

# COURSE APPROVAL REQUEST FORM

## A course in basic accountancy principles that is approved by the Board

The purpose of this form is to enable approved course providers to make a submission to the Tax Practitioners Board (TPB) to have one or more units approved by the Board as a course in basic accountancy principles, as referred to in Schedule 2 of the Tax Agent Services Regulations 2022 (TASR).

This form must be completed by an authorised officer of the course provider. It may be accompanied by a certification from an appropriately qualified and independent person to verify that the submitted unit or units meet the TPB's requirements for a course in basic accountancy principles that is approved by the Board. Such persons could include, but need not be limited to, leading academics in the relevant area, such as a professor. The completed form and relevant attachments should be sent to: **Tax Practitioners Board, GPO Box 1620, SYDNEY NSW 2001**

For further information on the requirements for a course in basic accountancy principles that is approved by the Board, refer to [TPB\(PG\) 01/2010 Course in basic accountancy principles that is approved by the Board](#). For information on the mix and match approach to Board approved courses, refer to [TPB\(I\) 06/2011 Educational qualification requirements for tax practitioners - the mix and match approach to Board approved courses](#).

Name of course provider	
Course provider number (for example, CRICOS or RTA number)	
Type of provider	<input type="checkbox"/> University <input type="checkbox"/> Registered training organisation <input type="checkbox"/> Other registered higher education institution <input type="checkbox"/> Other course provider approved by the Board
Name of unit or units	

## Course requirements

Does the unit cover all of the following topic areas?	Yes / No	Name of unit or units	Reference to relevant supporting evidence
a) Sources of regulation of accounting			
b) Understanding financial statements for different business structures			
c) Transaction analysis			
d) Basic understanding of double entry bookkeeping			
e) Cash and accrual accounting			
f) Key concepts and rules integral to understanding financial statements including: <ul style="list-style-type: none"> <li>i. Definition and recognition of revenues and expenses</li> <li>ii. Definition and recognition of assets</li> <li>iii. Definition and recognition and liabilities</li> <li>iv. Measurement of current assets, including receivables and inventory</li> <li>v. Measurement of non-current assets including depreciation and impairment</li> <li>vi. Measurement of liabilities.</li> </ul>			
g) Taxable income and accounting profit (loss)			

Duration	Yes / No	Reference to relevant supporting evidence
Is the unit or units at least equivalent to one tertiary level unit amounting to a total of 100 to 130 hours duration?		
Education level	Yes / No	Reference to relevant supporting evidence
Are all the units at least at the Certificate IV level, which meets Australian Qualifications Framework (AQF) level 4 criteria <sup>1</sup> ?		
Assessment	Yes / No	Reference to relevant supporting evidence
Do each of the units contain an assessment/s, which is/are undertaken to a significant degree (that is, at least 40%) under some form of independent supervision?  Independent supervision may be undertaken remotely or online. For more information, see <a href="#">Board approved courses requirements for tax agents</a> .		

**Notes:**

- a) Where the form refers to 'relevant supporting evidence', this should be attached to this form, and should include a reference to any particular part of the attachment which is sought to be relied on.
- b) As noted above, this form may be accompanied by a certification from an appropriately qualified and independent person to verify that the submitted unit or units meet the TPB's requirements for a course in basic accountancy principles that is approved by the Board. Such persons could include, but need not be limited to, leading academics in the relevant area, such as a professor.

Name of authorised officer completing the form	
Position of authorised officer completing the form	
Signature of authorised officer completing the form	
Date	

<sup>1</sup> For further information on the AQF qualification levels, visit [www.aqf.edu.au](http://www.aqf.edu.au)