

Bookkeeping qualifications

AAT Level 3 Certificate in Bookkeeping

Level 3

Learn enhanced skills and expertise in bookkeeping activities, critical for the smooth and efficient running of all finance departments.

How long does it take?

6–12 months

(Depends on study method and course timetable)

Level

- Level 3
- A Level/AS Level (Grades A–E)
- UCAS points: Distinction = 28, Merit = 20, Pass = 16

What it covers

This qualification will develop complex skills and knowledge necessary to work in a bookkeeping role or to progress to higher level accountancy roles or study. Students completing this qualification will become competent in financial processes including accounting principles and concepts, advanced bookkeeping and preparing financial statements. They will also be introduced to business issues regarding payroll and value added tax (VAT).

Syllabus

Financial Accounting: Preparing Financial Statements



Tax Processes for Businesses



Syllabus

Financial Accounting: Preparing Financial Statements



This unit provides students with the skills required to produce statements of profit or loss and statements of financial position for sole traders and partnerships, using a trial balance. Students will gain the double-entry bookkeeping skills needed to record financial transactions into an organisation's accounts using a manual bookkeeping system.

Learning outcomes

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

Tax Processes for Businesses



This unit explores tax processes that influence the daily operations of businesses and is designed to develop students' skills in understanding, preparing and submitting Value Added Tax (VAT) returns to HM Revenue & Customs. The unit provides students with the knowledge and skills needed to keep businesses, employers and clients compliant with laws and practices that apply to VAT and payroll.

Learning outcomes

- Understand legislation requirements relating to VAT.
- Calculate VAT.
- Review and verify VAT returns.
- Understand principals of payroll.
- Report information within the organisation.