



# HTFT PARTNERSHIP

AAT Q2022 BROCHURE

**Q2022**

**aat**  
Approved

**HTFT**  
PARTNERSHIP  
Providing an *innovative* accountancy learning solution

# WELCOME TO HTFT PARTNERSHIP

Welcome to HTFT Partnership, the premium provider who offer a personalised approach to your AAT exam success.

We offer a range of courses towards the AAT Q2022 professional qualifications and we believe our students should not view their study as being separate to the workplace but rather should understand how they will utilise their studies in their day-to-day work and be able to contextualise their studies as being supportive in their development as highly competent finance professionals.

The HTFT Partnership approach is to ensure the programmes we deliver support our students in developing into effective professionals whilst having the flexibility to fit in with the busy work times of our clients.

Different students have different learning styles. Our programmes ensure that all learning styles are addressed.

All HTFT students will be encouraged to think for themselves and all tutors will put that into context as part of the approach to achieving the AAT Q2022 qualification.

## Contents

Why AAT?	3
The HTFT approach: Mastering, and the flipped classroom	4
AAT Level 2 Certificate in Accounting	5
AAT Level 2 Certificate in Bookkeeping	5
AAT Level 3 Diploma in Accounting	6
AAT Level 3 Certificate in Bookkeeping	6
AAT Level 4 Diploma in Professional Accounting	7
HTFT live for AAT Q2022	9
Why study with HTFT?	10
Contact Us	11

## Why AAT?

AAT is the world's leading professional body for accounting technicians. AAT work across the globe with around 125,000 members in 100 countries.

AAT's broad range of qualifications suit all backgrounds and levels of experience.

AAT's accounting qualifications are highly valued by employers. Many students start at foundation level to qualify for entry-level accounting roles, but you can start at our advanced level if you have relevant skills and experience. These qualifications also give you the opportunity to progress to chartered study or become an AAT Licensed Accountant.

### AAT Q2022

AAT continuously looks to ensure that the credentials and awards they offer are still relevant and meet the needs of their audiences.

This continuous review, which has laid the foundations for the new Q2022 qualifications, ensures that organisations and students benefit from a new bookkeeping and accounting qualification that is up-to-date and in line with employer and industry requirements.

“As a student the flexibility HTFT offers is what makes it ideal for me, effectively the course is focused around me!”

NS – HTFT Student

### Computer based assessments

When you're studying an AAT qualification your knowledge and skills will be tested via computer based assessments (CBAs). These are administered by AAT Approved training providers or assessment centres, and run entirely on PCs or laptops.

AAT are introducing more opportunities for students to sit remote invigilation exams.

AAT's internationally recognised qualifications are in demand in every industry.



## The HTFT approach: Mastering, and the flipped classroom

The new AAT Q2022 syllabus has been developed to embed the technology, transactions and challenges facing accountants now and in the future.

The 70% pass mark for the computer based assessments means the traditional approach to study is no longer fit for purpose. Students will need to demonstrate a **high level of competency** and **master** the subjects.

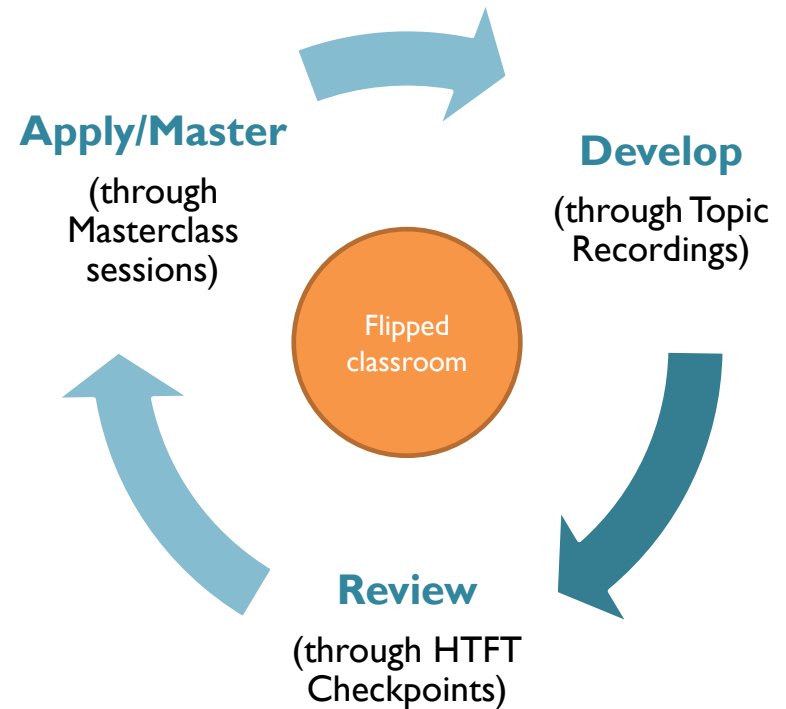
We use the "flipped" classroom approach, which was introduced by the Khan Academy, as it is a proven approach to mastering technical subjects.

Through our flipping classroom, our students access pre-recorded videos that they control (they can watch, rewind, pause and fast-forward as needed) prior to attending the Masterclass sessions, where 'in-class' time is devoted to application of knowledge.

The value of our flipped classroom approach is twofold. It allows students more flexibility to watch the recordings and learn at a time and pace that suit them. It also allows the valuable "tutor time" to be re-purposed into "Masterclasses" where students can test their skills and apply their knowledge. This encourages a full mastering of skills.

“ They get to know there students and know the best studying techniques that suit the individual students, and track you on the community to ensure that you are using the resources provided to you, to the best of your ability ”

PP – HTFT Student



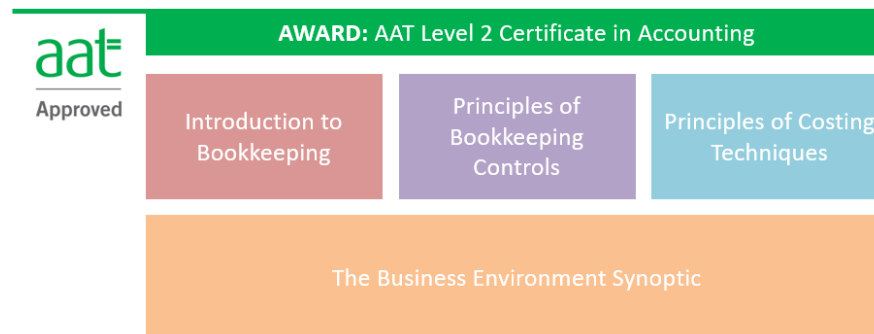
## AAT Level 2 Certificate in Accounting

The purpose of the AAT Level 2 Certificate in Accounting is to offer grounding in the core accounting knowledge and skills needed to progress either to employment or to further study.

This qualification is suitable for young people who have just left school as well as for adults returning to work after a break or for anyone wishing to change career.

The Level 2 Certificate in Accounting is the AAT's entry-level qualification. Under Q2022 this level is made up of four modules in bookkeeping and finance:

- **Introduction to Bookkeeping (ITBK):** This unit introduces students to the double-entry bookkeeping system and the associated documents and processes. Students will have learnt all stages necessary to process transactions using both manual and digital systems.
- **Principles of Bookkeeping Controls (POBC):** This unit builds on the knowledge and skills acquired from studying Introduction to Bookkeeping and explores control accounts, journals, and reconciliations. It takes students through a number of processes used in bookkeeping that help verify and validate the entries made. Students will also understand the use of the journal to the stage of redrafting the trial balance, following initial adjustments.
- **Principles of Costing Techniques (PCTN):** This unit gives students an introduction to the principles of basic costing and builds a solid foundation in the knowledge and skills required for more complex costing and management accounting. Students will learn the importance of the costing system as a source of information that allows management to plan, make decisions, and control costs.
- **The Business Environment Synoptic (BESY):** The synoptic assessment will ask students to apply knowledge and skills gained across the level 2 qualification in an integrated way, within a workplace context. This course provides the learning materials for the Business Environment unit and revision materials for the bookkeeping units.



### Short qualification: Level 2 Certificate in Bookkeeping

The purpose of the Level 2 Certificate in Bookkeeping is to ensure students have the solid bookkeeping skills necessary for most finance roles. Students will develop practical accountancy skills in the double-entry bookkeeping system and in using associated documents and processes, as well as dealing with VAT and trail balances while developing their understanding of the relationship between various accounting records by completing the two bookkeeping exams (ITBK and POBC).



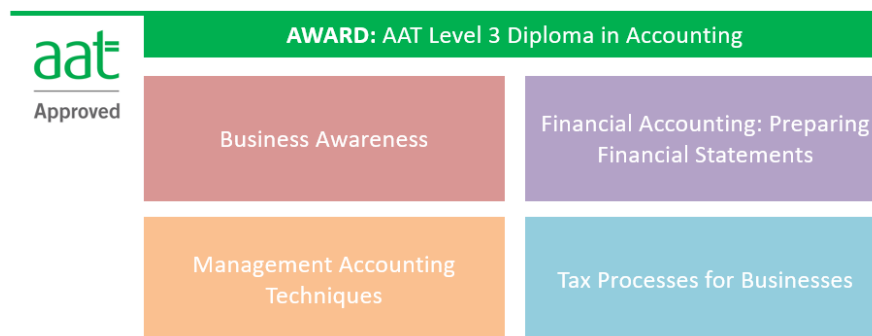
## AAT Level 3 Diploma in Accounting

The purpose of the AAT Level 3 Diploma in Accounting is to provide students with the specialist knowledge and skills required for progressing either to employment in an accounting or finance role, or to enable progression to further education.

This qualification offers technical training in accounting and is ideal for anyone wishing to pursue a career in accountancy and finance.

The Level 3 Diploma in Accounting comprises four modules:

- **Financial Accounting: Preparing Financial Statements (FAPS):** This unit provides students with the skills required to produce statements of profit or loss and statements of financial position for sole traders and partnerships using a trial balance. Students will learn about period end adjustments and reconciliations. They will also be able to interpret financial statements using profitability ratios.
- **Management Accounting Techniques (MATS):** This unit provides students with the knowledge and skills needed to understand the role of management accounting in an organisation, and how organisations use such information to aid decision making. Students will learn to use spreadsheets when making calculations, manipulating and analysing data, reporting, and forecasting.
- **Tax Processes for Businesses (TPFB):** This unit explores tax processes that influence the daily operations of businesses and is designed to develop student's skills in understanding, preparing, and submitting Value Added Tax (VAT) returns to HM Revenue and Customs (HMRC). The unit provides students with the knowledge and skills that are needed to keep businesses, employers, and clients compliant with laws and practices that apply to VAT and payroll.
- **Business Awareness (BUAW):** This unit provides students with an understanding of the business, its environment, and the influence that this has on an organisation's structure, the role of its accounting function, and its performance. Students will learn about the micro- and macro-economic environments, basic business law, risk, ethics, and technology.



### Short qualification: Level 3 Certificate in Bookkeeping

The purpose of the Level 3 Certificate in Bookkeeping is to ensure that students have the advanced skills necessary to work in a bookkeeping role or to progress to higher level accountancy. Aimed at experienced bookkeepers, the Level 3 Certificate in Bookkeeping qualification covers areas such as double-entry bookkeeping, financial statements, VAT, and payroll, and comprises the two exams: FAPS and TPFB.



## AAT Level 4 Diploma in Professional Accounting

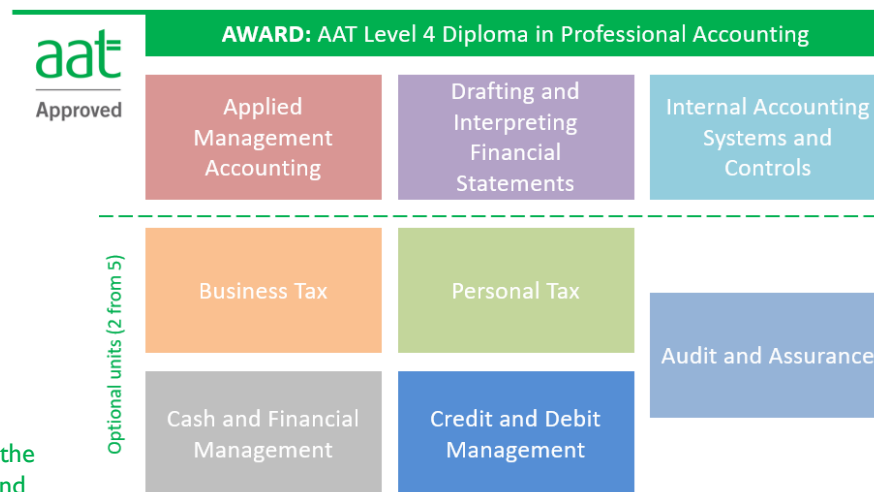
The purpose of the AAT Level 4 Diploma in Professional Accounting is to enhance the skills developed from the AAT Level 3 Diploma in Accounting qualification, enabling students to maximise opportunities in their current or new employment. By studying for this qualification students will acquire lifelong professional accountancy and finance skills.

This qualification comprises three mandatory units and two optional units from a choice of five, which cover complex accounting and finance tasks.

The Level 4 Diploma in Professional Accounting comprises three **compulsory** units, plus two **optional** units from a choice of five.

### Compulsory units

- **Applied Management Accounting (AMAC):** This unit focuses on the three fundamental areas of management accounting: planning, control and decision making. All organisations rely on the provision of accurate, business-focused information in order to make sound business judgements.
- **Drafting and Interpreting Financial Statements (DAIF):** This unit provides students with the skills and knowledge for drafting the financial statements of single limited companies and consolidated financial statements for groups of companies. Students will also acquire the tools and techniques required to analyse and interpret financial statements using ratio analysis.
- **Internal Accounting Systems and Controls (INAC):** The key aim of this unit is to provide students with the tools to evaluate internal controls and to recommend improvements. Students will learn to identify appropriate controls, assess their impact in terms of cost-effectiveness, reliability, and timeliness, and ensure that all functions adapt their working practices to meet new requirements in an ethical and sustainable way.



## AAT Level 4 Diploma in Professional Accounting cont...

# Options

### Optional units (choose 2 from the 5)

- **Business Tax (BNTA):** This unit introduces students to UK taxation relevant to businesses. Students will understand how to compute business taxes for sole traders, partnerships and limited companies. They will also be able to identify tax planning opportunities while understanding the importance of maintaining ethical standards.
- **Personal Tax (PNTA):** This unit provides students with the fundamental knowledge of the three most common taxes that affect taxpayers in the UK: income tax, capital gains tax, and inheritance tax. With this knowledge, students will be equipped to prepare not only the computational aspects where appropriate of these taxes, but also appreciate how taxpayers can legally minimise their overall taxation liability.
- **Audit and Assurance (AUDT):** This unit aims to develop a wider understanding of the principles and concepts, including the legal and professional rules of audit and assurance services. The unit will provide students with an awareness of the audit process from planning and risk assessment to the final completion and production of the audit report.
- **Cash and Financial Management (CSFT):** This unit focuses on the importance of managing cash within organisations and covers the knowledge and skills required to make informed decisions on financing and investment in accordance with organisational policies and external regulations.
- **Credit and Debt Management (CRDM):** This unit provides an understanding and application of the principles of effective credit control systems, including appropriate debt management systems. This unit will consider the techniques that can be used to assess credit risks in line with policies, relevant legislation, and ethical principles. Students will also consider what techniques are used to enable the collection of any overdue debts.




## HTFT live and on-demand for AAT Q2022

We are 100% committed to digital delivery.

We look to harness the power of the internet, and the multi device world, to create innovative content and delivery models that reflect how people learn and puts learning and mastering first.

We are constantly innovating, adding new courses and teaching methods at every possible opportunity. This allows HTFT to be at the forefront of online learning, and coupled with our instant student feedback, ensures we blaze a trail in the delivery of professional accountancy training.

	HTFT live	HTFT on-demand
Access to HTFT Partnership's vibrant <b>Online Learning Community</b>	✓	✓
Access to HTFT Partnership's <b>Online Testing Platform</b>	✓	✓
Full <b>AAT</b> 'module' <b>syllabus recordings</b> (broken down into individual Topics)	✓	✓
HTFT Partnership Student Notes (both a clean version and tutor annotated version)	✓	✓
<b>Invites to timetabled 'live online' interactive Masterclass sessions</b>	✓	✗
Masterclass recordings (with clean and annotated notes)	✓	✓*
HTFT computer based <b>Checkpoint</b> tests (Topic focused, with debrief recordings)	✓	✓
HTFT computer based <b>Midpoint</b> Test and 2 x <b>Proficiency</b> tests (with debrief recordings)	✓	✓
 <b>AAT</b> approved Study Text, Exam Kit and Pocket Notes	✓	✓
<b>HTFT Partnership Pass Guarantee</b>	✓	✓

\* Masterclass recordings are uploaded onto our Online Learning Community 24hours after the live timetable – see our website for details.



## Why study with HTFT?

HTFT Partnership was formed with the aim of leading the future of personalised accounting exam success. By studying with us you will benefit from:

- Dedicated tutor support: you will be assigned to a dedicated tutor per module who will be available to you via phone, email and online through our community
- Flexible learning options: home study and online modules/courses that are all recorded and available on a rewind and re-play basis through our online community
- Prize winning culture:
  - Two of our expert tutors have won PQ Magazine private sector lecturer of the year in 2007 and 2010
  - We won **PQ Magazine Online College of the Year 2017** and **Private Sector College of the Year 2020**
- Exam-focused masterclass notes: our tutors write their own exam-focused notes, using their knowledge and experience of the syllabus and the papers
- Our online community: HTFT have an online community for our students where you will be able to access recordings, submit mock exams, ask questions, and talk to your tutor
- **AAT Approved Training Provider**
- HTFT's innovative 'protected' pass guarantee (see [website](#) for details)



## CONTACT HTFT PARTNERSHIP

If you would like to talk about our AAT products please email [info@htftpartnership.co.uk](mailto:info@htftpartnership.co.uk) quoting AATQ2022@HTFT in your subject line.



“ The tutors will endeavour to always go the extra mile to help students learn and pass exams. I was a student from the start and I am proud to say that I have seen HTFT grow and develop into a professional forward thinking college. I would highly recommend HTFT to anyone who wants to experience learning with a difference ”

Nish – HTFT student

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