer, supplier, inventory and fixed asset records are added as required
		3.2	Any existing chart of accounts, customer, supplier, inventory and fixed asset records are maintained and updated
		3.3	The chart of accounts is customised to meet the reporting requirements of the organisation
4	Produce reports	4.1	Reports to indicate the financial performance and financial position of the organisation are generated
		4.2	Reports to meet the GST reporting requirements of the organisation are generated
		4.3	Reports to ensure that subsidiary ledgers/accounts reconcile with the general ledger are generated
		4.4	Reports, which ensure that the bank account reconciles with the bank statement, over at least two reporting periods are generated
5	Ensure system integrity	5.1	Regular back-ups of the system are made to ensure against loss or corruption
		5.2	Data back-ups are restored in the event of loss or corruption of data
		5.3	A secure record of all processed transactions is maintained for audit purposes.

**GROUP 2**  
**FNSACCT405B Prepare financial statement**

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Element		Performance Criteria	
1	Compile data	1.1	Data is systematically coded, classified and checked for accuracy and reliability in accordance with organisation policies and procedures
		1.2	Internal and external financial data is checked to ensure consistency and accuracy
2	Prepare reports	2.1	Charts, diagrams and supporting data are presented in an appropriate manner
		2.2	Reports are prepared following a clear and appropriate structure and format and conform to organisational requirements
		2.3	Statements and data re error free and comprehensive
		2.4	Report is cross-checked against original data and accounting standards
		2.5	Any necessary corrections are made
		2.6	Corrections are verified and authorised by relevant persons

**GROUP 3a**

**FNSICIND401B Apply principles of professional practice to work in the financial services industry**

Element		Performance Criteria	
1	Identify the scope, sectors and responsibilities of the industry	1.1	External forces impacting on the financial services industry are identified and considered in carrying out activities
		1.2	The main sectors of the financial services industry and the inter-relationship between sectors are identified and considered in carrying out activities
		1.3	The roles and responsibilities of the participants in the financial services industry are identified and considered in carrying out activities
2	Identify and apply financial services industry guidelines, procedures and legislation	2.1	Information on relevant legislation, regulations and codes of practice is collected and analysed and the application to the role in the workplace determined
		2.2	Work practice is clarified and refined in light of relevant legislation, regulations and codes of practice
		2.3	Relevant codes of practice are used to guide an ethical approach to workplace practice and decisions
3	Manage information	3.1	Relevant documents and reports are read, understood and any implications discussed with relevant persons
		3.2	Documents, reports, data and numerical calculations are analysed, checked evaluated and organised to meet the customer's and/or the organisation's requirements
		3.3	Information is presented in a format appropriate for the audience
4	Plan work to be completed taking into consideration time, resources and other constraints	4.1	Tasks to be done and relevant conditions are determined
		4.2	Work is planned either working alone or with others
		4.3	Work is planned for a given period managing resources, time and priorities
		4.4	Contributions are made to organisation's planning process
		4.5	Changes in technology and work organisation are adapted to
5	Develop and maintain personal competency	5.1	Professional development needs and goals are identified and reviewed on a regular basis
		5.2	Competency, authorisation and licensing requirements are clarified
		5.3	Professional development opportunities that reflect needs and goals are sought and completed in an agreed upon timeframe

**GROUP 3a**

**FNSBKPG401A Develop and implement policies and practices relevant to bookkeeping activities**

Element		Performance Criteria	
1	Develop a professional working relationship with relevant parties	1.1	Business needs and expectations are clarified through clear communication with relevant parties
		1.2	Roles and responsibilities of the bookkeeper are defined with the business owner
		1.3	Activities that fall outside the role and responsibilities of the bookkeeper are identified and networks of individuals able to carry out activities are identified
		1.4	Where applicable, business owner is referred to relevant networks for advice and/or services
		1.5	Feedback is sought on service provided and, where applicable, is acted upon
		1.6	True and fair ethics are identified and used in all dealings
		1.7	A strategy for continuing professional development is set in place and implemented to ensure ongoing professional practices
2	Carry out research to identify compliance requirements and support materials	2.1	Research is conducted into legislative, statutory, regulatory and industry requirements for carrying out bookkeeping activities
		2.2	Research is conducted to identify and access relevant publications and software tools designed to assist in carrying out bookkeeping activities
3	Set up and maintain appropriate systems to meet compliance requirements	3.1	Systems are developed to support audience needs providing instructions and guidelines for carrying out relevant daily activities in accordance with compliance requirements
		3.2	Systems are reviewed and adapted as necessary on a regular basis

**GROUP 3b**  
**FNSACCT406B Maintain asset and inventory records**

Elements	Performance Criteria
1 Comply with organisational asset acquisition.	1.1 Approval and authorisation for purchase of assets is obtained
	1.2 Quotes are obtained and other organisational purchase procedures are followed
	1.3 All asset purchases documentation and invoices are reconciled
	1.4 Assets received are checked for compliance with the quantity and quality as per documentation
2 Reconcile asset register and inventory records to general ledgers	2.1 All asset expenditures are reconciled in accordance with organisation's policies, procedures and practices to the accounting records
	2.2 Discrepancies are identified and actioned according to organisation's policies, procedures and practices
3 Record inventory flows	3.1 Purchase of inventory is recorded in subsidiary ledger
	3.2 Asset Register is established and maintained
	3.3 Periodic and perpetual records are maintained
	3.3 Inventory flow assumptions are applied as appropriate
	3.4 Inventory is valued using appropriate valuation rules.
4 Recognise new assets and asset categories	4.1 New asset categories are identified where appropriate
	4.2 Proforma for input of asset details is prepared and processed accurately and in a timely fashion
5 Prepare schedules and ad hoc reports	5.1 Depreciation expense is updated regularly according to depreciation schedule
	5.2 Spreadsheets/ad hoc reports are prepared as requested
6 Assets are disposed of in accordance with organisational procedures	6.1 Assets are disposed of in accordance with organisational procedures and relevant legislative requirements
	6.2 Disposal price data is obtained and entered into accounting records
	6.3 Accounting procedures are followed for the removal of assets from ledger and asset register

**GROUP 3b**  
**BSBADM408A Prepare financial reports**

Element		Performance Criteria	
1	Maintain asset register	1.1	A register of property, plant and equipment is prepared from fixed asset transactions in accordance with organisational policy and procedures
		1.2	Method of calculating depreciation is determined in accordance with organisational requirement
		1.3	Asset register and associated depreciation schedule are maintained in accordance with organisational policy and procedures and accounting requirements
2	Record general journal entries for balance day adjustments	2.1	Depreciation on non-current asset and disposal of fixed assets are recorded in accordance with organisational policy and procedures
		2.2	Expense and revenue accounts are adjusted for prepayments and accruals in accordance with organisational policies and procedures and accounting requirements
		2.3	Bad and doubtful debts are recorded in accordance with organisation policies and procedures and accounting requirements
		2.4	Ledger accounts are adjusted for inventories, if required and transferred to final accounts in accordance with organisational policies and procedures and accounting requirements
3	Prepare final general ledger accounts	3.1	General journal entries for balance day adjustments are entered in general ledger system in accordance with organisational policies and procedures and accounting requirements
		3.2	Revenue and expense account balances are posted to final general ledger accounts system in accordance with organisational policies and procedures and accounting requirements
		3.3	Final general ledger accounts are prepared to reflect gross and net profits for reporting period in accordance with organisational policies and procedures and accounting requirements
4	Prepare end-of-period reports	4.1	Revenue statement is prepared in accordance with organisational requirements to reflect operating profit for reporting period
		4.2	Balance Sheet is prepared in accordance with organisational requirements to reflect financial position of the business at tend of reporting period
		4.3	Errors are identified and corrected or referred for resolution in accordance with organisational policies and procedures

**GROUP 3b**  
**FNSBKPG404A Carry out Business Activity and Instalment Activity**  
**Statement tasks**

Element		Performance Criteria	
1	Identify individual compliance and other requirements	1.1	Statutory, legislative and regulatory requirements relating to Activity Statements are researched and documented
		1.2	Organisation and industry requirements relating to Activity Statements are researched, documented and expert advice is sought to clarify issues where applicable
		1.3	Requirements for information, advice or services outside the individual's scope of operation are identified
		1.4	Additional information, advice or services are accessed and networks are established and used where necessary
		1.5	Lodgement schedule requirements are identified and documented
		1.6	Entity's cash flow and payment options are assessed and discussed with management to ensure sufficient funds
2	Recognise and apply GST implications and code transactions	2.1	GST fundamentals are identified applied and recorded
		2.2	Purchases and/or payments are identified, coded as per GST classifications and split into capital and non capital as appropriate
		2.3	Sales and/or receipts are identified and coded as per GST classifications
		2.4	Accounting data is processed to comply with tax reporting requirements
3	Report on payroll activities	3.1	Total salaries, wages and other payments for the accounting period are identified and reconciled
		3.2	Amounts withheld from salaries, wages and other payments for the accounting period are identified and reconciled in conjunction with payroll department if applicable
4	Report on other amounts withheld, pay as your go [PAYG] instalments and taxes	4.1	Amounts withheld from other payments for the accounting period are identified and reconciled in conjunction with other departments if applicable
		4.2	PAYG instalment amount is verified or where applicable calculated
		4.3	Instalment amounts are verified or, where applicable, calculated for other taxes
5	Complete and reconcile the Activity Statement	5.1	Activity Statement reports are generated where required, checked and validated
		5.2	Errors are identified and correctional bookkeeping entries are generated
		5.3	Adjustments for previous quarters, months or year end are made where necessary
		5.4	BAS and/or IAS return is completed in accordance with up to date statutory, legislative, regulatory and organisational schedule
		5.5	Figures completed on the BAS/IAS form are reconciled to journal entries, profit and loss statement, GST and other control accounts
6	Lodge Activity Statement	6.1	Activity Statement is checked and signed off by an appropriate person as identified by statutory, legislative and regulatory requirements
		6.2	Activity Statement is despatched in accordance with statutory legislative and regulatory requirements
		6.3	Payment/refund is processed and recorded.