

# FOUNDATION

## CERTIFICATE IN BOOKKEEPING

LEVEL 2

aat

# The AAT Foundation Certificate in Bookkeeping

## Who should choose to study this qualification?

The AAT Foundation Certificate in Bookkeeping provides an entry point for anyone wishing to start a career in accountancy or finance. It may also support career progression for those already in employment by formally recognising their skills in manual bookkeeping.

Manual bookkeeping underpins all accountancy and finance roles. Studying the AAT Foundation Certificate in Bookkeeping helps students to develop a strong foundation of bookkeeping knowledge and skills needed to work in accountancy and finance or to go on to study higher-level bookkeeping or accountancy. Students completing this qualification will be able to confidently carry out typical bookkeeping transactions and tasks.

This qualification is suitable for those already working in finance, those returning to work after a break or those wishing to change career. The qualification is open to those who are working and those who are not currently in employment. It also offers progression for students who have started studying accountancy and bookkeeping with AAT.

AAT does not set any prerequisites for the study of the AAT Foundation Certificate in Bookkeeping. However, for the best chance of success, we recommend that students begin their studies with a good standard of English and maths.

## Why choose this qualification?

Students who wish to build their practical skills quickly should choose the AAT Foundation Certificate in Bookkeeping. This qualification allows students to develop specialised skills or to gain recognition for the skills that they already have.

Studying this qualification will give students confidence in manual bookkeeping. This may support them in entering employment or in improving their career prospects. The qualification may help students to enter a financial administration role, help them to gain a promotion or give them the skills to support the financial processes within their own business.

This qualification would be an ideal next step for students who have already studied accountancy and bookkeeping with AAT.

The AAT Foundation Certificate in Bookkeeping will take approximately 12 weeks to complete, but this will depend on the study method and course timetable.

## What does the qualification cover?

The purpose of the AAT Foundation Certificate in Bookkeeping is to ensure that students have the solid bookkeeping skills necessary for most finance roles. Students will gain the knowledge and skills needed to carry out typical bookkeeping transactions and tasks in two mandatory units (105 guided learning hours).

The qualification is composed of two mandatory units, assessed in two end-of-unit assessments:

- Bookkeeping Transactions
- Bookkeeping Controls.

A student completing this qualification will develop practical accountancy skills in the double-entry bookkeeping system and in using associated documents and processes. Students will be able to check transactions for accuracy, make entries in appropriate books and ledgers, and calculate sales invoices and credit notes. They will also cover more complex Foundation level bookkeeping procedures, including dealing with VAT, reconciliation and trial balances, and will develop their understanding of the relationship between the various accounting records.

It is good practice for students to work with employers while studying. This could 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 and reviewed by practitioners and industry experts.

## What will this qualification lead to?

The 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 the underpinning skills required in all accountancy and finance roles. They will use bookkeeping skills to confidently perform accounting transactions and understand how to process financial information in accordance with set procedures and schedules. The AAT Foundation Certificate in Bookkeeping can lead to further study in bookkeeping or accountancy or to employment as:

- a clerical assistant
- a trainee bookkeeper
- an accounts clerk
- a finance assistant
- an accounts administrator.

The AAT Foundation Certificate in Bookkeeping is not part of an apprenticeship.

## How can this qualification lead to other AAT qualifications?

At Foundation level, AAT offers a Short Qualification in using accounting software, the AAT Foundation Award in Accounting Software, and two larger Accounting Qualifications: the AAT Foundation Certificate in Accounting and the AAT Foundation Diploma in Accounting and Business.

Students completing the AAT Foundation Certificate in Bookkeeping may wish to complete the Foundation Award in Accounting Software alongside it as a complementary qualification. This will give them an understanding of both manual bookkeeping and the practical use of accounting software. If students wish to continue studying and choose to complete one of the full AAT Accounting Qualifications, their Short Qualification achievement/s may be transferred to the larger qualifications.

## 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. Completing an AAT qualification also demonstrates to an employer that a student not only has technical and professional skills, but that they are also committed to developing their skills and knowledge.

Throughout the qualification development process, AAT works with employers in the accountancy and finance sector to consult on the content, structure and assessment of our qualifications in order to ensure that the skills developed while studying an AAT qualification are those that are valued by employers.



I'd encourage anyone thinking about a career in finance to consider AAT Bookkeeping. It gave me the skills, knowledge and confidence I needed to get my ideal job.

**Leanne Ivey**  
Student