

# Accounting LEVEL 2



This qualification is designed for individuals that wish to work in Accounts. This level will start to develop your skills in double entry book-keeping and give you an understanding of management and administrative processes. You'll learn how to use manual and computerised accounting systems and to work with the purchase ledger, sales ledger and general ledger. Day release is required to achieve this qualification. This qualification can be completed as part of an Apprenticeship Framework.



# THE QUALIFICATION STRUCTURE

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## Level 2 NVQ Certificate in Accounting (AAT Foundation)

To achieve the Level 2 NVQ Certificate in Accounting the learner must achieve all units below:

### Units

BAI Basic Accounting I – Principles of recording and processing financial transactions (K)  
 – Preparing and recording financial documentation (S)  
 – Processing ledger transactions and extracting as trial balance (S)

BAll Basic Accounting II – Maintaining and reconciling the cash book (S)  
 – Banking procedures (K)  
 – Maintaining petty cash records (S)  
 – Maintaining the journal (S)  
 – Maintaining controls accounts (S)

WEAF Working effectively – Working effectively in accounting and finance (S)

BCCG Basic costing – Basic principles of costing (K)  
 – Provide basic cost and revenue information (S)

CMPA Computerised accounting – Computerised Accounting (import unit)

PEAF Professional ethics in accounting and finance – Professional ethics in accounting and finance (K)

Units BAI, BAll, BCCG and CMPA are all **computer based assessments**.

Units WEAF & CMPA can be assessed by **workplace evidence**

Unit WEAF can also be assessed by **AAT e-delivered projects/case studies**

# Accounting LEVEL 3



This level will start to develop your skills in double entry book-keeping and give you an understanding of management and administrative processes. You'll learn how to use manual and computerised accounting systems and to work with the purchase ledger, sales ledger and general ledger. Day release is required to achieve this qualification.



# THE QUALIFICATION STRUCTURE

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## Level 3 NVQ Certificate in Accounting (AAT Intermediate)

To achieve the Level 3 NVQ Certificate in Accounting the learner must complete the units below:

### Units

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|--|---|
| API Accounts preparation I                         | - Principles of accounts preparation (K)<br>- Extending the trial balance using accounting adjustments<br>- Accounting for fixed assets |
| APII Accounts preparation II                       | - Preparing accounts for partnerships (K&S)<br>- Prepare final accounts for sole traders (S)  |
| CMGT Cash management                               | - Principles of cash management (K)<br>- Cash management (S)  |
| CRS Costs and revenues                             | - Principles of costing (K)<br>- Providing cost and revenue information (S)   |
| ITX Indirect tax                                   | - Principles of VAT (K)<br>- Preparing and competing VAT returns (S)  |
| PEAF Professional ethics in accounting and finance | - Professional ethics in accounting and finance (K)   |
| SPSW Spreadsheets software                         | - Spreadsheets Software (import unit)   |

All units are assessed by **computer based assessments**

Units ITX and SPSW can also be assessed by **workplace evidence**

# Accounting LEVEL 4



This level will start to develop your skills in double entry book-keeping and give you an understanding of management and administrative processes. You'll learn how to use manual and computerised accounting systems and to work with the purchase ledger, sales ledger and general ledger. Day release is required to achieve this qualification.



# THE QUALIFICATION STRUCTURE

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## Level 4 NVQ Certificate in Accounting (AAT Technician)

To achieve the Level 4 NVQ Certificate in Accounting the learner must complete all the mandatory units and choose 2 optional pairs below:

### Mandatory Units

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|--|---|
| FNST Financial statements                    | - Principles of drafting financial statements (K)<br>- Drafting financial statements (K)    |
| BGT Budgeting                                | - Principles of budgeting (K)<br>- Drafting budgets (S)                                     |
| FNPT Financial performance                   | - Principles of managing financial performance (K)<br>- Measuring financial performance (S) |
| ICAS Internal control and accounting systems | - Principles of internal control (K)<br>- Evaluating accounting systems (S)                 |

### Optional units – 2 pairs from 4

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|------------------------------------|---|
| CRMC Credit management and control | - Principles of credit management (K)<br>- Control of debt and credit (S) |
| PTX Personal tax                   | - Principles of personal tax (K)<br>- Calculating personal tax (S)        |
| BTX Business tax                   | - Principles of business tax (K)<br>- Calculating business tax (S)        |
| EXA External auditing              | - Principles of external audit (K)<br>- Auditing financial statements (S) |