

FOUNDATION

CERTIFICATE IN
ACCOUNTING

LEVEL 2

aat

The AAT Foundation Certificate in Accounting

Who should choose to study this qualification?

The AAT Foundation Certificate in Accounting is an ideal starting point for anyone wishing to pursue a career in accountancy or finance.

The purpose of the AAT Foundation Certificate in Accounting is to offer grounding in the core accounting knowledge and skills needed to progress either to employment or to further study. This qualification is suitable for young people who have just left school as well as for adults returning to work after a break or for anyone wishing to change career. The Foundation Certificate is open to those who are working and those who are not currently in employment. This qualification could also help someone who is already working in an entry-level finance role to progress in their career by offering them development and formal recognition of their skills.

AAT does not set any prerequisites for the study of the AAT Foundation Certificate in Accounting. However, for the best chance of success, we recommend that students begin their studies with a good standard of English and maths. If students do have any other relevant school or college qualifications, a degree or some accounting experience, these may in certain circumstances entitle students to claim exemptions.

Why choose this qualification?

At Foundation level, AAT offers both the AAT Foundation Certificate in Accounting and the AAT Foundation Diploma in Accounting and Business.

Students studying part time alongside employment or those who already have some work experience may wish to choose the AAT Foundation Certificate in Accounting to focus solely on building their accountancy and finance skills in order to progress quickly to the next level of study.

This qualification will usually take around one year to complete, but this will depend on study method and course timetable. It may be possible to complete this qualification in as little as six months.

What does the qualification cover?

The AAT Foundation Certificate in Accounting covers a range of foundation accounting and finance skills in five mandatory units (240 guided learning hours):

- Bookkeeping Transactions
- Bookkeeping Controls
- Elements of Costing
- Using Accounting Software
- Work Effectively in Finance

The purpose of this qualification is to ensure that students are well prepared to progress into a career in business, finance or professional accountancy, or into further education.

All of the units within the qualification are mandatory. Four units are assessed individually in end-of-unit assessments, but this qualification also includes a synoptic assessment that students sat towards the end of the qualification. The synoptic assessment draws on and assesses knowledge and understanding from across the qualification:

A student completing this qualification will develop accountancy skills in double-entry bookkeeping and basic costing, as well as an understanding of purchase, sales and general ledgers. Students will learn to use accounting software and to develop the professional skills and behaviours needed to contribute effectively in the workplace. Working in accountancy requires good communication skills, IT skills and an understanding of the business environment, all of which are covered by this qualification.

It is good practice for students to work with employers while studying. However, this may be a mandatory course requirement for 16–19-year-old students on study programmes. It may include work experience or placements, working on projects or exercises set or supervised by those working in the industry, or by attending masterclasses or guest lectures by people working in accounting.

Employers also contribute to the development of AAT qualifications. A student who passes an AAT assessment is passing a test of real workplace skills, set in a real workplace context which has been reviewed by practitioners and industry experts.

What will this qualification lead to?

The accountancy skills developed by studying this qualification will enable a student to seek employment with confidence and/or to progress to the next level of learning.

A student completing this qualification will develop skills in double-entry bookkeeping and will understand how to use journals, control accounts and a trial balance. Students will also learn how to use an accounting software package, how to process financial information in accordance with company procedures and schedules, and how to provide information to colleagues, suppliers and/or customers as required.

The finance, accountancy, business and communications skills developed in the AAT Foundation Certificate in Accounting can lead to employment as:

- an accounts administrator
- an accounts assistant
- an accounts payable clerk
- a purchase/sales ledger clerk
- a trainee accounting technician
- a trainee finance assistant

The accountancy and finance knowledge developed in this qualification is also the underpinning knowledge needed for the higher-level accountancy and financial skills developed in the AAT Advanced and Professional Accounting Qualifications:

- AAT Advanced Diploma in Accounting
- AAT Professional Diploma in Accounting

For example, double-entry bookkeeping at Foundation level is the basis for Advanced Bookkeeping in the Advanced Diploma, which leads on to Financial Statements of Limited Companies in the Professional Diploma. Students are introduced to costing at Foundation level, which is then developed in the Management Accounting unit in the Advanced Diploma, and expanded further in the Professional Diploma.

Is this part of an apprenticeship?

The AAT Foundation Certificate in Accounting is part of the Intermediate Apprenticeship in Accounting until August 2017. From August 2017, there are no plans for an Intermediate level Trailblazer replacement, but this qualification establishes the foundation skills and knowledge needed to progress to Trailblazer apprenticeships at higher levels.

Even those who cannot access an apprenticeship will benefit from choosing this high-quality qualification, valued for its track record of delivering successful employment outcomes outside of the apprenticeship. Students of all ages, whether seeking employment or changing career, have gained employment directly as a result of achieving this qualification.

Who supports this qualification?

AAT qualifications are recognised and valued by employers as vocational and technical qualifications that effectively prepare students for the world of work and for working specifically in accountancy and finance roles.

A full list of the employers who have offered their support and their letters of support for the AAT Foundation Certificate in Accounting can be found on our qualifications pages at [aat.org.uk/qualification-specifications/employer-letters-of-support](https://www.aat.org.uk/qualification-specifications/employer-letters-of-support)



I used the AAT qualification to enhance my skills and return to accounting as an accounts and payroll officer. I wanted to invest in a new career and new future. With AAT, it paid off because I got the job I wanted.

Ceris Williams, Student