



FOUNDATION CERTIFICATE IN ACCOUNTING | LEVEL 2

Brochure

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1. STRUCTURE

To pass this level, you will be examined on five units (also known as subjects or courses), of which one includes the synoptic assessment. This tests the knowledge you have gained throughout the level, covering multiple (but not all) units. All assessments are computer-based exams (CBE).

Entry requirements

You do not need any prior experience working in accounting to study AAT Foundation. Take the [AAT skillcheck](#) test launch to find out which level you can start at.

Syllabus

You will learn the basic principles of accountancy, such as double-entry bookkeeping, recording day to day transactions and basic costing, as well as how to use accountancy software.

Assessed through both unit and synoptic assessment:

Bookkeeping transactions (BTRN)

- **Number of Lectures:**
 - ✓ 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 understand and demonstrate basic financial transactions within a bookkeeping system, across supplier, customer, and business accounts.

Bookkeeping controls (BKCL)

- **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 identify appropriate payment methods and the effect they have on the bank balance. You will learn about control accounts, reconciliation and the purpose of using the journal.

Elements of costing (ELCO)

- **Number of lessons:**
 - ✓ Classroom: 3 evenings
 - ✓ Live Online: 3 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

This will teach you to understand the cost recording system within an organisation, use cost recording techniques, and provide information on actual and budgeted costs and income.

Foundation Synoptic Assessment (FYSA)

- **Number of lessons:**
 - ✓ Classroom: 2 evenings
 - ✓ Live Online: 2 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

You will understand and develop the personal skills required to work effectively in a business and understand corporate social responsibility (CSR), ethics, and sustainability in the workplace. The synoptic assessment will also draw on your understanding from BTRN, BKCL and ELCO.

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

Using accountancy software (UACS)

- **Number of lessons:**
 - ✓ Classroom: 3 evenings
 - ✓ Live Online: 3 sessions
 - ✓ Online Self – Paced: study at your own pace
- **Subject assessment:** computer-based exam

You will process sales and purchase transactions, bank, and cash transactions, perform period end routine tasks like processing journals and reconciling bank statements, and produce reports for customers and suppliers.

Please note - you will be using Sage One Accounting Software for the UACS exam

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.

How long does it take to pass?

Most students complete this level within 4 to 5 months; however, this varies depending on the study method you choose.

Recommended ways to study.

We advise that you complete the Bookkeeping Transactions (BTRN) unit before studying for Bookkeeping Controls (BKCL) or Using Accounting Software (UACS). You should complete your studies for all units (except for Using Accounting Software) before you attempt the synoptic assessment.

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.