

# **FINANCIAL ACCOUNTING: PREPARING FINANCIAL STATEMENTS**

## **STUDY TEXT**

### **Qualifications and Credit Framework**

**Q2022**

This Study Text supports study for the following AAT qualifications:

AAT Level 3 Diploma in Professional Accounting

AAT Level 3 Certificate in Bookkeeping

AAT Diploma in Professional Accounting at SCQF Level 7

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We are committed to diversity, equality and inclusion and strive to deliver content that all users can relate to.

We are here to make a difference to the success of every learner.

Clarity, accessibility and ease of use for our learners are key to our approach.

We will use contemporary examples that are rich, engaging and representative of a diverse workplace.

We will include a representative mix of race and gender at the various levels of seniority within the businesses in our examples to support all our learners in aspiring to achieve their potential within their chosen careers.

Roles played by characters in our examples will demonstrate richness and diversity by the use of different names, backgrounds, ethnicity and gender, with a mix of sexuality, relationships and beliefs where these are relevant to the syllabus.

It must always be obvious who is being referred to in each stage of any example so that we do not detract from clarity and ease of use for each of our learners.

We will actively seek feedback from our learners on our approach and keep our policy under continuous review. If you would like to provide any feedback on our linguistic approach, please use this form (you will need to enter the link below into your browser).

<https://forms.gle/U8oR3abiPpGRDY158>

We will seek to devise simple measures that can be used by independent assessors to randomly check our success in the implementation of our Linguistic Equality, Diversity and Inclusion Policy.

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