

COMPETENCY GRID

Chapter	Topics	Module unit code
1	Introduction	(FNSACC301A)
2	Source documents and the goods and services tax (GST)	(FNSACC301A) FNSBKG402A FNSBKG404A
3	Cash and credit journals	FNSBKPG402A (FNSACC301A)
4	General journal entries	(FNSACC301A)
5	Postings to ledger accounts and the trial balance	(FNSACC301A)
6	Debtors, creditors and subsidiary ledgers	FNSACC302A FNSBKG403A
7	Trial tests 1 and 2	
8	Prepare business activity statements and instalment activity statements	FNSBKG404A
9	Controls over cash and petty cash payments	FNSBKG402A
10	Bank reconciliations	FNSBKG402A
11	Manual payroll system	FNSBKG405A
12	Maintain inventory records	FNSACC405A
13	Depreciation, disposal of assets and asset registers	BSBFIA401A
14	Accrual accounting and balance day adjustments	BSBFIA401A
15	Profit accounts, worksheets and financial statements	BSBFIA401A
16	Trial tests 3 to 9	