



# HLA

HIGHLAND  
LEARNING  
ACADEMY



**AAT Accounting  
Qualifications**







## Scottish Professional and Vocational Qualifications

**Learn more, your way**



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# AAT Accounting Qualifications

The Association of Accounting Technicians (AAT) are the UK's leading professional body offering skills-based accountancy and finance qualifications which are globally respected and internationally recognised.

We provide the full range of AAT qualifications from those wishing to start their career in accountancy up to professional accountant status. These qualifications allow you to work at a pace that fits in with your lifestyle.

AAT's prestigious qualifications are recognised by employers globally, as they demonstrate the highest standard of professional competence and ethical conduct.

They're the perfect starting point if you're looking to build a lucrative career in finance. They'll help you:

- Launch your finance career with no experience
- Get promoted and increase your salary
- Start your own accountancy practice
- Fast-track your Chartered Accountancy qualification

## These professional qualifications are available at three levels:

- The Certificate in Accounting is the introductory level of the AAT suite of qualifications. You will develop skills in finance administration: double-entry bookkeeping, basic costing and purchase, sales, and general ledgers.
- The Diploma in Accounting is the intermediate level of the AAT Accounting Qualifications. It introduces more complex accounting tasks, such as maintaining cost accounting records and the preparation of reports and returns.
- The Professional Diploma in Accounting is ideal for anyone wishing to progress their career in finance. By studying for this qualification students will acquire professional accountancy and finance skills.

A professional qualification requires membership of the accrediting body, in this case the AAT. This allows you to work towards having post nominals and the benefits of belonging to a professional institution.

You will be provided with learning packs for each module for self-study. A tutor will be available to support you through the programme. At the end of each module you are required to sit an assessment.

# Level 2 AAT Certificate In Accounting

SCQF level 6 

## What you will learn:

This qualification comprises four mandatory units (255 guided learning hours in total):

### Introduction to Bookkeeping

GLH: 65

What is covered

1. Understand how to set up bookkeeping systems
2. Process customer transactions
3. Process supplier transactions
4. Process receipts and payments

### Principles of Bookkeeping Controls

GLH: 50

What is covered

1. Use control accounts
2. Reconcile a bank statement with the cash book
3. Use the journal
4. Produce trial balances



## AAT Accounting Qualifications

The Level 6 Certificate in Accounting is ideal for anyone wishing to study accountancy and finance alongside a range of complementary business and personal skills.



## AAT Accounting Qualifications

### Costs

- £1715 including AAT membership and exams (if exams are taken at the HLA exam centre)
- Assessments which are taken at external assessment centres will be charged in line with their centre charges.
- Improving own performance in a business environment
- AAT registration for Level 2 is a one-off fee of £172, giving students access to the purchased qualification for the lifespan of the qualification.

# Level 2 AAT Certificate In Accounting

SCQF level 6 

### Principles of Costing

GLH: 50

What is covered

1. Understand the cost recording system within an organisation
2. Use cost recording techniques
3. Provide information on actual and budgeted costs and income
4. Use tools and techniques to support cost calculations

### The Business Environment

GLH: 90

What is covered

1. Understand the principles of contract law
2. Understand the external business environment
3. Understand key principles of corporate social responsibility (CSR), ethics and sustainability
4. Understand the impact of setting up different types of business entity
5. Understand the finance function within an organisation
6. Produce work in appropriate formats and communicate effectively
7. Understand the importance of information to business operations

# Level 3 AAT Diploma In Accounting

SCQF level 7 

## What you will learn:

This qualification comprises four mandatory units (400 guided learning hours in total):

### Business Awareness

GLH: 70

What is covered

1. Understand business types, structures and governance, and the legal framework in which they operate
2. Understand the impact of the external and internal environment on businesses, their performance and decisions
3. Understand how businesses and accountants comply with principles of professional ethics
4. Understand the impact of new technologies in accounting and the risks associated with data security
5. Communicate information to stakeholders

### Tax Processes for Businesses

GLH: 60

What is covered

1. Understand legislation requirements relating to VAT
2. Calculate VAT
3. Review and verify VAT returns
4. Understand principles of payroll
5. Report information within the organisation

## AAT Accounting Qualifications

The Level 7 Diploma in Accounting provides students with the specialist knowledge and skills required to progress to employment in an accounting or finance role, or to further study in accountancy and finance.

## AAT Accounting Qualifications

### Costs

- £2068 including AAT membership and exams (if exams are taken at the HLA exam centre)
- Assessments which are taken at external assessment centres will be charged in line with their centre charges.
- AAT registration for Level 3 is a one-off fee of £228, giving students access to the purchased qualification for the lifespan of the qualification.

# Level 3 AAT Diploma In Accounting

SCQF level 7 

## Financial Accounting: Preparing Financial Statements

GLH: 150

What is covered

1. Understand the accounting principles underlying final accounts preparation
2. Understand the principles of advanced double-entry bookkeeping
3. Implement procedures for the acquisition and disposal of non-current assets
4. Prepare and record depreciation calculations
5. Record period end adjustments
6. Produce and extend the trial balance
7. Produce financial statements for sole traders and partnerships
8. Interpret financial statements using profitability ratios
9. Prepare accounting records from incomplete information

## Management Accounting Techniques

GLH: 120

What is covered

1. Understand the purpose and use of management accounting within organisations
2. Use techniques required for dealing with costs
3. Attribute costs according to organisational requirements
4. Investigate deviations from budgets
5. Use spreadsheet techniques to provide management accounting information
6. Use management accounting techniques to support short-term decision making
7. Understand principles of cash management

# Level 4 AAT Diploma In Professional Accounting

SCQF level 8 

## What you will learn:

This qualification comprises three mandatory units and two specialist units selected from a choice of five options (390 guided learning hours in total).

### Applied Management Accounting

GLH: 120

What is covered

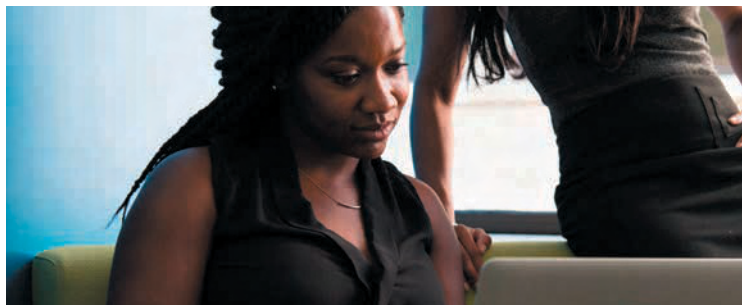
1. Understand and implement the organisational planning process
2. Use internal processes to enhance operational control
3. Use techniques to aid short-term and long-term decision making
4. Analyse and report on business performance

### Drafting and Interpreting Financial Statements

GLH: 90

What is covered

1. Understand the reporting frameworks that underpin financial reporting
2. Draft statutory financial statements for limited companies
3. Draft consolidated financial statements
4. Interpret financial statements using ratio analysis



## AAT Accounting Qualifications

The purpose of the Level 8 Diploma in Professional Accounting is to enhance the skills developed from the Level 7 Diploma in Accounting, enabling students to maximise opportunities in their current or new employment.



# Level 4 AAT Diploma In Professional Accounting

SCQF level 8 

## Internal Accounting Systems and Controls

GLH: 60

What is covered

1. Understand the role and responsibilities of the accounting function within an organisation
2. Evaluate internal control systems
3. Evaluate an organisation's accounting system and underpinning procedures
4. Understand the impact of technology on accounting systems
5. Recommend improvements to an organisation's accounting system

Plus Two options from the following five:

### Business Tax

GLH: 60

What is covered

1. Prepare tax computations for sole traders and partnerships
2. Tax computations for limited companies
3. Prepare tax computations for the sale of capital assets by limited companies
4. Understand administrative requirements of the UK's tax regime
5. Understand the tax implications of business disposals
6. Understand tax reliefs, tax planning opportunities and agent's responsibilities in reporting taxation to HMRC

### Audit and Assurance

GLH: 60

What is covered

1. The audit and assurance framework
2. The importance of professional ethics
3. Evaluate the planning process
4. Evaluate procedures for obtaining sufficient and appropriate evidence
5. Review and report findings

# Level 4 AAT Diploma In Professional Accounting

SCQF level 8



## Personal Tax

GLH: 60

What is covered

1. Understand the principles & rules that underpin taxation
2. Calculate UK taxpayers' total income
3. Calculate income tax and National Insurance contributions (NICs) payable by UK taxpayers
4. Calculate capital gains tax payable by UK taxpayers
5. Understand the principles of inheritance tax

## Credit and Debt Management

GLH: 60

What is covered

1. Understand relevant legislation and contract law that impacts the credit control environment
2. Understand how information is used to assess credit risk and grant credit in compliance with organisational policies and procedures
3. Understand the organisation's credit control processes for managing and collecting debts
4. Understand different techniques available to collect debts

## Cash and Financial Management

GLH: 60

What is covered

1. Prepare forecasts for cash receipts and payments
2. Prepare cash budgets and monitor cash flows
3. Understand the importance of managing finance and liquidity
4. Understand ways of raising finance and investing funds
5. Understand regulations and organisational policies that influence decisions in managing cash and finance

## AAT Accounting Qualifications

### Costs

- £2894 including AAT membership and exams (if exams are taken at the HLA exam centre)
- Assessments which are taken at external assessment centres will be charged in line with their centre charges
- AAT registration for Level 4 is a one-off fee of £244, giving students access to the purchased qualification for the lifespan of the qualification.

# Your AAT Exams

Includes professional membership of the CMI

## The CERTIFICATE L2 assessments:

You will sit 4 computer based exams.

- Introduction to bookkeeping
- Principles of bookkeeping controls
- Principles of costing
- The business environment

## The DIPLOMA L3 assessments:

You will sit 4 computer based exams.

- Preparing Financial Statements
- Management Accounting Techniques
- Tax Processes for Businesses
- Business Awareness

## The DIPLOMA IN PROFESSIONAL ACCOUNTING L4 assessments

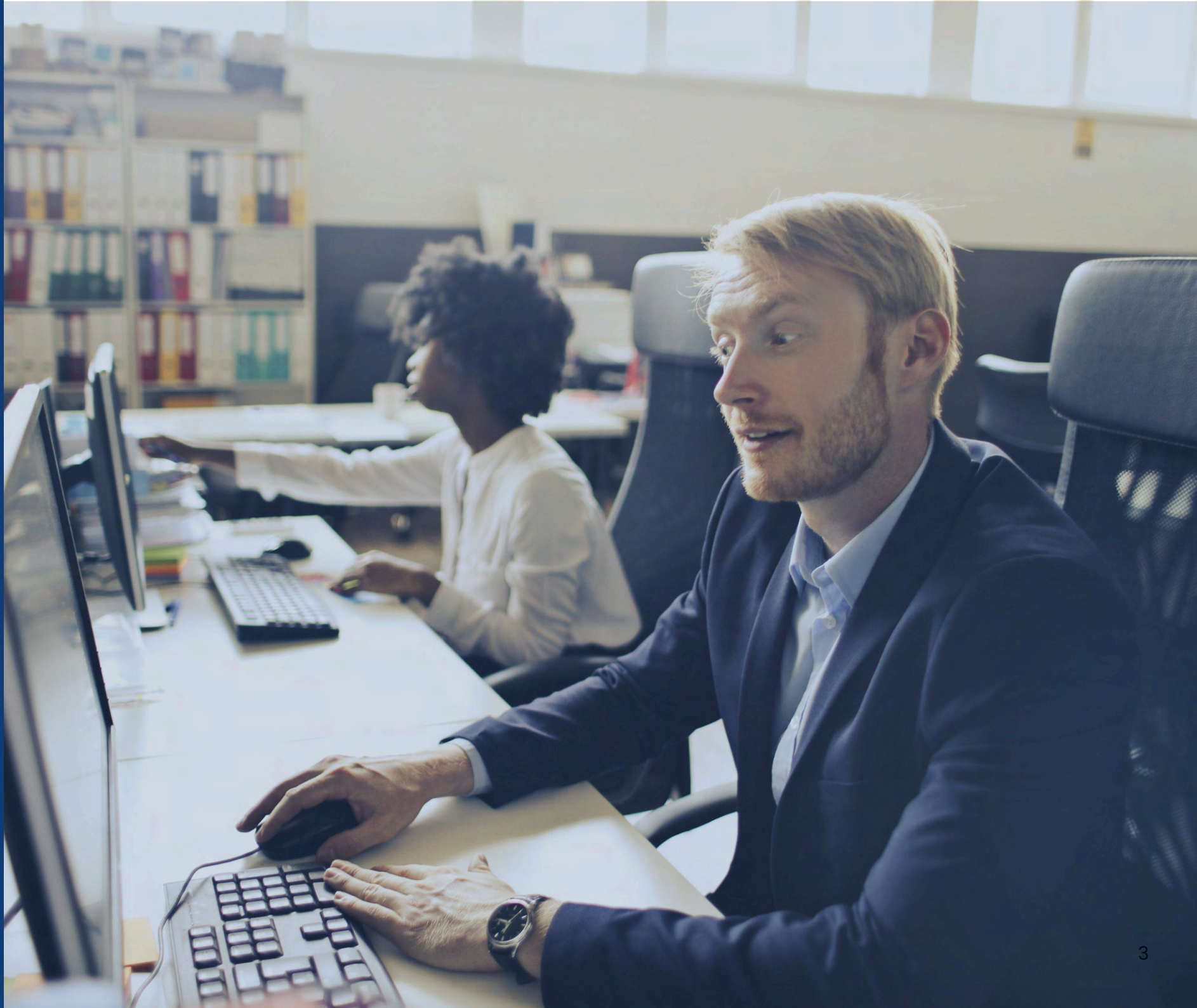
You will sit 5 computer based exams.

### Core Assessments

- Drafting and Interpreting Financial Statements
- Applied Management Accounting
- Internal Accounting Systems and Control

### Elective Assessments

- Business Tax
- Personal Tax
- Audit and Assurance credit and debt management
- Cash and Financial Management





## Finance

0% Interest , Spread the cost of your course, interest free flexible payments, Pay your course fees in manageable monthly chunks completely interest free low deposit, gets you started right away for a low fee or pay a bigger deposit to reduce your monthly payments employer invoicing, If your employer is paying for all or part of your course we can invoice them directly

## HLA Next Steps

Our expert advisors are happy to help with any questions and getting you started on your AAT journey

## Get in touch today;

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# HLA HIGHLAND LEARNING ACADEMY

## Scottish Professional and Vocational Qualifications

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