



UNIVERSITY OF
CAMBRIDGE

AAT Foundation Certificate in Bookkeeping

Briefing Pack for University Staff

2017-18



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1. AAT Foundation Certificate in Bookkeeping programme

1.1. Introduction

The Foundation Certificate in Bookkeeping programme is a flexible package for staff to develop essential bookkeeping skills. It provides you with a thorough introduction to the theory and practice of double-entry bookkeeping and business and leads to a nationally recognised and accredited accounting qualification. For more details about the syllabus, refer to Appendix A and B.

The Foundation Certificate in Bookkeeping package gives:

- formal recognition of your bookkeeping skills;
- clear progression, if you wish, to study for the full AAT Accounting Qualification;
- interactive taught sessions with additional online support;
- additional exercises and questions to help you reinforce your learning and aid revision.

We are running the programme in-house with our qualified and experienced tutors.

Classes will be held at Greenwich House, Madingley Road and will be run specifically for staff of Cambridge University.

1.2. The programme

This briefing pack describes the University supported programme for the AAT Foundation Certificate in Bookkeeping. Once completed, you will have developed an understanding of basic accounting practices and techniques including double-entry bookkeeping.

The programme consists of two parts:

- Bookkeeping Transactions – which culminates in a computer based exam
- Bookkeeping Controls – which culminates in a computer based exam

Students will sit the exam for Bookkeeping Transactions first and it is expected that this is achieved before they progress to Bookkeeping Controls.

The Finance Training team believes that success is more assured for staff who attend regular classes and so the course will be primarily based around face to face classroom sessions.

The team of tutors will provide tuition, support and help with preparing for the exams. Textbooks and other relevant study material will be provided. There will be additional material, support and practice exercises available via Moodle.

1.3. Eligibility

The Foundation Certificate in Bookkeeping programme is centrally funded through the Finance Division and is open to members of staff in a University accounting role. You may also apply if you work in one of the University colleges, the University Press or Cambridge Assessment, although funding will be requested from your employer who may have their own criteria for joining the programme (there is a different briefing pack and application form for these applicants).

To be eligible for a place on the programme, you will need to meet the following criteria:

- Be a permanent member of staff in the University
- Be supported by your line manager; firstly to confirm that your studies are appropriate and beneficial to you and your department and secondly, to release you to attend all the sessions.
- Be willing to make the personal commitment to complete the programme and enter the relevant examinations; success typically requires 4-6 hours per week of study in addition to the taught study sessions.
- You must agree to the terms and conditions attached to University funding and support.

Each application will be reviewed by the training team before a place on the course is confirmed.

2. Foundation Certificate study units and timetable

2.1. Study time

In addition to the classroom days, students will be expected to put in additional work at home each week for course work and background reading. All students must think carefully about prioritising their studies when managing their work/life balance.

Unit Name	Topics	AAT Assessment method	Classroom Hours	Estimated Home study Hours
Bookkeeping Transactions	<ol style="list-style-type: none">1. Understand financial transactions within a bookkeeping system2. Process customer transactions3. Process supplier transactions4. Process receipts and payments5. Process transactions through the ledgers to the trial balance	CBA	31.5	28.5
Bookkeeping Controls	<ol style="list-style-type: none">1. Understand payment methods2. Understand controls in a bookkeeping system3. Use control accounts4. Use the journal5. Reconcile a bank statement with the cash book	CBA	17.5	27.5

2.2. AAT Foundation Certificate in Bookkeeping timetable for 2017-18

The full day sessions will run from 9:30am – 4:30pm

Year	Date	Level 2	Duration	Tutor	Location
2018	Thurs 08 Feb	Bookkeeping Transactions (1)	1 day	Max Smith Karen Sheldon	Greenwich House
	Thurs 22 Feb	Bookkeeping Transactions (2)	1 day	Max Smith Karen Sheldon	Greenwich House
	Thurs 01 Mar	Bookkeeping Transactions (3)	1 day	Max Smith Karen Sheldon	Greenwich House
	Thurs 08 Mar	Bookkeeping Transactions (4)	1 day	Max Smith Karen Sheldon	Greenwich House
	Thurs 15 Mar	Bookkeeping Transactions – revision session	½ day	Max Smith	Greenwich House
	Thurs 29 Mar	Bookkeeping Transactions – assessment	½ day		Greenwich House
	Thurs 19 Apr	Bookkeeping Controls (1)	1 day	Max Smith Karen Sheldon	Greenwich House
	Thurs 26 Apr	Bookkeeping Controls (2)	1 day	Max Smith Karen Sheldon	Greenwich House
	Thurs 03 May	Bookkeeping Controls – revision session	½ day	Max Smith	Greenwich House
	Thurs 17 May	Bookkeeping Controls - assessment	½ day		Greenwich House

Students must pass both papers in order to achieve the qualification.

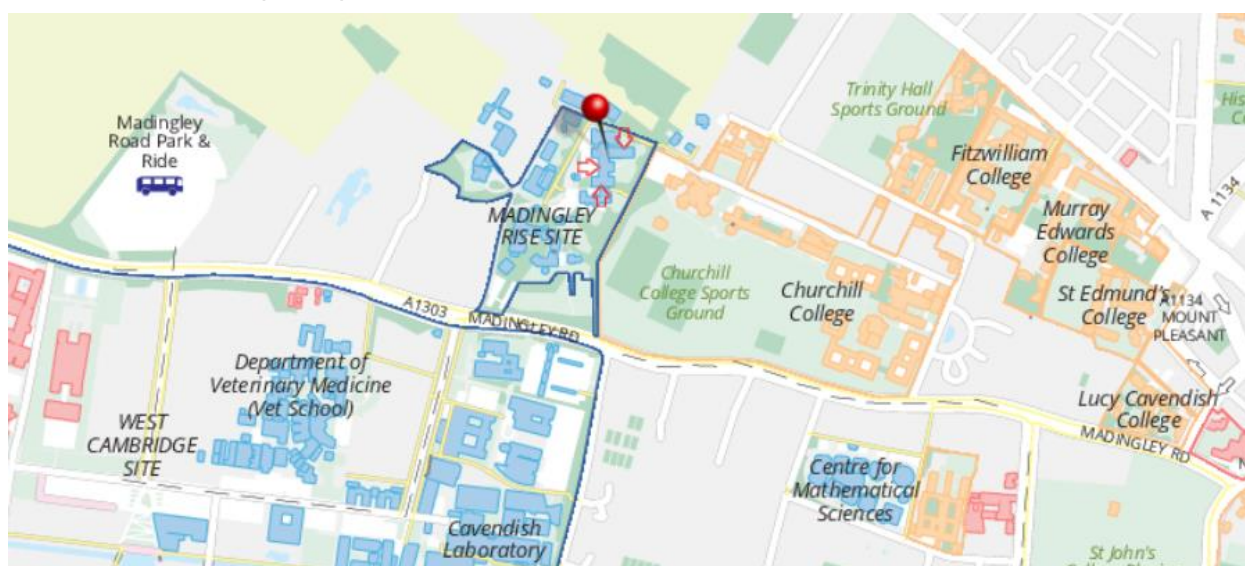
3. Venues

3.1. Getting to Greenwich House

Our full address is: Finance Training,
Greenwich House,
Madingley Rise,
Madingley Road,
Cambridge CB3 0TX

Contact us at Tel: 01223 766627
 Fax: 01223 765094
 Email: helen.parker@admin.cam.ac.uk

Please use the Uni 4 Bus or cycle to Greenwich House as parking is severely limited and will not be available to course participants.



Arriving by train

There are fast trains from London King's Cross Station to Cambridge every half hour, taking about 50 minutes. Direct trains are available to Cambridge from Norwich, Ipswich, Birmingham and also from Stansted airport. Full timetable details are available from [Network Rail](http://www.networkrail.co.uk).

Taxis to Greenwich House are available from the station. If you wish to travel from the station by bus, the Citi 1 service to St Andrew's Street (bus terminates at Arbury) followed by the Park and Ride Bus (see below) is the best option.

Arriving by bus

The [Uni 4](#) bus runs from Addenbrooke's and Trumpington Street every 20 minutes and costs 90p per single journey for Cambridge University cardholders. Get off the bus as it turns onto J. J. Thomson Avenue, walk back towards Madingley Road and follow the directions below.

The Citi 4 bus also serves the West Cambridge site (weekdays until 8pm only). A full fare is payable on the Citi 4 route, and this service terminates in Downing Street in the city centre and does not go out to Addenbrookes.

Alternatively the Red [Park & Ride Bus](#) (route 77) departs from the city centre (St. Andrew's Street) every 10 minutes and stops close to Greenwich House, taking approximately 15 minutes to get here. The full route is:

- Newmarket Road Park & Ride
- Marshall's Airport
- Meadowlands
- Coldhams Lane Corner
- Grafton Centre
- St Andrews Street (outside the Post Office)
- Bridge Street
- Northampton Street
- Conduit Head Road
- Madingley Road Park & Ride

If travelling from the centre, ensure you catch the bus to Madingley Road Park & Ride.

- As you come up the Madingley Road from centre of town, get off the bus just after J. J. Thomson Avenue - the entrance road on your left hand side for the Computer Labs (the William Gates Building) and the Cavendish Labs. Other bus routes that use the same stop on Madingley Road are the 130/X30.
- Walk back towards this entrance road. You will see a crossing island in the middle of Madingley Road - cross at this point.
- Virtually opposite you, there will be an entrance road (this is Madingley Rise)
- Look for the blue sign on the right hand side for the Finance Division. Follow this road round and to the right.
- Continue past the right turn, which says Visitor Parking. On your right, just past here, there is a footpath that runs alongside the hedge. Take this and follow it around to the left to get to Greenwich House.

Further information on local buses is available on the [Stagecoach Website](#).

Arriving by bicycle

- Turn into Madingley Rise from Madingley Road
- Go past the Visitors carpark
- On your right there is a footpath running alongside the visitor parking area. Take this footpath and follow it around to the left.
- Just after the bend, there is a bicycle shed for visitors on your left. Please leave your bicycle here. Greenwich House is at the end of the footpath.

There is a drying room available for wet coats if necessary

3.2. Lunchtimes and refreshments

Greenwich House has been recently refurbished.

There is a café on site, which serves sandwiches, jacket potatoes, soup etc. at lunchtimes. There are also microwaves available if you wish to heat up your own food. You are welcome to eat your own food in the bistro. A fridge is provided for Finance Training delegates to store food during the day. In addition, the food outlets on the West Cambridge site are accessible within 10-15 minute walk.

3.3. Accessibility

The teaching room and related facilities are all wheelchair accessible. Parking can be arranged for those with mobility issues. We have hearing induction loops in both main teaching rooms and a portable system, which can be used in any other rooms used during the course. Arrangements can be made to provide materials in alternative formats.

Please speak to Max Smith on email max.smith@admin.cam.ac.uk or telephone on (7)66598 to discuss your individual requirements both before the programme starts and at any point if your circumstances change.

Please note that your requirements will not prevent you from joining the programme.

4. Tutors

The University's Level 2 Foundation Certificate in Bookkeeping is to be provided by qualified and experienced Finance Division staff.

Max Smith: The main tutor, Max is a Finance Trainer within the Finance Division. He has worked within the University for a number of years and is AAT qualified.

Karen Sheldon: Karen is the Finance Training manager. She has worked for the University for many years and previously for HMRC. Karen is an experienced trainer who has taught on the AAT Bookkeeping course many times.

All tutors will be available throughout the course with one-to-one support and be contactable by email outside of classroom hours.

5. Resources

5.1. Study texts

All books required will be provided and distributed over the duration of the course as each study module begins.

You are not required to use additional textbooks to cover the syllabus but if you think it might help your studies then we suggest you discuss this with the tutors. Alternative texts may describe methods and techniques in different ways and this does not always help with understanding of the syllabus and preparation for the exams.

5.2. Other equipment

Make sure you are equipped with the following stationery which is also recommended to comply with exam regulations where appropriate.

Lever-arch ring binder dividers/ plastic punched wallets	To organise your files
A4 pad of paper	For note taking and exercises
Pens, Highlighter pens, Ruler	All AAT forms must be completed in black ink
Clear plastic case	To carry your stationery for the examination
Calculator	That includes a percentage and a square root button, but must not be a “mini-computer” or data storage device (a phone is not recommended as you will not be allowed to use this in the exam)
Access to a computer	You will need access to a computer with internet access and ideally word processing and spreadsheet software. If this is an issue please contact Helen Parker, we may be able assist you with gaining access to computer facilities.

Eligible staff can download Microsoft Office programs to their personal devices thanks to a new agreement between the University and Microsoft. [Click here](#) for details. Staff can find out if they are eligible for the software on the [University Information Services \(UIS\) website](#), where they can also find instructions on how to download the software]

Students must present photo identification, such as driving license or passport when sitting the exam.

6. Monitoring and support

6.1. Monitoring attendance

Finance Training will be recording the day release attendance of all students and any absences will be reported back to line managers. If you know that you are unable to attend a particular session please speak to your tutor in advance to plan studies for topics that are covered in your absence.

We also strongly advise you to plan holidays carefully to minimise the number of classroom sessions that you miss. During the academic year we expect you to prioritise your AAT studies to maximise your chances of passing the exams and achieving the required standards for tutor assessed work.

Please report sickness or unplanned absence to the Finance Training Team on either 01223 (7)66631 or (7)66598.

6.2. Progress

Termly progress reports for your department

Your key tutor will write a brief summary of your progress at the end of the programme. This will be based on results of tests and feedback from you and your tutors. This will also be shared with your line manager.

Assessment Results

Details of individuals' successes in CBAs and the management report will also be kept by the Finance Training Manager and shared with individual's line managers as part of the progress report.

6.3. Help and advice

If you experience any difficulties with the course then you are encouraged to speak to the tutors at the earliest opportunity. You may also email them and they will respond within two working days.

Over the years we have plenty of experience of the typical struggles and the unforeseen domestic emergencies that people may encounter whilst trying to study. Please do not hesitate to contact Max Smith in these circumstances.

The University will be monitoring the programme on a regular basis and you will have opportunities to give anonymous feedback through our online survey tool. Max Smith in the Training Team will be on-hand if you wish to discuss any concerns or require additional advice at any time.

Max Smith (<i>Finance Trainer</i>)	max.smith@admin.cam.ac.uk 01223 (7)66598
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7. Costs

7.1. Tuition and exam fees

If your study application is supported by your line manager/department and by the Finance Division Training Manager, the University (or your college), will fund the tuition costs and the entry fees for the CBAs.

For the 2017-18 programme the full cost is £450 broken down as below:

Funded by the Finance Division: £230

This is repayable by the individual in the event that they do not complete the course or leave the University within one year of completion.

Cost to the individual/department: £220

7.2. Student contribution

As detailed in section 7.1, departmental students will be asked to make a payment of £220 towards the cost of their studies. For some students this may be covered by their department, who may have their own policy with regard to repayment if the student leaves the University.

If you are paying the contribution yourself you will be able to pay by cheque, credit or debit card once your enrolment is confirmed.

7.3. AAT membership

Students will need to be registered on the AAT Foundation Certificate in Bookkeeping, the cost of this is currently £40, this is included in the cost of the course. You will be given a payment code to use when you register as a student so **it is important that you do not register with AAT before the course starts.**

You must be registered as a student before you are able to access the study resources on the AAT site, or sit any of the exams so this should be done in the first couple of weeks of the course.

7.4. Conditions of funding

Please note, when you sign the application/funding form and begin the course, you are also agreeing to the Finance Division's terms and conditions of funding and that if you don't complete the course and/or leave the University within a specified period then you may have to repay all or a proportion of this amount. Full details are set out at the end of the form.

8. The examinations

There are two, 2 hour, computer based assessments:

- Bookkeeping Transactions
- Bookkeeping Controls

General information

Students will be assessed by computer-based assessment and will be required to respond to CBT tasks in a variety of ways, for example using multiple choice, true/false, drag and drop, pick lists, text select, linking boxes, gap fill tools and AAT purpose built question types to reflect real workplace activities.

For the purpose of assessment the competency level for these assessments is set at 70%.

Results are normally available immediately. Your results will be shared with your line manager.

Students are allowed a non-programmable calculator, pens and blank paper for workings. Students must present photo identification, such as a University ID card, driving license or passport when sitting the exam.

Greenwich House in Cambridge will be the venue for sitting the online exams.

Re sits

If you are un-successful a brief summary feedback report can be obtained from the exam officer.

If a re-sit of the exam is required, this can be arranged as soon as the student is ready, but not within 3 working days of the previous exam. The cost of the re-sit will have to be met by the student or their department.

9. Applying for the University AAT Bookkeeping programme

9.1. To Apply

- Discuss with your line manager and ask them to complete section 5 of the Finance Training Funding/Application form. (Appendix C)
- Establish with your line manager who will pay the student contribution fee (£220) and indicate as appropriate on section 7 of the form.
- Return the completed Finance Training funding/Application form by at the latest **Friday 5th January 2018 to:**

Margaret Peck
Finance Training,
Finance Division, Greenwich House
Madingley Rise, Madingley Road
Cambridge
CB3 0TX

10. Appendices

Appendix A –Bookkeeping Transactions

This unit introduces students to the double-entry bookkeeping system and the associated documents and processes. Students will reach the stage of extracting an initial trial balance, before any adjustments are made. This unit provides students with the skills necessary to operate a manual double-entry bookkeeping system and provides a strong foundation for progression to more advanced manual and computerised activities.

On completion of this unit, students will be able to check the accuracy of invoices, credit notes, remittance advices, statements of account and petty cash vouchers. They will know how to use these documents to make entries in sales and purchases daybooks, sales and purchases returns daybooks, and discounts allowed and received daybooks using account codes, as well as how to transfer those totals to the sales, purchases and general ledgers.

The UK government department responsible for collecting taxes (HMRC) offers more than one method of accounting treatment when prompt payment discount (PPD) is allowed and received. However, students at Foundation level are only required to use credit notes to adjust for PPD. Using this approach, credit notes are recorded in separate daybooks, a discounts allowed daybook and/or a discounts received daybook, removing the need for discount columns in the cash book. There is no requirement at this level for learners to understand how to account for PPD by any other method.

The cash book and petty cash book are also covered in this unit, including making entries into both and transferring totals to the ledgers. Students will make appropriate checks on the accuracy of supplier invoices and credit notes, reconcile supplier statements with the purchases ledger account and calculate payments due to suppliers. They will also calculate sales invoice and credit note amounts and check receipts from customers.

This unit refers to value added tax or VAT. This is an indirect tax operating in the UK but this type of tax may also operate and be known by another name in other countries.

Learning Outcomes	Weighting
1. Understand financial transactions within a bookkeeping system	10%
2. Process customer transactions	10%
3. Process supplier transactions	15%
4. Process receipts and payments	25%
5. Process transactions through the ledgers to the trial balance	40%
	100%

Appendix B – Bookkeeping Controls

This unit is about control accounts, journals and methods of payment. It takes students through reconciliation processes and the use of the journal to the stage of redrafting the trial balance, following initial adjustments.

This unit covers more complex Foundation level bookkeeping procedures, which will enable students to develop their understanding of the relationship between the various accounting records and consolidate their knowledge of double-entry bookkeeping. Students will gain the confidence they need to perform well in the workplace and the unit will prepare them for greater responsibility.

Students will develop the ability to prepare the value added tax (VAT) control account as well as the sales and purchases ledger control accounts, including reconciliation with the sales and purchases ledgers. They will use the journal to record a variety of transactions, including the correction of errors. Students will be able to redraft the initial trial balance, following adjustments, and be able to identify different methods of payment and their use. They will learn to update the cash book following receipt of a bank statement, and also how to prepare a bank reconciliation statement.

This unit builds on the knowledge and skills acquired from studying Bookkeeping Transactions. Studying Bookkeeping Controls will consolidate the double-entry bookkeeping skills gained in Bookkeeping Transactions.

This unit refers to value added tax or VAT. This is an indirect tax operating in the UK but this type of tax may also operate and be known by another name in other countries.

Learning Outcomes	Weighting
1. Understand payment methods	5%
2. Understand controls in a bookkeeping system	5%
3. Use control accounts	20%
4. Use the journal	50%
5. Reconcile a bank statement with the cash book	20%
	100%

Appendix C – Application for Funding from the Finance Training AAT Budget 2017-18

Please return the completed form to:

**Margaret Peck, Finance Training
Greenwich House, Madingley Rise, Madingley Road, Cambridge.**

The Finance Team may contact you and your line manager to discuss the application for funding, the study requirements and the commitment of all parties to the proposed study. Finance Training will formally notify the candidate and their manager of acceptance onto the programme.

1. Applicant

Title..... First Name.....

Surname.....

Department.....

Work telephone number

Work email

Job title **and** grade

Date of joining University Time in current post.....

2. Details of training to be undertaken

Course title **AAT – Foundation Certificate in Bookkeeping**

Training provider/venue: **Finance Training @ Greenwich House**

Type of attendance and duration... **6 full days plus 4 half-days.**

Amount of funding applied for from the Finance Division: **£230**

Have you undertaken any other accountancy/bookkeeping study before?.....

If yes, please describe what and when.....

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3. Personal statement by applicant.

Please state why you want to undertake the training, what skills and knowledge you hope to develop and how these can be used in your current role.

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4. Agreement by the applicant

Please read carefully all the information in this section before signing below.

- The training and qualification must be directly relevant to the applicant's current role.
- There must be departmental support for the training.
- Funding is approved only for the course/qualification specified in Section 2 above; the applicant must reapply for funding for any subsequent course/qualification.
- Where funding is granted the budget can pay for course fees and exam registration. The budget cannot cover additional books or materials, travel or other expenses.
- To qualify for funding, the applicant must agree:
 - (a) to attend all necessary sessions and to report any absences to his/her department
 - (b) that the training provider may provide information to the University on his/her attendance and progress – and a summary of progress will be provided to the department signatory named in section 5 below
 - (c) to provide proof of the relevant qualifications and/or past results to support this application if requested by Finance Training.
 - (d) to provide information about yourself to enable the training provider to apply for government funding which may subsidise the tuition fees wholly or in part.
 - (e) to take part in an evaluation process of the training package and complete feedback about the quality of training provision
 - (f) to contact Finance Training as early as possible to discuss any concerns about the course or his/her progress
 - (g) to notify and to refund to the University the whole or part of the funding, as Finance Training may require, if he/she withdraws from a course or resigns from the University's employment within one year of completing the training ("completing" means sitting the final examination, assignment, assessment or portfolio work).**
 - (h) that any such refund under (g) above may be deducted at source by the Payroll Section of the Finance Division on the authority of Finance Training.

I accept the conditions set out above and apply for the fees to be paid for by the University.

Applicant Signature.....

Date.....

To be completed by the line manager or administrator.

5. *Supporting statement, please include how this training will benefit the applicant and the department/University.*

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6. Agreement by the department or faculty

I recommend that the University should advance the fees as I believe the applicant and the department/faculty will benefit from the training and qualification. In my opinion this course is directly relevant to the applicant's current role. I agree to release the applicant as necessary in order for him/her to attend the course and will monitor their attendance and progress. Additionally, I agree to notify Finance Training immediately if the applicant submits their resignation or transfers to another institution either during the course or within one year of its completion.

Signed.....	Position.....
Print name.....	Date
Contact email.....	

7. Authorisation to invoice for course contribution

Each student will be required to **pay £220** towards the cost of the course.

Please indicate below who has agreed to pick up these costs and should be invoiced accordingly.

The Applicant	Signature.....	Name.....
	Date.....	
OR		
The Department	Signature.....	Name.....
	Date	Position.....