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l nivel 3 de competencia de los técnicos en contabilidad adicionalmente implica: *Understanding the types of organization that exist, the regulations governing company accounts, and potential ethical issues. Draft accounts for sole traders and partnerships. Understanding of how to recognize the use of different accounting approaches and gathering, analyzing and reporting information about income and expenditure to support decision making, planning and control. Understand the basic tax principles and regulations that apply to goods and service tax, and accurately complete and submit a tax return. Understand the relevant ethical standards to protect one’s own and one’s organization’s professional reputation and integrity. Understand of the importance of upholding relevant codes of conduct. Enter accounting transactions, perform a reconciliation, correct errors, and produce a range of reports using a computerized accounting system. Understand the systems and process of the organization, within the responsibility of the position, such as sales, purchase, and payroll. Understand the use of all relevant office and accounting packages used within their organization, relevant to their job role*. Para el *Accounting Technician Level 4 (UK Regulated Qualifications Framework), Level 5b (ISC)* se require: *The use of budgeting for planning, coordinating, and authorizing the activities of an organization and for controlling costs. Prepare a basic budget and/or standard cost budget; create budgetary reports, control reports, and standard costing control reports; and prepare key performance indicators and workings to aid management decision making. Draft financial statements for Limited Companies, and groups of companies and have the tools and techniques that will enable them to analyze and interpret financial statements effectively. Understand the role of the accounting function in an organization and the importance of internal controls in minimizing the risk of loss. Undertake an evaluation of an accounting system to identify weaknesses and assess the impact of those weaknesses on the operation of the organization. Understand business taxation and its impact on business operation, prepare tax and understand the tax treatment of capital expenditure and the adjustment of accounting profits for tax purposes for sole traders, partnerships, and limited companies. Understand personal taxation, together with the key principles that are part of capital gains tax and inheritance tax. Understand the purpose of auditing and internal controls, contribute to the conduct of all stages of an external audit, including planning, gathering sufficient and appropriate evidence, and concluding and reporting findings. The skills and knowledge required to be able to identify the movements of cash within the business and make informed decisions on the best course of action to maximize the wealth of the business. Understand and apply the principles of effective credit control in an organization in the context of relevant legislation, contract law, best practice, professional ethics, and organizational policies.* El documento luego indica las habilidades y las actitudes de los técnicos en comento.

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