

The below information outlines the technical information requirements for each unit within the Level 3 Certificate in Bookkeeping and the Level 3 Diploma in Accounting / Level 7 Diploma in Accounting (SCQF).

Unit	Qualification	Technical Information
Business Awareness	Level 3 Diploma in Accounting / Level 7 Diploma in Accounting (SCQF)	<ul style="list-style-type: none"> <li>• Fraud Act (2006)</li> <li>• Bribery Act (2010)</li> <li>• Data Protection Act (2018)</li> <li>• Public Interest Disclosure Act (1998)</li> <li>• The Proceeds of Crime Act (2002)</li> <li>• Money Laundering Regulations (2020)</li> <li>• Charities Act (2011)</li> <li>• Charity Commission as relevant to England and Wales</li> <li>• Charities Statements of Recommended Practice (no requirement to identify or distinguish between different statements)</li> <li>• AAT Code of Professional Ethics (2017)</li> <li>• Terrorism Act (2000)</li> <li>• Partnership Act (1890)</li> <li>• Companies Act (2006)</li> <li>• Limited Liability Partnership Act (2000)</li> </ul>

<p>Financial Accounting: Preparing Financial Statements</p>	<p>Level 3 Certificate in Bookkeeping</p> <p>Level 3 Diploma in Accounting / Level 7 Diploma in Accounting (SCQF)</p>	<ul style="list-style-type: none"> <li>• IAS 1 provides the required formats for the statement of profit or loss and statement of financial performance</li> <li>• IAS 2 provides guidance for inventories</li> <li>• IAS 16 provides guidance for property, plant and equipment</li> <li>• Conceptual Framework for Financial Reporting (2018)</li> <li>• International accounting standards (IAS, for organisations adopting IFRS)</li> </ul>
<p>Management Accounting Techniques</p>	<p>Level 3 Diploma in Accounting / Level 7 Diploma in Accounting (SCQF)</p>	<p>No additional guidance</p>
<p>Tax Processes for Businesses</p>	<p>Level 3 Certificate in Bookkeeping</p> <p>Level 3 Diploma in Accounting / Level 7 Diploma in Accounting (SCQF)</p>	<ul style="list-style-type: none"> <li>• Finance Act (2021) – For assessments delivered in 2022 and 2023</li> <li>• Value Added Tax Act (1994)</li> </ul>