

Y O U R
F U T U R E



S T A R T S
H E R E

AAT offers world-class accounting and finance qualifications. We lead the way in the development of practical, real-world skills for use at all levels of business.

+44 (0)20 3735 2400

aat.org.uk

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Use the tabs to the right to navigate to the qualification suited to you.

Why AAT?

Everything you need to know about studying an AAT qualification

- ✓ Accounting and finance at the heart of every business
- ✓ Study full time, part time or by distance learning
- ✓ Sit your assessments in your local country

AAT Accounting Qualification

AAT's highly established, industry recognised accounting and finance qualification.

- ✓ I am already working in accounting and finance and need a professional qualification
- ✓ I am looking to start a career in accounting and finance
- ✓ I would like to set up my own accounting practice

AAT Bookkeeping and Computerised Accounting

Develop the essential bookkeeping skills at the heart of every business.

- ✓ I need bookkeeping skills for my business
- ✓ I work in bookkeeping and need a professional qualification
- ✓ I would like to set up my own bookkeeping practice

W H Y A A T ?

1
An established and respected name globally since 1980.

2
Practical, real-world skills that every business needs.

3
Qualifications that are open to everyone.

4
Flexible and cost-effective training options that work for you.

5
Membership that demonstrates your professional excellence.

Accounting and finance

The lifeblood of business

From multi-national companies through to globally recognised brands, accounting and finance skills are at the heart of every successful business.

Called upon every day, these skills encompass everything from the recording of financial transactions through to in-depth examinations of expenditure and income.

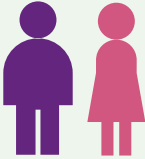
Though many of these processes have existed for hundreds, even thousands of years, accounting and finance skills continue to help us understand and maintain the health of a business.

That explains why these skills are so sought after and how, with them, your opportunities become endless. Whether you want to specialise in accountancy or have the base understanding to flourish in other areas of business, by boasting this highly transferable skill-set you'll open doors to a wide range of exciting careers.

And with AAT, you're in the right hands. Whatever your motivations to study, our qualifications will equip you with the expertise and confidence to succeed.

AAT in numbers

We are a professional membership body



+130,000

members and growing

We award skills based accountancy and finance qualifications



300,000

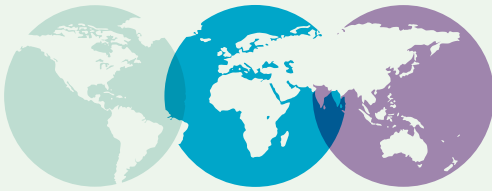
computer based assessments taken last year



800

computer based assessments taken each day

We have members across the globe



Members in

100 countries

We support and develop our students through more than 550 AAT training providers



550

training providers

We have members in multiple industries



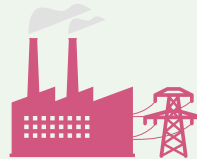
Public sector

25%



Private sector – accountancy practice

18%



Private sector – non-accountancy practice

48%



Voluntary, charity, not for profit and other

9%

We innovate with new and enhanced products and services



7

new qualifications launched in 2014



1 million

green light e-learning tests taken to date

We attract new members and students year on year



97%

of full members would recommend AAT



1

e-learning award won in 2014



42,000

AAT e-learning courses are taken every month in the UK



+45,000

Facebook followers

We support students with career resources



20,000

students accessed our online career resources in the last year

We boost students' job security and career prospects



82%

of our members feel very or quite secure in their current jobs



74%

of our members feel very or quite satisfied in their job roles

AAT training providers

Working with us for you

AAT qualifications are available to study around the world and from home via distance learning.

Once you've chosen the right AAT qualification for your needs, your next step is to find a training provider to study with.

What do we mean by training providers?

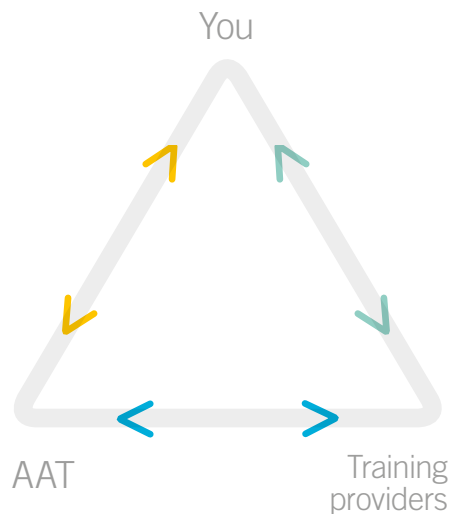
- Colleges
- Private AAT approved training centres
- Distance learning providers

Basically, they're the people who are approved to deliver AAT qualifications and provide your training.

Whether it's a public or private college, or a specialist distance learning provider, we have over 550 training providers approved across the globe, meaning you've got plenty of options for how and where you study.

Over the next three pages, we'll look at the different options and things to think about when making that decision.

How it works...



START SEARCHING

To choose an AAT training provider with the location and learning style to suit you, go to aat.org.uk/world

Ways to study

Study methods to suit your lifestyle

Whether you want to attend classes or study from home, AAT training providers offer flexible courses to suit your needs and circumstances.

Classroom study

The large majority of our training providers offer classroom courses – often with part-time and full-time options available.

Part-time

- One or two classes a week
- Often in the evening
- Perfect if you're in full-time employment

Full-time

- Two, three or four classes a week
- Often in the day
- Perfect if you're a school leaver

Distance learning

For those of you tied down to work or with family commitments, getting away to day or night classes can be difficult.

If that applies to you, distance learning is an appealing and flexible study method that puts the ball in your court.

- **You** decide when you start your course.
- **You** choose when and where you study.
- **You** set the pace of study.
- **You** tailor the level of support you receive.
- **You** choose when you sit your assessments.

Your distance learning provider will supply your tuition and study materials, ranging from basic correspondence courses through to live online classes.

Classroom study is great if you prefer:


- the buzz of the classroom environment
- close interaction with your tutors
- a structured learning approach.

“I've got two small boys so studying at college was never an option. Distance learning allowed me to study in my own time and still get all the help and guidance I needed from my training provider. With family and work, having that flexibility was so important.”

Sarah Williams

AAT student member
Accounts Assistant,
Breeze & Co. Chartered Accountants

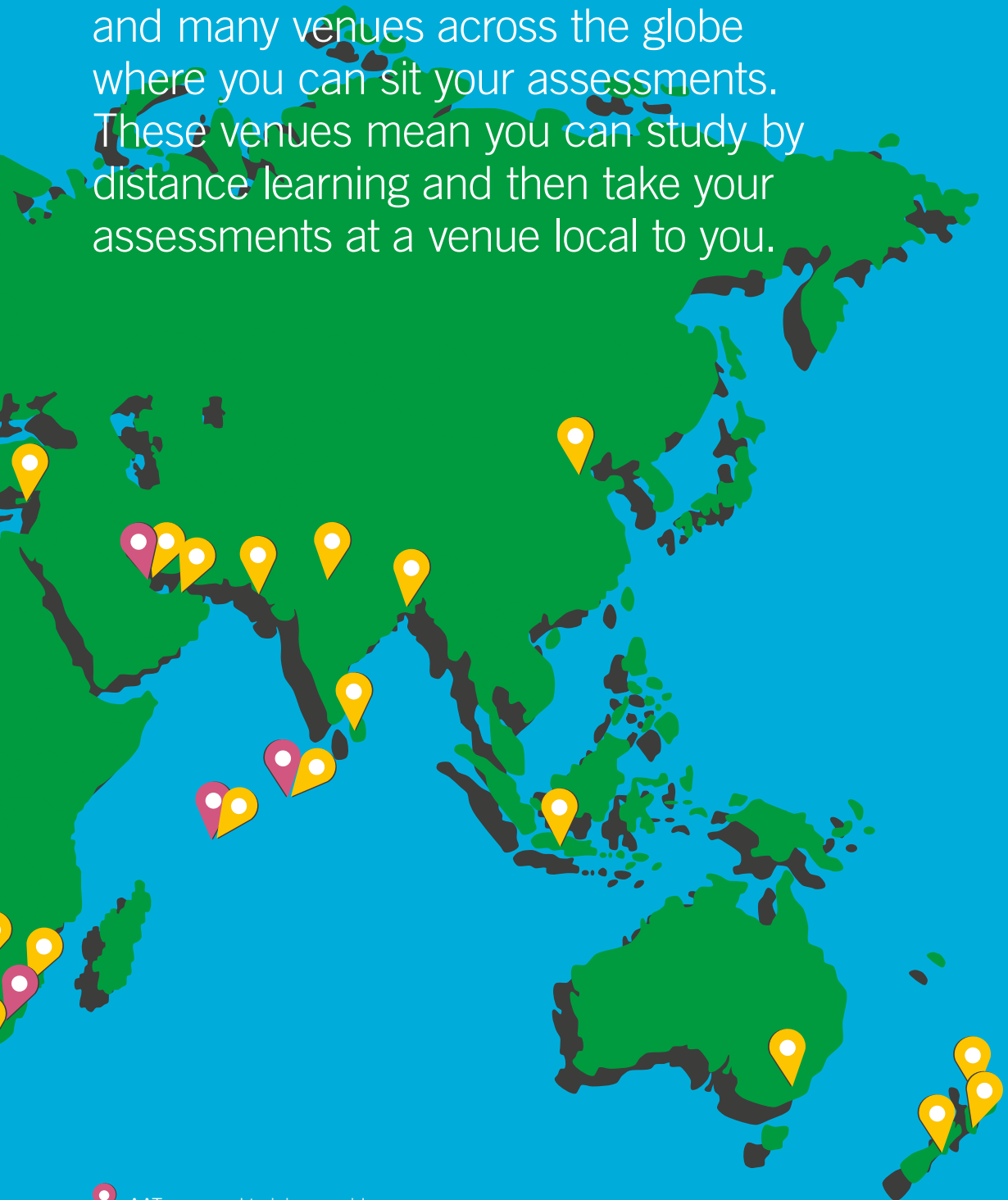
CHOOSING YOUR TRAINING PROVIDER





We strongly recommend comparing the different training providers out there as their training packages can vary.

To choose an AAT training provider with the location and learning style to suit you, go to aat.org.uk/world

AAT has approved training providers in several countries around the world and many venues across the globe where you can sit your assessments. These venues mean you can study by distance learning and then take your assessments at a venue local to you.



-  AAT approved training providers
-  AAT assessment venues

Employers value AAT qualifications

Whether you're looking for your first role, changing career or chasing that promotion, an AAT qualification on your résumé demonstrates to employers you have the practical, real-world skills they need.

Why employers love AAT qualifications on your résumé

Expertise they can trust

If you want to describe AAT as a brand, then it's a brand that employers trust. We've got a history of delivering accounting and finance qualifications that makes us stand out from competitors.

Tailor made qualifications built for the modern workplace

All our qualifications are written in consultation with employers and draw on the real-world skills they look for in employees.

A mark of competence and professional excellence

Unlike academic qualifications, to progress through our qualifications you have to display practical competence. An AAT qualification on your résumé shows you understand more than just the theory.





“We see huge benefits from our staff as they are able to apply their training to their job from day one and continue to as their careers progress. They are becoming professional accountants and that’s great for us to see. We’re able to flow them between departments to leverage what they’ve learnt through their training, which is great for our business.”

Joanne Evans, Finance Manager at P&G’s Global Financial Service Centre, works closely with AAT to deliver finance training that’s key to developing her team’s talent.



THE AAT

ACCOUNTING

QUALIFICATION

AAT's highly established, industry recognised accounting and finance qualification consists of three levels – introductory, intermediate and advanced.

At each level you'll learn practical skills to prime you for the workplace, from basic finance administration skills, preparing final accounts, through to complex management accounting tasks.

In this section you'll see the topics you'll cover at each level and the types of jobs you can expect on completion.

We also cover AAT Access, an entry-level short qualification, which covers the basics of business and finance. This can be studied on its own or as a route into the AAT Accounting Qualification.

How long will it take?

You will spend about a year on each level, but depending on your study method or course timetable it may be as little as six months. To complete all three levels it will take between 18 months and three years.

What kind of job can I expect after completing this qualification?

Each level of the AAT Accounting Qualification is a qualification in its own right. That means as you progress through each level, the skills you've learnt can be applied to a wider range of roles – from Accounts Administrator through to senior level positions such as Commercial Analyst.





T O P 5
R E A S O N S

=

to study the AAT
Accounting Qualification



1
A globally recognised qualification,
valued by leading employers.

2
Flexible study options with over
550 training providers globally.

3
Progression opportunities
to a great choice of careers.

4
Boost your earning potential by progressing through
each level, and becoming a full member (MAAT).

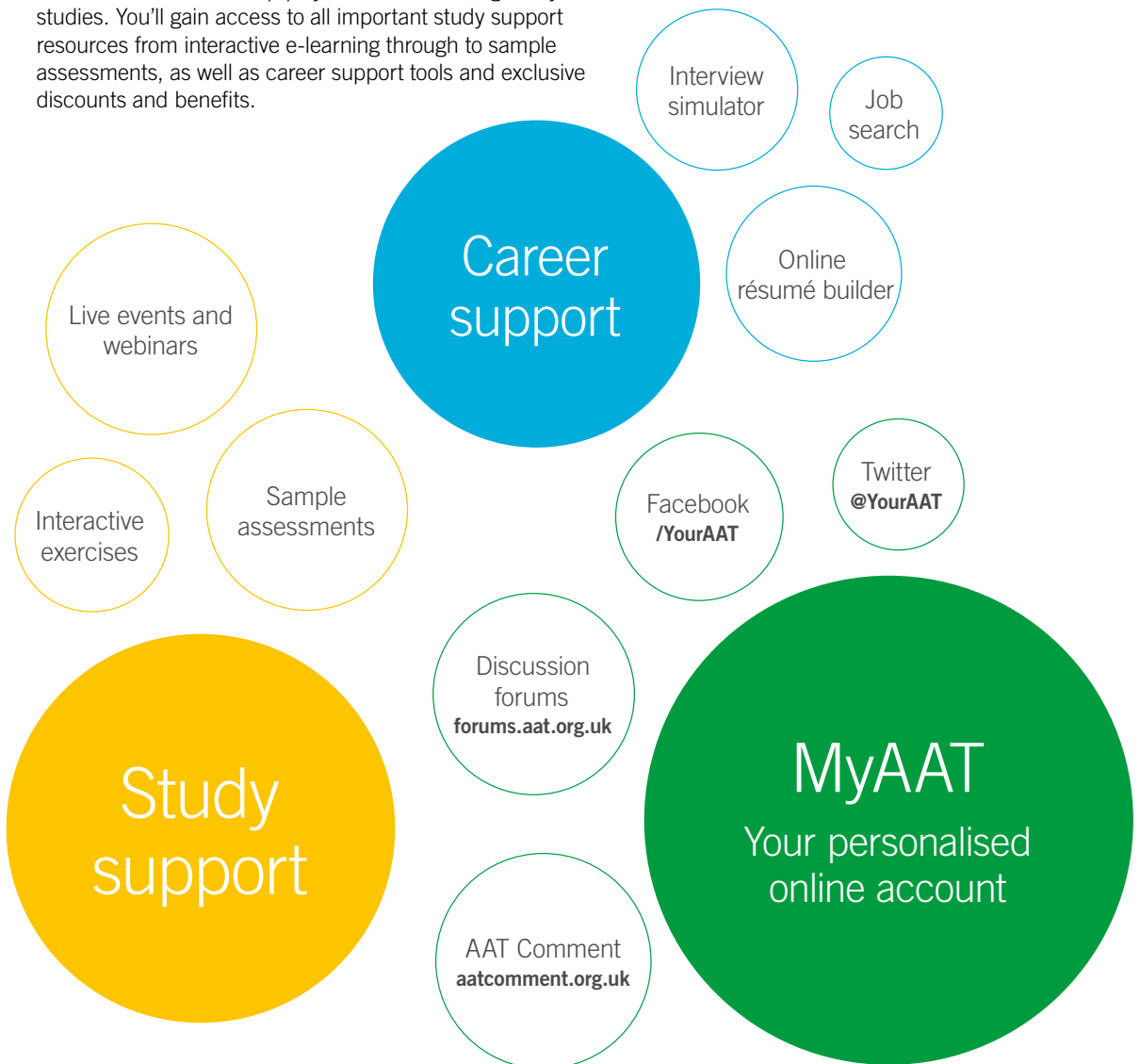
5
Fast track to chartered
studies with exemptions.

Student membership

Supporting you every step of the way

By studying the AAT Accounting Qualification not only are you working towards a world-class qualification, you're also part of a membership body that includes over 130,000 like-minded professionals from around the world.

Your student membership plays a vital role throughout your studies. You'll gain access to all important study support resources from interactive e-learning through to sample assessments, as well as career support tools and exclusive discounts and benefits.



What happens after qualifying?

On completion of the AAT Accounting Qualification, you'll open doors to a wide range of progression opportunities.

MAAT – show your credentials

With the relevant work experience, you can move upwards to AAT full membership. Alongside many other benefits, this includes the use of the letters MAAT after your name – internationally recognised as a mark of accounting excellence.

Keep your skills fresh

In the fast-changing world of accounting and finance you need to keep your skills fresh. From online support to discounted courses and events, full membership provides you with a comprehensive and cost-effective means to do this.

A pathway on to chartered studies

If you achieve all three levels of the AAT Accounting Qualification, many chartered accountancy bodies will grant you exemptions from further studies.

AAT ACCESS — ENTRY LEVEL

Covering the core areas of business and finance, AAT Access is an entry-level short qualification that can be studied on its own or as a route into the AAT Accounting Qualification.

Hannah Coltart MAAT
Higher Finance Apprentice, VISA Europe

Who is it for?

AAT Access will suit you if:

- you have little or no background in accounting and finance
- you run your own business or work in a finance department and need a short refresher course
- you're interested in finding out what accountancy and finance involves
- you want to build your basic business and finance skills before the introductory level
- English is your second language and you need to learn the basics in business language.

Topics you'll cover:

1. Mathematics for accounting
2. Essential accounting procedures
3. Creating business documents
4. Accounting in a professional environment

How long will it take?

Approximately 12 weeks depending on your course timetable and study method.

How much will it cost?

Your training costs will depend on what is included with your training provider. Some providers will include textbooks, assessment and student membership fees in their costs while others will require them to be paid separately.

AAT ACCESS

What will I learn?

Mathematics for accounting

Guided Learning Hours (GLH): 8

- Understand and develop skills in a range of basic mathematical functions using financial data.
- Understand basic mathematical concepts and be able to apply a range of numerical skills required by financial professionals.

Essential accounting procedures

GLH: 29

- Apply basic accounting terminology to business documents and procedures.
- Understand the principles of single-entry accounting systems, including preparing to record business transactions in the books of prime entry.
- Understand types of coding and batch control.
- Prepare documents to process receipts and payments.
- Prepare a basic profit statement.

Creating business documents

GLH: 30

- Be familiar with a range of documents used within the accountancy function and other areas of business.
- Understand the importance of good quality communications, including knowledge of formal and informal written communications.
- Identify different types of business documents and understand why it is important to choose the right style for internal and external communications.

Accounting in a professional environment

GLH: 8

- Understand how efficient working practices and personal development will help both you and businesses that you work for to succeed.
- Appreciate how the legal framework and ethical behaviour affect the way a business is run.

How will I be assessed?

All AAT assessments are:

- practical computer based assessments (CBAs)
- flexible – so you can sit them anytime of the year
- marked automatically – meaning you get your provisional results straight away
- covered by a range of learning methods including online tests and reports.

How do I get started?

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[aat.org.uk/world](https://www.aat.org.uk/world)

INTRODUCTORY LEVEL

The introductory level is where you'll get to develop your skills in finance administration: basic costing principles, double-entry bookkeeping and purchase, sales and general ledgers.

Mohammed Al Khabbaz
Assistant Income Auditor
Intercontinental Regency Bahrain Hotel in Manama, Kingdom of Bahrain



Who is it for?

The introductory level will suit you if:

- you work in accounts and would like a formal qualification in the field
- you would like to acquire new skills to help with a change in your career
- you're a school leaver looking for an introduction to accounting and finance
- you are not currently in employment or training and you need workplace skills
- you would like to go on to be an AAT full member or study for chartered status.

Top five skills you'll gain:

1. Processing payments and receipts.
2. Preparing invoices.
3. Completing bank reconciliations.
4. Understanding banking procedures.
5. Effective business communications skills including letters, memos and informal reports.

How long will it take?

From six months, depending on your course timetable and study method.

How much will it cost?

Your training costs will depend on what is included with your training provider. Some providers will include textbooks, assessment and student membership fees in their costs while others will require them to be paid separately.

INTRODUCTORY LEVEL

What will I learn?

Basic costing

Guided Learning Hours (GLH): 60

- Understanding an organisation's cost recording system and using it to record or extract data
- Use of spreadsheets to convey information on actual and budgeted income and expenditure

Computerised accounting

GLH: 25

- Entering data at the start of an accounting period to set up customer and supplier accounts
- Recording and processing customer and supplier transactions
- Recording and reconciling bank and cash transactions
- Processing and using journals to enter accounting transactions
- Production of reports (day books, account activity, aged analysis, statements or remittance advice)

Work effectively in accounting and finance

GLH: 40

- Understanding an organisation's accounting or payroll function
- Using numeracy and literacy communication skills
- Working independently or in a team to prioritise tasks and manage colleagues' responsibilities
- Understanding ethical values, principles and importance of confidentiality
- Understanding and explaining benefits to organisations of sustainable values

Processing bookkeeping transactions

GLH: 45

- Understanding double-entry bookkeeping, integrating books of prime entry and describing coding system functions
- Understanding discounts and settlement, trade and bulk discount differences
- Preparing and processing customer and supplier invoices and credit notes
- Totalling and balancing a 3-column analysed cash book
- Totalling, balancing and reconciling petty cash records within an analysed petty cash book
- Processing ledger transactions and extracting a trial balance

Control accounts, journals and the banking system

GLH: 40

- Understanding the purpose and use of control accounts and journals
- Maintaining and using control accounts and the journal
- Reconciling a bank statement with the cash book
- Understanding the banking process and main services of banks and building societies
- Understanding requirements of retention and storage relating to banking documents

How will I be assessed?

All AAT assessments are:

- practical computer based assessments (CBAs)
- flexible – so you can sit them anytime of the year
- marked automatically – meaning you get your provisional results straight away
- covered by a range of learning methods including online tests and reports.

What kind of job can I expect after completing this qualification?

- Accounts Administrator
- Accounts Assistant
- Accounts Payable Clerk
- Bookkeeper
- Payroll Administrator
- Payroll Officer
- Purchase/Sales Ledger Clerk
- Tax Assistant/Trainee
- Trainee Accounts Technician

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aat.org.uk/world

ALSO TRY

AAT Access

Perfect if: you're not ready to start at the introductory level and want to cover the basics first.

INTERMEDIATE LEVEL

At the intermediate level, you'll master more complex financial processes, including final accounts for sole traders and partnerships, reports and returns and professional ethics.

Comfort Mitchel
Management Accountant
Sally Salon Services

Who is it for?

The intermediate level will suit you if:

- you've completed the introductory accounting level and would like to build your skills
- you're already working in finance and you'd like a formal recognition of your skills
- you would like to go on to be an AAT full member (MAAT) or study for chartered status.

Top five skills you'll gain:

1. Making provisions for doubtful and irrecoverable debts.
2. Reconciling ledgers with the cash book.
3. The importance of professional ethics in the working environment.
4. Analysing variances.
5. Use of spreadsheets to manage information in the accounting environment.

How long will it take?

From six months, depending on your course timetable and study method.

How much will it cost?

Your training costs will depend on what is included with your training provider. Some providers will include textbooks, assessment and student membership fees in their costs while others will require them to be paid separately.

INTERMEDIATE LEVEL

What will I learn?

Accounts preparation

Guided Learning Hours (GLH): 75

- Understanding accepted principles of accounting and double-entry bookkeeping
- Understanding accounting methods of recording non-current assets
- Accounting for purchase of non-current assets
- Accounting for depreciation and adjustments
- Accounting for disposal of non-current assets
- Preparing and extending the trial balance

Prepare final accounts for sole traders and partnerships

GLH: 50

- Understanding the process involved in preparing final accounts
- Preparing accounting records from incomplete information
- Producing final accounts for sole traders
- Understanding partnerships' legislative and accounting requirements
- Preparing a statement of profit or loss appropriation account
- Preparing a financial position statement relating to a partnership

Costs and revenues

GLH: 70

- Understanding an organisation's costing systems
- Recording and analysing cost information
- Apportioning costs to organisational requirements
- Analysing budget deviations and reporting these to management
- Using information gathered from costing systems to assist decision making

Professional ethics

GLH: 35

- Understanding principles of ethical working
- Understanding ethical behaviour when working with internal and external customers
- Understanding when and how to take appropriate action following suspected ethical codes breaches
- Understanding the ethical responsibility of finance professionals in promoting sustainability

Indirect tax

GLH: 30

- Understanding VAT regulations
- Completing VAT returns accurately and on time
- Understanding VAT penalties and adjusting for previous errors
- Communicating VAT information

Spreadsheet software

GLH: 45

- Using a spreadsheet to enter, edit and organise numerical and other data
- Selecting and using appropriate formulas and data analysis tools and techniques
- Presenting, formatting and publishing spreadsheet information

How will I be assessed?

All AAT assessments are:

- practical computer based assessments (CBAs)
- flexible – so you can sit them anytime of the year
- marked automatically – meaning you get your provisional results straight away
- covered by a range of learning methods including online tests and reports.

What kind of job can I expect after completing this qualification?

- Accounts Assistant
- Accounts Payable and Expenses Supervisor
- Accounts Payable Clerk
- Assistant Accountant
- Audit Trainee
- Bookkeeper
- Credit Controller
- Finance Assistant
- Payroll Administrator
- Payroll Supervisor
- Practice Bookkeeper
- Tax Assistant

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[aat.org.uk/world](https://www.aat.org.uk/world)

ADVANCED LEVEL

The advanced level covers financial team leader skills, including financial statements for limited companies, complex management accounting tasks, management skills and specialist learning areas.

Darren Theobald MAAT
Financial Controller
NHS



Who is it for?

The advanced level will suit you if:

- you've completed the intermediate accounting level and would like to build your skills
- you're already working in finance and you'd like a formal recognition of your skills
- you would like to go on to be an AAT full member or study for chartered status.

Top five skills you'll gain:

1. Drafting and interpreting limited company financial statements.
2. Preparing forecasts of income and expenditure.
3. Preparing draft budgets and revising them as required by the business.
4. Managing budgets and reporting variances back to the business.
5. Reviewing the finance function to identify risk and make recommendations for improvements.

How long will it take?

From one year, depending on your course timetable and study method.

How much will it cost?

Your training costs will depend on what is included with your training provider. Some providers will include textbooks, assessment and student membership fees in their costs while others will require them to be paid separately.

ADVANCED LEVEL

What will I learn?

Financial statements

Guided Learning Hours (GLH): 90

- Understanding the regulatory framework underpinning financial reporting
- Understanding key features of published financial statements
- Drafting a limited company's statutory financial statements
- Drafting consolidated financial statements
- Interpreting financial statements using ratio analysis

Budgeting

GLH: 60

- Preparing budgets and income and expenditure forecasts
- Assessing budgetary impact of internal and external factors
- Using budgetary control to improve organisational performance

Financial performance

GLH: 60

- Collating and analysing cost information from various sources
- Measuring performance and managing costs appropriately
- Making suggestions for improving financial performance by monitoring and analysing information
- Preparing performance reports for management

Internal control and accounting systems

GLH: 70

- Understanding the importance and use of internal control systems
- Evaluating the accounting system and identifying areas for improvement
- Conducting ethical and sustainability evaluations of accounting systems
- Making recommendations to improve the accounting system

Two options from the following five:

Business tax

GLH: 50

- Completing corporation tax returns and supporting computations for incorporated businesses
- Understanding impact of legislation and legislative changes
- Understanding tax law and its implications for incorporated/unincorporated business
- Understanding capital assets

Personal tax

GLH: 40

- Calculating income from all sources and identifying taxable and non-taxable items
- Applying current legislation to calculate tax payable on income
- Accounting for capital gains tax according to current legislation
- Preparing accurate computations and completing relevant parts of self-assessment tax returns

External auditing

GLH: 70

- Planning an audit identifying areas for verification and associated risks
- Conducting a supervised audit
- Preparing draft reports for approval
- Understanding auditing principles and legal and professional standards required for an external auditor

Cash management

GLH: 40

- Using statistical techniques and financial information to prepare income and expenditure forecasts
- Preparing cash to monitor an organisation's cash flow
- Managing cash balances effectively
- Investing surplus funds, observing organisational policies

Credit control

GLH: 40

- Understanding relevant legislation and impact on credit management
- Using information from various sources to grant customers' credit within organisational guidelines
- Using a range of techniques for debt collection
- Monitoring and controlling credit supply

ADVANCED LEVEL

How will I be assessed?

All AAT assessments are:

- practical computer based assessments (CBAs)
- flexible – so you can sit them anytime of the year
- marked automatically – meaning you get your provisional results straight away
- covered by a range of learning methods including online tests and reports.

What kind of job can I expect after completing this qualification?

- Accounts Payable and Expenses Supervisor
- Assistant Financial Accountant
- Commercial Analyst
- Cost Accountant
- Fixed Asset Accountant
- Indirect Tax Manager
- Payments and Billing Manager
- Payroll Manager
- Senior Bookkeeper
- Senior Finance Officer
- Senior Fund Accountant
- Senior Insolvency Administrator
- Tax Supervisor
- VAT Accountant

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aat.org.uk/world



“When I finished advanced accounting I progressed on to AAT full membership. Having the letters MAAT after my name helped boost my professional reputation and credibility. It also meant that I was given additional responsibilities at work as my employer recognised my achievement.”

Dipesh Joshi MAAT
KPMG



AAT
BOOKKEEPING
AND
COMPUTERISED
ACCOUNTING

Good bookkeeping and computerised accounting are key functions at the heart of every business.

These separate but interlinked qualifications provide the essential skills and understanding you'll need to forge a career in either discipline – or the professional qualifications to back up and develop your existing skills.

Covering three levels, both AAT Bookkeeping and Computerised Accounting look at the systems, processes and analytical skills that are crucial to the bookkeeping profession.

In this section you'll see the topics you'll cover at each level and the types of jobs you can expect on completion.

How long will it take?

You will spend between six weeks and six months on each level of AAT Bookkeeping.

What kind of job can I expect after completing this qualification?

As you progress through each qualification the skills you've learnt can be applied to a wider range of roles – from Clerical Assistant through to senior level positions such as Accounts Manager or Professional Bookkeeper.

TOP 5 REASONS



to study AAT Bookkeeping and
Computerised Accounting

1
Specialised, transferable and
recognisable career-boosting skills.

2
Build the expertise to
start your own business.

3
Recognised route to become
a Professional Bookkeeper.

4
Spreadsheet software skills to
enhance your job prospects.

5
Gain an industry
recognised qualification.

AAT BOOKKEEPING

Over three levels, progress from key single-entry manual bookkeeping skills through to complex accounts preparation tasks.

AAT student
Cambridge Regional College, UK



Who is it for?

AAT Bookkeeping will suit you if:

- you'd like a solid introduction to bookkeeping – or just a refresher
- you're already working in finance and you want industry recognised qualifications
- you're interested in running bookkeeping services for local businesses
- you run your own business and you'd prefer to do your own bookkeeping
- you're an experienced bookkeeper seeking new skills
- you would like to acquire new skills to help with a change in your career.

Key skills you'll gain at each level:

- 1. Introductory:** how to establish key single-entry manual bookkeeping skills.
- 2. Intermediate:** how to execute the principles of double-entry bookkeeping and understand journals, control accounts and a trial balance.
- 3. Advanced:** how to prepare financial statements for sole traders and partnerships and develop complex spreadsheet software skills.

How long will it take?

- **Introductory level:** 6-12 weeks
- **Intermediate level:** 12 weeks
- **Advanced level:** 6 months

Exact timescales will depend on your course timetable and study method.

How much will it cost?

Your training costs will depend on what is included with your training provider. Some providers will include textbooks, assessment and student subscription fees in their costs while others will require them to be paid separately.

AAT BOOKKEEPING

What will I learn at each level?

Introductory

Introduction to bookkeeping

Guided Learning Hours (GLH): 4

- Understanding the job role and career path for a bookkeeper
- Understanding different types of business organisations
- Knowing the terminology used in bookkeeping

Working within bookkeeping

GLH: 8

- Understanding single-entry bookkeeping
- Knowing the general principles of VAT
- Understanding what is meant by both cash and credit transactions
- Understanding the principles of coding and batch control
- Understanding how to process information in the books of prime entry (excluding the journal)
- Understanding responsibilities when working in a bookkeeping environment

Bookkeeping and accounts

GLH: 30

- Knowing how to complete financial documents
- Recording cash and credit transactions in books of original entry
- Preparing bank reconciliation
- Understanding the petty cash imprest system
- Extracting a trial balance from ledger accounts

Spreadsheet software

GLH: 20

- Using a spreadsheet to enter, edit and organise numerical and other data
- Using appropriate formulas and tools to summarise and display spreadsheet information
- Selecting and using appropriate tools and techniques to present spreadsheet information effectively

Intermediate

Processing bookkeeping transactions

GLH: 45

- Understanding double-entry bookkeeping, integrating books of prime entry and describing coding system functions
- Understanding discounts and settlement, trade and bulk discount differences
- Preparing and processing customer and supplier invoices and credit notes
- Totalling and balancing a 3-column analysed cash book
- Totalling, balancing and reconciling petty cash records within an analysed petty cash book
- Processing ledger transactions and extracting a trial balance

Control accounts, journals and the banking system

GLH: 40

- Understanding the purpose and use of control accounts and journals
- Maintaining and using control accounts and the journal
- Reconciling a bank statement with the cash book
- Understanding the banking process and main services of banks and building societies
- Understanding requirements of retention and storage relating to banking documents

AAT BOOKKEEPING

What will I learn at each level?

Advanced

Professional ethics

GLH: 35

- Understanding principles of ethical working
- Understanding ethical behaviour when working with internal and external customers
- Understanding when and how to take appropriate action following suspected ethical codes breaches
- Understanding the ethical responsibility of finance professionals in promoting sustainability

Accounts preparation

GLH: 75

- Understanding accepted principles of accounting and double-entry bookkeeping
- Understanding accounting methods of recording non-current assets
- Accounting for purchase of non-current assets
- Accounting for depreciation and adjustments
- Accounting for disposal of non-current assets
- Preparing and extending the trial balance

Prepare final accounts for sole traders and partnerships

GLH: 50

- Understanding the process involved in preparing final accounts
- Preparing accounting records from incomplete information
- Producing final accounts for sole traders
- Understanding partnerships' legislative and accounting requirements
- Preparing a statement of profit or loss appropriation account
- Preparing a financial position statement relating to a partnership

Spreadsheet software

GLH: 45

- Using a spreadsheet to enter, edit and organise numerical and other data
- Selecting and using appropriate formulae and data analysis tools and techniques
- Presenting, formatting and publishing spreadsheet information

How will I be assessed?

All AAT assessments are:

- practical computer based assessments (CBAs)
- flexible – so you can sit them anytime of the year
- marked automatically – meaning you get your provisional results straight away
- covered by a range of learning methods including online tests and reports.

What kind of job can I expect with bookkeeping and computerised accounting skills?

Introductory

- Cashier
- Clerical Assistant

Intermediate

- Bookkeeper
- Accounts Clerk

Advanced

- Professional Bookkeeper
- Senior Bookkeeper
- Accounts Manager
- Ledger Manager

How do I get started?

1. Speak to our advisors on **+44 (0)20 3735 2400**
2. Choose your study method
3. Choose a training provider
4. Enrol with your training provider
5. Register with AAT

aat.org.uk/world

ALSO TRY

AAT Computerised Accounting

Perfect if: you want to further develop your skills in computerised bookkeeping.

COMPUTERISED ACCOUNTING

Stay on top of the newest accounting technology. Over three levels, develop the confidence to carry out everything from the routine through to advanced tasks on computerised accounting software.

Perry Simpson MAAT
Founder and CEO, Melted Cheese

Who is it for?

AAT Computerised Accounting will suit you if:

- you're a practising or part-qualified bookkeeper who already has a basic knowledge of manual bookkeeping
- you're already working in finance and you'd like formal recognition of your skills
- you're looking for new finance administration skills to enhance your career prospects
- you own a small business and want a basic understanding of computerised accounting.

Key skills you'll gain at each level:

- 1. Introductory:** how to create accounts, process accounting information, understand batch control sheets and produce accounting reports.
- 2. Intermediate:** how to use a computerised accounting system to enter accounting transactions, perform reconciliations, correct errors and generate a range of reports.
- 3. Advanced:** how to set up master data, process advanced accounting transactions and develop advanced spreadsheet software skills.

How long will it take?

- **Introductory level:** 6 - 8 weeks
- **Intermediate level:** 6 weeks
- **Advanced level:** 12 weeks

Exact timescales will depend on your course timetable and study method.

How much will it cost?

Your training costs will depend on what is included with your training provider. Some providers will include textbooks, assessment and student subscription fees in their costs while others will require them to be paid separately.

COMPUTERISED ACCOUNTING

What will I learn at each level?

Introductory

Computerised accounts

Guided Learning Hours (GLH): 30

- Creating accounts using computerised accounts software
- Processing accounting information using software
- Understanding how to use batch control sheets
- Producing reports using computerised software

Spreadsheet software

GLH: 20

- Using a spreadsheet to enter, edit and organise numerical and other data
- Using appropriate formulas and tools to summarise and display spreadsheet information
- Selecting and using appropriate tools and techniques to present spreadsheet information effectively

Intermediate

Computerised accounts

GLH: 25

Entering accounting data at the beginning of an accounting period

- Recording customer transactions
- Recording supplier transactions
- Recording and reconciling bank and cash transactions
- Using journals to enter accounting transactions
- Producing reports
- Maintaining the safety and security of data held in the computerised accounting system

Advanced

Computerised accounts

GLH: 60

- Setting up master data on a computerised accounts software package
- Processing accounting transactions on a computerised accounts software package
- Understanding how to process adjustments
- Understanding how to process period end adjustments
- Selecting and printing accounting reports for management purposes

Spreadsheet software

GLH: 45

- Using a spreadsheet to enter, edit and organise numerical and other data
- Selecting and using appropriate formulas and data analysis tools and techniques
- Presenting, formatting and publishing spreadsheet information

Professional ethics

GLH: 35

- Understanding principles of ethical working
- Understanding ethical behaviour when working with internal and external customers
- Understanding when and how to take appropriate action following suspected ethical codes breaches
- Understanding the ethical responsibility of finance professionals in promoting sustainability

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PROGRESSING WITH AAT QUALIFICATIONS

AAT Accounting Qualification

> Entry

AAT Access

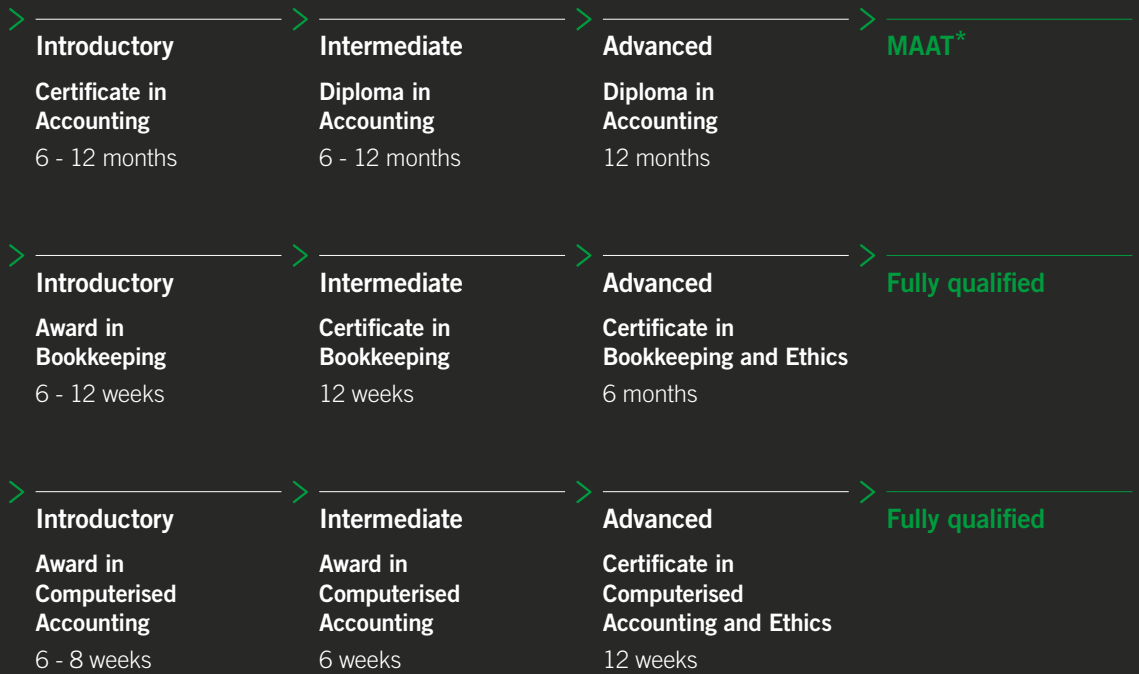
12 weeks

AAT Bookkeeping

AAT Computerised Accounting

Not sure which AAT qualification to study?

Use our interactive qualifications navigator to find the right one for you at [aat.org.uk/world](https://www.aat.org.uk/world)



*WHAT IS A MAAT?

Once qualified on the AAT Accounting Qualification, with relevant work experience, you can become an AAT full member and use the letters MAAT after your name. To find out more about this and your options after qualifying go to page 19.

Getting started

Here's what you need to do

1 Read this guide

Find out about AAT, our qualifications, study options, and where we can take you in your career.

2 Choose the right qualification for you

If you're not sure which AAT qualification to study, speak to an advisor on **+44 (0)20 3735 2400** or use the interactive qualifications navigator at **aat.org.uk/world**

3 Enrol with a training provider

Pick and enrol with a training provider whose study options suit you.

4 Register with AAT

Once you've enrolled with a training provider you'll need to be registered with AAT to sit your assessments and access our wide-ranging study support. You can find out more and register online at **aat.org.uk/world**

5 Qualify


Add a recognised professional qualification to your résumé and enhance your future prospects.




Get in touch


Choosing to study an AAT qualification is a big decision. That's why we're here to help you make those all-important next steps.

From choosing a training provider or study method through to careers advice and funding, there are a variety of ways you can get in touch and find the information you need.

 Call our advisors on
+44 (0)20 3735 2400

Monday to Thursday 09.00 - 20.00
Friday 09.00 - 17.00
(Lines are open UK time)

 Chat to us online

 Tweet us at **@StudyAAT**

 Or you can find all the information you need at **aat.org.uk/world**

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