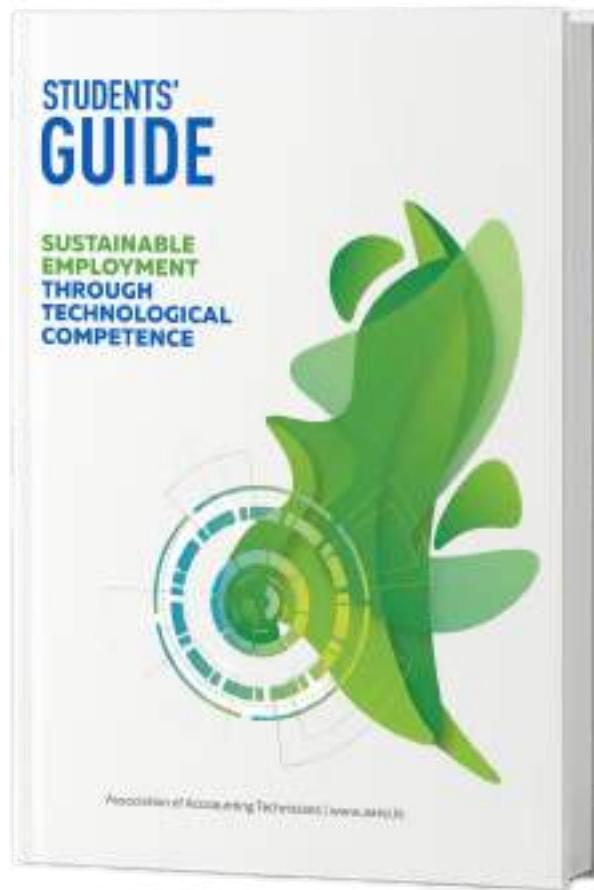


STUDENTS' GUIDE

**SUSTAINABLE
EMPLOYMENT
THROUGH
TECHNOLOGICAL
COMPETENCE**





This Students' Guide is published to AAT website and released on February 2026. This Guide is available to download for free for students which will provide information to get registered with AAT Sri Lanka. Students are advised to keep themselves updated on amendments and additions in various parts of this guide, which may be brought in from time to time.



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The Association of Accounting Technicians of Sri Lanka (AAT Sri Lanka)

The Association of Accounting Technicians of Sri Lanka (AAT Sri Lanka) established in **December 1987** on the initiative of the Institute of Chartered Accountants of Sri Lanka, ushered in a new era in the development of accounting education in Sri Lanka. AAT Sri Lanka was incorporated under the Companies Act No. 17 of 1982 and re-registered under the Companies Act No. 07 of 2007.

AAT Sri Lanka was admitted as an Associate Member of the **International Federation of Accountants (IFAC)** in May 1989 which is the Apex Organisation for Accountants. Where as, in November 2017 AAT Sri Lanka was admitted to **full membership of IFAC** AAT Sri Lanka was also admitted as the **First Associate Member of the Confederation of Asian and Pacific Accountants (CAPA)**, in **1989** the leading organisation of accounting bodies in the region, and admitted as a **full member of CAPA** in the year 2015. Furthermore, the Tertiary and Vocational Education Commission of Sri Lanka (TVEC) has accredited that AAT professional qualification as equivalent to NVQ level 5 (Diploma Level).

The Governing Council of the Association consists of eight Members nominated by the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka), a Member each nominated by the Ministry of Finance, Planning and Economic Development & Ministry of Education, five Members elected by the Members of AAT Sri Lanka and the immediate Past President nominated ex officio.

The Council of the Association is responsible for the administration and management of the Association. The association conducts qualifying examinations and supervises students' education and training.

The Examination Structure at present consists of three levels namely Level I, Level II and Level III. Those intending to become AAT Sri Lanka members are required to achieve prescribed academic qualifications and practical training before being admitted to the profession.



Vision

To be the Most Recognized Mid-Level Accounting and Business Qualification.

Mission

To equip our students and members with the knowledge, skills, attitude and mindset to become best-in-class mid-level accounting and business professionals who add value to the corporate world while succeeding in their career and personal lives, via a robust curriculum, empowered and passionate staff who work in a digitally enabled working environment and a network of well equipped accredited education centers, while adhering to environmentally friendly and socially responsible practices.

Governing Council 2026 - 2027

President	- Dr. Chamara Bandara FMAAT, FCA, FCMA, PhD
Vice President	- Mr. Dayal Abhayasinghe FMAAT, FCPM, ACMA, APFA, MBA(Fin)(Col), HNDA, PQHRM, ACS
Secretary	- Mr. Theja De Silva FMAAT, ACA, MCMA.
Immediate Past President	- Mr. Indraka Liyanage FMAAT, MBA, FIB(s), FCPM, FICM(UK), AICM, MCIS(UK), PGD(CASL), GSLID

OTHER COUNCIL MEMBERS

Mr. R Emil Chaminda	- FMAAT, FCA, MBA Finance - Uni. of Col., BB Mgt. (HR) Sp.
Mr. Nomal Ekanayake	- MAAT, FCA, MBA PGD (Procurement)
Dr. Roshan Jayantha	- FMAAT, FCA, PhD
Mr. R.A.K. Jeewantha	- FMAAT, B.Com(Sp), CBA (CASL), DTM (Toastmaster International)
Mr. W.G. Isuru Kalhara	- FMAAT, ACA, ACCA, FCMA, ACPM
Mr. P D Wasantha Kumara	- FMAAT, M.A (Econ), (Uni. of Kel) B.Com (Acc) Sp.(USJ), CBA (CASL), HNDA, CTP, AMIOA(UK)
Mr. Roshantha Munasinghe	- FMAAT, FCA, FCMA, FTII, MBA, MFE
Mr. Jayantha Peiris	- FCA, B Com (Sp), MSc(Mgt)
Mr. K. L. Jagath Nandana Perera	- FMAAT, FCA, B.B.Mgt (Acc) Sp.
Mr. Sunil Wanigabandu	- FMAAT, CPA, FCPM
Ms. Hasara Fernando	- FCA, B.B.Mgt (Fin) Sp. M.Bus (Acc), CASL Strategic Level 1, AAT(SL) Passed Finalist
Ms. A. S. D. Aluthge	- B.Com (Special) Degree, Master of Arts (Econ), Licentiate Part II - CASL, CPFA, APFA

SENIOR MANAGEMENT

Chief Executive Officer	- Mr. Tishanga Kumarasinghe FMAAT, B.Com (Sp) Int'l Trade, PG.Dip. (PIM-USJ), MSLIM
Chief Academic Officer	- Ms. Nimali Ekanayake FMAAT, FCA, ACCA, MPAcc (USJ), B.Sc (Mgt) (USJ), Dip. In Taxation
Financial Controller	- Mr. Muditha Wijesundara B.Sc. Acc. (USJ), ACA, ACCA, MBA (USQ)-Aus.
Head of Student Registration & Membership	- Ms. S. A. Nadee N. Perera MBA(Mktg) UK, B.Sc. Mgt. (Sp) (USJ), MSLIM, CBA, MCPM AIPFM
Head of Examinations	- Ms. B.R. Lilani Thanuja FMAAT, MBA (sp) Finance (Cardiff - UK), FCA, FCMA
Head of Business School	- Mr. Sachith Karunaratna MBA (UOC), BBA (MKT) Sp (UOC), Dip. MACIM, MSLIM
Head of Human Resources and Administration	- Ms. Saluja Herath MBA International - UK, BBA (HRM) Sp (UOC), ACIPM, L.L. Dip
Manager - Education & Training	- Ms. Ajani D. Fernando M.Sc in Management (USJ), B.Sc. Accounting (Sp) (USJ), Dip. in IT CIMA (UK)-Passed Finalist,
Manager IT	- Mr. Lasantha Perera MBCS, BSc (Hons) Data Science - London Metropolitan University (UK)
Senior Manager - Examinations	- Mr. Henry Thalagala

REGISTRATION OF STUDENTS & THE PATHWAY



REGISTRATION PROCEDURE

Any prospective student who wishes to register with AAT Sri Lanka should obtain the registration application kit.

[If you wish to register online, please visit www.aatsl.lk]

Submission of Student Registration Application

How to obtain an Application Kit?

1. Purchasing from Students' Service Unit of AAT Sri Lanka-Head office,

[During office hours from Monday to Friday 8.30 a.m. - 4.45 p.m., Saturday 9.00 a.m. - 4.00 p.m.]

or

2. Purchasing from your nearest AAT Branch Office,

or

3. Purchasing from Accredited Education Centres (AECs) of AAT Sri Lanka

Duly completed Registration Application Form should be handed over to AAT Sri Lanka or sent under Registered Cover addressing to Head (Registration & Membership), together with:-

- (a) A photo copy of the **Birth Certificate**
- (b) A photo copy of the **National Identity Card** (If the National Identity Card is not available, a photo copy of the Postal Identity Card or any other certificate for identification)
- (c) Certified photo copies of **Educational Certificates** (For certification details please read the instructions given on the reverse of the Registration Application Form). **Original Certificate/s should contain student's name, signature of the Principal or Deputy Principal and a rubber stamp** with the Name of the Principal or Deputy Principal placed on it.
- (d) **Registration fee** can be paid to any branch of **Hatton National Bank (HNB) or Online via www.aatsl.lk**. Cash deposit slips available at the bank should be used if you wish to pay to the bank. After making the payment, please send us the "Customer copy" of the bank slip or online receipt attached to the application (Please refer the **payment instructions** attached to the application for further details).
- (e) **Two Passport size coloured photographs** (3.5cm x 4.5cm) with Name and N.I.C No. written on the reverse. (One photograph should be enclosed in a small envelope and attached to the application without damaging the photo.)
- (f) Two self addressed & stamped **(Rs. 60/-) envelopes (9"x5")**
- (g) Self addressed **acknowledgement postcard** with a stamp affixed.

Note: Once applied for registration, fess paid **WILL NOT BE REFUNDED**.

Special Note

Students who have sat for the GCE O/L and awaiting results can also apply for the registration of AAT Sri Lanka with pending results. Once they pass GCE O/L with minimum of 06 passes, they will be registered as AAT Students.

Students who are currently following G.C.E. A/L can also apply for AAT registration.

Closing Dates of Registration

A person can apply to get registered as a student of AAT Sri Lanka at any time. However, for particular July or January Examinations, following Closing Dates are applicable.

July Examination - before 31st January
January Examination - before 31st July

Note : The above closing dates of registration may change due to unavoidable reasons.

The revised dates can be obtained from AAT Sri Lanka, print media notices, AAT website and AAT Official Facebook Page.

These should reach AAT Sri Lanka office before the Closing Date of Registration for each Examination.



Registration Fees

Registration Fee **Rs. 4,500/-**
Concessionary Fee for School Students **Rs. 4,000/-**

(For those under 19 years of age and currently schooling only)

Late applications

Late applications will be accepted, up to a maximum of seven days after the closing date, subject to below payment structure;

Late Registration Fee Rs. 4,950/-
School Students Late Registration Fee Rs. 4,400/-

N.B.

- (I) Students should note that by registering as a student alone will not enable them to sit for AAT Sri Lanka Examinations. Students should send a completed Examination Application Form before the stipulated date to sit for the examinations.
(Refer page No. 15)
 - (2) An applicant will be registered only according to the name appearing on the Birth Certificate.

Validity of Initial Registration

Initial registration is valid up to 30th December of the year of initial registration. **Regardless of the date of registration**, an initial registration is **valid till the end of the calendar year only**.

Student Identity Card

Upon registration as a student, a **Student Identity Card** will be issued. On receipt of the Student Identity Card, the student should place his usual signature in the space provided for the purpose.

If the Student Identity Card is lost / misplaced, a **Duplicate Student Identity Card** could be obtained by sending a letter of request with a payment of Rs. 500/- (fee is subject to revision)

It will be useful for all students to use a clear **signature** and **initials** separately as may be required.



(Format of a Student Identity Card)

Renewal of Student Registration

A student should renew the student registration annually by making the relevant payment for each succeeding year, **until he completes all levels of AAT qualification and becomes a Passed Finalist [PF] of AAT Sri Lanka.** Generally, the renewal fee for the following year should be paid **before 30th December** of the current year. Current renewal fee is 2,750/- If renewal is done after the due date, a late renewal fee of Rs. 500/- should be added to the normal fee. (Total fee - Rs. 3,250/-) *[Renewal fee is subject to revision.]*

- **Renewal Notices** will be issued to students at the end of November. **It is the responsibility of the students to obtain it and get the registration renewed** (activated) at the appropriate time, if they have not received the relevant documents before the closing date. This information is also available in www.aatsl.lk.
 - A registered **student should inform** the Registration Division of AAT Sri Lanka of any **change of** address, mobile number/s and e-mail through a letter or an e-mail.
 - Any student who does not renew his/her studentship **will not receive Examination Application Forms** or any other information from AAT Sri Lanka.
 - **Even if a student doesn't sit for any examination** during a particular year, he/she **should renew** the studentship to remain as an active student.

EXEMPTIONS FROM AAT SRI LANKA EXAMINATIONS



Exemption application and payment instructions are available in the AAT website.

Please download these from

www.aatsl.lk > Students > Exemptions or www.aatsl.lk > Students > exemption FAQs

Applying for Exemptions

In order to claim exemptions, students are required to send the duly filled application form, deposit slip along with the certified copies of the relevant qualifications before the specified closing dates. An **EXEMPTION CERTIFICATE** will be issued once the exemptions are granted.

Subject/s of AAT Sri Lanka Examinations can be completed either by sitting for AAT Sri Lanka Examinations or by **obtaining Exemptions based on prior external qualifications** accepted by the Governing Council of AAT Sri Lanka (Example: G.C.E. A/L, University Degrees etc).

An Exemption is equivalent to a Pass in particular subject/s or level/s claimed based on previous qualification/s without sitting for the equivalent subject/s or level/s of the AAT Examination.

All students who wish to complete subject/s or level/s of AAT Sri Lanka Examinations by **exemption upon acquired qualifications** should apply for such **exemptions immediately after the registration but before the prescribed deadlines**. **Only registered and active students can apply for exemptions.**

However, students who await results of such qualifications to apply for the exemptions after registration could apply for same subsequently, subject to the following closing dates. If the exemptions are applied in a latter year after registration, studentship should be active (renewed) before applying for exemptions.

Closing Dates for Exemptions

For July Examination - 31st March

For January Examination - 30th September

As a complete result sheet will not be issued subsequently incorporating the subsequent exemptions granted after the closing dates, **students are strictly advised to adhere to these closing dates.**

Specially, if you have applied for any AAT Examinations in the same period, **any exemption applied after the above deadlines will not be processed** or fed into our computer system. Hence please be careful about the above deadlines.

Exemptions once granted, **will not be cancelled** under any circumstances. The choice to complete a subject must be either by Examination or Exemption only.

If you wish to obtain exemptions from other professional qualifications (such CA, ACCA, CMA) based on AAT qualification (Passed Finalist), please refer Page No. 28 and 29 for the special note on exemption on exemptions wherever applicable.

Required exemptions should be obtained before applying for AAT Final (Level III) Examination.

Please refer to the FAQs in www.aatsl.lk to get more information on exemptions.

Exemptions under NEW CURRICULUM

(Effective from July 2026 examinations)

(1) Subject exemptions - Level I

(A) Registered students who have passed **G.C.E. (A/L)** examination (Sri Lanka/UK) in the following subjects are eligible to be exempted from AAT Level I examination subjects as shown below.

G.C.E (A/L) Subjects	Level I exempted Subject
Accounting	1901 Financial Accounting (FAC)
Combined Mathematics / Pure Mathematics / Applied Mathematics / Business Statistics	1902 Business Mathematics and Statistics (BMS)
Economics	1603 Economics (ECN)
Business Studies / Commerce and Finance	1604 Business Environment (BEN)

(B) Those who have passed the Final Examination of the International Association of Bookkeepers (**IAB**) are exempted from 1901 Financial Accounting subject (FAC) in Level - I.

(C) Those who have completed the Certificate in Banking and Finance (**CBF/IABF**) Examination of the Institute of Bankers (SL / UK) are exempted from following subjects.

IBSL Subject	Level - I exempted Subject
Business Accounting	1901 Financial Accounting (FAC)
Business Mathematics and Statistics	1902 Business Mathematics and Statistics (BMS)
Principles of Economics	1603 Economics (ECN)

(2) Subject exemptions from Level - I and Level - II

Students who have completed Masters of Business Administration (MBA) Program relating to Management field at an University approved by the University Grants Commission (UGC) of Sri Lanka are eligible to be exempted from following subjects;

Level I

- 1901 Financial Accounting (FAC)
- 1603 Economics (ECN)
- 1604 Business Environment (BEN)

Level II

- 2804 Business Management (BMA)

(3) Complete exemption from Level - I

Advanced Diploma in Business Management (ADBM) offered by National Institute of Business Management (**NIBM**)

(4) Complete exemption from Level I and Business Law (BLA) Subject at Level II

- I. Diploma in Management Studies / Higher Diploma in Management Studies of **Open University of Sri Lanka**
- II. First (1st) and Second (2nd) year Examination of the **HNDA / HNDC / HNDM** conducted by Government Technical Colleges /Advanced Technological Institutes
- III. Completion of **HNDBA** conducted by Government Technical Colleges /Advanced Technological Institutes
- IV. Other University degrees recognized by University Grants Commission (UGC) of Sri Lanka except the Management and Commerce degrees (**non-management degrees**).

(5) Complete exemption from Level - I and Financial & Cost Accounting (FCA) subject at Level - II

- I. Fundamental (Knowledge Module) of Association of Chartered Certified Accountants - **ACCA(UK)**

- (6) **Complete exemption from Level I and Business Management (BMA) & Business Law (BLA)**
- Higher National Diploma in Business Management (**HND BM**) offered by National Institute of Business Management (NIBM)
- (7) **Complete exemption from Level-I and Business Law (BLA) & Digital Transformation & Information System (DTI) Subjects at Level - II**
- First (1st) and second (2nd) year Examinations of **Management and Commerce Degrees** recognized by the University Grants Commission of Sri Lanka.
- (8) **Complete exemption from Level - I and Business Law (BLA) & Financial & Cost Accounting (FCA) subjects of Level - II**
- Certificate Level of Chartered Institute of Management Accountants (**CIMA- UK**)
 - Foundation Level of Institute of Certified Management Accountants of Sri Lanka - CMA Sri Lanka (**CMA Sri Lanka**)
- (9) **Complete exemption from Level - I and Financial & Cost Accounting (FCA) & Business Management (BMA) subjects at Level - II**
- National Certificate for Accounting Technicians (**NCAT**) conducted by Technical Colleges under the Department of Technical Education & Training
- (10) **Complete exemption from Level - I and Level - II except Financial & Cost Accounting (FCA) at Level II**
- Passed Finalist of **HNDC / HNDM** conducted by - Government Technical Colleges /Advanced Technological Institutes
- (11) **Complete exemption from Level - I and Level- II except for Digital Transformation & Information System (DTI) at Level II**
- Higher National Diploma in Business Finance (**HND BF**) conducted by Sri Lanka Institute of Advanced Technological Education
- (12) **Complete exemption from Level I and Level II**
- A Degree** in business management discipline from a university which is recognized by University Grants Commission of Sri Lanka with passes in ;
 - Accounting
 - Business Mathematics & Statistics
 - Information Management & Application
 - Business Law and
 - Economics
 - Operational Level of Chartered Institute of Management Accountants (**CIMA- UK**)
 - Third (3rd) year Examination of **HNDA** (first and second years should also be fully completed.)
 - National Diploma in Accountancy (**NDA**) conducted by Technical Colleges under the Department of Technical Education & Training
 - Year III completed undergraduates of **Accounting Special Degree** programs (only) **across all National Universities**
- (13) **Complete exemption from Level - I and Level - II with Management Accounting & Finance subject (MAF) at Level - III**
- Operational Level of Institute of Certified Management Accountants of Sri Lanka - CMA Sri Lanka (**CMA-SL**)

(14) Exemptions available for CA Sri Lanka

- (A) The scheme of exemptions for those who have passed individual subjects of **Business Level Examinations (2025-2030)** of **CA Sri Lanka** is as follows.

CA Modules under CA Curriculum 2025-2030	Proposed exempted subjects from AAT Curriculum 2025-2030
BL-25-1: Fundamentals of Financial reporting	1901 Financial Accounting (FAC) 2801 Financial & Cost Accounting (FCA)
BL-25-2: Management Accounting	1902 Business Mathematics and Statistics (BMS) 3802 Management Accounting & Finance (MAF)
BL-25-3: Process, Audit & Assurance	3803 Risk, Controls & Audit (RCA)
BL-25-4: Business fundamentals, Law & Tax	1603 Risk, Economics (ECN) 1604 Business Environment (BEN) 2803 Business LAW (BLA) 2804 Business Management (BMA)
Upone completion of all four technical modules + skills + Business Level Capstones	All the above + 305 Business Communication (BC)

- (B) The scheme of exemptions for those who have passed individual subjects of **Business Level I & II Examinations (2020-2025)** of **CA Sri Lanka** is as follows.

Subject passed at CA Sri Lanka - Business Level	Subjects exempted under AAT Sri Lanka Examinations
Business Level - I	
Financial Accounting	1901 Financial Accounting (FAC) 2801 Financial & Cost Accounting (FCA)
Financial Mathematics and Statistics	1902 Business Mathematics and Statistics (BMS)
Business Law	2803 Business Law (BLA)
Business Environment and Economics	1603 Economics (ECN) 1604 Business Environment (BEN) 2804 Business Management (BMA)

Subject passed at CA Sri Lanka - Business Level	Subjects exempted under AAT Sri Lanka Examinations
Business Level - II	
Audit Business Processes & Digitalization	3803 Risk Controls and Audit (RCA)
Management Accounting	3802 Management Accounting and Finance (MAF)
Digital Business Strategy	2802 Digital Transformation & Information Systems (DTI)
Business Communication I	305 Business Communication (BC)

- (C) Students who have completed entire Business level I (2020-2025) with Skill Pillar need to complete the **following subjects in order to become a Passed Finalist of AAT Sri Lanka**

- 2802 Digital Transformation & Information Systems (DTI)
- 3801 Financial Reporting (FAR)
- 3802 Management Accounting and Finance (MAF)
- 3803 Risk Controls and Audit (RCA)
- 3804 Corporate & Personal Taxation (CPT)

- (D) Students who have completed entire business level I & II with Skill Pillar should complete the following subjects in order to become a Passed Finalist of AAT Sri Lanka

- 3801 Financial Reporting (FAR)
- 3804 Corporate & Personal Taxation (CPT)

- (E) Students who have passed individual subjects of Executive Level I & II examination (2015-2020) (Knowledge Pillar) are eligible for following subject exemptions

Subject passed at CA Sri Lanka - Executive Level	Subjects exempted under AAT Sri Lanka Examinations
KE1 Financial Accounting & Reporting Fundamentals	1901 Financial Accounting (FAC) 2801 Financial & Cost Accounting (FCA)
KE 2 Management Accounting Information	1902 Business Mathematics and Statistics (BMS) 3802 Management Accounting and Finance (MAF)
KE 3 Fundamentals of Law	2803 Business Law (BLA)
KE 4 Processes, Assurance & Ethics	3803 Risk Controls and Audit (RCA)
KE 5 Commercial Insight for Management	1603 Economics (ECN) 1604 Business Environment (BEN) 2804 Business Management (BMA)

- (F) Students who have completed entire Knowledge pillar of Executive level I & II examinations of CA Sri Lanka (2015-2020) should complete the following subjects in order to become a Passed Finalist of AAT Sri Lanka
- I. 2802 Digital Transformation & Information Systems (DTI)
 - II. 3801 Financial Reporting (FAR)
 - III. 3804 Corporate & Personal Taxation (CPT)
 - IV. 305 Business Communication (BC)
- (G) Students who have completed entire Knowledge pillar and Skills pillar of Executive level I & II examinations of CA Sri Lanka (2015 - 2020) should complete the following two (2) subjects in order to become a Passed Finalist of AAT Sri Lanka
- I. 3801 Financial Reporting (FAR)
 - II. 3804 Corporate & Personal Taxation (CPT)

Note - 1

Any other qualifications acceptable to the Governing Council of AAT Sri Lanka will be decided case by case.

Note - 2

If previous entitlement criteria for granting of exemptions have not been revised under the current syllabus, exemptions for such cases would be granted appropriately under the criteria that prevailed at that time.

IMPORTANT INSTRUCTIONS TO STUDENTS

- All registered students **should renew their studentship** (until they complete AAT Final Exam) normally **before 30th December of each year** for the forthcoming year.
- In all correspondence with the Association, the **Student Registration Number should be quoted**. Possession of the **Student Identity Card is a must** for all registered students and it **should be brought** whenever they visit the Association and at Examinations.
- As we do **frequent communications** with students **via SMS & email**, students are required to **update us with the latest mobile number and the email ID**.
- A registered student should **inform the Registration Division of AAT in writing the change of address, mobile number/s, e-mail address or any other personal information** (if any) along with the Student ID wherever applicable.
- As every student will have access to his/her account in AAT student portal of AAT website in the future, students are advised **to provide their e-mail addresses** without fail in the registration application.
- Students are requested to log into **www.aatsl.lk, AAT official FB page** and other AAT Social media platforms frequently **for latest updates**
- The Association **does not refund** registration fees/ renewal fees/ exemption fees **or permit the transfer of such fees** under any circumstances.
- When making payments for Student Registration, the **Application Number starting with "11" should** be written clearly on the cash deposit slip or online payment page. **For Exemptions "33"** should be written before the registration number and **for Renewals "44"** should be written before registration number.
- **Closing dates** for applying for registration/ exemption/ renewal should be adhered to by all the students. Students are requested to **update themselves** with the **revision of fee structures** and other useful information from time to time.
- **If not hand delivered**, documents to AAT Sri Lanka should be sent under **registered cover only**.

Join AAT Social Media Platforms



We invite you to get connected with all AAT social media platforms to get updated with events, exams, news, competitions and many more..

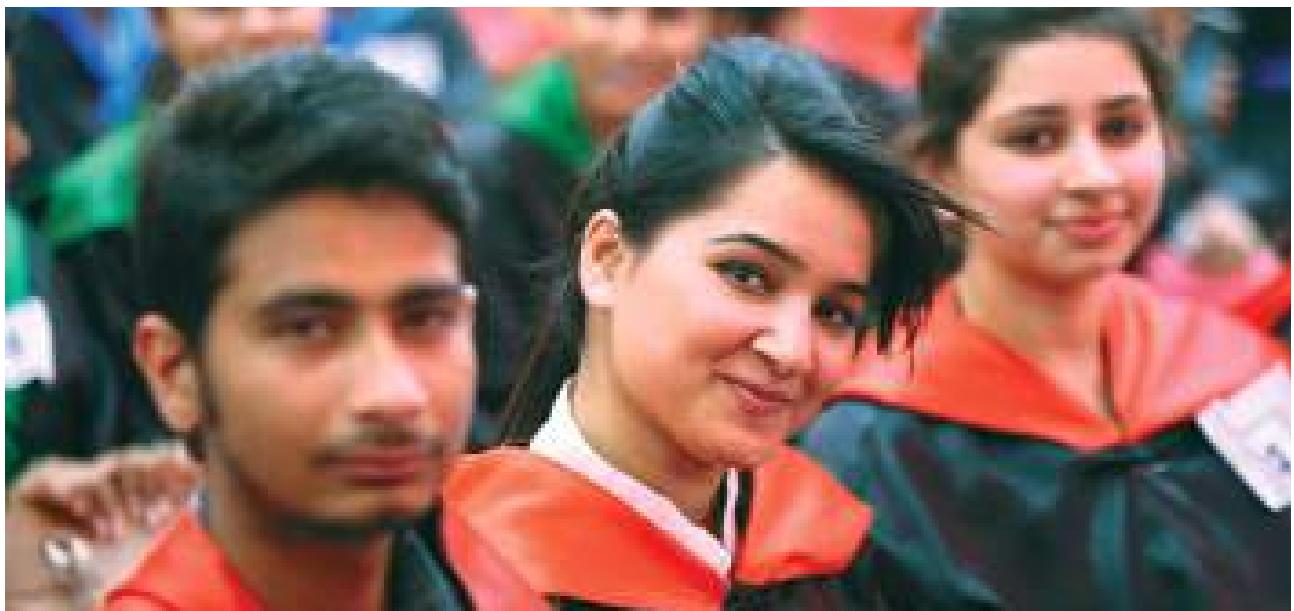
Scan QR code to Like / Follow



www.aatsl.lk

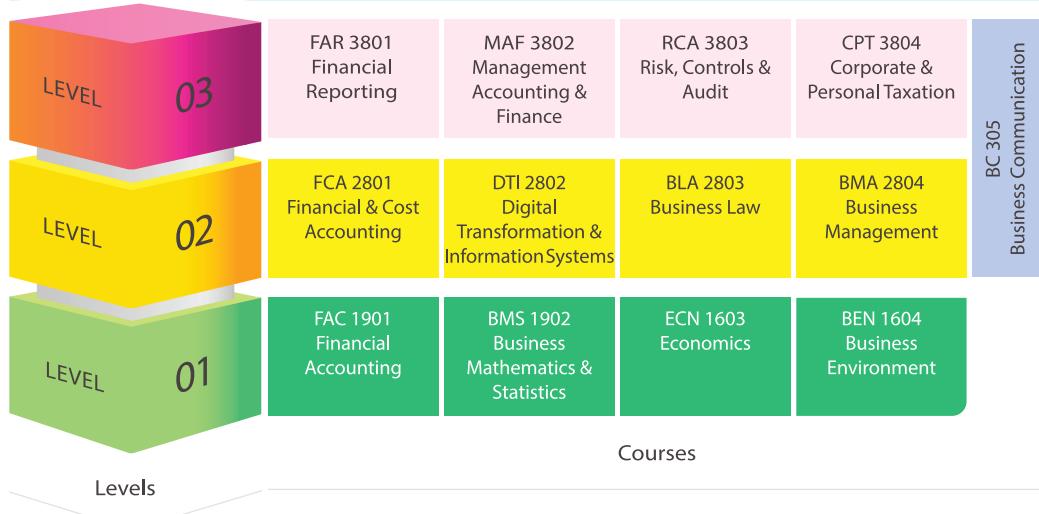
AAT Sri Lanka

MEMBERSHIP



Member of AAT Sri Lanka

Professional Training Programme one-year + People & Leadership Skills [PLS]
31506



SOME OF THE BENEFITS OF MEMBERSHIP

Opportunity to ...

- ▶ obtain IPA (Australia) & IFA (UK) memberships directly based on AAT membership.
- ▶ use "MAAT" designatory letters after member's name.
- ▶ opportunity to get conferred at the convocation held at BMICH.
- ▶ participate for many networking, knowledge filled and skill enhancement seminars, conference, workshops at special rates or free of charge.
- ▶ obtain special discounts and benefits etc.

Please visit www.aatsl.lk for more information

Applying for AAT Sri Lanka EXAMINATIONS

CONDUCTING EXAMS AND EXAMINATION CENTERS

- AAT Level 01, 02 and 03 Examinations are held twice a year under normal circumstances;

1. January 2. July

(Due to the changes in government exams these months can be changed.)

- Examination is conducted in main three languages
> Sinhala > Tamil > English

(When you are applying for exams you must apply from only one language that you selected. Effective Communication subject is conducted only in English medium)

The main cities where Examination Centers are located

- | | | |
|----------------|-----------|---------------|
| - Colombo | - Badulla | - Kandy |
| - Anuradhapura | - Matara | - Polonnaruwa |
| - Kurunegala | - Galle | - Kalutara |
| - Ampara | - Gampaha | - Batticaloa |
| - Rathnapura | - Jaffna | |

(Candidates should select one of the above cities as examination center based on your choice)

Important

- > You are not allowed to change the medium and selected city mentioned in due to any reason
- > The Governing Council has the final authority to change the examination months and dates due to special events

Eligibility for Applying for Exams

- The students who have newly registered in the year where the exam is held
- The students who renewed their studentship for the year where the exam is held

The methods of receiving the examination applications

- The students who have fulfilled the above eligibility criteria are received the Examination Entry forms and Pay-in-Vouchers via post to your registered address.
- The students those who did not receive the applications by post can collect an examination entry form/ Exam application by calling over to the AAT Head Office or any nearest AAT Branch during a limited time period before the closing date of the application.

Applying for Examinations by paying examination fee

- **Over the counter payment via any branch of the Bank of Ceylon (BOC)**

By using the pay-in-vouchers included in the Examination Entry Form issued by the AAT Sri Lanka, you can pay the examination fee and send the duly

filled examination application to AAT Head Office via registered post or hand over to the nearest AAT branch.

- **Submit online applications**

You can apply for AAT exams via online through www.aatsl.lk web site. "Please clearly read the information included in the "Apply Exam" and "How to register" in the examination portal before completing and submitting the online examination application online. Then pay your attention for the following;

1. Online 2. Offline

- **Online** - When you are paying exam fees under this method you can make the payments only through the "Apply Exam" portal and use Debit Card or Credit Cards.
- **Offline** - When you are paying exam fees under this method you can use the pay-in-slip sent along with the Examination Entry Form or a cash deposit slip available at the Bank of Ceylon. Note "22" in front of AAT student registration no. (Eg. 22 xxxxxxx AAT registration No.) as reference no. You need to attach a photo (.jpg format) of such deposit slip to the online examination application.

Important

- > If you have already applied for AAT Sri Lanka exam's via online , you need not to hand over or post the completed (hard copy) application to AAT Sri Lanka
- > If you have completed the examination application via online but not made the payment, then your Exam Entry Form would not be considered as incomplete Applications and assume that you have not applied for the examinations
- > Even if you have made the exam fee payments but not handed over the completed examination application to AAT Sri Lanka or successfully submitted the online examination application you are not eligible to sit for the exam.
- > Once you have been registered in the AAT Sri Lanka examination portal by creating a student account you can use it to apply for future examinations as well.
- > The Payments for exams make through Cash Depository Machines (CDM), Easy Cash etc... would not consider as valid payment methods. Therefore, make your exam payments only to BOC

Handing over the Examination Entry Forms to the AAT Sri Lanka

- **Send by registered post**

Completed Examination Entry form, together with the examination fee payment deposit slip can be inserted to the envelop sent with the Examination Entry Form and sent to AAT Head office by registered post.

- **Handing over the Examination Entry Form**

Completed Examination Entry form, together with the examination fee payment deposit slip can be inserted to the envelop sent with the Examination Entry Form and hand over to the AAT Sri Lanka Head office or any of the AAT Sri Lanka branches.

Examination Admission Card required to sit for AAT Examinations

- The Examination Division of AAT Sri Lanka will post Admission Card, Time table and instructions to all eligible candidates about two weeks before the date of the examination.
- Also, you can download the Examination Admission Card from the Examination Portal in the AAT web site during a specified time period by creating a student account. If you have already created an account at the time of applying for exams online then you can directly download the Examination Admission Card and instruction sheet.
- If any candidate was unable to receive the Examination Admission Card none of the above methods, can collect a Duplicate Admission Card by call over to the AAT Head Office or any AAT Branch.

APPEARING FOR THE EXAMINATION

- After you received the Examination Entry Form, you need to get the attestation of your signature from an individual authorized by the AAT Sri Lanka and bring to the examination hall on the very first day itself.
- You should be presented at the examination hall at least one hour before the start of the examination
- Level 02 and Level 03 students are given an additional 15 minutes time period to read and understanding the questions in addition to the 3 hours.

Special rules on applying for exams

- If you are eligible to obtain exemptions based on G.C.E (Advanced Level) or any other exams, you need to obtain the exemption before applying for exams by making the payments for such exemptions and handing over the complete the exemptions application form to the Student Registration Division.
- All the subjects in the Level 01 and Level 02 can be applied together. If not you can apply for the subjects on your preference.
- When applying for Level 03, you need to complete or have obtained exemptions pertaining to Level 01 & Level 02
- When applying for Level 03, you can not apply for subject based on your preference. It is compulsory to apply for all the subjects in the Level 03 together.
- It is possible to apply for Business Communication subject in the Talent Capstone Level by the students who have completed or obtained the exemptions for Level 01

Subject Passes

- In order to pass a subject it requires to obtain 50 marks.
- Even though, you have failed the respective Level, If you have obtained a "C grade" or a grade above that such subject results are continuously valid and need not to applied again.
- It is not possible to apply for passed or exempted subjects again.
- You are recognized as a "Passed Finalist" once you complete all the subjects at Level III and Business Communication Subject

Release of results

- Results are released within 50 days from the examination date
- Results can be viewed from the AAT website
- Candidates will be receiving the result sheets by post

Fraudulent Acts

- The candidate's results or the studentship will be cancelled if such students keep the possession of a mobile phone, smart watch or any short note and commit with any act which is contradictory to the examination policies at the time answering the examination.

Passed / Failed Results

- It is required to obtain 50 marks to pass any subject at the AAT examination.
- When issuing Result Sheets the "Pass" or "Fail" status is mentioned in the Result Sheet when releasing the results

Definitions of "Symbols" and "Characters"

Symbol	Definition
*	Exemption
#	Not Applied
+	Absent
**	Conversion Pass

Frequently Asked Questions (FAQs)

You can clarify any issues related to at the time of applying for examinations or examination results or any other service provided by examination division by referring to FAQs noted under the "Examination" menu.

Authority for Final Decision

Conducting the exams, Releasing the results and taking any final decision is rest with the Governing Council of AAT Sri Lanka.

Examination

STRUCTURE

Technical subjects.

Level - I			
Paper	Subject No	Code	Duration
Financial Accounting	1901	FAC	03 Hours
Business Mathematics and Statistics	1902	BMS	03 Hours
Economics	1603	ECN	03 Hours
Business Environment	1604	BEN	03 Hours

Level - II			
Paper	Subject No	Code	Duration
Financial & Cost Accounting	2801	FCA	03 Hours
Digital Transformation & Information Systems	2802	DTI	03 Hours
Business Law	2803	BLA	03 Hours
Business Management	2804	BMA	03 Hours

Level - III			
Paper	Subject No	Code	Duration
Financial Reporting	3801	FAR	03 Hours
Management Accounting and Finance	3802	MAF	03 Hours
Risk, Controls & Audit	3803	RCA	03 Hours
Corporate & Personal Taxation	3804	CPT	03 Hours

Talent subject

Paper	Subject No	Code	Duration
Business Communication*	305	BC	03 Hours

* BC subject will be held only in English medium and can be applied either Level II or Level III

* All other subjects are tested in all three languages (English, Sinhala and Tamil).

* The First exam under the above curriculum will be held in July 2026.

Examination

ACTION VERB CHECK LIST

The verb used at the outset of an ILO for a given topic signifies the expected level of competency. To ensure clarity and precision, a set of carefully defined action verbs corresponding to different competency levels is provided in the table below. These verbs are systematically incorporated at the beginning of each ILO, varying according to the depth of knowledge, comprehension, application, and analytical skills required for the respective topic.

Level	Action Verb	Definition	Detailed Instructions for Students
REMEMBER Recalling facts, terms, basic concepts, or answers without necessarily understanding what they mean.	Identify	Recognition of someone or something.	Find and name key parts of the topic.
	Define	Meaning of a word or concept.	Provide a clear meaning of a term or concept.
	Recognise	Awareness of something seen before.	Spot and acknowledge something from previous learning.
	State	Clear and concise expression of information.	Express key facts or concepts in a straightforward way.
	List	A series of names, numbers, or items.	Write down key points in an organized manner.
	Record	Entry of details into a system (not accounting).	Enter relevant details clearly and accurately.
UNDERSTAND Comprehending the meaning of informational materials and being able to interpret or explain it.	Construct	Formation of something by combining elements.	Bring together different parts into a meaningful whole.
	Differentiate	Recognition of differences between two or more things.	Highlight distinctions between concepts or items.
	Discuss	Consideration of different ideas and opinions about a topic.	Explore various perspectives and provide insights.
	Explain	Clarification of something in greater detail.	Provide a logical and detailed description.
	Illustrate	Use of examples, charts, or visuals to clarify a point.	Support explanations with appropriate examples or visuals.
	Interpret	Explanation of the meaning of information or actions.	Explain what something means in your own words.
	Describe	A detailed account of something.	Provide relevant details in a structured manner.
	Summarise	A brief statement of the main points.	Present key information concisely.
APPLY Using learned material in new and concrete situations. It requires the practical application of knowledge and skills.	Apply	Use of knowledge, skills, or rules in a situation.	Utilise relevant knowledge or techniques to achieve an outcome.
	Calculate	Determination of a value through mathematical or logical methods.	Use numerical or logical processes to reach a solution.
	Determine	Establishment of something through research or calculation.	Find out or conclude something after calculation or research.
	Demonstrate	Display of a process or method.	Show a clear example through structured steps.
	Prepare	Organisation of materials or information for use.	Arrange necessary details before engaging in a task.
	Use	Application of a concept, tool, or method for a purpose.	Implement relevant knowledge or resources appropriately.
	Present	Sharing of information effectively.	Deliver key insights clearly and professionally.

Level	Action Verb	Definition	Detailed Instructions for Students
ANALYSE 1Breaking down information into its components to understand its structure and relationships.	Analyse	Detailed examination of something to understand its components.	Break down information into key parts for better understanding.
	Compare	Examination of similarities and/or differences.	Point out the key commonalities and distinctions.
	Distinguish	Recognition of unique characteristics.	Identify what makes things different from each other.
	Examine	Inspection of something to determine its nature.	Look at something closely to understand it better.
	Outline	Summary of the main points.	Provide an organised overview of key aspects.
	Conduct	Organisation of elements for an experiment, survey, or study.	Follow structured steps to carry out a task systematically.
	Report	Structured presentation of findings.	Present analysed information in a clear and logical format.
EVALUATE Making judgments about the value or quality of ideas or materials based on criteria or standards.	Advise	Offering of suggestions or recommendations.	Provide informed guidance based on analysis.
	Evaluate	Critical assessment of value, effectiveness, or impact.	Judge the quality or relevance of something based on criteria.
	Formulate	Development of a structured approach or plan.	Create a well-defined method or strategy.
	Recommend	Suggestion of a suitable course of action.	Propose an approach backed by logical reasoning.
CREATE Combining elements in novel ways to form a coherent or functional whole; the ability to generate new ideas, products, or ways of understanding.	Create	Generation of something new.	Develop something original and purposeful.
	Assess	Estimation or evaluation of quality, ability, or nature.	Provide a reasoned judgment based on available information.
	Develop	Expansion or refinement of an idea, product, or concept.	Strengthen and improve an idea over time.
	Propose	Suggestion of a plan or concept for consideration.	Present an idea or structured recommendation.
	Synthesis	Combination of different elements to form a coherent whole.	Integrate multiple ideas or insights into a meaningful conclusion.
	Design	Creation of a structured plan for something	Formulate a detailed structure for a product or process.
	Compile	Assembly of information from various sources.	Organise collected data into a comprehensive format.

STRUCTURE OF QUESTION PAPERS

(Effective from July 2026 Examination)

Level I	Section A – 40 Marks (OTQs) 10 – 20 Objective Test Questions (OTQs) (1,2,3 or 4 marks)
	Section B – 40 Marks 4 compulsory questions each worth 10 marks. Short scenario may be given
	Section C – 20 Marks One compulsory question with 20 marks. Mid -sized scenario may be given
Level II	Section A – 25 marks (OTQs) 8 – 15 Objective Test Questions (OTQs) (1,2,3 or 4 marks)
	Section B – 50 Marks 5 compulsory questions each worth 10 marks. Short scenario may be given
	Section C – 25 Marks One compulsory question with 25 marks. Mid -sized scenario may be given
Level III	Section A – 20 Marks 4 compulsory questions each worth 5 marks. Short scenario may be given
	Section B – 30 Marks 3 compulsory questions each worth 10 marks. Short scenario may be given
	Section C – 50 Marks 2 or 3 compulsory questions with 10,15, or 25 marks. Mid scenario may be given

- Note 01:** All question papers are three hours with an extra 15 minutes reading time for Levels 02 and 03. Though the Business Communication paper follows the Level 02 structure, reading time is not allowed.
- Note 02:** Students can apply for Levels 01 and 02 together, but Level 03 is only available after completing Level 01 and 02.
- Note 03:** The Business Communication subject can be taken after completing Level 01
- Note 04:** The pass mark for each subject is 50.

TRANSITIONAL PROVISIONS

BASED ON SUBJECTS

Curriculum 2020-2025		Curriculum 2025-2030	
101	Financial Accounting (FAC)	1901	Financial Accounting (FAC)
102	Business Mathematics and Statistics (BMS)	1902	Business Mathematics and Statistics (BMS)
103	Economics (ECN)	1603	Economics (ECN)
104	Business Environment (BEN)	1604	Business Environment (BEN)
201	Advanced Financial Accounting & Costing (AFC)	2801	Financial & Cost Accounting (FCA)
202	Information System in Digital Environment (ISD)	2802	Digital Transformation & Information Systems (DTI)
203	Business Law (BLA)	2803	Business Law (BLA)
204	Business Management (BMA)	2804	Business Management (BMA)
301	Financial Reporting (FAR)	3801	Financial Reporting (FAR)
302	Management Accounting & Finance (MAF)	3802	Management Accounting & Finance (MAF)
303	Financial Controls and Audit (FCA)	3803	Risk, Controls & Audit (RCA)
304	Corporate and Personal Taxation (CPT)	3804	Corporate and Personal Taxation (CPT)
310	Business Communication (BC)	305	Business Communication (BC)

BASED ON LEVELS

Curriculum 2020-2025	Curriculum 2025-2030
Students who completed all subjects of Level -1	They will be exempted from all subjects of Level 01
Students who completed all subjects of level 01 and level 02	They will be exempted from all subjects of Level 02
Students who completed all subjects of Level 01, Level 02, and Level 03 without Business Communication (BC) subject	They will be exempted all subjects of Level 01, Level 02, and Level 03 without Business Communication (BC) subject



DETERMINATION

Fulfilling my Ambition in life...

Suggested Weightings in terms of **STUDY TIME ALLOCATION AND DETAILED SYLLABUS CONTENT**

Level 01

FAC 1901 Financial Accounting	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course introduces basic accounting concepts, principles, and practices. Students will learn to prepare financial statements for sole proprietorships through lectures and practical exercises. It builds a strong foundation for further advanced studies in accounting and finance, with applications in various business settings, including technology-based organizations.	1	Introduction to Accounting	05%	11
	2	Accounting Equation, Double Entry System, and Accounting Concepts	25%	56
	3	Prime Entry Books, Control Accounts, Bank Reconciliation Statements, and Trial Balance	35%	79
	4	Preparation of Financial Statements for a Sole Proprietorship	30%	68
	5	Computerized Accounting Environment and the Importance of Being Ethical	5%	11

BMS 1902 Business Mathematics and Statistics	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course unit aims to provide students with the fundamental knowledge of mathematical calculations and statistical applications, vital for analyzing and resolving business challenges. By equipping students with practical skills in business mathematics and statistics, the course enables them to offer quantitative justifications for decision-making across various business sectors.	1	Basic Mathematics for Business	15%	34
	2	Financial Mathematics for Business	20%	46
	3	Financial Operative Measures for Business	10%	22
	4	Data Presentation and Descriptive Measures	15%	34
	5	Comparing Two Quantitative Variables	10%	22
	6	Probability and its Applications	15%	34
	7	Index Numbers and Time Series Analysis	10%	22
	8	Solutions for Business Problems and Statistics for Decision Making	05%	11

ECN 1603 Economics	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course covers key micro and macro economic concepts, principles, and theories. Students learn to analyze economic fundamentals, business impacts, financial systems, price levels, and exchange rates, enhancing decision-making skills in modern digitalized changing business environment.	1	Economic Concepts and Systems in the Business Environment	15%	23
	2	Demand, Supply, Equilibrium, and Government Intervention Strategies	20%	30
	3	Production Processes and Diverse Market Structures	15%	23
	4	National Accounting and the Government's Role in Economic Management	20%	30
	5	The Financial System, Money, and Price Level Dynamics	15%	23
	6	International Trade and the Foreign Exchange Market	10%	14
	7	Economic Growth, Development, and Emerging Trends	05%	07

BEN 1604 Business Environment	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course covers key business concepts, focusing on the impact of the digitalized business environment. Topics include government influence, societal impact, business ethics, SMEs, entrepreneurship, and financial markets' role in economic development. Students will understand how these factors affect business operations and decision-making.	1	Concepts of a Business, Business Environment and its Effect on Business Organizations	15%	23
	2	Different Types of Organizations	15%	23
	3	Supportive Services to Businesses	30%	45
	4	Trade in Business Organizations	10%	15
	5	Influences of the Government on Business	05%	07
	6	Contributions of Entrepreneurship and SMEs to the Development of an Economy	15%	23
	7	Importance of Business Ethics and Social Responsibility of a Business	05%	07
	8	Financial Market Operations in Sri Lanka	05%	07

Level 02

FCA 2801 Financial & Cost Accounting	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This advanced course builds on Level- I fundamental of financial accounting principles, focusing on preparing financial statements for partnerships, companies, and non-profits in a computerized environment. It introduces cost accounting concepts to determine costs for products and services, equipping students with the skills to manage financial reports in tech-driven organizations.	1	Elements and Components of Financial Statements and Adjustments for Financial Statements	10%	20
	2	Financial Statements for a Partnership	15%	30
	3	Financial Statements for a Limited Liability Company (Internal Purpose Only)	20%	40
	4	Financial Statements Using Incomplete Records, and Financial Statements for Non-Profit Organizations	20%	40
	5	Cost Accounting	35%	70

DTI 2802 Digital Transformation and Information Systems	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course explores the fundamental principles of information systems, their impact on organizations, and the evolving digital landscape. It enhances students' ability to utilize IT infrastructure, cybersecurity strategies, and emerging technologies to optimize business operations. The course also enhances critical thinking in addressing ethical, social, and legal challenges in the digital era.	1	Concepts of Information Systems and Impact of Information Systems	10%	20
	2	Information Technology Infrastructure	20%	40
	3	Information Systems in Organizations	25%	50
	4	Cybersecurity and Data Privacy	15%	30
	5	Technology Trends Impacting on Information Systems	15%	30
	6	Ethical, Social, and Legal Environment for Information Systems	15%	30

BLA 2803 Business Law	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This module aims to provide students with a comprehensive understanding of the legal and regulatory framework governing business activities in Sri Lanka. It covers key areas including contract law, law of sales of goods, agency law, corporate & partnership law, negotiable instruments, labor law, insurance law, and dispute resolution mechanisms such as mediation and arbitration. Additionally, the module explores offenses in the business environment and evolving regulations in securities trading.	1	Introduction to the Laws and Regulatory Framework of Sri Lanka	8%	16
	2	Law of Contracts	15%	30
	3	Law of Sales of Goods	15%	30
	4	Law of Agency	10%	20
	5	Corporate Law and Partnership Law	12%	24
	6	The Law applicable to Negotiable Instruments	8%	16
	7	Labor Law	10%	20
	8	Law of Insurance.	10%	20
	9	Offenses Relating to the Business Environment & New Regulations and Security Trading	12%	24

BLA 2804 Business Management	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course covers core business functions like marketing, finance, operations, HR, and entrepreneurship in a digitalized environment. It develops critical thinking, problem-solving, and analytical skills, preparing students to apply management theories, make informed decisions, and effectively address modern world business challenges.	1	Introduction to Management and Different Perspectives of Management	10%	20
	2	Functions of Management Process	30%	60
	3	Supply Chain and Operation Management	15%	30
	4	Marketing Management	15%	30
	5	Human Resource Management	15%	30
	6	Change Management	5%	10
	7	Introduction to Strategic Management	10%	20

Level 03

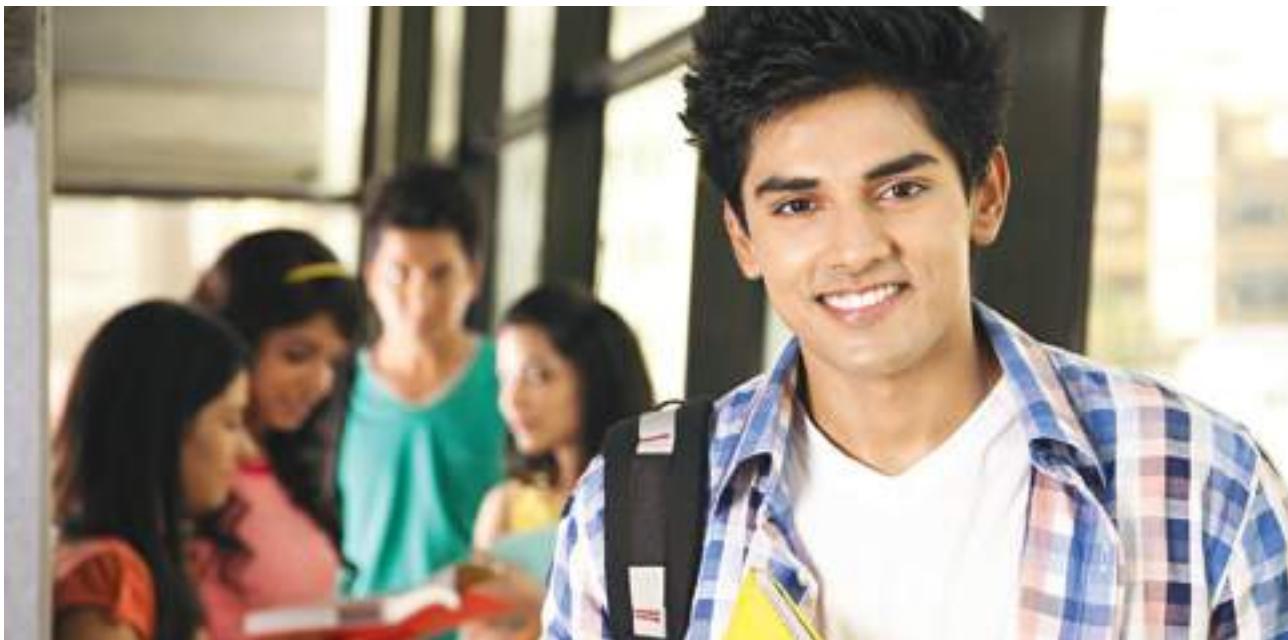
FAR 3801 Financial Reporting	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course covers financial reporting concepts, governance, sustainability, ethics, and LKAS and SLFRS regulations. It develops skills in preparing financial statements, analyzing data, and making decisions with modern digitalized business environment. The course also emphasizes ethical practices in handling financial and non-financial information.	1	Governance Structure, Importance of Ethics in Accounting, Integrated Reporting & Sustainability Reporting and Conceptual Framework of Financial Reporting	10%	20
	2	Regulatory Requirements, and Application & Disclosure Requirements of Sri Lanka Accounting Standards in Preparing Financial Statements	30%	60
	3	Financial Statements for a Limited Liability Company for Publication Purposes	30%	60
	4	Interpretation of Financial and Non-Financial Data and Information	10%	20
	5	Consolidated Financial Statements	15%	30
	6	Digitalization of the Accounting & Reporting Process	05%	10

MAF 3802 Management Accounting and Finance	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course provides a solid understanding of management accounting concepts and techniques in a digitalized business environment. It focuses on decision-making, planning, control, and performance measurement, using both financial and non-financial data to support short- and longterm planning, and align business activities with strategic goals.	1	Introduction to Management Accounting Relevant Cost in Decision-Making, Decision Making under Risk & Uncertainties	18%	36
	2	Process Costing and Digital Costing	15%	30
	3	Different Types of Budgets, Planning & Controlling Vs Budgeting	15%	30
	4	Standard Costing and Variance Analysis	15%	30
	5	Sources of Capital and Cost of Capital	10%	20
	6	Investments Appraisal	15%	30
	7	Working Capital Management	5%	10
	8	Recent Developments in Management Accounting	7%	14

RCA 3803 Risk, Controls and Audit	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This course provides knowledge and skills in governance, risk management, internal control, business processes, audit processes, and enterprise risk management. It covers Sri Lanka Auditing Standards, sustainability, digital auditing, and emphasizes ethics and quality in financial audits, preparing students to uphold high standards of integrity and professionalism.	1	Governance Framework	05%	10
	2	Business Processes in Business Organizations	20%	40
	3	Risk Management Framework and Internal Control System	20%	40
	4	Assurance Engagements and Related Services	05%	10
	5	Risk Assessment, Audit process and Audit Reporting	25%	50
	6	Fundamentals of Enterprise Risk Management (ERM)	10%	20
	7	Fundamentals of Internal Audit	08%	16
	8	Ethical Requirements and Quality Requirements of an Audit of Financial Statements	07%	14

CPT 3804 Corporate and Personal Taxation	Units	Learning Leads	Weightage Assigned	Notional Hours
Learning Aim This module covers taxation principles for corporations and individuals in Sri Lanka, including VAT, Withholding Tax, Capital Gains Tax, and various levies. It explores tax administration, sustainability initiatives, digital taxation, compliance, and ethical considerations, equipping students with modern tax knowledge and skills for evolving financial and regulatory landscapes.	1	Introduction to Taxation of Sri Lanka and Emerging Trends in Taxation	07%	14
	2	Sources of Income	30%	60
	3	Assess Income Tax of Individuals & Companies (Resident)	20%	40
	4	Taxation of Miscellaneous Undertakings	10%	20
	5	Obligations and Procedures	10%	20
	6	Withholding Tax (WHT) and Capital Gain Tax	08%	16
	7	Value Added Tax (VAT) and Other Taxes of a Business	15%	30

Preparation for AAT SRI LANKA EXAMINATIONS



FOLLOWING CLASSES AT ACCREDITED EDUCATION CENTRES

AAT Sri Lanka conducts its own model class in online mode in both Sinhala & English media to coach students to prepare for AAT Sri Lanka Examinations.

In addition, AAT Sri Lanka monitors registered classes named as; **Accredited Education Centres (AECs)** located throughout the country to conduct classes for AAT Sri Lanka examinations, in all the three mediums such as Sinhala, English & Tamil. Students can obtain the list of ABC, by referring to student guide or visiting AAT website [www.aatsl.lk > Students > AECs].

Information regarding student registration, examinations, job bank & employment opportunities could be obtained from these AECs.

FOR YOUR READINGS

Core reading materials such as;

• Self Study Texts

These text books have been written by professionals competent on the subject explaining the contents of the syllabus for the guidance of both lecturers and students preparing for AAT Sri Lanka examinations.

• Pilot Papers & Suggested Answers

A pilot paper is presented when a new syllabus is introduced to indicate the pattern of the question paper at the forthcoming examination. Students are expected to prepare covering the content of the syllabus and identifying core areas.

Suggested answers are also published to the pilot paper

for students to familiarize with the type of answers expected.

• Past Papers & Suggested Answers

Perusal of past question papers and suggested answers helps students to master the art of answering questions at examinations. Analytical study helps them to identify core areas in a syllabus picking areas tested repeatedly.

• Examiners' Reports

Examiners' Reports provide a review of the performance of candidates in the examinations and detailed analysis of the standards of answering. This will help students to understand and correct their common mistakes. These reports are published for all the subjects of the three levels and in all the media. Students can access these reports through our website.

Study Texts, Pilot Papers and Suggested Answers are available for students to be purchased at the AAT Sri Lanka Head Office and branches. (Contact details are on the last page). Suggested Answers & Pilot Papers are also available in the AAT web site to be downloaded at free of charge. These will facilitate students to obtain subject knowledge at a greater depth and pass examinations with ease as the study materials have been prepared to meet the requirements of AAT Sri Lanka Curriculum. Students can obtain further information or clarifications by simply dialing the Students' Services Unit on 011-2559669 during office hours or personally calling over for the purpose.

Exemptions available for AAT SRI LANKA QUALIFICATION

Passed Finalists (Diploma in Accounting & Business) and members of AAT Sri Lanka are eligible to register and claim exemptions from several Professional Courses and University degrees.

PROFESSIONAL INSTITUTES

- **Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)**

» Passed Finalists of AAT Sri Lanka (2025-2030 AAT Curriculum) are entitled for all technical subjects exemptions from Business Level of the CA Sri Lanka 2025-2030 Curriculum

The exemptions are as follows:

Business Level I

- BL-25-1 Fundamentals of Financial Reporting
- BL-25-2 Management Accounting
- BL-25-3 Processes, Audit & Assurance
- BL-25-4 Business Fundamentals, Law & Tax

Special Note

As per CA Sri Lanka policy students who have obtained AAT qualification through other exemptions other than A/L will not be considered.

- **Institute of Certified Management Accountants of Sri Lanka (CMASL)**

Passed Finalists of AAT Sri Lanka are eligible for exemption from all the subjects at Certificate Level and three subjects at Operational Level.

→ Certificate Level

- CL 1.1 - Management Accounting Fundamentals
- CL 1.2 - Financial Accounting & Finance Fundamentals
- CL 1.3 - Business Fundamentals
- CL 1.4 - Quantitative Methods for Business
- CL 1.5 - Business English

→ Operational Level

- OL 2.2 - Advanced Financial Accounting & Finance
- OL 2.4 - Taxation and Commercial Law
- OL 2.5 - Professional Communication

Special Note:

Upto AAT 2010 syllabus, only foundation level (5 subjects) will be exempted from AAT 2015 syllabus onwards, 8 subjects will be exempted (certificate level + 3 subjects from operational level)

- **Chartered Institute of Management Accountants (CIMA-UK)**

Passed Finalists and Members of AAT Sri Lanka are entitled for complete exemption at Certificate Level.

Important:

Students who have got exemptions for respective subjects of AAT (Without sitting for AAT exams) will not be eligible for the above subject exemption

Certificate Level - Complete Level Exemption

- BA 1 Fundamentals of Business Economics
- BA 2 Fundamentals of Management Accounting
- BA 3 Fundamentals of Financial Accounting
- BA 4 Fundamentals of Ethics, Corporate Governance and Business Law

- **Association of Chartered Certified Accountants (ACCA-UK)**

Passed Finalists are eligible for exemptions from the following 03 subjects of the ACCA Applied Knowledge Module [Transcript + PF certificate required to produce to obtain exemption]

Business and Technology (BT)

Management Accounting (MA)

Financial Accounting (FA) and,

Financial Reporting (FR) subject of the Applied skill Module

Special Note

As per ACCA Global policy, AAT Passed Finalist who have obtained AAT Qualification through other exemption pathways will not be considered for this exemption.

- **Institute of Public Accountants (IPA) of Australia and Institute of Financial Accountants (IFA) of United Kingdom**

The members of AAT Sri Lanka are eligible to obtain the membership of Institute of Public Accountants (IPA) of Australia and Institute of Financial Accountants (IFA) in the United Kingdom.

- **AAT Business School**

The Passed Finalists of AAT Sri Lanka are eligible to obtain complete exemption from the 1st year of Higher Diploma in Accounting & Finance (HDAF) Program out of two years.

- **Chartered Institute of Personnel Management (CIPM)**

Passed Finalists can register for the Chartered Qualification in HRM (CQHRM) with an exemption from ACHRM (Advanced Certificate in HRM ACHRM).

- **Sri Lanka Institute of Advanced Technological Education (SLIATE) / Technical Colleges in Sri Lanka**
Passed Finalists are eligible to register for the HNDA Course with 1st year exemption.

- **Institute of Chartered Corporate Secretaries of Sri Lanka (ICCS)**
The Passed Finalists and Members of AAT Sri Lanka are eligible to obtain the following subject exemptions.

→ **Foundation Stage - A**

Economics
Business Management

→ **Foundation Stage - B**

Financial Accounting
Business Statistics
Human Resource Management
Corporate Administration

→ **Professional Part II**

Taxation

Sri Lanka who are having industry experience of minimum 3 months are eligible for first year exemption from BA [Hons] Degree in Professional Accounting out of three years.

- **BMS - Business Management School in collaboration with Northumbria University - UK**

Passed finalists of AAT Sri Lanka are eligible to enter Level Four (second year) of BA (Hons) Accounting & Finance Programme, subject to:

(a) Completing the entire AAT Programme in English
or

Satisfying the English Language requirements of Northumbria University.

(b) Payment of the appropriate fee.

Students who have registered and successfully completed the above programme will be awarded the degree of BA (Hons) Accounting & Finance.

- **Seagis Campus (Pvt.) Ltd. in collaboration with Canterbury Christ Church University (UK)**

AAT members who are having more than two years managerial experience are entitled to enter the Master of Business Administration (MBA) Programme of Canterbury Christ Church University U.K. conducted locally at Seagis Campus (Pvt.) Ltd.

- **BCAS Campus in collaboration with the Southampton Solent University (UK)**

AAT Passed Finalists, completed the qualification in English are eligible to apply for the B.Sc. (Hons) Accounting & Finance degree. The program enables students with AAT qualification to obtain an honors degree in one year.

- **European City Campus in collaboration with the City University, Malaysia and University of Pacific, Nicaragua, Central America**

AAT Passed Finalists are eligible to do only the final year to obtain below mentioned degrees.

- Bachelors of Business Administration (Hons) - City University, Nicaragua, Central America.
- Bachelors of Business Administration - University of Pacific, Nicoragua, Central America.
- Bachelors of Internation Business - University of Pacific, Nicaragua, Central America

- **SLIIT Academy in collaboration with University of Bedfordshire (UoB) U.K.**

AAT Passed Finalists who fulfill the English language proficiency requirement (Minimum 'C' pass for G.C.E. O/L English language subject) are entitled for a lateral entry to year 2 upon completion of two additional module in the year 1 of BA (Hons) Business Administration (Level top up) degree offered by SLIIT Academy in collaboration with University of Bedfordshire (UoB) U.K.

UNIVERSITIES - SRI LANKA

- **University of Sri Jayewardenepura**

AAT Passed Finalists are eligible to apply for the registration of following External Degrees:-
(a) Bachelor of Commerce (General) External Degree
(b) Bachelor of Science Management (Public) General (External) Degree

- **University of Colombo – Faculty of Management & Finance**

Passed Finalists are eligible for registration for the Executive Diploma in Business Administration.

- **University of Kelaniya**

Passed Finalists are eligible to register for the BA (General / Special) external degree.

- **The Open University of Sri Lanka**

Passed Finalists are eligible to apply for the selection examination of:

- Diploma in Management

- **SAB Campus of CA Sri Lanka**

Members of AAT Sri Lanka are exempted from 09 Course units (06 Subjects from Year I - Semester I and 03 Subjects from Year I - Semester II) of the Bachelor of Applied Accounting (General) Degree offered by SAB Campus of CA Sri Lanka.

UNIVERSITIES - FOREIGN

- **National Institute of Business Management (NIBM) in collaboration with Coventry University UK.**

Upon successfully completion of the evaluation made on the interview and obtaining successful grade in the English Test, Passed Finalists of AAT

Professional Experience for MEMBERSHIP

1. OVERVIEW

Adequate training is required for Passed Finalist to demonstrate that they have gained technical competence, Professional skills, Professional values, Ethics and Attitudes which are necessary for performing this role. One year's period of Professional Experience / Training should be completed by students followed by participation to People & Leadership Skills (PLS) workshop to become a member of the association.

ASSESSMENT METHOD

Input Assessment

A minimum of 220 working days of practical work experience covering a calendar year should be obtained and recorded in the Training Record Book.

Output Assessment

- Skill Assessment Report by the supervising member has to be submitted bi-annually
- Training record book content and trainee evaluation through one-to-one interview by an assessing member (annual assessment)
- Viva Voce Presentation
- Development of Professional Values, Ethics and Attitudes

MINIMUM REQUIREMENT FOR OBTAINING TRAINING / PRACTICAL WORK EXPERIENCE

Complete one year of Training / Practical Work Experience with a minimum of 220 working days per year.

Special Note: A working day shall be a day with a minimum of 7 and a maximum of 8 working hours. A half-day will be considered on a proportionate basis. Working hours gathered on part time basis or weekend's assignments will not be considered equivalent to a working day.

MINIMUM REQUIREMENT FOR MONITORED TRAINING

Experience Category	(No. of days)	
	Public Practice	Non-Public Practice
Financial Accounting	40	100
Audit & Assurance	80	
Taxation	10	10
Management Accounting and Financial Management	5	20
Information Technology	20	20
General Management and Secretarial Practice	5	10

MINIMUM REQUIREMENT NON MONITORED TRAINING

Experience Category	(No. of days)
Financial Accounting	100
Audit & Assurance	
Taxation	10
Management Accounting and Financial Management	20
Information Technology	20
General Management and Secretarial Practice	10

*Please refer to relevant record form available in website (<https://aatsl.lk/index.php/en/training/non-monitored-training>)

2. METHODS OF OBTAINING TRAINING / PRACTICAL WORK EXPERIENCE

2.1. MONITORED TRAINING

Professional training under Monitored agreement method can be obtained from an approved organization in the Audit or Non-Audit sector under the direction of a member of CA Sri Lanka with the intention to claim exemptions for the training requirement at CA Sri Lanka. The approved training organizations list is available in the CA Sri Lanka website (casrilanka.com).

Special Note: To be eligible to claim "One Year" of exemption from CA Sri Lanka training requirement, Trainee is required to undergo "One Year" of training under monitored training agreement.

DOCUMENTS AND PROCEDURE

- Select a practicing firm/Audit firm or non-audit sector organization recommended by AAT Sri Lanka and CA Sri Lanka. (You should undergo the training under the supervision of a Chartered Accountant)
- Submit a letter issued by the supervising member at your training organization expressing his willingness to be the supervising member. (The Letter should include Student Name, Student Registration number, Date of Appointment of the students and Designation.)
- Obtain a slip from the Education & Training division to purchase the training record book along with the training agreements once you submit the letter issued by the training partner.

Practical Training Experience for MEMBERSHIP

- Get the signatures from the Supervising member at your training organization for all 3 copies of the agreements (Trainee's Copy, Training Organization's Copy, AAT Institutes' Copy).
- Submit the Signed and Completed agreements to the Education & Training Division of AAT Institute within two weeks.
- Collect your copy (Trainee's copy) of the Agreement once the letters are posted to your training organization by AAT institute.

BACKDATING TRAINING RECORDS

Training records can be backdated only upto 3 months from the agreement received date (only up to the latter date of your AAT registration date or training commencement date).

SUBMITTING QUARTERLY RECORDS

First two quarter summaries of training records can be submitted at once after the 6 month of training prior to the 7th month end from the agreement commencement date.

Third and Fourth quarter summaries of training records should be submitted after the each quarter. (Within one month subsequent to the quarter ending date).

2.2 NON-MONITORED TRAINING

Professional training under Non-Monitored agreement method can be obtained without entering into an agreement with the training organization and AAT institute. Student can opt for Non-Monitored training under the below mentioned instances.

- If the student has already completed training or worked at an organization in Finance/Accounting related field without a valid agreement as prescribed by AAT Sri Lanka.
- If your training organization is a firm/ organization other than an approved organization of CA Sri Lanka or your supervising member has qualification other than CA membership.

Training under Non-Monitored training can be obtained in any proprietorship, partnership, Corporate Body, Government organization, Bank and Financial Institution or any other institution under the direction on a supervising member as accepted by AAT Sri Lanka. Examples for places eligible to undergo non-monitored training by a student would be as follows.

- | | |
|-------------------------|-----------------------|
| - A Ministry | - Statutory Authority |
| - Government Department | - Banking Institution |
| - State Corporation | - Hotel |

- Limited Liability Company
- Firm of Chartered Accountants
- Tax Consultancy
- Management Consultancy
- Approved Audit Firm

Documents and Procedure

- Download Relevant format of "Practical Accounting Experience Record Form" from AAT website (<https://aatsl.lk/index.php/en/training/non-monitored-training>) and obtain adequate copies of this Form (Minimum 52 copies per year) and fill them appropriately. (All the pages and the summary sheet should be bound as a booklet prior to submission.)
- There are two formats for those who commenced training before 1st October 2020 and need those who commenced training after 1st October 2020. Make sure to download the relevant format.
- The applicant's signature, supervising member's signature and company seal should be originally placed on each Experience Record Form.
- A copy of the supervising member's certificate for the relevant qualification. (If supervising member is CA or AAT member clearly mention his / her name and CA membership number).
- Service letter which covers the training period.

Back- dating training records

Training records can be backdated up to the registration date with AAT Sri Lanka or the date you commenced the training whichever is later, with the approval of Education Training Division of AAT Sri Lanka.

Qualification/s the Supervising member can possess to be eligible to supervise AAT trainee

- a. Member of AAT Sri Lanka
- b. Member of CA Sri Lanka
- c. Member of CIMA (UK)
- d. Member of ACCA (UK)
- e. Member of IBSL
- f. Member of CMA Sri Lanka
- g. A Government Accountant
- h. Holder of the Certificate in Certified Business Accountant (CBA) of CA Sri Lanka
- i. Holder of HND in Accounting
- j. Holder of Degree specialized in Accountancy / Finance
- k. Holder of Masters Degree specialized in Accounting / Finance

2.3 EXEMPTION ROUTE

Students who have already covered training to fulfill CA Sri Lanka training requirement are eligible to claim exemption for practical training of one year (minimum 220 days) from AAT Sri Lanka.

Documents and Procedure

- Contact CA Sri Lanka training division (Provide Name, CASL registration number, CASL Agreement Number) and request them to directly confirm training summary via email to AAT training division (training@aatsl.lk)
- Submit all the relevant documents along with the membership application.

PEOPLE & LEADERSHIP SKILLS (PLS) WORKSHOP

People and Leadership Skills (PLS) workshop focuses on developing & strengthening the overall soft skills that are required for accounting professionals to effectively utilize their technical skills. These Skills are mostly sought after by employers.

Key Areas	Weightage (%)
Social Skills for Accountants	15
Service Skills for Accountants	15
Presentation Skills for Accountants	20
Team Working Skills for Accountants	20
Leadership Skills for Accountants	30
Total	100

Students should participate for 2 days of Peoples Leadership Skills (PLS) Workshop conducted by AAT Business School prior to applying for the membership.

**IF YOU NEED FURTHER CLARIFICATION,
INSTRUCTIONS OR GUIDANCE PLEASE CONTACT;**

EDUCATION & TRAINING DIVISION

Tel . 0112 559 669 – Ext 211

AAT BUSINESS SCHOOL

Tel . 0112 559 670 [Direct]

Tel . 0112 559 669 – Ext 206

Or visit

www.aatsl.lk

AAT SRI LANKA JOB BANK

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RECRUITERS / EMPLOYERS	JOB SEEKERS	FREE SERVICE	JOB STATUS
Audit Firms	AAT Students	Free of Charge	Accounts/Finance Intern
Private Sector Corporates	AAT Passed Finalists	Job seekers	Accounts/Audit Trainees
Government Institutes	AAT Members	Training Institutions / employers	Accounts / Finance Associates
Small and Medium Sized Companies			Accounts/Finance Executives
			Accounts Assistants
			Assistant Accountants
			Accountants



AAT is AAT Job Bank?

AAT Job Bank is a platform administered and operated by Education and Training division of AAT Sri Lanka to fulfill the training / employment needs of Job Seekers (i.e.: Anyone who is registered with AAT and maintain the active status as a student / member) and the talent needs of Recruiters (Private sector corporates, Audit firms, Small and Medium companies and Government Institutes etc.)

How to obtain the services of AAT Job Bank?

If you are looking for a job/career advancement

- It is required to maintain the active status of your AAT membership / Studentship (i.e.: It is required for you to have renewed your membership)

How to register with AAT Job Bank as a Job Seeker?

- Click "Register with AAT Job Bank" button available in AAT website (visi www.aatsl.lk > go to "training" menu > Select "AAT Job bank" option > Click "Register with AAT Job Bank" Button

If you are a recruiter / employer who is looking for talent to fill vacancies in your organization

- Write to us at jobbank@aatsl.lk or call us on 0112 559 669 (Extensions 210 or 211)

AAT BUSINESS SCHOOL

Centre for Higher Education

The AAT Business School, operating under the Association of Accounting Technicians of Sri Lanka, is dedicated to enhancing the competencies and recognition of AAT Students, Passed Finalists, and Members by conducting various courses in Information Technology, Taxation, Accounting & Finance, Business Analytics, PowerBI, Corporate Secretarial Practices, and People & Leadership Skills to strengthen their recognition in the business arena.

Improve your IT Skills to become a smart, efficient, and competent user at work

CERTIFICATE COURSE IN MICROSOFT OFFICE APPLICATIONS (MOA)				CERTIFICATE COURSE IN COMPUTERIZED ACCOUNTING (SME)			
For whom	Students, professionals, business owners, beginners	For whom	AAT Students, PFs & members, finance trainees, admin staff, small business owners				
Duration	4 Months	Duration	3 Months				
Contents	<ul style="list-style-type: none"> • Introduction to Windows • MS-Word • MS-Excel • MS-PowerPoint • Internet & E-mail 	Contents	<ul style="list-style-type: none"> • Tally ERP 9.0 • MYOB • Quick Books 				

DIPLOMA IN DIGITAL ACCOUNTING (DDA)

For whom	AAT Students, PFs & Members, Accountancy Students, Employees in the Finance Sector, and those seeking local/foreign employment in the field of accountancy
Duration	4 Months
Contents	<ul style="list-style-type: none"> • Introduction to Cloud Accounting

• Quickbook Online • Xero Accounting • ZohoBooks

Gain a comprehensive insight into your organization using Advanced Excel features.

ADVANCED MS EXCEL FOR DATA ANALYSIS (ADX)

For whom	University Students, Young Professionals, Aspiring Entrepreneurs, Managers, Office Staff, and Data Analysts
Duration	Virtual - 5 days
Contents	<ul style="list-style-type: none"> • Advanced Formulas & Functions • Data Cleaning & Transformation • Pivot Tables & Pivot Charts • Data Visualization Techniques • What- If Analysis & Scenario Tools • Data Security & Protection • Introduction to Power BI Integration

Know the specifics of the Sri Lankan Tax System and stay up to date with the tax provisions

CERTIFICATE COURSE IN TAXATION (CTAX)

For whom	AAT Students, PFs & Members, Accounting students, AAT members, junior tax staff, and SME owners
Duration	3 Months
Contents	<ul style="list-style-type: none"> • Income Tax (Individuals & Companies) • Assessable Income (AI) • Computations • Tax Administration • VAT and SVAT • Concessionary Tax Rates • Tax Planning • Introduction to RAMIS

Gain a technically correct and commercially sound knowledge in advanced taxation.

DIPLOMA IN APPLIED TAXATION (DTAX)

For whom	AAT Practitioners, CTAX Students, AAT Passed Finalists, AAT Members and Accounting Professionals
Duration	6 Months
Contents	<ul style="list-style-type: none"> • Principles of Taxation • Concessions/Incentives/Exemptions & TDS • International Taxation • Compliance Management • Employment & Business Income • Tax Computation (Individuals & Partnerships) • Banking / Financial Institution & Insurance Companies • Ecommerce, Digital Taxation, Corporate Governance & Ethics • Investment Income & Capital Gain • Custom Duty and Excise Duty

Provide a sound theoretical basis in Accounting, Finance and Management with requisite skills and attitudes

HIGHER DIPLOMA IN ACCOUNTING & FINANCE (HDAF)

For whom	AAT Passed Finalists, AAT Members, Diploma in Accounting & Finance completed students (1st Year), Any other qualification acceptable to the study Board of Business School
Duration	1 Year
Contents	<ul style="list-style-type: none"> • Advanced Financial Accounting & Reporting • Operations & Project Management • Managerial Economics • Accounting Information System • Financial Markets & Institutions • Human Resource Management • Corporate Law • Management Accounting & Controls • Introductory Taxation • Marketing Management

Provide knowledge and abilities in statistics, the use of business data analysis tools, and methodologies for effectively analysing data outputs.

DIPLOMA IN BUSINESS ANALYTICS

- For whom : Aspiring data analysts, Early-career professionals, Students or recent graduates in business, commerce, economics, or IT fields, Entrepreneurs, and small business owners, Managers and decision-makers, Tech enthusiasts interested in analytics tools and programming.
- Duration : 6 Months
- Contents : • Fundamentals of Business Analytics: Introduction, mathematical analytics, and statistics.
• Data Analysis Tools: Spreadsheet software and R programming.
• Big Data and Data Mining: Big data analytics and data mining techniques.
- Progression: Diploma in Business Analytics → Advanced Diploma in Business Analytics

Provide practical knowledge about the fundamentals of Power BI, including data transformation, creating interactive dashboards, and generating insightful reports.

MS POWER BI ESSENTIALS FOR PROFESSIONALS (4-DAY PROGRAM)

- For whom : AAT students, PFs & members, office staff, finance professionals, business managers, analysts, and reporting staff
- Duration : 4 Days
- Contents : • Introduction to Power BI & Business Intelligence
• Data Import & Cleaning with Power Query
• Developing Financial Visualizations
• Building a Mini Dashboard+ Q&A

offers a streamlined pathway for AAT Passed Finalists and Members to become a Chartered

DIPLOMA IN CORPORATE SECRETARIAL PRACTICES (DCSP)

- For whom : Only for the AAT Passed Finalists and Members (Other qualification holders cannot enter to this pathway)
- Duration : 5 months
- Contents : • Intellectual Honesty in Corporate Governance
• Corporate and Commercial Law
• Financial Markets
• Enterprise Risk Management and Compliance
- Progression: AAT Passed finalist → Diploma in Corporate Secretarial Practices conducted by AAT Business School → 10 Subject exemption from the Institute of Chartered Corporate Secretaries Sri Lanka (ICCSSL)

