

Jodene Murphy  
Qualifications Development Manager



31 October 2016

Dear Jodene

**Letter of support: Recognition of high quality technical qualifications for school and college performance tables**

Johnston Carmichael are the largest independent firm of Chartered Accountants in Scotland. The business has offices across 11 locations throughout Scotland, including membership of the global accounting network, PKF International Ltd. We now have over 600 staff and Partners and are now one of the top 20 accountancy firms in the UK.

As an employer operating within the Business, Administration, Finance and Law sectors, we confirm our support for the four Association of Accounting Technicians (AAT) qualifications listed in the table below that will be submitted to Ofqual for accreditation during 2015. We have reviewed the qualifications and we confirm that these qualifications, in our opinion, meet the skills needs of the industry.

| Qualification Title                                         | AAT submission to Ofqual | First teaching from: |
|-------------------------------------------------------------|--------------------------|----------------------|
| AAT Foundation Certificate in Accounting (Level 2)          | June 2015                | 1 September 2016     |
| AAT Foundation Diploma in Accounting and Business (Level 2) | June 2015                | 1 September 2016     |
| AAT Advanced Diploma in Accounting (Level 3)                | June 2015                | 1 September 2016     |
| AAT Professional Diploma in Accounting (Level 4)            | June 2015                | 1 September 2016     |

We believe that these AAT qualifications will provide learners, including 16-19 year olds with the required knowledge, skills and competencies required to progress to higher education and/or advanced/higher apprenticeships. These qualifications also provide the skills expected of new workforce entrants within this sector and specifically in the following occupational areas:

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- Accountant
- Accounting Assistant
- Accounting Clerk
- Accounting Manager
- Accounts Payable and Expenses Supervisor
- Accounts Payable Clerk
- Accounts Receivable Clerk
- Assistant Financial Accountant
- Bookkeeping
- Budget Analyst
- Certified Internal Auditor
- Chief Financial Officer - CFO
- Commercial Analyst
- Comptroller/Controller
- Cost Accountant
- Credit Controller
- Finance Assistant
- Fixed Asset Accountant
- Government Accounting
- Indirect Tax Manager
- Payments and Billing Manager
- Payroll Clerk
- Payroll Manager
- Senior Bookkeeper
- Senior Finance Officer
- Senior Fund Accountant
- Senior Insolvency Administrator
- Staff Accountant
- Tax Accountant
- Tax Supervisor
- VAT Accountant

We have confidence that these AAT qualifications contain the appropriate sector requirements of knowledge and competencies as AAT qualifications are mapped to the Financial Skills Partnerships (FSP) National Occupational standards (NOS) for Accountancy and Finance. The NOS are developed in collaboration with employers and professional bodies such as ourselves, so as to ensure the content remains current, applicable and transferable.

We are happy for our support of these qualifications to be published on AAT's website so that learners can see for themselves which qualifications are recognised by industry as fit for purpose.

Yours sincerely

A handwritten signature in black ink that reads "Paul Cameron".

**Paul Cameron**  
**Learning and Development Executive**  
**Johnston Carmichael**