

Accounting qualifications

AAT Level 3 Diploma in Accounting

Level 3

Study the Level 3 Diploma to learn higher accounting techniques and disciplines, and qualify for AAT bookkeeping membership (AATQB).

How long does it take?

6–12 months

(Depends on study method and course timetable)

Level

- Level 3 (Level 7 Scotland)
- A Level/AS Level (grades A–E)
- UCAS points: Distinction = 56, Merit = 48, Pass = 32

What it covers

This qualification covers a range of essential and higher-level accounting techniques and disciplines. Students will learn and develop skills needed for a range of financial processes, including maintaining cost accounting records, advanced bookkeeping and the preparation of financial reports and returns.

Syllabus

Business Awareness



Financial Accounting: Preparing Financial Statements



Management Accounting Techniques



Tax Processes for Businesses



Business Awareness



Financial Accounting: Preparing Financial Statements



Management Accounting Techniques



This unit provides students with the knowledge and skills needed to understand the role of management accounting in an organisation, and how organisations use such information to aid decision making. Students will learn the principles that underpin management accounting methodology and techniques, how costs are handled in organisations and why organisations treat costs in different ways.

Learning outcomes

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

Tax Processes for Businesses



What it covers

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Syllabus

Business Awareness

This unit provides students with an understanding of the business, its environment and the influences that this has on an organisation's structure, the role of its accounting function and its performance. Students will examine the purpose and types for businesses that exist and the rights and responsibilities of the key stakeholders, as well as gain an understanding of the importance of professional ethics and ethical management within the finance function.

Learning outcomes

- Understand business types, structure and governance and the legal framework in which they operate.
- Understand the impact of the external and internal environments on business, their performance and decisions.
- Understand how businesses and accounts comply with principles of professional ethics.
- Understand the impact of new technologies in accounting and the risks associated with data security.
- Communicate information to stakeholders.