Please complete this form in BLOCK CAPITALS

Introductory notes
You should submit this form, along with your IFA fully qualified or full member route application form, as part of your application for AAT full membership. Once completed and signed off by your line manager (or a qualified accountant if you are self-employed) it should provide one or more of the following:

- evidence that you have proven your competence within the workplace where elements of the AAT syllabus are not covered by your IFA qualifications
- evidence that you have gained a minimum of one year’s relevant work experience (or the equivalent part-time)
- your professional recommendation for AAT full membership.

You can use additional copies of this form to submit work experience from more than one employer, or if your referee is not the person verifying your work experience.

You need an AAT number in order to complete this form. If you don’t yet have one, please visit aat.org.uk/joinmaat and complete our online registration process. We will then email you your number within five working days.

Eligibility
In order to apply for AAT full membership via this route you must have completed the following units of the IFA qualification:

- D1  Financial Accounting
- D2  Business Finance
- D3  Management of Systems and Performance
- D4  Principles of Taxation
- P3  Management and Control Systems

Please note to apply via this route you must have completed the IFA qualification. If you gained exemptions to IFA through work experience only you are not able to apply through this route.

Your details
AAT number*

IFA registration number

Title

Mr  Mrs  Ms  Miss  Other (please specify)

Surname/family name

Forenames

* You need an AAT number in order to complete this form. If you don’t yet have one, please visit aat.org.uk/joinmaat and complete our online registration process. We will then email you your number within five working days.
Part one
Your employment or business details

You need to provide details of a minimum of one year's relevant work experience (or the equivalent part-time) to demonstrate that you have put some of the skills you have gained during your training to practical use. Your employer, or a qualified accountant if you have your own practice, must verify your work experience at the end of this form.

If you haven't got enough work experience with your current or most recent employer, please complete a separate copy of this form for each period of previous work experience. You can photocopy this form.

If the details requested here are the same as those provided on your IFA fully qualified or full member route application form, please only complete the information marked with an *

<table>
<thead>
<tr>
<th>Company/business name*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business address</td>
</tr>
<tr>
<td>Town</td>
</tr>
<tr>
<td>County</td>
</tr>
<tr>
<td>Postcode</td>
</tr>
<tr>
<td>Country</td>
</tr>
<tr>
<td>Telephone</td>
</tr>
</tbody>
</table>

Your job title* *(please tell us if you're self-employed)*

Dates of employment*  From  mm / yyyy  To  mm / yyyy

Hours worked per week*  Number of staff supervised or employed*

If you are or, have been, self-employed please also tell us:

The number of clients you offer services to

The type of clients you offer services to, for example, sole traders, limited companies

Please tell us the percentage of time spent on financial or accounting tasks (as opposed to clerical/administrative/managerial/other work) in this position.  %

Part two
Core technical knowledge

The core technical elements of the AAT Accounting Qualification are listed below. The IFA unit that evidences your knowledge of each area is listed alongside it.

To gain MAAT status, you must show that you've applied this technical knowledge in the workplace. Do this by asking your line manager to sign off all the areas where you have relevant work experience. The more areas you have experience in, the stronger your application will be.

Area of AAT Accounting Qualification syllabus  Knowledge/competence proven through:

<table>
<thead>
<tr>
<th>Financial accounting:</th>
<th>IFA unit</th>
<th>Work experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>- detailed double entry bookkeeping, including balancing of accounts*</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- books of prime entry and reconciliation of control accounts*</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- production of journals*</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- handling of discrepancies, including clearing of suspense accounts*</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- cash books and bank reconciliation statements*</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- accounting concepts</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- accounting for non-current assets, including depreciation and disposal of assets</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- distinction between capital and revenue expenditure and income</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- accounting for adjustments, including accruals, prepayments and doubtful debts</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- production of financial statements for sole traders</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- production of financial statements for partnerships</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- production of financial statements for limited companies</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- production of consolidated financial statements</td>
<td>D1</td>
<td></td>
</tr>
<tr>
<td>- ratio analysis for a limited company</td>
<td>D1</td>
<td></td>
</tr>
</tbody>
</table>
### Management accounting
- cost, profit and investment centres
- cost classification including fixed, variable, semi-variable and stepped costs
- allocating and apportioning indirect costs
- absorption costing
- standard costing
- marginal costing
- break even analysis and margin of safety
- cost volume profit analysis
- payback and discounted cash flow
- inventory valuations, including LIFO, FIFO and weighted average
- indicators used in measuring performances, including benchmarking, balanced scorecard and control ratios
- techniques used in measuring performance, including indexing and sampling
- use of relevant information to monitor financial performance
- preparation of budgets for income and expenditure, resources and capital using a variety of techniques
- monitoring of actual figures to budget figures
- budget variances and variance analysis
- principles of cash management
- cash flow forecasts
- effective management and use of cash balances

<table>
<thead>
<tr>
<th>IFA unit</th>
<th>Work experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>P3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>P3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
<tr>
<td>D3</td>
<td></td>
</tr>
</tbody>
</table>

* Your skills in these areas will also be assessed by our online professional competence test.

### Area of AAT Accounting Qualification syllabus

<table>
<thead>
<tr>
<th>Knowledge/competence proven through:</th>
</tr>
</thead>
</table>

#### External audit:
- recording and evaluating accounting systems
- verification techniques
- sampling techniques
- recording of an audit, including use of audit files and working papers
- draft audit reports
- professional standards for an auditor

<table>
<thead>
<tr>
<th>IFA unit</th>
<th>Work experience</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Business taxation:
- adjustments to trading profits for sole traders and limited companies
- capital allowances
- basis of assessment for sole traders and partnerships
- taxable total profits
- corporation tax payable for all sizes of limited companies
- capital gains and losses on disposals of assets, including shares

### Personal taxation:
- benefits in kind for employees
- income tax payable for individuals
- income from property
- capital gains and losses on disposals of assets, including shares

### Credit management:
- Basics of contract law
- Granting of credit to external persons using external information
- Monitoring of credit arrangements

### Cash management:
- Principles of cash management
- Cash flow forecasts and budgets
- Effective management and use of cash balances
- Raising of finance
- Management of investment risk

---

#### Part three
Personal and professional skills

The non-core elements of the AAT Accounting Qualification are listed below. To gain MAAT status, you must show that you’ve proven your competence through work experience in as many of these areas as possible. Your line manager should confirm this by signing off the relevant areas.

Where an IFA unit evidences knowledge of an area it is listed alongside it. If you’ve completed these units it isn’t essential to provide evidence of experience in the relevant areas. However, the more areas you have experience in, the stronger your application will be.

#### Personal development in the workplace:
Has ability to:
- understand the importance of confidentiality*
- use a range of communication methods
- work independently
- work in a team
- identify own continuing professional development (CPD) needs
- understand principals of ethical behaviour within both an internal and external environment
- understand how to handle suspected breaches of ethical codes
- understand sustainable values
Part four
Work experience verification and professional reference

This section should be completed in full by your supervisor/line manager, or a qualified accountant if you are self-employed.

Note to line manager or qualified accountant: You should only complete this section if you know the applicant in a professional capacity.

Please confirm one or both of the following statements by ticking the relevant boxes below:

I confirm that the details provided above are a true reflection of the experience gained, the areas of competence demonstrated, and the percentage of time spent on financial or accounting tasks, by the applicant during the dates specified.

I confirm that I have known the applicant for at least six months in a professional capacity and I recommend the applicant for full membership of the AAT.

Signed

Date

Full name
(please print)

Job title

Company/business name

Professional relationship to applicant

For example: Line manager, Head of Department, AAT member in practice, chartered/certified accountant (if applicant is self-employed).

Designatory letters of professional membership held (if applicable)

AAT membership number (if applicable)