



SUBMISSION ON BEHALF OF THE AUSTRALIAN FEDERATION OF  
EMPLOYERS AND INDUSTRIES (AFEI)

AM2008/81

AWARD MODERNISATION

**AFEI**  
Australian Federation of  
Employers & Industries

**BEFORE THE AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION**

**AWARD MODERNISATION**

**MATTERS NO. AM2008/81 – INDUSTRIES NOT OTHERWISE**

**ASSIGNED – ACCOUNTANCY PRACTICES**

1. The Australian Federation of Employers and Industries (AFEI) has earlier provided written and oral submissions to the Commission concerning Award Modernisation in a wide range of matters. AFEI make the following submissions concerning the Accountancy Practices Industry, which is included in Stage 4 of Award Modernisation.
2. AFEI submits that upon consideration of current industrial instruments that there is not a separately identifiable Accountancy Practices Industry in Australia. The AIRC has identified only two possible awards falling within the scope of this industry, and an examination of these industrial instruments illustrates their limited coverage.
3. The current AIRC list of relevant awards pertaining to the Accountancy Practices Industry is detailed below:
  - Clerks' (Accountants' Employees) Award 1984 (Western Australia);
  - Public Accountants Award (Tasmania).
4. AFEI submits that the current scope of these awards is too narrow to form a basis for a binding national instrument. The Clerks' (Accountants' Employees) Award 1984 applies solely in Western Australia and the Public Accountants Award applies solely in Tasmania.

5. In New South Wales, Queensland, Victoria, South Australia, Western Australian, the Australian Capital Territory and the Northern Territory, there are no awards that apply to accountants. Accountancy is an occupation that has not historically been covered by awards, nor is there any similar occupation or industry that has historically been covered by awards.
6. The Request from the Minister for Employment and Workplace Relations stated that it is not the intention of Award Modernisation to extend the coverage of awards to industries or occupations that have not historically been subject to awards. A modern award that would apply to accountants would contravene the Request, and therefore should not be made.
7. AFEI submits that it is unnecessary to establish a stand alone Accountancy Practices Industry award. AFEI would oppose the expansion or creation of any award with national coverage to apply to accountants. It would be more appropriate for employees in this industry who are not accountants and who perform work of an administrative or clerical nature to fall within the coverage of the modern Clerks – Private Sector Award 2010.

**24 July 2009**