

FNSSS00004

BAS Agent Registration Skill Set

Practical skills in BAS, GST and payroll

Build your bookkeeping capability and take a step towards BAS agent registration with focused, supported online study.

Online | Self-paced | Supported

2 units of competency
Up to 6 months

This skill set forms part of the education pathway.
Additional TPB qualification, experience and eligibility requirements apply.



National Business Institute of Australia

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www.nbia.edu.au

Registered Training Organisation | RTO 21476

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COURSE OVERVIEW

Build practical BAS and payroll skills

Develop practical skills to prepare business activity statement information, reconcile records and maintain payroll systems. This skill set suits people working in bookkeeping, payroll or business administration, and those building towards BAS agent registration.

ONLINE STUDY**Self-paced and supported****COURSE DURATION****Up to 6 months****FNSTPB411**

Complete business activity and instalment activity statements

Prepare and reconcile business activity statement (BAS) and instalment activity statement (IAS) information using realistic business records.

- Apply GST and BAS requirements to business transactions
- Calculate reportable amounts and check supporting records
- Identify discrepancies and reconcile activity statement information
- Prepare accurate BAS and IAS information for review and lodgement

FNSTPB412

Establish and maintain payroll systems

Develop the skills to establish payroll records, process payroll and maintain accurate, confidential information.

- Calculate wages, PAYG withholding, superannuation and deductions
- Apply leave and relevant employment requirements
- Process and reconcile payroll and prepare reports
- Respond to payroll enquiries and apply Single Touch Payroll requirements

On successful completion of both units, you will receive a Statement of Attainment. This skill set is not a full Certificate IV qualification.

Training product: training.gov.au/training/details/FNSSS00004

REGISTRATION PATHWAY

Understand the BAS agent pathway

Completing FNSSS00004 alone does not make you a registered BAS agent. The Tax Practitioners Board (TPB) assesses each application against its registration requirements.

1 Hold the required qualification

Hold at least a Certificate IV in bookkeeping or accounting, or a higher relevant award, from an RTO or equivalent institution.

2 Complete the GST and BAS education

Complete a Board approved course in basic GST/BAS taxation principles. The required Tax Agent Services Act 2009 (TASA) and Code of Professional Conduct content may be included in that course or completed separately.

3 Meet the relevant experience requirement

STANDARD PATHWAY**1,400 hours**

in the past four years

ASSOCIATION PATHWAY**1,000 hours**

in the past four years*

*Requires voting membership of a TPB recognised BAS or tax agent association.

4 Meet the other requirements and apply

You must also be at least 18, meet fit and proper requirements, maintain or be able to maintain suitable professional indemnity insurance, and submit an application with supporting documents and the applicable fee.

Choose the right starting point

If you already hold an accounting or bookkeeping qualification, have your completed units reviewed before enrolling. If you are new to the field, the Certificate IV in Accounting and Bookkeeping may be a more suitable starting point.

Current requirements: tpb.gov.au/qualifications-and-experience-bas-agents

Registration and application information: tpb.gov.au/bas-agent-registration

LEARNING AND ASSESSMENT

Apply the learning to realistic tasks

Apply your learning through realistic business scenarios, source documents and calculations. Assessment may include written questions, case studies, projects, practical activities and role plays where required.

BAS and GST

Classify transactions, calculate GST and other reportable amounts, reconcile records and prepare activity statement information.

Payroll

Work through payroll scenarios involving wages, withholding, superannuation, leave, deductions and payroll reporting.

Independently supervised assessment

TPB guidance calls for at least 40% of assessment in a Board approved GST/BAS course to be completed under independent supervision. Remote or online supervision must be live and meet the TPB's integrity requirements.

Your Learning Plan will identify the required supervised tasks. Confirm bookings, identity checks, permitted resources and technology requirements with NBIA before your assessment.

RPL and Credit Transfer

Recognition of Prior Learning (RPL) assesses skills and knowledge gained through work or other learning. For a TPB pathway, prior experience alone does not remove the need to meet the TPB's formal assessment requirements, including independent supervision.

Credit Transfer recognises verified, relevant units already completed. NBIA will review your evidence and advise how it affects your Learning Plan. TPB registration requirements still need to be satisfied.

Software for practical learning

Practical tasks may use MYOB or Xero. Confirm the software package, device compatibility, student access period and any additional costs with your Course Advisor before enrolling.



TPB assessment guidance: TPB(GS) 09/2011 and 10/2011 | tpb.gov.au

STUDENT SUPPORT

Study online with support

Your online Learning Plan brings together learning materials, assessment instructions and ways to ask for help. NBIA's Student Support Team and trainers and assessors can help you plan your next step.

- Use online help requests to ask a question or request contact
- Connect with an assessor through scheduled drop-ins and other support opportunities
- Access digital manuals, examples, case studies and templates
- Contact Student Support if you are falling behind or need help accessing your learning

What you will need

- A computer or laptop with reliable internet access
- Word and Excel, or the software specified for your course
- Ability to open PDFs, manage files and upload assessment documents
- A webcam, microphone and the required identification for online supervised assessment
- Access to the accounting or payroll software specified by NBIA

Learning materials are provided digitally. No printed textbooks are supplied for this skill set.

Before you enrol

Before enrolment, discuss your goals, existing qualifications, work experience and support needs with a Course Advisor. The enrolment process includes a Pre-Training Review and any required digital literacy or other suitability checks.



IPA student membership is included. Ask your Course Advisor about activation and available student benefits. TPB association-pathway eligibility must be checked separately.

Make a study plan that works for you

Set aside regular study time and book supervised assessments early. Tell Student Support promptly if work, health or family commitments affect your progress so available support and options can be discussed.

FREQUENTLY ASKED QUESTIONS

Your questions answered

A quick guide to choosing your study pathway and planning your next step.

Will completing this skill set make me a registered BAS agent?

No. You must also meet the TPB's qualification, relevant experience and other registration requirements. The TPB decides each application. See the pathway on page 3.

Is this the right starting point if I am new to bookkeeping?

Discuss your goals and experience with a Course Advisor. The Certificate IV in Accounting and Bookkeeping may provide a more suitable foundation if you are new to the field.

How does online assessment work?

You work through your online Learning Plan and complete the required tasks. Some assessments require live, independent supervision. Your Learning Plan explains what to book and how to prepare.

Which accounting software will I use?

Practical learning uses MYOB or Xero. Your Course Advisor will confirm the package, student access arrangements and device requirements for your enrolment.

What support is available while I study?

You can use online help requests, contact Student Support and connect with an assessor through scheduled support opportunities. Let the team know early if you need help with progress or access.

Can I receive credit for previous study or experience?

Ask about Credit Transfer and Recognition of Prior Learning before enrolling. NBIA will review your evidence and explain any assessment still required, including the TPB requirements for a registration pathway.

**Current course information**

Scan for current details and fees, or visit nbia.edu.au. You can also speak with a Course Advisor on 03 9584 0900.

PATHWAYS AND ENROLMENT

Choose your next step

I need focused BAS and payroll skills

Choose FNSSS00004 BAS Agent Registration Skill Set to build focused BAS and payroll skills. Registration as a BAS agent requires the additional TPB requirements explained on page 3.

I am starting an accounting or bookkeeping career

Consider FNS40222 Certificate IV in Accounting and Bookkeeping for a broader foundation. It includes FNSTPB411 and FNSTPB412 as core units. The two skill set units provide credit towards this qualification.

I already hold a relevant qualification

Arrange a review of your existing study before enrolling. Your Course Advisor can help identify missing BAS or TASA components; final registration eligibility is determined by the TPB.

Before you enrol

Visit the course webpage or contact a Course Advisor for current fees and payment information. Confirm software access and assessment inclusions, and review NBIA's current refund, withdrawal and extension terms before enrolling.

Enrol in three steps

1. Speak with a Course Advisor about your goals, course suitability and any RPL or Credit Transfer.
2. Complete your enrolment, Pre-Training Review and any required suitability checks.
3. Access your online Learning Plan, plan your study and connect with your assessor.

Speak with a Course Advisor

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