

# Association of Accounting Technicians

## Building International Partnerships

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# Why we exist

We're here to open up access to finance careers for everyone. We want to inspire and develop an inclusive community of accounting professionals, equipped with the real-world skills needed to help businesses meet the challenges of our fast-changing world.



## Professional body

- ✓ 55,000 members in over 100 countries
- ✓ 600+ AAT-approved training providers
- ✓ 6,600 AAT licensed members, together serving 840,000 SME clients
- ✓ Member of IFAC, CAPA



## Awarding organisation

- ✓ Designs, develops accounting qualifications
- ✓ 70,000+ students undertaking AAT qualifications at any one time
- ✓ Regulated by all four UK regulators: Ofqual (England), CCEA (Northern Ireland), SQA (Scotland) and Qualifications Wales
- ✓ Independent, consistent EPA assessment

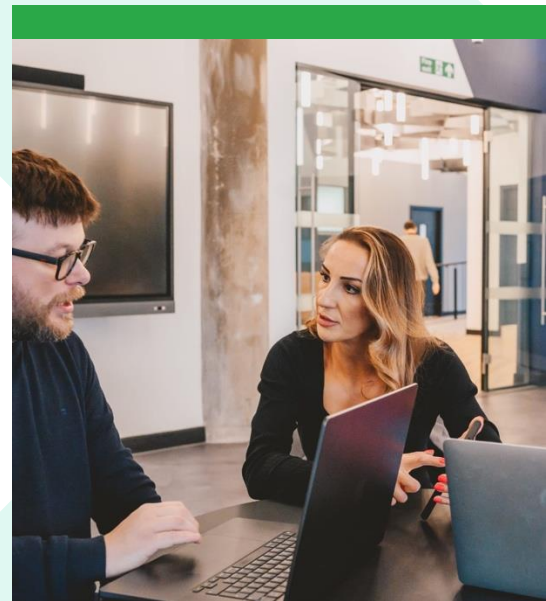


## Charity

- ✓ Commitment to social mobility
- ✓ Unlocking careers in finance for all
- ✓ Bursary with more than 400 applicants in 2023/24
- ✓ AAT Careers Hub with free apprenticeship listings for employers to reach AAT-qualified talent and address talent shortage

# The case for recognition of Accounting Technicians

- Increasing overall supply of 'professionalised' accountants at 'non-chartered' level.
  - The growth of the Business Process Outsourcing (BPO) Industry in Asian markets.
  - Links to Government initiatives to increase the number of local qualified accountants in many markets
  - Increasing employment opportunities for non-graduates (benefits for social/economic mobility)
  - Improving quality of information for decision-making, with less fraud and corruption.
- **Confederation of Asian and Pacific Accountants (CAPA), IFAC**



# The AAT Q2022 Accounting Qualifications



Level 2 Certificate in Bookkeeping	Level 3 Certificate in Bookkeeping	Level 2 Certificate in Accounting	Level 3 Diploma in Accounting	Level 4 Diploma in Professional Accounting	
Introduction to Bookkeeping Unit assessment	Financial Accounting: Preparing Financial Statements Unit assessment	Introduction to Bookkeeping Unit and synoptic assessment	Business Awareness Unit assessment	<b>Mandatory units</b>	<b>Optional units</b>
Principles of Bookkeeping Controls Unit assessment	Tax Processes for Businesses Unit assessment	Principles of Bookkeeping Controls Unit and synoptic assessment	Financial Accounting: Preparing Financial Statements Unit assessment	Applied Management Accounting Unit assessment	Business Tax Unit assessment
		Principles of Costing Unit assessment	Management Accounting Techniques Unit assessment	Drafting and Interpreting Financial Statements Unit assessment	Personal Tax Unit assessment
		The Business Environment Synoptic assessment	Tax Processes for Businesses Unit assessment	Internal Accounting Systems and Controls Unit assessment	Audit and Assurance Unit assessment
					Cash and Financial Management Unit assessment
					Credit and Debt Management Unit assessment

# British Government Departments and Public Sector Organisations working with AAT

- Cabinet Office
- Foreign & Commonwealth Office
- HM Revenue & Customs
- Home Office
- Ministry of Defence
- Ministry of Justice
- Department for Work & Pensions
- Department for Levelling Up
- Department for Education
- Department for Transport
- Department for Health & Social Care
- Ministry of Justice
- Ofsted
- Driver Vehicle Licensing Agency
- Forestry England
- Historic England
- UK Atomic Energy Authority
- Audit Wales
- British Library
- Crown Prosecution Service
- DEFRA
- UK Atomic Energy Authority



# Multinational Accounting Companies working with AAT in the UK and elsewhere.

- KPMG
- BDO
- Evelyn Partners
- RSM
- Azets
- Moore UK
- PKF UKI
- Crowe
- Copper Parry
- MHA
- Saffery
- Haines Watts
- UHY Hacker Young
- Buzzacott
- TC Group
- Menzies
- Haysmacintyre



# Countries and Regions of Operation

**Caribbean**  
Trinidad and Tobago  
Caymen Islands  
Barbados

**GCC (Middle East)**  
Bahrain  
Saudi Arabia (KSA)  
United Arab Emirates  
Oman  
Qatar

**Southern Africa**  
Botswana  
South Africa  
Seychelles  
Gambia  
Zambia  
Namibia

**Southeast Asia**  
Malaysia  
Myanmar  
Indonesia  
Cambodia  
Philippines  
Singapore



# AAT Involvement in the ASEAN Region.

- **Malaysia MIA**
- **Philippines PICPA**
- **Cambodia KICPAA**
- **Indonesia IAI**
- **Vietnam VAAA**
- **Singapore ISCA**
- **ASEAN Foundation of Accountants AFA**
- **Confederation of Asian Pacific Accountants CAPA**
- **International Federation of Accountants IFAC**





# Accountancy skills shortage in the Philippines: could accounting technicians be part of the solution?



- **High level of Filipino accountants who emigrate**
- Rise of freelancing and remote work
- **Decline in new accounting students**
- Growing demand for accountants globally
- **Growth of business process outsourcing (BPO)**
- Lack of work-ready accounting graduates

# Key elements of AAT collaboration with PICPA in the Philippines to train Accounting Technicians.

1. **Building Market Awareness of the value and need of the accounting sector and wider economy of Accounting Technicians.** PAO and AAT working together, with PAO using their membership and taking the lead on in-country activity.

## 2. **AAT Accountancy Training and Qualifications.**

Managed by AAT delivered by Training Providers with PAO support.

## 3. **Creating an 'Accounting Technician' Membership.**

PAO development of a scheme supported by AAT at the agreed level.

## 4. **Setting up a national 'Accounting Technician' Designation.**

Owned by PAO backed by government legislation.

# AAT: accounting technicians' professional body with fully-supported standards



# Thank you

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