

# ASSISTANT ACCOUNTANT APPRENTICESHIP LEVEL 3 (AAT)

**EMPLOYER TRAINING  
& APPRENTICESHIPS**

**For new or existing staff**

This apprenticeship standard is designed to further enhance the skills and knowledge of those with some accounts or finance experience. It includes the AAT's Advanced Diploma in Accounting which helps develop the skills to master more complex financial processes, including final accounts for sole traders and partnerships, costs and revenues and professional ethics, making it perfect for anyone interested in a career in bookkeeping, or who wants to go on to become a fully-qualified accountant.

## **Qualification**

**AAT Level 3 Advanced Diploma  
in Accounting**

**Completers may want to progress to  
Professional Accounting / Taxation  
Technician Standard**

### **Delivery model and duration:**

College delivery 1 day per week, or a blended approach, with half a day in College one week and half a day online the following week.

**Duration: 18 months**

### **Ideal for:**

- Accounts Administrators
- Bookkeepers
- Tax Assistant/Trainees
- Trainee Accounting Technicians

### **The apprenticeship will cover the following core areas:**

- Advanced bookkeeping
- Final accounts preparation
- Management accounting
- Ethics for accounting
- Indirect tax
- Spreadsheets for accounting

### **Benefits to business:**

- Engage your staff in advanced accounting techniques
- Increase staff productivity
- Increase staff retention
- Continue succession planning for your business

### **Entry Criteria:**

- GCSEs in English and maths grade 9-4 or A\*- C and completion of AAT Level 2

### **Benefits for learners:**

- Increase career prospects
- Add value to your current organisation
- Develop your accounting skills and abilities
- Gain a greater understanding of business

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**GC**  
gloucestershire college

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## End Point Assessment

The End Point Assessment will test the entire Standard, and be undertaken as follows:

- Synoptic end-test
- Portfolio of work
- Reflective discussion on the portfolio of evidence

## Components

Functional Skills Maths and English at Level 2

Unit	Overview
Advanced Bookkeeping	Builds knowledge and skills to apply the principles of advanced double entry bookkeeping, implement procedures for the acquisition and disposal of non-current assets, prepare and record depreciation calculations, record period end adjustments and produce and extend the trial balance.
Final Accounts Preparation	Provides background knowledge and skills to distinguish between the financial recording and reporting requirements of different types of organisation, explain the need for final accounts and the accounting and ethical principles underlying their preparation, prepare accounting records from incomplete information, produce accounts for sole traders and partnerships and recognise the key differences between preparing accounts for a limited company and a sole trader.
Management Accounting: Costing	Provides knowledge and skills to understand the purpose and use of management accounting within an organisation, apply techniques required for dealing with costs, apportion costs according to organisational requirements, analyse and review deviations from budget and report these to management and apply management accounting techniques to support decision making.
Indirect Tax	Provides knowledge and skills to understand and apply VAT legislation requirements, accurately complete VAT returns and submit them in a timely manner, understand implications of errors, omissions, late filing and payment and report VAT-related information in accordance with regulatory and organisational requirement.
Ethics for Accountants	Ensures excellent understanding of the need to act ethically, understand the relevance to the accountant's work of the ethical code for professional accountants, recognise how to act ethically in an accounting role and identify action to take in relation to unethical behaviour or illegal acts.
Spreadsheets for Accounting	Provides skills and knowledge to design and structure appropriate spreadsheets to meet customer needs, use spreadsheet software to record, format and organise data, use relevant tools to manipulate and analyse data, use software tools to verify accuracy and protect data and use tools and techniques to prepare and report accounting information.