



ADVANCED DIPLOMA IN ACCOUNTING

Brochure

aat

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1. STRUCTURE

To pass this level you will need to study five units (also known as subjects or courses), which are all mandatory. Four of the units are examined individually and there is also a synoptic assessment that you will take towards the end of the level, which incorporates the final two units as well as drawing on all the other units you have studied at this level.

Entry requirements

You should have either passed AAT Foundation Certificate in Accounting, or you may be eligible for relevant exemptions if you have been working in an accounting role before enrolling on this course or have achieved relevant LCCI or other relevant training. Take the [AAT skillcheck](#) test launch to find out which level you can start at.

If you are starting on Advanced Level, we advise that you enrol onto the EIMF 2 Day Bookkeeping course, as there is an assumption at this level that you have a good knowledge of Double Entry Bookkeeping.

Syllabus

You will learn complex accounting techniques including maintaining cost accounting records and the preparation of reports and returns. You will master several accounting disciplines including financial processes, advanced bookkeeping, final accounts, and ethical practices for accountants.

Assessed through both unit and synoptic assessment:

Advanced Bookkeeping (AVBK)

- **Number of Lectures:**
 - ✓ Classroom: 8 evenings
 - ✓ Live Online: 8 sessions
 - ✓ Online Self – Paced: Study at your own pace
- **Subject assessment:** computer-based exam

You will learn how to apply the principles of advanced double entry bookkeeping. You will prepare depreciation calculations, period-end adjustments and learn how to extend the trial balance.

Final Accounts Preparation (FAPR)

- **Number of lessons:**
 - ✓ Classroom: 5 evenings
 - ✓ Live Online: 5 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

You will learn how to prepare final accounts for sole traders and partnerships, identify alternative organisation structures, and examine the regulations governing company accounts.

Management Accounting: Costing (MMAC)

- **Number of lessons:**
 - ✓ Classroom: 9 evenings
 - ✓ Live Online: 9 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

You will develop the knowledge and skills to understand the role of cost and management accounting in an organisation and understand how organisations use this information to make management decisions.

Advanced Synoptic Assessment (AVSY)

- **Number of lessons:**
 - ✓ Classroom: 4 evenings
 - ✓ Live Online: 4 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

You will study the relevance of ethics in accountancy and learn about unethical behaviour or illegal acts in your accounting role. You will also learn the relevant spreadsheet skills and techniques which Accounting Technicians will use daily by incorporating the knowledge you have learnt from AVBK, FAPR and MMAC.

Assessed only through synoptic assessment:

Professional Ethics (PETH)

- **Number of lessons:**
 - ✓ Classroom: 4 evenings
 - ✓ Live Online: 4 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

This course will provide you with an understanding of the need to act ethically, the relevance to the accountant's work of the ethical code for professional accountants, how to act ethically in an accounting role and how to identify actions to take in relation to unethical behaviour or illegal acts.

Spreadsheets for Accountants (SPSH)

- **Number of lessons:**
 - ✓ Classroom: 4 evenings
 - ✓ Live Online: 4 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

This unit will allow you 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, and use tools and techniques to prepare and report accounting information.

Course assessment only (not tested within the synoptic assessment):

Indirect Tax (IDRX)

- **Number of lessons:**
 - ✓ Classroom: 5 evenings
 - ✓ Live Online: 5 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

You will examine and apply Cyprus VAT legislation requirements, complete VAT returns, and study the implications of errors, late filing and payment, and how to report VAT related information.

2. STUDY METHODS

Do you prefer face-to-face learning? Online learning in your own time? Have family or work commitments? We have three study methods that suit different learning styles, to fit around your life.

Study methods available for this qualification

Whichever study method you choose, you will be exam confident, as we offer hundreds of practice questions. We offer expert support during evenings and weekends, and we have flexible study methods and course start dates. You will benefit from experienced tutors, practical learning methods, and ongoing support, even after your exams.

Online Self-Paced Method

Well - structured online course with the flexibility to start anytime and study anywhere.

- Topic focused learning modules, containing tutor-led bite-sized videos.
- Engaging activities designed for effective online learning.
- Integrated programme to guide you efficiently through the whole syllabus.

Classroom

A traditional scheduled programme with face-to-face tutor-led lectures.

- Classes with your peers at set times of day
- Centrally located in Nicosia.
- Access to our well - structured online self-paced learning resources
- Mock examinations

Live Online

The same as classroom, but live interactive online lectures at a set time.

- Live lectures delivered online by a tutor.
- Re-watch and replay lessons through recordings.
- Access to our well - structured online self-paced learning resources
- Mock examinations

3. EXAMS AND SITTINGS

Timings and working towards a sitting.

You can take your exams at any time, apart from the synoptic exam, which is not available for one week in every four. Please note, you will need to book your exams separately. All assessments on this level are computer-based exams (CBE).

You will be awarded a grade (pass, merit, or distinction) based on how you perform across the qualification. Unit and synoptic assessments are not awarded grades individually, but the marks achieved in all assessments contribute to your overall grade for the qualification.

Within the synoptic assessment you will be tested on an additional unit, Ethics for Accounting, as well as the three independent units, (Advanced Bookkeeping (AVBK), Final Accounts Preparation (FAPR) and Management Accounting: Costing (MMAC)). You must have completed your studies for all separately examinable units before you attempt the synoptic assessment.

[Book your examination here](#)

How long does it take to pass?

Most students complete this level within 6 to 7 months; however, this varies depending on the study method you choose.

Recommended ways to study.

You can study for each unit in isolation or as part of a more integrated programme to achieve the full Advanced Diploma qualification. We advise that you complete the Advanced Bookkeeping (AVBK) subject before studying for Final Accounts Preparation (FAPR).

Our Advanced Diploma Synoptic Assessment (AVSY) course covers the syllabus areas relating to the Ethics for Accountants (ETFA) and Spreadsheets for Accounting (SPSH) subjects, which are assessed only as part of the synoptic exam. They also provide you with an opportunity to recap on your learning from earlier subjects to ensure you are well prepared and confident ahead of the exam.

4. STUDY MATERIALS

Study materials

The following materials are included in each course:

Study text

A textbook covering the full subject syllabus with worked examples and activities.

Pocket notes

Our AAT pocket notes are pocket-sized, brief revision notes that highlight and prioritise the essential topics you need to understand to pass your AAT exams.

Exam kit

The exam kit gives you plenty of exam style questions and answers to test your knowledge and practice.

Learning and assessment plan / study programme

Outlines the course structure.

Online syllabus coverage

Covers key topics for Distance Learning and full coverage for other methods.

Integrated workbook (Online self – paced, Classroom, Live Online)

The integrated workbook helps you work through the syllabus, with room to write your notes. It helps you keep everything in one place to make it easy to study and revise from.

5. TUTOR SUPPORT

We will support you every step of the way throughout your AAT learning experience with us. You can contact a tutor and get the help you need quickly and easily.

Provided by our Academic Support team (our dedicated team of expert tutors):

- Live chat (instant response via online messenger system)
- Email (we will get back to you within 1 working day)
- Discussion forum (we will get back to you within 1 working day)
- Request a call back so you can speak to a tutor (we will arrange a call with you within 1 day).

6. TESTING AND MOCKS

We have a wealth of materials to help you revise for and pass your exams. All study options come with the following:

Knowledge checks

As you go along, knowledge checks help assess your understanding of a topic before you move onto the next one.

Progress tests

These are short tests based on key topics to get you ready for sitting the mock exams.

Mock exam

Practice your exam technique with mock exams with the look and the feel of the real exam, so you can continually check your progress.

7. PRICING STRUCTURE

Unit prices can differ depending on your study method and the time you choose to study (if you are choosing Classroom).

Units are all priced individually, so you can purchase them altogether (for a discount), or separately as you need them. This also helps you split the cost to make it more affordable.

Funding options

Employer sponsored

Your employer may fund the costs of your studies if you are already working in a related field and want to develop your learning. You will need to speak to them to see if you are eligible and whether they would be willing to fund the cost.

Payment plans

The AAT Foundation Level is covered with our interest-free payment plan. The plan lets you spread the cost of your studies over seven months, with no extra costs. You will need to buy a full level to take out a payment plan.