

Facilitator Guide
**FNSACC301 Process financial transactions
and extract interim reports**

1st Edition 2017

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Advice for Facilitators

Welcome to the Facilitator Guide.

This suite of training and assessment materials for the unit of competency *FNSACC301 Process financial transactions and extract interim reports* comprises three main components:

- Facilitator Resources, including:
 - this Facilitator Guide, which contains delivery advice, customisable Delivery Plan and session plans
 - customisable PowerPoint presentations.
- Assessor Resources, including:
 - an Assessor Guide, which contains instructions on how to contextualise assessment tasks and conduct assessments
 - assessment tasks ready to be contextualised for the delivery environment, learner cohort and any other relevant factors
 - a customisable 'Assessment Materials' document to enable RTO staff to create a complete set of assessment tasks for learners.
- a Participant Workbook that includes:
 - learning materials to assist learners to understand key concepts and terms
 - learning activities to assist learners to practise their understanding.

In this Facilitator Guide

This Facilitator Guide contains customisable:

- pre-delivery checklist
- Delivery Plan, which provides an overview of how the unit could be delivered
- session plans, which contain the session outcomes and details of recommended activities for each topic
- learner evaluation survey, which can be used to gather feedback about learner satisfaction with the delivery of the unit
- appendices, which contain handouts, activities and templates to be provided to learners prior to sessions.

Preparing for delivery

Before beginning the training (whether face-to-face or online/distance delivery), you must contextualise all the training and assessment materials provided to suit your particular delivery requirements. You may also need to prepare additional materials.

The following table includes some common preparation tasks. You can modify the table to meet your needs and then use it as a pre-delivery checklist.

Item	Tasks	Done (✓)
Unit of competency and assessment requirements	Locate training specifications on http://training.gov.au and read thoroughly.	
RTO's Training and Assessment Strategy	Check the RTO's particular delivery and assessment requirements.	
Delivery Plan (included in this Facilitator Guide)	Complete the areas of the plan indicated for RTO use ' <RTO to complete> ' and contextualise the content provided to suit the delivery context and learner cohort.	
Timetable	Prepare timetable of delivery dates/sessions for circulation to learners.	
Session plans (included in this Facilitator Guide)	Contextualise each plan for the delivery context and learner cohort (including equipment and materials required for each session).	
PowerPoint presentations (included in the Facilitator Resources folder)	Contextualise presentations for the delivery context and learner cohort.	
Sample forms and documents	Source relevant forms and/or documents for distribution to learners (as required).	
Handouts	Prepare sufficient copies of handouts (as required) or make handouts available online.	
Participant Workbook	Read the Participant Workbook thoroughly.	
Further reading	Review the further reading listed at the end of each section in the Participant Workbook.	
Website addresses (URLs) in Participant Workbook and assessment tasks	Check website addresses for currency. Website addresses were checked by IBSA and correct at the time of publication. Note that IBSA cannot vouch for the ongoing currency of URLs. Where URLs are not current, IBSA recommends using the reference information provided to search for the source in your chosen search engine.	

Delivery Plan

Unit code and title	FNSACC301 Process financial transactions and extract interim reports	Qualification code and title	<RTO to complete>		
Trainer/assessor name	<RTO to complete>	Delivery year	<RTO to complete>	Delivery semester	<RTO to complete>
Trainer/assessor contact	<RTO to complete>	Delivery context	<RTO to complete>	Delivery hours	<RTO to complete>

SAMPLE
Not for training purposes

Session	Date & time	Title	Details	Resource requirements	Learning activities	Participant Workbook	Assessment
1	<RTO to complete>	Accounting concepts and supporting documentation	The accounting roadmap Accounting conventions Analysing debit and credit accounts Cash and accrual accounting Chart of accounts Source documents and information requirements Examining supporting documentation and authorisations	PowerPoint Presentation 1 Computer with internet access and data projector Real or simulated source documents such as Purchase Requisitions, purchase orders, delivery dockets, petty cash book, remittance advices, tax invoices, etc. (see Appendix 1 for some examples of source documents) Diagrams of the accounting roadmap, and debit and credit accounts Sample Chart of Accounts ‘Petty cash claim’ scenario, (provided in Appendix 1 of this Facilitator Guide) Letstute Accountancy, 2015, ‘Accounting conventions – concepts,’ <i>YouTube</i> , < https://www.youtube.com/watch?v=hEu6aZ9STTE > Mr. Colin Dodds, 2011, ‘Colin Dodds – Debit Credit Theory (Accounting Rap Song)’, <i>YouTube</i> , < https://www.youtube.com/watch?v=j71Kmxv7smk >	The accounting roadmap Accounting conventions Analysing debit and credit accounts Cash and accrual accounting Chart of accounts Source documents and information requirements Examining supporting documentation and authorisations	Section 1	

Session 1: Accounting concepts and supporting documentation

Session overview

Unit code and title:	FNSACC301 Process financial transactions and extract interim reports	Qualification code and title:	<RTO to complete>
Trainer/ assessor:	<RTO to complete>	Year:	<RTO to complete>
Session outcomes	<p>At the end of this session, learners will:</p> <ul style="list-style-type: none"> • identify, check and record information from documents • examine supporting documentation to establish its accuracy and completeness and ensure authorisation by appropriate personnel. 		
Resource requirements	<p>Participant and facilitator resources required for this session include:</p> <ul style="list-style-type: none"> • PowerPoint Presentation 1 • computer with internet access and data projector • real or simulated source documents such as Purchase Requisitions, purchase orders, delivery dockets, petty cash book, remittance advices, tax invoices, etc. (see Appendix 1 for some examples of source documents) • diagrams of the accounting roadmap, and debit and credit accounts • sample Chart of Accounts • 'petty cash claim' scenario, (provided in Appendix 1 of this Facilitator Guide) • Letstute Accountancy, 2015, 'Accounting conventions – concepts,' <i>YouTube</i>, <https://www.youtube.com/watch?v=hEu6aZ9STTE> • Mr. Colin Dodds, 2011, 'Colin Dodds – Debit Credit Theory (Accounting Rap Song)', <i>YouTube</i>, <https://www.youtube.com/watch?v=j71Kmxv7smk>. 		

Session details

This table provides suggested topics for this session, key points to be addressed through training or facilitation, suggested learning activities and questions for discussion.

Approx. time	Content/strategy
<RTO to complete>	<p>Session introduction</p> <p>Provide learners a brief overview of the session topics.</p>
<RTO to complete>	<p>Topic 1: The accounting roadmap</p> <p>Key points</p> <ul style="list-style-type: none"> • Source documents • Progression through the accounting roadmap. <p>Learning activity</p> <ol style="list-style-type: none"> 1. Explain the accounting roadmap (see Appendix 1 of this guide) and its relationship to the accounting process. 2. Divide learners into small teams (2–4 people) and ask each team to: <ol style="list-style-type: none"> a. select an everyday transaction they make; for example, buying some rolls and a chicken for lunch b. record what happens to the money they pay in terms of the accounting roadmap. 3. Bring the whole group back together and discuss their responses. <p>Debrief questions</p> <ul style="list-style-type: none"> • Why do we need to be able to track transactions? • What could happen if a business didn't record all of its business transactions?