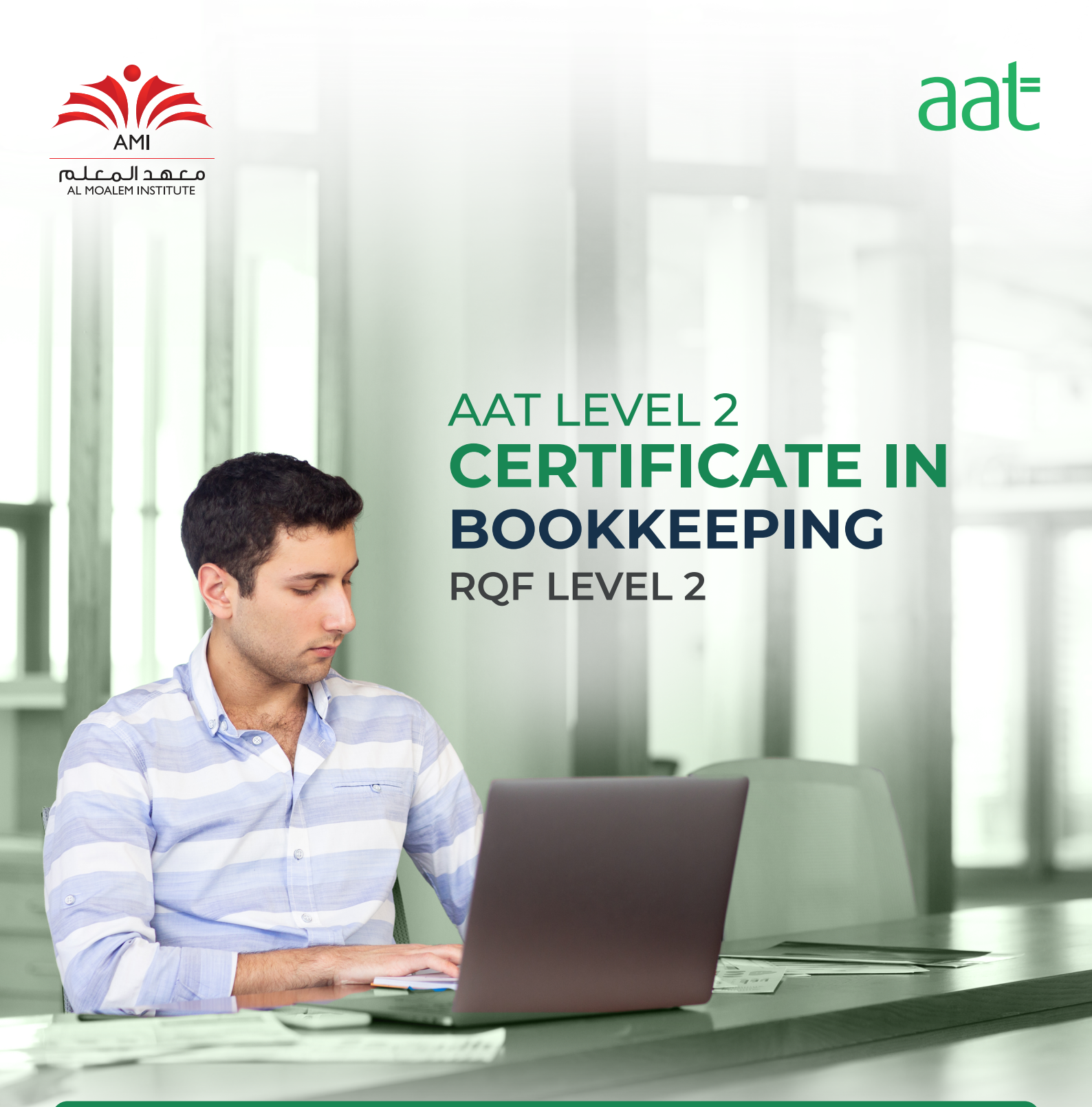
AMI
معهد المعلم
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aat



AAT LEVEL 2
CERTIFICATE IN BOOKKEEPING
RQF LEVEL 2

COURSE DURATION:
60 HOURS

PRE-REQUISITE
There is no entry requirements for this qualification, however, completion of AAT Level 1 Award in Business Skills or Level 1 Award in Bookkeeping Skills will be beneficial.

COURSE OVERVIEW:

The Level 2 Certificate in Bookkeeping provides an entry point to anyone wishing to start a career in accountancy or finance. This qualification will help candidates to develop a strong foundation of bookkeeping knowledge and skills needed to work in accountancy and finance or to go on study higher level bookkeeping or accountancy.

COURSE ASSESSMENT:

All assessments in this qualification (unit assessments) are computer-based, time-limited (1 hour and 30 Minutes each unit) and are set and marked by AAT. Candidate must achieve minimum of 70% to pass each unit.

COURSE GRADING:

Distinction	90 - 100%
Merit	80 - 89%
Pass	70 - 79%
Unclassified	0 - 69% *or failure to pass one or more assessments*

EXPECTED LEARNING OUTCOMES:

Candidate completing this Level 2 Certificate in Bookkeeping will:

- Develop a practical accountancy skills in the double entry bookkeeping system and in using associated documents and processes.
- Be able to check transactions for accuracy, make entries in appropriate books and ledgers and calculate sales invoices and credit notes.
- Be able to learn and understand dealing with VAT, reconciliation and trial balances.
- Develop an understanding of the relationship between various accounting records.

COURSE ATTENDEES

This qualification is suitable for those already working in finance, those returning to work after a break or those wishing to change career. The qualification is open to those who are working and those who are not currently in employment.

Skills developed through this qualification could lead to employment as:

- A clerical assistant
- A trainee bookkeeper
- An accounts clerk
- A finance assistant
- Accounts administrator

COURSE UNITS:

This qualification comprises of 2 mandatory units:

Introduction to Bookkeeping

This unit provides learners with an understanding of manual and digital bookkeeping systems, including the associated documents and processes. Learners will learn the basic principles that underpin the double-entry bookkeeping systems.

Percentage contribution of this unit to the overall qualification grade: 50%.

Unit Learning Outcomes:

- Understand how to set up bookkeeping systems.
- Process customer transactions.
- Process supplier transactions.
- Process receipts and payments.
- Process transactions into the ledger accounts

Principles of Bookkeeping Controls

This unit builds on the knowledge and skills acquired from studying Introduction to Bookkeeping and explores control accounts, journals and reconciliations. Learners will develop the ability to prepare the value added tax (VAT) control accounts as well as the receivables and payables ledger accounts. They will use the journal to record a variety of transactions, including the correction errors. Students will be able to redraft the initial trial balance, following adjustments.

Percentage contribution of this unit to the overall qualification grade: 50%.

Unit Learning Outcomes:

- Use control accounts.
- Reconcile a bank statement with the cash book.
- Use the journal.
- Produce trial balances.

COURSE GRADING:

Pass / Fail

PROGRESSION ROUTE:

Learners completing AAT Level 2 Certificate in Bookkeeping can progress to:

- AAT Level 2 Certificate in Accounting
- AAT Level 3 Certificate in Bookkeeping

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