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AAT Level 4 Diploma in Professional Accounting

Start Date

Rolling Programme - Mondays

Daytime 9.30am – 2pm or

Evening 4.30pm – 9pm

Course Fees (to be paid in full prior to Enrolment)

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|---|----------|
| Net This includes all Tuition, Resources and one exam sitting per unit. Also includes a 15% discount for payment of the course in full. | £2535.00 |
| Vat | £406.50 |
| Total | £2941.50 |

(Additional payment options are available)

What will you study?

Mandatory Units

Applied Management Accounting:

- Understand and implement the organisational planning process
- Use internal processes to enhance operational control
- Use techniques to aid short-term and long-term decision making
- Analyse and report on business performance

Drafting and Interpreting Financial Statements:

- Understand the reporting frameworks that underpin financial reporting
- Draft statutory financial statements for limited companies
- Draft consolidated financial statements
- Interpret financial statements using ratio analysis

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Internal Accounting Systems and Controls:

- Understand the role and responsibilities of the accounting function within an organisation
- Evaluate internal control systems
- Evaluate an organisation's accounting system and underpinning procedures
- Understand the impact of technology on accounting systems
- Recommend improvements to an organisation's accounting system

Personal Tax: (Optional Unit)

- Understand principles and rules that underpin taxation systems
- Calculate UK taxpayers' total income
- Calculate income tax and National Insurance contributions (NICs) payable by UK taxpayers
- Calculate capital gains tax payable by UK taxpayers
- Understand the principles of inheritance tax

Business Tax: (Optional Unit)

- Prepare tax computations for sole traders and partnerships
- Prepare tax computations for limited companies
- Prepare tax computations for the sale of capital assets by limited companies
- Understand administrative requirements of the UK's tax regime
- Understand the tax implications of business disposals
- Understand tax reliefs, tax planning opportunities and agent's responsibilities in reporting taxation to HM Revenue & Customs

Audit and Assurance: (Optional Unit)

- Demonstrate an understanding of the audit and assurance framework
- Demonstrate the importance of professional ethics
- Evaluate the planning process for audit and assurance
- Evaluate procedures for obtaining sufficient and appropriate evidence
- Review and report findings

Cash and Financial Management: (Optional Unit)

- Prepare forecasts for cash receipts and payments
- Prepare cash budgets and monitor cash flows
- Understand the importance of managing finance and liquidity
- Understand ways of raising finance and investing funds
- Understand regulations and organisational policies that influence decisions in managing cash and finance

Credit and Debt Management: (Optional Unit)

- Understand relevant legislation and contract law that impacts the credit control environment
- Understand how information is used to assess credit risk and grant credit in compliance with organisational policies and procedures
- Understand the organisation's credit control processes for managing and collecting debts
- Understand different techniques available to collect debt

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