**BAS Agent Supervision and Registration Process**

Once you have qualified with Certificate IV in Accounting and Bookkeeping, you will need to gain work experience as a bookkeeper or accounting technician. Once you have some practical experience with the day-to-day aspects of bookkeeping for various businesses, you can work under the supervision of a registered BAS or tax agent to gain relevant hours to become a registered BAS agent.

The pathway generally takes several years and could look like this:

->Cert IV in Accounting and Bookkeeping

-> Work experience as an employee

-> Working under supervision as an employee or contractor

-> BAS agent registration

-> Ongoing professional development

-> Certified Accounting Technician

-> Other studies such as a Diploma of Accounting or Masters in Business Administration

This is one example of career progression through the accounting profession - many options exist.

Bookkeeping and BAS services are more complex than you realise! There are many levels of bookkeeping, ranging from basic data allocation to BAS services to forensic bookkeeping to high-level advisory services.

In your Cert IV studies, typically, you learn from relatively simple and ideal scenarios. The reality is that the accounts of businesses look nothing like the samples in your textbooks! As an example, balance sheets can contain many errors if the amounts are not verified, but a new bookkeeper often will only pick up problems with balance sheet accounts if they are pronounced. Spotting balance sheet issues usually takes practical experience working under supervision; even then, the problems can be tricky to solve.

Another example is payroll. The Cert IV payroll training is straightforward, and a newly qualified bookkeeper requires guidance to complete something more challenging like a termination payment or complex award payroll processing.

**How to Get Supervision**

Most BAS agents work as solo practitioners or within a small team. While the industry is changing and we are seeing more bookkeeping businesses operating more like accounting firms, it can be challenging to find a supervising agent, as a solo practitioner has limited resources. However, there are BAS agents who provide supervision and mentoring.

Accountants generally work as employees under supervision for years before starting their own firm and working as contractors or business providers. It's accepted that a new graduate will spend some years working under the direction of more experienced staff. Bookkeepers also need to gain experience this way before branching out on their own.

One of the best ways to get experience is to work in the bookkeeping department of an accounting firm as an employee. Another option is to work in a bookkeeping business as part of a team that provides a range of services for different types of clients in a variety of industries.

If you choose to work independently as a contract bookkeeper, you will need a close relationship with a supervising agent who can guide you and provide education about the more complex areas of bookkeeping and BAS services you will face once you are working for small businesses.

**What is a Supervising Agent?**

Any registered BAS or tax agent with the skills, experience and willingness can provide supervision and sign the statement of relevant experience needed by a bookkeeper to become a registered agent.

The agent must demonstrate “adequate supervision and control”. However, the TPB does not provide a precise definition of supervision and control. The supervising agent requires a certain level of professional judgement, and they will necessarily customise each arrangement with the bookkeeper working under supervision according to the experience and skills of the bookkeeper.

Supervising agents charge fees for supervision, some of which may be passed on to the client and some of which would stay with the bookkeeper as professional development or training costs.

A registered agent is not obliged to supervise your work just because you work with the same client. Don't be caught assuming that a tax agent who submits BAS for a client you do the bookkeeping for will sign your statement of relevant experience two years down the track.

A supervision arrangement must be documented, whether you are an employee or contractor.

**What Can You Expect While Being Supervised?**

You would generally have an initial meeting to outline expectations, discuss experience and professional goals, and establish whether you will work together.

Once both parties agree, you must get an agreement to formalise the supervision relationship. The agreement outlines the terms and conditions and expectations of each party. It could also outline a time frame for the agreement, for example, a progress meeting every six months to assess the number of hours completed, the type of work being done and areas of education needed. In addition, you must complete a log of BAS relevant hours, which would usually be submitted to the supervising agent for review each month or quarter.

You should also understand how the supervising agent plans to provide feedback, training or resources and how they will charge for any training or coaching. Check the [TPB supervision and control](https://www.tpb.gov.au/supervision-and-control-bas-agents) information to understand more about supervisory arrangements.

Over time, you would expect that as you get to know the agent's expectations and understand more about each client and BAS services, you will complete more of the BAS preparation and finalisation process. Finally, you should be able to complete the entire process without errors and within a competent time frame.

**Supervision, Coaching, Mentoring, Counselling and Training**

Supervision, coaching, mentoring and training are different services, and only some registered agents provide all these services.

Supervision – relates to supervising and checking your bookkeeping and BAS relevant work and providing feedback on areas needing further education. Supervision is essential, but while the following forms of professional development are valuable, they are not necessary for becoming a BAS agent.

Coaching – relates to developing skills and improving professional and/or personal performance, focusing on practical tools and accountability. Coaching develops specific skills you can apply immediately or in the short term.

Mentoring – relates to providing support, guidance, advice and understanding gained from personal experience. Mentoring develops skills over time during career development and personal evolution and tends to be less structured than coaching.

Counselling – relates to understanding oneself and others with a focus on healing and wellbeing.

Training – relates to learning practical skills or qualifications and is more formal than the other forms of professional development. Training can be structured by an external provider or on the job by colleagues or managers. Training is an integral part of maintaining professional education and currency.

Some or all of these forms of professional development will be necessary or useful at different times during your career as an accounting professional.

**Supervision Tips**

* When talking to prospective clients about offering bookkeeping and BAS services, let them know you have to work under supervision.
* Let them know industry going rates and negotiate a fee appropriate to someone at your level of experience, with the understanding you will increase your rates once you are registered.
* Talk to BAS agents who offer supervision services or approach BAS agents you know and ask if they would be willing to supervise your work, make the ATO lodgements required and sign the statement of relevant experience form for your application.
* Approach the tax agent for the business and ask if they will supervise your work.
* Whether you are supervised by a tax agent already attached to the business or a BAS agent, get the supervision agreement in writing just as you would use an engagement letter for a client. The contract should set out expectations, terms and conditions and the commitment to sign the statement of relevant experience.
* You can have multiple supervisors. For example, you may have a large client whose work is supervised by the tax agent, and you may have several small clients supervised by an external BAS agent. Both agents complete the statement of relevant experience for the hours they have supervised, and the bookkeeper submits all statements by all supervising agents in the application.
* The supervision process can be done online or in person.
* The supervisor must keep records of supervision provided, method of supervision, feedback, resources or education recommended, training provided, quality control and spot checks of source documents.

**TPB Individual Registration**

Once you have the required hours and experience, the supervising agent completes the statement of relevant experience to be submitted with the application.

The application process is usually straightforward and takes approximately six weeks to process.

You must only provide BAS services once you have received confirmation of your registration from the TPB. If lodgements are required during this time, you will need to continue using the services of your supervising agent.

The basic [requirements to become a registered BAS agent](https://www.tpb.gov.au/register-individual-bas-agent) are:

* To be over 18 years of age.
* To be a fit and proper person.
* To hold a minimum level of qualification and relevant experience accepted by the TPB.
* To have a professional indemnity insurance policy that meets the minimum standards and is appropriate to the agent’s situation.
* To complete the online application and provide supporting documents, including the statement of relevant experience completed by a supervising agent.
* To provide proof of identity.

Before applying for registration, qualified bookkeepers must gain at least 1,000 hours of [relevant experience](https://www.tpb.gov.au/relevant-experience-bas-agents) under a registered agent's supervision. If you are not a member of a membership association, you must have 1,400 hours before applying for registration.

Once registered, agents must meet ongoing requirements to maintain and renew registration. This includes undertaking 90 hours of Continuing Professional Education every three years with a minimum of 20 hours per year and abiding by the [TPB Code of Professional Conduct](https://www.tpb.gov.au/code-professional-conduct-bas-agents).

* [TPB BAS services](https://www.tpb.gov.au/bas-services)
* [TPB Supervision and control BAS agents](https://www.tpb.gov.au/supervision-and-control-bas-agents)
* [TPB Registering as an individual BAS agent](https://www.tpb.gov.au/register-individual-bas-agent)
* [AAT Student Resources](https://www.aat.org.au/AAT/AAT/Member_Resources/Student_resources.aspx)
* [AAT What is Bookkeeping?](https://www.aat.org.au/AAT/Bookkeeping/What_is_a_Bookkeeper_/AAT/Careers/What_is_Bookkeeping_.aspx?hkey=63214fda-1b02-4933-9a19-9d5cb6b71f96)
* [AAT What is a BAS Agent?](https://www.aat.org.au/AAT/Bookkeeping/BAS_Agent/AAT/Careers/What_is_a_BAS_Agent_.aspx?hkey=da491827-3d2d-4614-958a-e0ea5d5d0d44)
* [AAT What is an Accounting Technician?](https://www.aat.org.au/AAT/Bookkeeping/Accounting_Technicians/AAT/Careers/What_is_an_Accounting_Technician_.aspx?hkey=f904afe0-1127-4a85-a706-cc6bbf8e380c)