

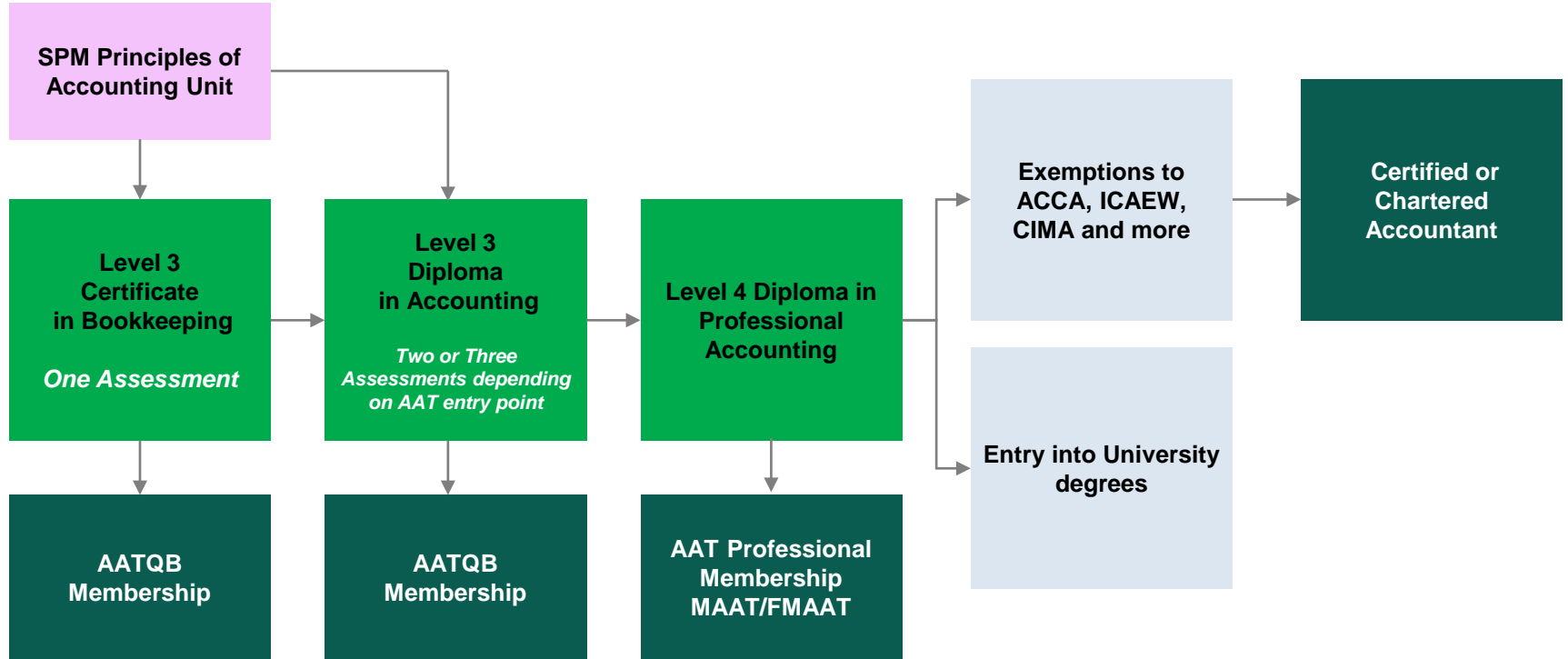
Malaysian SPM– AAT Pathway

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Potential Qualification Pathway



Level 3 Certificate in Bookkeeping

Standard route

Level 3 Certificate in Bookkeeping	GLH (Hours)
Financial Accounting: Preparing Financial Statements	150
Tax Processes for Business	60
Total GLH	210

SPM – AAT route

Level 3 Certificate in Bookkeeping	GLH (Hours)
<i>Financial Accounting: Preparing Financial Statements</i>	<i>Exempt</i>
Tax Processes for Business	60
Total GLH	60

Students who have passed the **SPM Principles of Accounting Unit** can claim an exemption for the **Financial Accounting: Preparing Financial Statements** unit, meaning a student would only need to study towards and pass the assessment for one AAT unit, reducing the Guided Learning Hours from 210 to 60.

Once a student completes the Level 3 Certificate in Bookkeeping, they can apply for **AAT professional Bookkeeping** membership and use the designation AATQB.

Level 3 Diploma in Accounting

Standard route

Level 3 Diploma in Accounting	GLH (Hours)
Business Awareness	70
Financial Accounting: Preparing Financial Statements	150
Management accounting Techniques	120
Tax Processes for Business	60
Total GLH	400

SPM – AAT route

Level 3 Diploma in Accounting	GLH (Hours)
Business Awareness	70
<i>Financial Accounting: Preparing Financial Statements</i>	<i>Exempt</i>
Management accounting Techniques	120
Tax Processes for Business	60
Total GLH	250

Students who have passed the **SPM Principles of Accounting Unit** can claim an exemption for the **Financial Accounting: Preparing Financial Statements** unit, meaning a student would only need to study towards and pass the assessment for the three AAT units, reducing the Guided Learning Hours from 400 to 250.

A full list of accepted qualifications for AAT exemptions can be found [here](#)