Bookkeeping qualifications

AAT Level 2 Certificate in Bookkeeping

Level 2

Gain the skills and essential knowledge needed for completing the manual bookkeeping activities that underpin all accountancy and finance roles.

How long does it take?

3 months

(Depends on study method and course timetable)

Level

- Level 2
- GCSE (grades 4–9)

What it covers

Students studying this qualification will develop practical accountancy skills in the double-entry bookkeeping system and in using associated documents and processes. They will cover transactions for accuracy, make entries in appropriate books and ledgers and calculate sales invoices and credit notes.

Syllabus

Introduction to Bookkeeping

Principles of Bookkeeping Controls

Syllabus

Introduction to Bookkeeping

This unit provides students with an understanding of manual and digital bookkeeping systems, including the associated documents and processes. Students will learn the basic principles that underpin the double-entry bookkeeping systems.

Learning outcomes

- Understand how to set up bookkeeping systems.
- Process customer transactions.
- Process supplier transactions.
- Process receipts and payments.
- Process transactions into the ledger accounts.

Principles of Bookkeeping Controls

This unit builds on the knowledge and skills acquired from studying Introduction to Bookkeeping and explores control accounts, journals and reconciliations. Students will develop the ability to prepare the value added tax (VAT) control accounts as well as the receivables and payables ledger accounts. They will use the journal to record a variety of transactions, including the correction errors. Students will be able to redraft the initial trial balance, following adjustments.

Learning outcomes

- Use control accounts.
- Reconcile a bank statement with the cash book.
- Use the journal.
- Produce trial balances.