

What work experience do
I need to become a MAAT?

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Providing details of your work experience is an important part of your MAAT application. It proves that you can apply your knowledge in a practical environment, and that you have the skills employers demand.

You need to submit evidence of five personal effectiveness competences, and one technical competency. Your technical competency must be based on your time working in a finance or accountancy role. Possible job roles you may be working in include: Bookkeeper, Accounts Assistant, Accountant, Payroll Clerk, Tax Assistant, Tax Specialist, Management Accountant, Trainee Accountant, Accounting Technician, Finance Manager, Finance Assistant. To meet the personal effectiveness competences you can use experience from a non finance or accountancy related role.

This guide explains all of the competences and includes an example answer for each, which you can use to guide you when completing your application. You can use either sentences or bullet points, but you must reference some or all of the activities listed in the description.

Personal effectiveness competences (complete all five)

1. Communication skills

The ability to:

- **deliver information to clients and colleagues clearly and logically either in a written or verbal form**
- **choose the right information that needs to be communicated, then selecting the appropriate form (e.g. letter, email, file note, report, phone call, face to face meeting) and communicating it effectively**
- **ask well thought out questions and answer in an accurate and helpful manner**
- **communicate effectively without errors and avoid using jargon.**

Areas to consider

- How do you communicate with colleagues and what do you discuss? Do you have team meetings, do you give presentations, or do you communicate via emails or any other written or verbal forms?
- How do you communicate with clients and what do you discuss? Do you speak with them over the phone, or in person? How do you make sure they understand what you are communicating?

Example answer

- I regularly participate in the Finance Department meetings. I sometimes prepare the agenda and chair the meetings. I also add agenda items to discuss any issues or queries from clients.
- I listen to my colleagues in order to create accurate minutes for distribution to the team. I ask questions relating to other colleagues' discussion points and seek clarification if I'm not clear about something.
- On a daily basis I produce file notes, emails and letters to clients, either updating them on their accounts or asking them for information so work can be done on their accounts.

- I proof read communications to ensure there are no spelling or grammatical mistakes.
- I usually use ready-made templates but I occasionally type my response from scratch.
- I use our database to record client notes in a clear and concise manner so every team member knows what was discussed.
- I prepare a monthly progression report against our targets and send it to our management team

2. Commitment to Continuing Professional Development (CPD)

The ability to:

- **demonstrate engagement in your own personal and professional development by setting your own objectives**
- **identify your learning gaps using AAT's CPD cycle or other frameworks**
- **participate in CPD activities**
- **monitor your own progress.**

Areas to consider

- What training gaps or learning needs do you have? What are your career aspirations?
- Do you have appraisals or regular meetings with your manager? Do you discuss your training needs and is your employer supportive of your learning and development?
- What training have you undertaken recently to help you in your role? This can be in-house through your employer, and can include things like job shadowing and desk research.
- Do you use any AAT CPD resources? If so, what are they?

Example answer

- I have an appraisal every six months. I complete my own appraisal regularly to make sure as much information goes into it as possible.
- I set some of my own objectives and discuss with my manager how they can be achieved.
- I regularly look at the courses and other learning opportunities available in our company and enrol on them. I have undertaken several courses at work to further my development such as Effective Writing Skills, and Excel Advanced and Intermediate.
- I constantly want to better myself and my knowledge. I have job shadowed colleagues in other departments in order to develop a greater understanding of other roles in my company.
- Since completing Level 4, I have continued to use AAT's e-learning to stay up to date.
- I read the AAT magazine and newsletters for articles and updates. I listen to a podcast or webinar at least once a month, and have attended a branch network event on tax, and found it useful talking to other members and students.

3. Behaving ethically

The ability to demonstrate ethical behaviour in the workplace, including:

- **ensuring confidentiality of information**
- **demonstrating professional integrity**
- **identifying and dealing with ethical issues.**

This also involves developing open, honest and straightforward working relationships.

Areas to consider

- Do you deal with confidential information? If so, provide examples (without disclosing confidential information) and explain how you ensure it is kept confidential.
- We expect our members to behave professionally and have integrity; can you confirm that you do that? Can you give an example of an ethical issue you have been involved in at your work place?

Example answer

- In my role I make sure all spreadsheets containing personal information are password protected so that only authorised individuals have access.
- Some data is sent to third parties so I ensure references to our customers are removed.
- I am responsible for reviewing various legal documents and therefore have to regularly refer queries to senior managers when there are conditions that I am not familiar with.
- I am aware of the relevant legislation and regulations, for example the need to comply with the *Money Laundering Regulations 2007*. I am involved in customer due diligence and I know that I am obliged to report any suspicious activity and any large transactions to our money laundering reporting officer.
- I am familiar with the AAT *Code of Professional Ethics* and have taken the online tests to ensure I am behaving ethically and encouraging ethical behaviour in my workplace.

4. Managing time and workload

The ability to:

- **use time management skills to effectively organise and prioritise workload**
- **make and keep deadlines**
- **communicate progress on tasks and assignments to colleagues.**

Areas to consider

- How do you organise and prioritise your workload and ensure you meet deadlines?
- Do you use calendars or to-do lists, and how often do you update them?
- How do you keep your colleagues and manager updated about your progress?

Example answer

- I make a list every Friday of the things that I want to achieve the following week.
- A lot of what I do happens cyclically (every month/week/year), so I slot the recurring tasks in my calendar in advance. It gives me an idea of how much time I have left to do other tasks.
- I am able to make and keep deadlines. I demonstrate this by immediately writing down any tasks I have been given verbally and scheduling them in to my diary when appropriate.
- In regards to bigger projects and tasks, I regularly update my manager on progress and we discuss any new actions that need to be taken together.

5. Teamwork

The ability to work with others to improve efficiency and produce better quality outcomes including:

- sharing knowledge and information
- appreciating the needs and workload of colleagues
- helping and supporting each other to achieve a common goal.

Areas to consider

- Do you work as part of a team, and how do you share your information with them?
- Do you ever work on projects or tasks together? Gives us an example if you do.
- Do you train other staff members, such as those junior to you, or new members of your team?

Example answer

- I work as part of a large accounts team and we always communicate and help one another on various issues. If one member of staff finds out important information, they share it with everyone else and we often have an open discussion on the topic.
- I often provide help to our junior member of staff and administrative assistant, mostly in bookkeeping or when using particular software.
- I created a more effective process for logging complaints, which shortened the response time. Everyone in my team now follows this process.

Technical competences (select one option only)

1. Audit

The ability to support an internal audit or assisting in statutory audit, including:

- identifying appropriate audit/review procedures for inclusion in audit/review programmes and following them
- designing and tailoring audit/review programmes
- preparing work papers that document and evaluate audit/review work performed
- gathering evidence by following audit/review programme instructions
- planning and managing resources (such as time or budgets) to enable the audit/internal review to be completed in a timely and cost effective way
- monitoring work performed against audit/review programmes to ensure objectives are met
- resolving any problems by communicating issues with senior colleagues
- allocating work to junior staff according to their knowledge and experience.

Example answer

- I work as the Audit Assistant for a small firm of chartered accountants. My role involves assisting in audit and assurance services to clients. After obtaining all the books, records and necessary documentation from the client, I have a preliminary meeting with them to check we have all the information needed. I ensure the information flow from the client to the audit team is efficient, and clarify any issues raised during the audit. I communicate my findings and any issues relating to my work to managers and partners.
- Where I can, I also highlight performance improvement opportunities to my line manager. I also have a good working knowledge of the firm's audit tools.

2. Cost Accounting

The ability to:

- prepare new budgets to monitor revenue and expenditure
- keep the existing revenue and/or costs budgets up to date
- prepare cash flow forecasts and keep them up to date
- prepare short term and long term costings for products and/or services
- analyse differences between estimated and actual costs and provide explanation for any significant differences arising
- prepare new and/or updating existing revenue.

Example answer

- As the Cost Accountant for a medium sized manufacturing company I manage all aspects of the operation of the cost accounting system, which includes month end processes, forecasting and preparing the production department's budget.
- I liaise with the Purchase Ledger Controller and Sales Ledger Controller to produce budgets, identifying short term actual figures and longer term projected estimates.
- I work closely with the Sales Department and communicate any significant variances.
- I provide support with pricing of new products lines.

3. Credit Control

The ability to perform a variety of practices including:

- performing credit control checks on new customers and ensuring that they are offered credit appropriate to their level of credit worthiness
- ensuring that customers comply with their agreed credit limit and payment plans
- monitoring customer payment patterns
- taking necessary action when credit agreements are not adhered to
- implementing appropriate action against late-paying customers
- liaising with senior colleagues about issues arising.

Example answer

- As the Credit Controller I follow the company's policies regarding providing goods and services 'on credit'. For new customers, I apply the company's standard policy of supplying goods/services on credit. If the customer requests a high level of credit then I carry out background checks (if it is a company). If it's an individual I would check with a credit ratings agency.
- I work closely with the Sales Department, mainly to make sure a 'stop' is added or removed from a customer's account. I also work closely with the Accounts Department, in particular, the section dealing with the Sales Ledger to establish whether or not the customer's payments have cleared our bank account.
- On a regular basis I use the Aged Debtors List to chase outstanding debts. I report to the Financial Controller on a monthly basis regarding the level of outstanding debts and whether debts that are long overdue need to be passed to a debt collection agency, or legal action taken in line with the company policy.

4. Financial Accounting

The ability to prepare accounts/financial statements in an appropriate format and in accordance with the applicable reporting framework, including:

- collecting and processing of information for the preparation of accounts/financial statements
- quality checks of the information
- preparation of supporting information (schedules/notes)
- maintaining the sales ledger, purchase ledger, cash book and preparing the trial balance, bank and other reconciliations.

Example answer

- As the Accounts Assistant I assist in the preparation of the year end accounts for the two limited companies in the group and their accompanying working papers.
- I prepare the trial balance to its draft stage.
- I code and check invoices, pay suppliers, check and reconcile supplier statements.
- I deal with any purchase enquiries and process staff expenses.

5. Management Accounting

The ability to prepare management accounts, including:

- collecting and processing information (such as market or industry related) and data for the preparation of management accounts
- ensuring quality of the information and data
- carrying out analysis of significant movement or trends
- preparation of supporting schedules to the management reporting package
- presenting information for the management purposes
- maintaining systems for recording management accounting information
- carrying out analysis of significant movements and trends.

Example answer

- As the company's Management Accountant, my role comprises of producing a full set of management accounts on a monthly basis. The management accounts include P&L account, sales forecast, cash forecast, budgeted expenditure and aged debtors list.
- I collect information processed by the Purchase Ledger department and make the relevant adjustments to ensure the financial statements are accurate for the reporting period. If I notice any anomaly upon completion of the accounts, I either delegate to a fellow colleague or handle it myself depending on its complexity and time constraints.
- At year end I also produce back up papers for the auditors.

6. Payroll

The ability to prepare payroll returns and other payroll documents including:

- collecting and processing information for payroll purposes
- ensuring quality of the information (so that it is complete and accurate)
- identifying and resolving any other related issues
- preparing supporting schedules and explanations
- maintaining systems of recording data/information for payroll purposes
- carrying out payroll reconciliations
- liaising with the tax authorities on routine matters relating to payroll.

Example answer

- As the Payroll Supervisor I follow the company policy regarding payroll and assist the company to comply with its legal requirements in respect of Pay-As-You-Earn (PAYE) using Real Time Information (RTI).
- I run the payroll on a monthly basis. This includes entering information for new employees and verifying their National Insurance numbers, adding the overtime for the previous month, updating the tax codes as advised by HMRC and making any changes to the various deductions.
- I make the necessary adjustments for the Statutory Sick Pay and Statutory Maternity Leave.
- I finalise the payroll and provide electronic payslips to employees.
- I arrange for payment of employees' net pay directly into their bank accounts, as well as payment of income tax and national Insurance Contributions to HMRC on a timely basis.
- I prepare and submit P9Ds, P11Ds and year end tasks.

7. Taxation

The ability to prepare direct/indirect tax returns, including:

- collecting and processing information for the preparation of the tax returns
- identifying and resolving any other related issues
- preparing supporting analysis, schedules and explanations
- maintaining systems of recording data/information for tax returns
- communicating with the tax authorities on routine matters.

Example answer

- I work as the Tax Clerk for a small four-partner firm, where I complete the tax returns of clients. My main focus is personal tax returns. Initially, I ask the client for information that's relevant for completing their tax return.
- Often the client does not know what is or is not relevant, so to make sure I have all the relevant information I use a checklist. The information is then input into the taxation software we use. In some cases, I use a spreadsheet to analyse the information that the client has provided. If the client has any concerns or queries in regards to their tax liability/repayment then I will try to explain how their tax liability/repayment has been calculated.

8. Teaching

The ability to deliver a course programme of study for learners working towards achieving the AAT Accounting Qualification or any other relevant accounting qualification, including:

- demonstrating a high knowledge and understanding of the learning assessment area being taught
- using a range of teaching strategies, learning materials and resources
- ensuring that all the course content is appropriately covered within the time available
- achieving a satisfactory measure of success in terms of the number of learners being assessed as competent at the end of the course.

Example answer

- I have prepared and taught a programme of study for Processing Bookkeeping Transactions. This involved identifying topics to be taught in each lesson for the unit, preparing a lesson plan and presentation slides for theory sessions and identifying activities to be used as worked examples
- I ensure that lessons are varied by using a range of different activities. For example I use teacher-led explanations and worked examples for double entry bookkeeping, sorting accounts into assets/liabilities/revenue and expenses using cards, and introducing time trials with prizes. I also organise student-led discussions about what they think would be needed in the different sales documents, followed by designing documents. I use AAT and other online learning modules on a regular basis, mainly to introduce a topic.
- I ensure that learning is checked thoroughly by using a range of checking methods. These include keeping a list of marks gained on computer marked exercises, peer marked exercises in class, quizzes to check knowledge, and direct questioning of students in the class.
- I also ensure that students are prepared for the exams. This includes demonstrating how the computer based assessments work, and taking in and marking at least one practice paper for each student. The pass rate for the assessment was set at the level agreed with my manager at the beginning of the course. This level was based on the students' levels of competency in numeracy and literacy before the course started.