

FNS40222

Certificate IV in Accounting and Bookkeeping

Practical skills for your accounting career

Build confidence in bookkeeping, BAS, payroll and financial reporting with supported online study.

TPB approved BAS units included

FNSTPB411 + FNSTPB412
Basic GST/BAS taxation principles

Online | Self-paced | Supported

13 units of competency
Up to 12 months

Additional experience and eligibility requirements apply for BAS agent registration. Diploma and Tax Agent study pathways are available.



National Business Institute of Australia

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COURSE OVERVIEW

Build practical accounting and bookkeeping skills

Start an accounting career, strengthen your current role or build the foundations for your own bookkeeping business. This nationally recognised qualification combines everyday accounting tasks with BAS, payroll and digital skills.

DELIVERY**Online, self-paced and supported****DURATION****Up to 12 months****COURSE STRUCTURE****13 units: 10 core + 3 electives****INDICATIVE VOLUME****960 hours of learning and assessment**

Who this course suits

People starting out in bookkeeping or accounts, administration staff taking on finance tasks, and existing workers who want a formal qualification or a pathway to further accounting study.

Financial transactions and reports

Process transactions, maintain ledgers, reconcile accounts and prepare financial reports and statements.

BAS and payroll

Prepare BAS and IAS information, work with GST requirements, and establish and maintain payroll systems.

Software and business skills

Use spreadsheets and computerised accounting systems, prepare budgets, maintain inventory records and collaborate digitally.

Where your skills can take you

Bookkeeper • Accounts officer • Payroll officer • Accounts payable or receivable officer • Accounting support officer. BAS agent registration is a further option once all TPB requirements are met.

On successful completion, you receive the FNS40222 Certificate IV in Accounting and Bookkeeping and a record of your results.

UNITS OF STUDY

Your 13 units of competency

Develop a broad foundation across accounting, payroll, BAS and digital work practices. NBIA's course includes 10 core units and 3 selected electives.

UNIT CODE	UNIT TITLE	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
FNSACC323	Perform financial calculations	Elective
FNSACC405	Maintain inventory records	Elective
BSBTEC404	Use digital technologies to collaborate in a work environment	Elective

The BAS Agent units FNSTPB411 and FNSTPB412 are included as core units. You do not need to enrol in a separate BAS Agent skill set to study these units as part of this qualification.

National training product: training.gov.au/training/details/FNS40222

BAS AGENT REGISTRATION PATHWAY

Work towards BAS agent registration

The Certificate IV includes the BAS Agent units FNSTPB411 and FNSTPB412, approved by the Tax Practitioners Board (TPB) for basic GST/BAS taxation principles. Registration is a separate application to the TPB.

1 Complete your Certificate IV

FNS40222 provides the primary accounting or bookkeeping qualification for the BAS agent pathway.

2 Complete the required BAS education

The two BAS Agent units are built into this course. Your pathway must also cover the Tax Agent Services Act 2009 (TASA) and Code of Professional Conduct. NBIA can confirm how this content is covered for your enrolment.

3 Build and document relevant experience

The standard pathway requires 1,400 hours in the past four years. The association pathway requires 1,000 hours in the past four years plus voting membership of a TPB recognised BAS or tax agent association.

4 Meet the other requirements and apply

You must be at least 18, meet fit and proper requirements, maintain or be able to maintain suitable professional indemnity insurance, and apply with supporting evidence and the applicable fee.

Completing the qualification does not automatically register you as a BAS agent. IPA student membership does not itself establish eligibility for the reduced-experience association pathway. The TPB determines registration eligibility.

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

DIPLOMA AND TAX AGENT PATHWAYS

Plan your next step in accounting

Your Certificate IV can be the first stage of a longer accounting pathway. Ask NBIA to map your completed units before you enrol in further study.

- 1 FNS40222 Certificate IV in Accounting and Bookkeeping**
Build your accounting foundation and complete the BAS Agent units. You can work towards BAS agent registration while planning further study.
- 2 FNS50222 Diploma of Accounting**
The Certificate IV meets the Diploma's foundation unit entry requirements. Extend your skills in financial reporting, budgeting, performance information, internal control and taxation.
- 3 Complete any outstanding Tax Agent Certification units**
NBIA offers FNSSS00005 Commercial Law for Tax Agents Skill Set and FNSSS00008 Tax Law for Tax Agents Skill Set (Tax documentation). Have your Diploma transcript reviewed to identify the remaining TPB approved commercial law and Australian taxation law study.
- 4 Build relevant experience and apply to the TPB**
Under the Diploma pathway (item 203), the TPB requires two years of full-time relevant experience, or its part-time equivalent, in the past five years. Other registration requirements also apply.

Make your completed study count: FNSTPB411 and FNSTPB412 also appear in NBIA's published Diploma unit selection and can be reviewed for Credit Transfer. Diploma study may also overlap with Tax Agent Certification. NBIA will confirm your individual Learning Plan, credits, fees and remaining units before enrolment.

Further study option

You may also consider FNS60222 Advanced Diploma of Accounting for more advanced accounting skills. It is a further study option rather than a required step in the Diploma pathway to Tax Agent registration.

Tax Agent requirements: tpb.gov.au/qualifications-and-experience-tax-agents

LEARNING AND ASSESSMENT

Apply your learning to realistic tasks

Study through your online Learning Plan and practise using business records, calculations and accounting scenarios. Assessment may include written questions, online quizzes, case studies, projects, software tasks and role plays where required.

Accounting software

Practical learning may use MYOB or Xero. Your Course Advisor will confirm the software package, student access period, device compatibility and any additional costs before you enrol.



Independently supervised BAS assessment

At least 40% of assessment in the TPB approved GST/BAS component is to be completed under independent supervision. This applies to the approved BAS course component, rather than automatically to every unit in the Certificate IV. Online supervision must be live and meet TPB integrity requirements.

Prepare for your assessments

Your Learning Plan identifies the required tasks and supervised assessments. Check bookings, identity requirements, permitted resources and technology before the session.

RPL and Credit Transfer

Recognition of Prior Learning (RPL) assesses existing skills and knowledge. Credit Transfer recognises verified relevant units already completed. Ask for an evidence review before enrolment; TPB education and assessment requirements must still be satisfied for a registration pathway.

Use your assessor's feedback to plan your next task. Contact Student Support early if you need help understanding instructions or arranging assessment support.

TPB BAS course and assessment guidance: tpb.gov.au

STUDENT SUPPORT AND GETTING READY

Study online with people to help

Online study gives you flexibility, with Student Support and experienced trainers and assessors available to help you plan, progress and ask questions.

Support throughout your course

Use online help requests, contact Student Support, and connect with an assessor through scheduled drop-ins and other support opportunities. Digital guides, examples, case studies and templates support your learning.

What you will need

A computer or laptop, reliable internet, Word and Excel or specified equivalents, and access to the required accounting software. You should be able to open PDFs, manage files and upload documents. A webcam, microphone and identification are needed for online supervised assessment.

Before you enrol

There are no formal qualification entry requirements. We review your goals, existing study, work experience and support needs through a Pre-Training Review and required digital literacy or other suitability checks.



IPA student membership

IPA student membership is included. Ask your Course Advisor about activation and available student benefits. Student membership is separate from professional or voting membership for TPB registration purposes.

Make time for steady progress

Plan regular weekly study time across the 12-month enrolment. The course has an indicative volume of 960 hours; actual study time depends on your experience, pace and any approved credit. Contact Student Support early if work, health or family commitments affect your progress.

If you need additional time, ask about course extensions before your end date. Approval, fees and conditions may apply.

QUESTIONS AND ENROLMENT

Choose your next step

Speak with a Course Advisor to match the course to your goals and understand your BAS, Diploma or Tax Agent pathway before you enrol.

Do I need to complete the BAS Agent skill set separately?

No. FNSTPB411 and FNSTPB412 are core units within this Certificate IV. Additional TPB registration requirements still apply.

Can I study around work and family?

The course is online and self-paced within your enrolment period. Allow regular time for study and book required supervised assessments ahead.

Will I receive credit towards the Diploma?

Ask NBIA to review your transcript and the Diploma unit selection. Confirmed Credit Transfer can reduce repeated study; your individual pathway and remaining units will be explained before enrolment.

Enrol in three steps

1. Talk through your goals

Discuss course suitability, support needs, previous study and your preferred pathway.

2. Complete your enrolment

Complete the Pre-Training Review and required suitability checks, and confirm your payment arrangements.

3. Start your Learning Plan

Access your course, plan study time and connect with Student Support and your assessor.

For current fees and payment options, visit the course webpage or contact NBIA. Before enrolling, review current course inclusions and the refund, withdrawal and extension terms.

Speak with a Course Advisor

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Scan for course details and current fees

