

LEVEL 4 DIPLOMA FOR PROFESSIONAL ACCOUNTING TECHNICIANS (HTQ)

Subject Area
Student Type
Study Mode

Accountancy
Adults
Part Time

What is the course about?

The AAT Level 4 Diploma for Professional Accounting Technicians is a higher-level qualification designed for students who want to develop advanced accounting knowledge and skills.

This part time accountancy course builds on the knowledge gained at level 3 and prepares students for more senior accounting and finance roles. Students will develop skills in financial accounting, management accounting, tax, audit and internal controls, business awareness and professional practice.

The part time qualification has been updated for delivery from September 2026 and forms part of AAT's new Higher Technical Qualification (HTQ) offer.

Why should I choose the course?

This adult course provides students with the opportunity to:

- Develop advanced accounting and finance knowledge
- Gain an understanding of financial statements and business performance
- Learn how management accounting supports decision making
- Develop skills in tax, audit and internal controls
- Improve professional behaviours, communication and business awareness
- Progress into more senior accounting roles
- Prepare for AAT professional membership and further study

What will I learn?

Students will study a range of mandatory units that cover the key knowledge and skills required by professional accounting technicians.

Financial Accounting (Mandatory)

Students will learn how to draft and interpret financial statements for sole traders, partnerships and limited companies. They will also develop knowledge of accounting standards and how financial performance is reported.

Management Accounting (Mandatory)

This unit develops the skills needed to support organisational planning, budgeting and decision making. Students will learn cost accounting techniques, budgeting methods, performance management and cash flow management.

Audit and Internal Controls (Mandatory)



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Students will develop an understanding of the role of internal controls, fraud prevention and audit processes. They will learn how to assess risk, review internal systems and understand how audit evidence is gathered and reported.

Taxation (Mandatory)

Students will gain knowledge of key taxation principles, including personal tax, business tax and the impact of tax on individuals and organisations.

Advanced Business Awareness (Mandatory)

Students will develop an understanding of the wider business environment, professional ethics, sustainability, digital technologies and the importance of effective communication in finance roles.

What will the course lead on to?

The qualification can lead to a range of senior accounting and finance roles, including:

- Assistant Accountant
- Senior Finance Assistant
- Payroll Manager
- Tax Assistant
- Audit Trainee
- Accounts Manager
- Commercial Analyst
- Finance Officer

Students who successfully complete this qualification may also be able to:

- Apply for AAT full membership (MAAT)
- Progress onto chartered accountancy study such as ACCA, CIMA or ACA
- Move into supervisory or management positions within finance teams
- Continue into university-level study

Are there any links with industry and university?

Students may benefit from:

- Guest speakers from industry
- Support from apprenticeship and careers teams
- Progression advice into higher education and professional qualifications

Why should I choose to study the course at Warrington & Vale Royal College?

This course provides an excellent route into advanced accounting and finance careers. The updated qualification reflects the latest developments in the profession, including audit, tax, digital skills, business awareness and sustainability.

The qualification will be available from September 2026 as part of AAT's new Higher Technical Qualification offer. Existing optional units are being removed so all students will complete the same core pathway of study.



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What are the entry requirements?

You should have completed Level 3 AAT Diploma in Accounting. If you have several years of accountant experience at managerial level, you may be able to proceed on to Level 4 following a successful interview and completion of an initial assessment.

What are my funding options?

For information, please contact Learner Services on 01925 494400 or learner.services@wvr.ac.uk

Are there any additional costs associated with the course?

You will be required to register with AAT as a student member. The fee is £251 which is payable directly to AAT.



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