

# AAT Professional Diploma in Accounting

## Level 3

**Briefing Pack for University Staff**

**2019-20**



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# 1. The University AAT Level 3 Programme

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## 1.1. About the AAT Programme

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The University's AAT Level 3, Advanced Diploma in Accounting 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.

## 1.2. Benefits

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This AAT study package gives each student more than simply AAT tuition. There are additional benefits:

- High quality teaching from First Intuition
- Impartial support to students and to their line managers from a member of the Finance Division Training team.
- Discounted rates when compared to standard public programmes.

## 1.3. Overview

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A day-release programme provided by a third party provider (First Intuition), running from September 2019 – June 2020 that provides a total of 18 classroom days, and 5 half-days for exams. This is supplemented by at least 6 hours of home study per week.

At this level students will study 5 units which are assessed by means of computer based assessments (CBA). The Synoptic assessment will assess content from all of the core units (except Indirect Taxation).

Unit title	End of unit assessment		Included in synoptic assessment
Advanced Bookkeeping	✓	2 hours	✓
Final Accounts Preparation	✓	2 hours	✓
Management Accounting: Costing	✓	2 ½ hours	✓
Ethics for accountants	No end of unit assessment		✓
Spreadsheets for Accounting	No end of unit assessment		✓
Indirect Taxation	✓	1 ½ hours	Not included in synoptic

## 1.4. Grading

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Students will be awarded an overall qualification grade (Distinction, Merit, and Pass). Students who do not achieve the qualification will not receive a qualification certificate, and will be shown as unclassified; this is indicated below for illustrative purposes only.

Grade Definition	Percentage Threshold
Distinction	90 – 100%
Merit	80 – 89%
Pass	70 – 79%
Unclassified	0 – 69% (or failure to pass one or more assessments)

Assessment	Contribution to qualification grade
Advanced Bookkeeping	20%
Final Accounts Preparation	15%
Management Accounting: Costing	20%
Indirect Tax	10%
Synoptic Assessment	35%

## 1.5. Results

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For computer-marked assessments, provisional results will be available straight after the assessment. Final results will be confirmed within 10 working days. Results for assessments that are wholly or partially human-marked are delivered within timescales advertised on the AAT website, usually this is 6 weeks.

Students will be advised on what percentage of the marks available they achieved in their assessments which will then be used to calculate their grade for the qualification (Pass, Merit or Distinction).

AAT's feedback service provides a simple summary of students' performance in each assessment. The feedback statement confirms their overall result and includes a breakdown of performance by task. Feedback statements are automatically generated and are designed to help students identify their strengths and any topic areas requiring further study. The student is presented with a short descriptor against each task to describe their performance against the topics assessed in that task. There are five feedback descriptors. Each descriptor provides an indication of how the student has performed in that task, and includes generic advice on how to proceed with their studies or continuing professional development (CPD).

## 1.6. Pre-requisites

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For the best chance of success, the recommended entry requirements for this qualification include work experience, working in finance, or prior achievement of the AAT Certificate in Bookkeeping, or equivalent qualification.

If students do have any other relevant school or college qualifications, a degree or some accounting experience, these may, in certain circumstances entitle students to claim exemptions.

It is further recommended that students begin their studies with a good standard of English and maths. Accountants work at the very heart of a business and are expected to be able to communicate information clearly and appropriately for a given audience.

AAT recommends that students use AAT Skill-check to ensure they are ready to start on a particular qualification.

## 2. The Level 3 Study Units and Timetable

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### 2.1. Study time

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In addition to the classroom days, students will be expected to put in additional work at home each week for course work, practice questions, homework 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
Advanced Bookkeeping	<ul style="list-style-type: none"><li>Principles of Accounts Preparation</li><li>Extending the Trial balance using accounting adjustments</li><li>Accounting for fixed assets</li></ul>	CBA and Synoptic	35
Final Accounts Preparation	<ul style="list-style-type: none"><li>Preparing accounts for sole traders</li><li>Prepare final accounts for partnerships</li></ul>	CBA and Synoptic	14
Management Accounting: Costing	<ul style="list-style-type: none"><li>Principles of costing</li><li>Providing cost and revenue information</li></ul>	CBA and Synoptic	35
Indirect tax	<ul style="list-style-type: none"><li>Principles of VAT</li><li>Preparing and completing VAT returns</li></ul>	CBA	14
Ethics for Accountants	<ul style="list-style-type: none"><li>Ethics in accounting and finance</li></ul>	Synoptic	7
Spreadsheets for Accounting	<ul style="list-style-type: none"><li>Spreadsheet software</li></ul>	Synoptic	7
General Synoptic		Synoptic	14
<b>TOTALS</b>			126

## 2.2. Level 3 day release timetable for 2019-20

The Level 3 programme will be day release study, 9:30am to 4:30pm over the period September 2019 to June 2020. The tuition will be provided by First Intuition at their premises in the centre of Cambridge.

Year	Date	Level 3	Duration	Location	
2019	Mon 09 Sep	Induction with First Intuition	2 hours	<b>Greenwich House</b>	
	Thu 19 Sep	Advanced Bookkeeping	1 day	First Intuition	
	Thu 26 Sep	Advanced Bookkeeping	1 day	First Intuition	
	Thu 03 Oct	Advanced Bookkeeping	1 day	First Intuition	
	Thu 10 Oct	Advanced Bookkeeping	1 day	First Intuition	
	Thu 17 Oct	Advanced Bookkeeping	1 day	First Intuition	
	Mon 28 Oct	Advanced Bookkeeping – Mock due			
	w/c 11 Nov	Advanced Bookkeeping – Exam week			
	Wed 20 Nov	Final Accounts Preparation	1 day	First Intuition	
	Wed 27 Nov	Final Accounts Preparation	1 day	First Intuition	
	Mon 09 Dec	Final Accounts Preparation – Mock due			
	w/c 16 Dec	Final Accounts Preparation - Exam week			
2020	Tue 11 Feb	Indirect Tax	1 day	First Intuition	
	Mon 17 Feb	Indirect Tax	1 day	First Intuition	
	Mon 02 Mar	Indirect Tax – Mock due			
	w/c 16 Mar	Indirect Tax - Exam week			
	Wed 01 Apr	Management Accounting: Costing	1 day	First Intuition	
	Wed 08 Apr	Management Accounting: Costing	1 day	First Intuition	
	Wed 15 Apr	Management Accounting: Costing	1 day	First Intuition	
	Wed 22 Apr	Management Accounting: Costing	1 day	First Intuition	
	Wed 09 Apr	Management Accounting: Costing	1 day	First Intuition	
	Wed 06 May	Management Accounting: Costing – Mock due			
	w/c 11 May	Management Accounting: Costing – Exam week			
	Tue 19 May	Synoptic	1 day	First Intuition	
	Tue 26 May	Synoptic	1 day	First Intuition	
	Tue 02 Jun	Synoptic	1 day	First Intuition	
	Tue 09 Jun	Synoptic	1 day	First Intuition	
	Mon 15 Jun	Synoptic – Mock due			
w/c 22 Jun	Synoptic – Exam week				

### **2.3. Booking exams**

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Students will be responsible for booking the exam dates (which must be in the week specified) direct with First Intuition. Once the date is booked this should be communicated with Max Smith.

The student should also confirm the mark received in each assessment with Max Smith.

### **2.4. Completing Level 3**

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As would be expected, this level is more involved than Level 2. More emphasis will be placed on students completing work outside of the classroom. This is particularly important when preparing for the synoptic assessment.

In the event of failing an examination the Finance Trainer will discuss options for re-sitting with the student.

In the event of a resit, First Intuition will invoice the student directly for the cost of the exam plus an administration fee. The AAT assessment fee is currently £45 but could be subject to change if AAT change the exam cost during the year. Note: The Synoptic assessment has a higher fee of £51.

## 3. Venues

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### 3.1. First Intuition

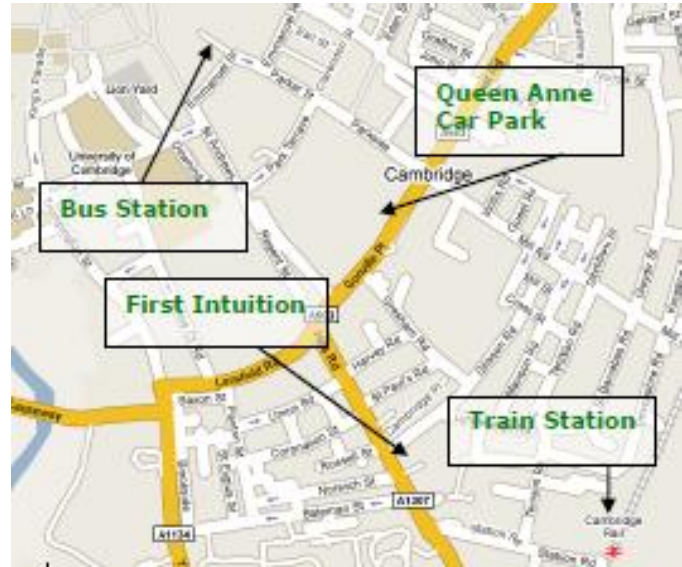
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All teaching and exams will be based at First Intuition

First Intuition  
35 Hills Road  
Cambridge  
CB2 1NT

Email: [cambridge@firstintuition.co.uk](mailto:cambridge@firstintuition.co.uk)

Tel 01223 360405  
Fax 0560 342 6852



### 3.2. Getting to First Intuition

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#### By Bus

From the main bus station on Emmanuel Street:

- Walk along Emmanuel Street towards Bay L (which is next to Nat West)
- Turn left and walk to the main road (St Andrews Street, which eventually turns into Regent Street and then Hills Road)
- When you reach Hills Road, you will see First Intuition on your left, by the turning into Glisson Road.

#### By Train

From Cambridge Railway station:

- Walk out of the main entrance and along to the end of Station Road.
- Turn left onto Hills Road and walk towards the town centre.
- First Intuition can be found on the right hand side, just before the right turn into Glisson Road.

It is approximately a 5 minute walk from the station.

#### By Car

The nearest car park is the Train Station car park on Station Road. The post code for sat nav. is CB12 2JW.

Another nearby car park is the Queen Anne Car Park on Gonville Place. The post code for sat nav. is CB1 1ND.

Parking on Glisson Road is free on Sundays and evenings after 6pm



## **By Park and Ride**

Use of the Park and Ride car parks is recommended, it is a good service with buses leaving approximately every 10 minutes.

- From the east – Park and Ride from Newmarket Road (A1303) off A14 at the Burwell Junction
- From the west – Park and Ride from Cowley Road off A14 at Cambridge Science Park/A10 junction, or from Madingley Road (A1303) off junction 13 of M11
- From the south – Park and Ride from Trumpington on the A1309 off Junction 11 of M11 or from Madingley Road (A13,03) off Junction 13 of M11

Once at the Emmanuel Street Bus Station follow directions for “By Bus” above.

## **By Bike**

First Intuition’s building has hooks on the side for students to chain bikes to so they can left on site securely.

### **3.3. Lunchtimes and refreshments**

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Hot drinks are available for free from a vending machines and cold water is provided at the front of classes. There is a common room students can use during lunch and food and drink is permitted in classrooms. There is a Tesco and Co-Op on the doorstep together with several sandwich shops where food can be purchased at lunch times.

Computers are available in the common room with internet access and a private study room for students is usually available – just contact one of the Tutors.

### **3.4. Accessibility**

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For those with mobility issues there is no disabled parking on site but by using your blue badge students can park on the street just outside the centre where it is usually parking metered. If students are in a wheelchair then a ramp can be arranged to overcome the step into the building. The class can be taught on the ground floor where there is a disabled toilet.

As standard class notes are printed on white paper but if students need them in a different colour or size font we can print these if notice is given in advance. Additional requirements for examinations will be co-ordinated with the AAT but again large format and/or different colours can be used.

Please speak to Max Smith on email [max.smith@admin.cam.ac.uk](mailto: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

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The University's Level 3 programme is to be provided by local training provider First Intuition.

First Intuition was founded in 2007 and has since helped thousands of students to pass their AAT, ACCA, CIMA and ICAEW exams. Key achievements:

- ACCA Platinum learning provider
- CIMA Learning Quality partner
- PQ Magazine College of the Year 2010, 2012 and 2014
- Exceptional pass rates and numerous prizewinners
- LSCA partner for ICAEW blended learning

Your tutors have many years' experience and will be available throughout the course with one-to-one support and be contactable by email outside of classroom hours.

Have a look at First Intuition's web site to find out more about your individual tutors

<https://www.firstintuition.co.uk/study-centres/cambridge/>

## 5. Resources

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### 5.1. Study texts

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All study material is supplied and will be distributed over the duration of the course as each study module begins. For each module you will receive:

- First Intuition course and lecture notes
- Access to online material and practice questions

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

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

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

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 examinations
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)  You will need access to a computer with internet access and ideally word processing and spreadsheet software. If this is an issue please contact Max Smith as we may be able assist you with gaining access to computer facilities.
Access to a computer	<i>Eligible staff can download Microsoft Office programs to their personal devices thanks to an agreement between the University and Microsoft. [Staff can find out if they are eligible for the software on the <a href="#">University Information Services (UIS) website</a>, where they can also find instructions on how to download the software]</i>

## 6. Monitoring and support

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### 6.1. Monitoring Attendance

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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 First Intuition and to the Finance Training Team on either 01223 (7)66631 or (7)66598.

### 6.2. Progress

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#### **Progress reports for your department**

Your key tutor will write a brief summary of your progress following each unit. This will be based on results of tests, mock assessments and feedback from you and your tutors. This will also be shared with your line manager.

#### **Assessment Results**

Details of individuals' successes in the assessments 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

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

## 7. Costs

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### 7.1. Tuition and exam fees

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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 assessments.

For the 2019-20 programme, the full cost is **£2,000** broken down as below:

Funded by the Finance Division: **£1,200**

(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 department/individual: **£800**

### 7.2. AAT membership

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New AAT members will also have to pay the admission fee (currently £44)

Application for, and payment of, the student membership of AAT is the responsibility of the student. The current student membership fee is £94

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.

### 7.3. Student contribution

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Where the department is paying the £800 contribution it will be invoiced via internal trading.

Where the individual is paying the £800 contribution they will be able to pay by cheque, credit or debit card once enrolment is confirmed.

### 7.4. Conditions of funding

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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. Applying for the University AAT Level 3 Programme

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### 8.1. Eligibility

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To be eligible for a place on the programme, you will need to be a permanent member of staff in the University and meet the following criteria:

- Be supported by your line manager; firstly to release you for the study days during the year and secondly to confirm that your studies are appropriate and beneficial to you and your department.
- Prospective students must have completed AAT Level 2 Bookkeeping (or equivalent)
- You are expected to make a personal commitment to complete the level within the academic year (including all computer based exams)
- You must commit to studying sufficiently in your own time in line with the classroom schedule.
- You must also agree to the terms and conditions attached to University funding and support.

We will review all applications and will endeavour to meet all applicants personally. In the event of the course being oversubscribed, decisions will be made based on business needs.

### 8.2. To Apply

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- Discuss with your line manager and ask them to complete section 5 of the Finance Training Funding/Application form. (Appendix B)
- Establish with your line manager who will pay the contribution fee (£800) and indicate as appropriate on section 7 of the form.
- Include your AAT statement of Achievement summarising your prior qualifications or documentation of any alternative accounting qualifications and experience.
- Return the completed Finance Training funding/Application form by at the latest **Friday 9<sup>th</sup> August 2019** to:

**George Broadhurst**  
Finance Training,  
Finance Division, Greenwich House  
Madingley Rise, Madingley Road  
Cambridge  
CB3 0TX

## 9. Appendices

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### Appendix A – Unit Overview

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#### Advanced Bookkeeping

This unit is the first of two Level 3 financial accounting units. It develops Level 2 foundation skills, incorporating advanced bookkeeping and managing records for non-current assets, in preparation for producing final accounts for unincorporated organisations

The purpose of this unit is to build on skills and knowledge learned in the Level 2 financial accounting units and to develop bookkeeping skills, taken to an initial trial balance. This is valuable progress for the student, both in terms of moving towards preparing final accounts and also by offering employers more technical skills at this stage. The student's bookkeeping skills, acquired at an earlier stage, will be reinforced and developed in this unit. While the daybooks and some of the ledger accounts may be familiar, the accruals basis of accounting is introduced to underpin many of the adjustments that are commonly found in the workplace, including accruals, prepayments, accounting for irrecoverable and doubtful debts and the period end valuation of inventory. This takes the student to the position of being able to draw up a trial balance using adjusted figures, and extend it to identify the profit or loss for the period.

Advanced Bookkeeping is a mandatory unit in this qualification. It follows from the Level 2 units, Bookkeeping Transactions and Bookkeeping Controls. It is closely linked with the Level 3 unit Final Accounts Preparation, which is recommended to be taken following this one. It also incorporates appropriate parts of Ethics for Accountants. Skills and knowledge from this unit are essential for Level 4 Financial Statements of Limited Companies.

#### Learning outcomes

1. Apply the principles of advanced double-entry bookkeeping
2. Implement procedures for the acquisition and disposal of non-current assets
3. Prepare and record depreciation calculations
4. Record period end adjustments
5. Produce and extend the trial balance

## Final Accounts Preparation

This Level 3 unit is about the student being able to prepare final accounts for sole traders and partnerships, and becoming aware of alternative business organisation structures.

This purpose of this unit is to provide the background knowledge and skills a student needs to be capable of drafting accounts for sole traders and partnerships and provides the background knowledge of the regulations governing company accounts. Successful students will be able to complete tasks while being aware of potential ethical issues and know how to report information effectively.

Students will be able to recognise the different types of organisations that need to prepare financial statements. They will understand why such statements are important to users in the business environment. Financial accounting techniques and knowledge already acquired will be developed to prepare accounting records when the records are incomplete, and students will become familiar with mark-up and margin.

They will recognise special accounting requirements for partnerships. They will become aware of legislation and regulations governing financial statements, and will be able to recall and apply ethical knowledge to situations arising during the preparation of accounts. Terminology and formats used by accountants in the financial statements of companies will be introduced, working with the IFRS terminology utilised across AAT.

Using all this, the student will be able to prepare final accounts for sole traders and partnerships from an initial trial balance, and present these to the line manager. They will then gain awareness of the more detailed requirements for the preparation of company financial statements.

Final Accounts Preparation is a mandatory unit. It is closely linked to the Level 3 financial accounting unit Advanced Bookkeeping, as well as to the Level 2 units, Bookkeeping Transactions and Bookkeeping Controls. In addition, it draws on the ethical principles from the Level 3 unit Ethics for Accountants. On completion of this unit, students are prepared to start the Level 4 unit Financial Statements of Limited Companies.

### Learning outcomes

1. Distinguish between the financial recording and reporting requirements of different types of organisation
2. Explain the need for final accounts and the accounting and ethical principles underlying their preparation
3. Prepare accounting records from incomplete information
4. Produce accounts for sole traders
5. Produce accounts for partnerships
6. Recognise the key differences between preparing accounts for a limited company and a sole trader



## Management Accounting: Costing

Management Accounting: Costing provides students with the knowledge and skills needed to understand the role of cost and management accounting in an organisation, and how organisations use such information to aid management decision making.

Students will learn the techniques required for dealing with direct costs and revenues, and with the treatment of short-term overhead costs. These include inventory control methods; direct labour costing; allocation and apportionment of indirect costs to responsibility centres; calculation of overhead absorption rates, including under and over absorptions; and prime, marginal and absorption costing calculations.

They will also learn the techniques required for decision making, using both short-term and long-term estimates of costs and revenues. These include estimating changes in unit costs and profit as activity levels change; segmented profit/loss by products; break-even (Cost Volume Profit - CVP) analysis; limiting factor decision making; job, batch, unit, process and service costing; reconciling budgeted and actual costs and revenues by means of flexible or fixed budgets; and capital investment appraisal techniques.

This unit prepares students for the Level 4 units Management Accounting: Budgeting and Management Accounting: Decision and Control. Together, these units instil students with an underpinning understanding of cost and management accounting principles, and the ability to apply relevant techniques.

Management Accounting: Costing is a mandatory unit in this qualification.

### Learning outcomes

1. Understand the purpose and use of management accounting within an organisation
2. Apply techniques required for dealing with costs
3. Apportion costs according to organisational requirements
4. Analyse and review deviations from budget and report these to management
5. Apply management accounting techniques to support decision making

## Indirect Tax

This Level 3 unit is about indirect tax, specifically the sales tax that is referred to in the UK and throughout this unit as value added tax, or VAT. The unit is designed to develop students' skills in preparing and submitting returns to the relevant tax authority in situations where the transactions that have to be included are relatively routine; however, some non-routine issues are included in the assessment.

Students will learn about VAT legislation and the importance of maintaining their technical knowledge through monitoring updates. Students must show they can accurately complete VAT returns, and understand the implications of failure to do so. Inaccuracy and omission, along with submitting returns late, and late payment or non-payment of VAT, need to be understood in terms of the sanctions and penalties available to the relevant tax authority.

In particular, students will learn how to calculate correctly the VAT value in different circumstances, verify the calculations of the submitted return and correctly use an accounting system to extract relevant data for the return.

The VAT registration and deregistration rules are important aspects of learning at this level, including the need to monitor sales closely to avoid offending regulations. The existence and basic terms of special VAT schemes are also important.

Students will learn about dealing with errors made in previous VAT returns and how and when these are corrected. They will also learn about communicating VAT matters to relevant individuals and organisations, including the special rules that apply when goods and services are imported into and exported out of the UK and the European Union (EU).

### Learning outcomes

1. Understand and apply VAT legislation requirements
2. Accurately complete VAT returns and submit them in a timely manner
3. Understand implications of errors, omissions and late filing and payment
4. Report VAT related information in accordance with regulatory and organisational requirement

## Ethics for Accountants

This unit is about professional ethics in an accounting environment. It seeks to ensure that students have an excellent understanding of why accountants need to act ethically, of the principles of ethical working, of what is meant by ethical behaviour at work, and of when and how to take action in relation to unethical behaviour and illegal acts.

This unit supports students in:

- working within the ethical code applicable to accountants and accounting technicians
- ensuring the public has a good level of confidence in accounting practices or functions
- protecting their own and their organisation's professional reputation and legal liability
- upholding principles of sustainability.

Students will learn the core aspects of the ethical code for accountants, as it relates to their work as accounting technicians and as exemplified in AAT's Code of Professional Ethics. They will understand the ethical principles of integrity, objectivity, professional competence and due care, professional behaviour and confidentiality, and will learn to apply these principles to analyse and judge ethical situations at work.

Students will learn the core aspects of the ethical code for accountants, as it relates to their work as accounting technicians and as exemplified in AAT's Code of Professional Ethics. They will understand the ethical principles of integrity, objectivity, professional competence and due care, professional behaviour and confidentiality, and will learn to apply these principles to analyse and judge ethical situations at work.

They will also understand that acting ethically derives from core personal and organisational values, such as honesty, transparency and fairness, as well as from professional ethics. Understanding the conceptual framework of principles, threats and safeguards contained in the ethical code, plus its process for ethical conflict resolution, will enable students to apply a systematic approach to ethical problems that they may encounter.

Students will, therefore, develop skills in analysing problems, and in judging between 'right' and 'wrong' behaviour in a given context. They will also be able to identify alternative courses of action to resolve an ethical problem, and select the most appropriate action in the circumstances.

Money laundering regulations mean that accountants can be exposed to legal liability for keeping quiet in certain circumstances, or for telling the wrong person about suspected wrongdoing. Students will learn when and how the money laundering regulations apply, and their responsibilities in respect of them. They will also learn about reporting to the authorities in respect of suspected money laundering. In certain other circumstances, it may be appropriate for an accountant to report, 'speak up' or blow the whistle on unethical behaviour.

### Learning outcomes

1. Understand the need to act ethically
2. Understand the relevance to the accountant's work of the ethical code for professional accountants
3. Recognise how to act ethically in an accounting role
4. Identify action to take in relation to unethical behaviour or illegal acts

## Spreadsheets for Accounting

This Level 3 unit is about using spreadsheets to accurately enter, analyse and present information so that informed accountancy judgements can be made. The skills and knowledge from this unit integrates spreadsheet use within the other Level 3 accountancy subjects.

The objective of this unit is to equip students with sufficient skills and knowledge to enable them to select the correct information, and then accurately input raw data into a spreadsheet. The student may need to use spreadsheets developed by others, or can produce their own. The student will then be able to demonstrate their use of a range of skills to analyse this data in line with accountancy conventions. Skills such as the use of formulas, functions, data analysis tools, sorting and filtering will be vital within accountancy to enable students to perform complex calculations quickly and accurately. After analysis, the data needs to be comprehensively checked and then presented by using a range of methods; for example, structured spreadsheets with pivot tables and charts. The responsibility for checking accuracy of information at Level 3 remains with the student.

### Learning outcomes

1. Design and structure appropriate spreadsheets to meet customer needs
2. Use spreadsheet software to record, format and organise data
3. Use relevant tools to manipulate and analyse data
4. Use software tools to verify accuracy and protect data
5. Use tools and techniques to prepare and report accounting information

# Appendix B – Application for Funding from the Finance Training AAT Budget 2019-20

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Please return the completed form to:

**George Broadhurst, 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.

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## 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 – Level 3, Diploma in Accounting**

Training provider/venue: **First Intuition – Hills Road**

Type of attendance and duration   **18 full days plus 5 half-days**

Amount of funding applied for from the Finance Division: **£1,200**

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

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

.....

.....

**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.
- Please see Appendix C for our Data Privacy Policy that details of how we collate, store and use your personal information.

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 .....

### 7. Authorisation to invoice for course contribution

Each student will be required to **pay £800** towards the cost of the course.

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

The Department    Signature.....    Name.....

                                  Date .....    Position.....

OR

The Applicant    Signature.....    Name.....

                                  Date.....

## Appendix C – Data privacy policy

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### Introduction

This policy explains what personal information we gather from you when you register on one of the University's AAT programmes. The information published here applies to the use of your personal information (also known as 'personal data' as defined by the GDPR Act 2018) by the University of Cambridge.

### Legal basis and purpose

We use your personal information in order to deliver our contractual obligations to you as a user of our service. Information is gathered from and collected from a variety of sources for this purpose.

### Specific personal information collected and its purpose

The University Training Booking System (UTBS) holds records of each person booking or registering an interest in any of the courses run or organised by the Finance Division. This system includes a database whose data originates from web forms, and is entered by course participants, trainers and administrators. We use this information to:

- Manage your booking on UTBS, to record who is registered for each course/session for administrative purposes: to ensure that each course is not overbooked, to send out course reminders, etc.
- To update information, e.g. where a booking is cancelled, to record attendance, or to correct erroneous data.
- To produce paper attendance lists for participants to check in on arrival at a course. In such cases some data is disclosed to other course participants.
- To produce statistical reports for management purposes, such as part of the Annual Report to the Information Systems Strategy Group. Such statistics do not include personal data, but require personal data to be held, e.g. to determine the number of different course participants during one year.
- To provide training history records for course participants, trainers and administrators.

Within the AAT Briefing Pack the initial paper application form gathers your name, title, institution, role, grade, how long you have been employed by the University as well as a work email address, contact number for yourself and your line manager.

- To process your application, check your eligibility for the programme and to assist in the prioritisation of applications in the event of the programme being oversubscribed.
- To contact yourself and your line manager regarding your booking, subsequent studies, progress and attendance.

Once accepted onto the programme the paper induction form captures additional information that includes your emergency contact details, any special requirements, ethnicity and highest educational qualification. We use this information to:

Make adaptations to the course, authorise where appropriate additional examination requirements and ensure accessibility.

- To contact yourself in an emergency or if a session is cancelled at short notice
- To provide anonymised reports for equal opportunity monitoring.

All programme participants are enrolled on Moodle (the University's Virtual Learning Environment) in addition to your name and email address you may optionally upload a personal photograph if you wish. We use this information to

- To receive, mark and provide feedback on homework submitted.
- To allow you to book tutorial and examination slots
- For us to share teaching resources, information about the course and opportunities for secondments and jobs within the University that might be of interest to you.

### **Who will process my personal information?**

This information will be processed by the Finance Training Team. Paper copies of the application and induction forms will initially be stored in a locked cupboard, before being scanned and copies uploaded to SharePoint, a document management system. Once scanned, these forms will be securely shredded. Summaries of course participants, progress reports and examination results are also stored on SharePoint.

All SharePoint records are stored within specified folders and access is password protected with permissions to these folders restricted to a discrete list of named personnel within the Finance Training Team.

Access to the administrative part of the University Training Booking System, SharePoint and Moodle is restricted to appropriate staff of the University.

### **We may share your personal data**

Class lists will be shared with the building reception staff and the remainder of the Finance training Team including any additional tutors. We may be required to share elements of your personal data with the AAT as part of their External Verification programme although sensitive personal data will be anonymised and summarised.

### **We will hold your data for**

The data for staff will be held until the completion of the programme plus six years. If it becomes apparent that inaccurate information is held, this data can be corrected by emailing [finance.training@admin.cam.ac.uk](mailto:finance.training@admin.cam.ac.uk).

### **Further information**

For more information about how we handle your personal information, and your rights under data protection legislation, please see

<https://www.information-compliance.admin.cam.ac.uk/dataprotection/general-data>