



Effective CPD

= development

aat

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What is CPD?

Continuing professional development, or CPD, is a well-established practice across most professions including the law and medicine as well as accountancy.

It is an essential activity for all AAT full members and recognises that, having achieved the AAT Accounting Qualification, it makes great sense to keep the skills and knowledge you have learnt up to date.

CPD will give your membership meaning and our new services will add value to your involvement with the AAT.

CPD is the process of continuously maintaining and developing your skills, knowledge and competence to improve your performance at work. Any learning activity that is relevant to your current role or future career development is CPD.

The AAT's CPD policy has been developed with a clear focus on relevant, valuable and pragmatic outcomes. It has also been designed to be as simple, flexible and effective as possible. This guide explains how CPD works and gives you practical help in identifying and meeting your CPD objectives.

So why do CPD?

One of the reasons we have revised our CPD policy is that we see CPD as a big opportunity for you.

Having worked hard for your qualification, your short-term status is assured. But a subsequent lack of planning or commitment could see your professional status rendered meaningless. What value will your qualification have if you haven't kept your skills and knowledge up to date? You wouldn't want to be treated by a doctor who qualified five years ago but subsequently hasn't done any training or kept

up to date with changes in practice or legislation. Likewise, you'd be upset if you paid good money to watch your football team on a Saturday afternoon but found they'd failed to train during the week leading up to the match. These professionals have a training plan so why should it be different for you?

Your CPD plans are the tactics for your career. Your plans will help you to stay ahead of the competition, meet the demands of a the business world, keep developing your skills and knowledge and continuously perform at a high standard.

"I feel up to date and far more confident in my ability."

Lee Maidment MAAT is employed by Hampshire County Council.

"Before I started logging my CPD, my approach was totally random and often resulted in wasted time and missed opportunities."

Thinking about what I need to know I have a much clearer view of what to focus on to work effectively in the coming year. As a result, I feel up to date and far more confident in my ability to perform at the standard my company expects."



3 routes to CPD

Every AAT full member needs to demonstrate that they are doing CPD. There are three routes that you can take to meet this requirement:



1. The Personal Route

The CPD Cycle is central to our CPD policy. You are personally responsible for using the CPD Cycle to assess and plan your CPD needs, complete suitable learning activities and then review the success of your activity to consider whether it has met your objectives.

2. AAT Accredited Employer Route

Your employer can apply for AAT recognition if their learning and development practices meet the AAT's requirements. Once your employer is accredited, you will not need to take any additional action to meet the AAT's CPD requirement.

3. The IFAC Body Recognition Route

If you are a full or fellow member of an IFAC (International Federation of Accountants) full member body, such as ACCA, CIMA or ICAEW, you can elect to work to the CPD scheme of that body. This means that you will not need to take any additional action to meet the AAT's CPD requirement.

Regardless of the route you decide to take you will have to meet the AAT's CPD requirement unless you are fully retired and will not be returning to work in any capacity at any stage in the future.



Pam Dyson FMAAT, works for NHS England. She says:

“Our positive approach to training and the support we get from the AAT has instilled a learning culture within the organisation. A tangible outcome of our learning and development programme has been a reduction in costs as a result of lower levels of staff turnover together with an increase in profit through improved skills and initiatives to recognise staff achievements.”

Assess: Identify the knowledge or skills gaps you have and prioritise your CPD goals. A good starting point might be your job description. Your CPD goals might be quite broad headline points – for example, ‘To give effective tax advice to your clients’. You should then look to break these goals into bite-sized ‘learning needs’ which are a lot more specific – for example: ‘To understand changes made to tax rates in the Chancellor’s Budget’.

Assess
What can I do well?
What can I do to improve?

Plan: Think about the resources you have available – time, money. And consider the kind of activities you enjoy. Some people prefer to learn on the job whilst others prefer to attend a course. The *Learning Styles* questionnaire in the CPD Zone of the AAT’s website will help you.

Evaluate
Measure the usefulness of what I learn

If I can do my job better as a result of any learning then it's valuable CPD

CPD Cycle

The 4 stage CPD Cycle is designed to help you follow a logical process to make the most of your learning activities and development plans.

Plan
What do I need to do to meet my goals?

Evaluate: Any goals you still need to meet are carried forward as you complete your plan. You need to do this at least once a year. Members holding a licence on the Member in Practice (MiP) scheme need to do this at least twice a year.

Action
Put my plan into action

Remember CPD = anything that contributes to my learning and development

Action: CPD doesn’t have to be attending formal courses. Informal activities like discussions with colleagues or coaching can be just as useful CPD activities, as long as they are relevant.

Putting a CPD plan together

As with all planning, it is good to start with some objectives and identify the areas of your work where you think you could improve your performance. When they first put a CPD plan together many people find it useful to start with their job description as a way of highlighting what they are capable and less capable of doing. This should help you to prioritise what you need to focus on first.

Everyone's circumstances are different and so everyone's CPD plan is different too. Your CPD plan should reflect your situation, goals and ambitions both in respect to the work you do and your personal development. Our CPD policy is designed to be flexible and can work for you whether you're a senior manager or a new member in your first job.



“Planning for CPD has given me a clear direction.”

Una Illing is an AAT member in practice with her own company, U.S. Illing Bookkeeping & Accountancy Services (MIP).

“I find I use my time much better and enjoy learning about new things rather than seeing it as a chore. I'm far more likely to stay up to date now because thinking about how I can improve has become second nature.”

We are learning and developing new skills and knowledge all the time. Thinking about the skills and experiences you have now and those you need or would like in the future, is what your CPD plan is all about.

CPD is about much more than attending courses. It can be any learning activity that increases your knowledge, improves your skills or simply helps you to do your job better. CPD is not restricted to accounting either, it is about developing a wide range of relevant skills to help you work more effectively and develop your career. We all differ in the ways we like to learn so some members will prefer courses but others might enjoy more informal learning, such as mentoring or discussions with colleagues. It is useful to consider your favoured learning style as part of planning CPD. In the CPD Zone of our website you will find a *Learning Styles* questionnaire, it only takes a few minutes to complete and will give you a valuable insight into your preferred learning style. Whether you are an activist, reflector, theorist or pragmatist it's useful to know your learning style so that you can choose the most appropriate CPD resources.

What activities are CPD?

We can guarantee that you are already doing some form of CPD because we all learn new and relevant things on a regular basis, reinforcing existing skills at work by talking to colleagues, reading magazines or newspapers or watching television.

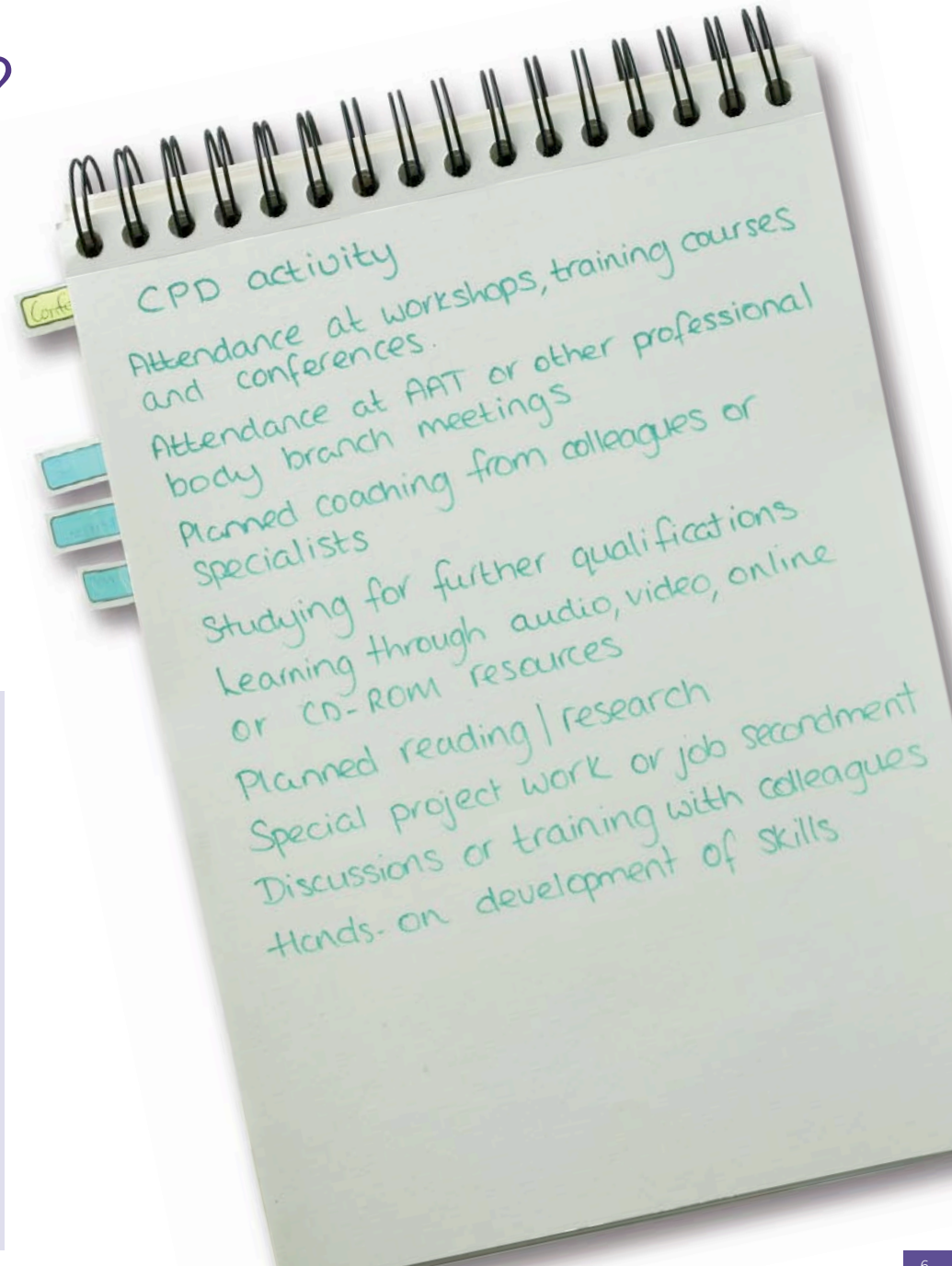
CPD is only valuable when it leads to useful outcomes. For this reason it makes sense to focus on a manageable number of CPD goals. Planning your CPD will help you to identify activities that will make a difference. For many members this could mean doing what you've always done but in a more considered way.

CPD can potentially include an enormous variety of activities. The key is that they are relevant to you.



2006-07 CPD prize winner, Lindsay Watkins, runs her own accounting business. Here's what she has to say about what counts:

"CPD is not something you do because you have to; it's something you do as part of making more of yourself as a person, so I include all sorts of things. I do a lot of research on the web and network with as many people as I can as well as keeping up to date through literature. Recently I went on a memory improvement course to help me remember people's names as part of my CPD. I also go to yoga classes to help me relax and I've taken advice on presentation and dress sense from a design consultant. It all contributes to CPD."



CPD activity

Attendance at workshops, training courses and conferences.

Attendance at AAT or other professional body branch meetings

Planned coaching from colleagues or specialists

Studying for further qualifications

Learning through audio, video, online or CD-ROM resources

Planned reading | research

Special project work or job secondment

Discussions or training with colleagues

Hands-on development of skills

Making more of yourself as a professional accountant and as a person means being able to consider lots of different CPD activities:

developing knowledge

Any education and formal training you do is CPD. This could be study towards further qualifications, training courses provided by your employer and specialist seminars. AAT Mastercourses and branch events will help also you to develop your knowledge.

My interests

It is useful to think about the relevance to CPD of any activities you do for pleasure such as being involved on the committee of your local sports club, church or school governors, making presentations, minute taking or chairing meetings.

My skills

Skills are usually related to your job, such as communications, using a computer or time management. Alternatively they may be related to aspects of your personal life, such as teaching your children to read, write or ride a bike.

You can also develop your skills through simply doing your job - through using a software application or through coaching a colleague.

My experience

Developing your experience will often include activities that take you out of your comfort zone. Examples of relevant experiences are giving presentations, dealing with difficult customers, mentoring members of your team and negotiating with senior colleagues. Many people tell us that being involved in their local AAT branch gives them confidence and presents a wider range of opportunities that have helped them progress their careers and made them more effective professionals.

Hopefully you will recognise that the scope of activity that can contribute towards CPD is significant and that many aspects of what you do already can count as part of your CPD plan. Remember to consider relevant aspects of any learning, training, skills development, interests and experiences as part of your CPD activity.

The following examples show some of the topics that might be relevant to you:

Leadership skills
Decision-making
Supervisory skills
Delegation of work
Strategic planning
Employment and commercial law
Personnel
Health and safety

Management

Information Technology
Using accountancy software packages such as Sage
Learning how to use your in-house database systems
Installing a computer network in your office
Using general business software packages such as Excel, Word and Powerpoint

Information technology

Accountancy and finance related knowledge and skills

Preparing budgets
Mathematical skills
Preparing and using financial statements, analysis and projections
Statistical problem solving techniques
Understanding the latest accounting practices
Keeping up to date with the latest changes in tax legislation
Understanding and keeping up to date with HMRC regulations
Research using different types of business data
Analysing quantitative and qualitative data
Finding and using data from different sources
Understanding and interpreting financial data

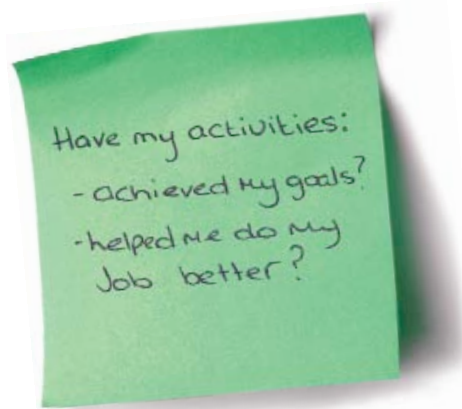
Negotiating
Mentoring
Initiative and self-motivation
Planning and organising time and resources
Working successfully as part of a team
Awareness of professional ethics and conduct

Personal effectiveness

Communicating confidently
Putting ideas into words
Writing reports
Problem solving and creative thinking
Writing appropriately for different audiences
Contributing effectively to discussions
Making constructive contributions to discussions
Giving effective formal and informal presentations
Debating and putting across a point of view
Using language persuasively and professionally
Interpreting points of view and making independent judgements

Communication Skills

When you have decided on and prioritised the skills you need to learn and the experiences you want to gain you have the basis for your CPD plan. If you are confident to start building your plan the next step is to record and action it in a way that suits you best. This is covered in the 'Keeping a CPD record' section below. If, however, like many people, you are unsure as to what counts towards CPD the next section gives some further guidance.



Evaluating your CPD

Thinking about the outcomes or benefits of a learning activity is often something many people overlook. It is always useful to recap on what you learned. At the very least, it will help to reinforce any key learning points from the activity. But it is also essential to consider whether the activity has:

- (a) met your original objectives – your CPD goals / learning needs and
- (b) helped you to do your job better.

If the answer is yes to those questions then you can 'close' your plan. If the answer is partly, or no, then you should re-assess your needs and consider alternative plans to meet those needs.

“I’ve become a far more accomplished and confident presenter.”

Julie Raikes FMAAT is an AAT member in practice at JR Solutions.

“Presenting a monthly report to our senior managers was something I used to worry about before each meeting. I looked at presentation skills as part of my CPD and I’ve become a far more accomplished and confident presenter. Each time I do a presentation I write down what I did in my CPD diary and it helps me prepare for the next time.”



Barriers to effective learning

There are some potential barriers to effective CPD. We thought it would be useful to outline them to help you remove these hurdles

No time?

CPD is about much more than formal training, so you can plan your activities to suit you. Many CPD resources are downloadable which means you can access and use them whenever you like. Using the internet to research a particular topic is also something that can be done at a time that fits in with your lifestyle.

Too expensive?

Some of the best routes to CPD are free. Talking to a colleague at work doesn't cost a penny and recognises that sometimes your most valuable CPD resource might be sitting at the desk next you. Talk to people and share ideas either at work or branch events or using the members' forum on our website. The internet is another largely free CPD resource offering enormous scope for relevant professional development. Our branch network events are also a resource.

No local activities?

Even though there are over 40 AAT local branches in the UK we recognise that not everyone is within easy reach of the resources they need. We have developed the AAT Connect series in selected locations to provide activities where there isn't currently a branch. In addition, we are continuing to develop web based CPD resources. More resources will be added regularly to the CPD Zone to provide you with a range of high quality learning tools such as podcasts, e-learning modules and blogs written by subject experts.

Identify your favourite learning styles

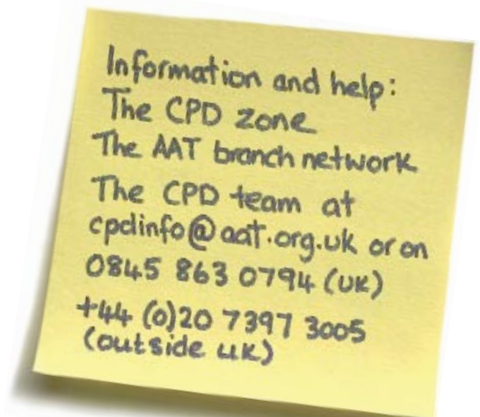
Our experience shows that it is really important to recognise how you prefer to learn before you decide how to tackle your CPD activities. Not everybody wants to go on courses, similarly some people prefer to learn with others whilst some prefer quiet study on their own. Using the *Learning Styles* questionnaire, available on the AAT website, you can identify your favoured learning style and pick learning activities that work best for you.

No support?

If your company doesn't have a training budget or your line manager doesn't want to train you there are still plenty of things you can do. Branch events and even AAT Mastercourses take place out of work hours and there is a wealth of free resource on the internet, in the national press, magazines and even TV.

No planning?

As in all walks of life, a lack of CPD planning can lead to poor use of time and missed opportunities. By spending a small amount of time planning your CPD activity you can identify the skills and knowledge that you need to improve and focus on learning that will make a real difference.



Michael Jenkins is an AAT member in practice with Andiamo Accounting Ltd in South Wales.

"Having tasted some of the podcast CPD sessions, I must say that I am very impressed. The quality and length of the programmes is well suited to the intended purpose. It is also very useful to be able to 'rewind' a speaker so as to listen to sections not fully understood; something that is obviously impossible in a live lecture."

Mark Nelson FMAAT is a self-employed AAT member at Blake and Co. He is also Chairman of the London branch.

“I’ve never been one for wanting to spend all day in a classroom. Just taking 15 minutes each month to reflect on areas of learning and improvement in my skills and knowledge has highlighted how much learning we do without even realising it. We’re learning every day and I’ve found I don’t need to go on courses in order to realise my goals.”



Recording your CPD retrospectively

We recognise that it is impossible to plan for everything in advance. The chances are that you will be learning new things and facing new challenges on a regular basis that fall outside your CPD plan. When this happens you can very simply add relevant outcomes to your CPD record retrospectively.

Whilst you might not have planned for it specifically, if something you do helps to meet one of your learning needs and you can evaluate the difference it has made to doing your job more effectively then it can be considered part of your CPD. Another way to think about this is every time you’re asked a relevant question and you don’t know the answer, it’s likely that researching and finding the answer could contribute to your CPD plan.

Try making a note in your CPD plan to learn more consciously and try to regularly write down anything new that you learn informally – for example, through talking to clients, friends, colleagues or organisations such as HMRC. This will help you to recognise the importance of informal learning from wider experience and will remind you of the need to do this regularly to complement more formal learning activity.



“When I’ve learnt or done something new I make a note of it.”

Pindor Samra MAAT works for A Maidstone Associates Ltd in Derby.

“I’m continually trying to develop my role and improve my skills. My annual performance review is a good way of identifying the things I need to think about. I regularly talk with my colleagues and line manager to get their feedback on what I’m doing. This helps me identify what I can focus on to make a difference. When I’ve learnt or done something new I make a note of it for reviews with my line manager as well as my CPD planning.”

Keeping a CPD record

Every AAT full member needs to keep a record of their CPD activity and can be asked to produce it at any time as proof of compliance with our CPD policy. The outcomes you achieve from your CPD activity are the most important assessment criteria, so how you keep your record is largely up to you. As a guide we suggest one of these approaches:

AAT CPD planner:

Name: Laura Smith

Assess		Plan	Action	Evaluate	
CPD goals	Learning needs	Activities	Key learning points	Met?	Notes
Each box should contain something you want your CPD to achieve for you. This may relate to your current role or your aspirations.	Use these boxes to list things you must learn to achieve each goal. For some goals you may not have any learning needs, whilst for others you might have several.	Enter details of activities you will use to meet the learning needs you have chosen to deal with in this plan. Set a target date/deadline for each.		Did your activities meet this need? Yes/No/Partly	
Business Income tax: Provide clients with sound advice on business income tax.	Identify relevant changes in budget. Understand implications of relevant changes for clients.	Research budget changes on industry www.accountingweb.com AAT CPD Mastercourse Taxation Update	2006 budget changes NIC classification Incorporation advice	Yes	An ongoing learning requirement I will need to meet each year.
To improve effectiveness of personal performance	Develop work and project planning skills; meet targets and deadlines	Project planning workshop facilitated by trainer using practical examples Further reading search web for example templates and guidance on meeting deadlines Present learning outcomes to	<ul style="list-style-type: none"> Identifying project goals Project deliverables Supporting plans – people, communications, risk management Making a plan templates, Gantt charts, etc Ring fencing time to think and plan effectively Techniques for using time more effectively 	Yes	Learning needs were totally met now have a practical understanding of the need to plan projects in order to maintain control and achieve full objectives.
VAT: Provide clients with sound guidance on VAT issues.	Keep up-to-date with relevant changes in VAT rules	Watch Accounting Technicians' Channel TV programme – VAT update	Changes in Customs policy and interpretation New road fuel rules	Yes	Happy that I'm up-to-date in the moment. May need to look again next year.

Spreadsheet

This is a spreadsheet planner that can be downloaded from the CPD Zone. It allows you to build and manage your CPD record in a tidy and formal style. It is easy to email to the AAT as proof of activity and print for circulation to employers or your line manager.



- [HOMEPAGE](#)
- [STUDENTS](#)
- [MEMBERS](#)
- [CENTRES](#)
- [EMPLOYERS](#)
- [SCHOOLS](#)

CPD Zone

[MyAAT home](#)

You are logged in as:
Tracy Allison
ian.matthews@aat.org.uk

[Logout](#)

Your CPD Planner

- [Assess](#)
- [Plan](#)
- [Action](#)
- [Evaluate](#)

[who are sue & jon?](#)

[help](#) [resources](#) [faqs](#)

your goals [add goal](#) [view/print archived plans](#)

[sue's goals](#) [jon's goals](#)

establish your cpd goals [edit](#) [delete](#)

What do you want your CPD to do for you?

To achieve this goal you will have to fulfill this learning need :

what are my cpd goals? [edit](#) [delete](#)

[add learning need](#)

frequently asked questions [edit](#) [delete](#)

What are your CPD goals?

Do you need to learn anything to achieve this goal? If so, click on 'add learning need' below.

career progression (3 needs)

credit control (0 needs)

management accounts

Prepare monthly management accounts independently.

develop excel skills to advanced level.

gain an understanding of current reports and how they are prepared.

month end (1 need)

payroll (3 needs)

purchase ledger (0 needs)

sales ledger (0 needs)

time management (1 need)

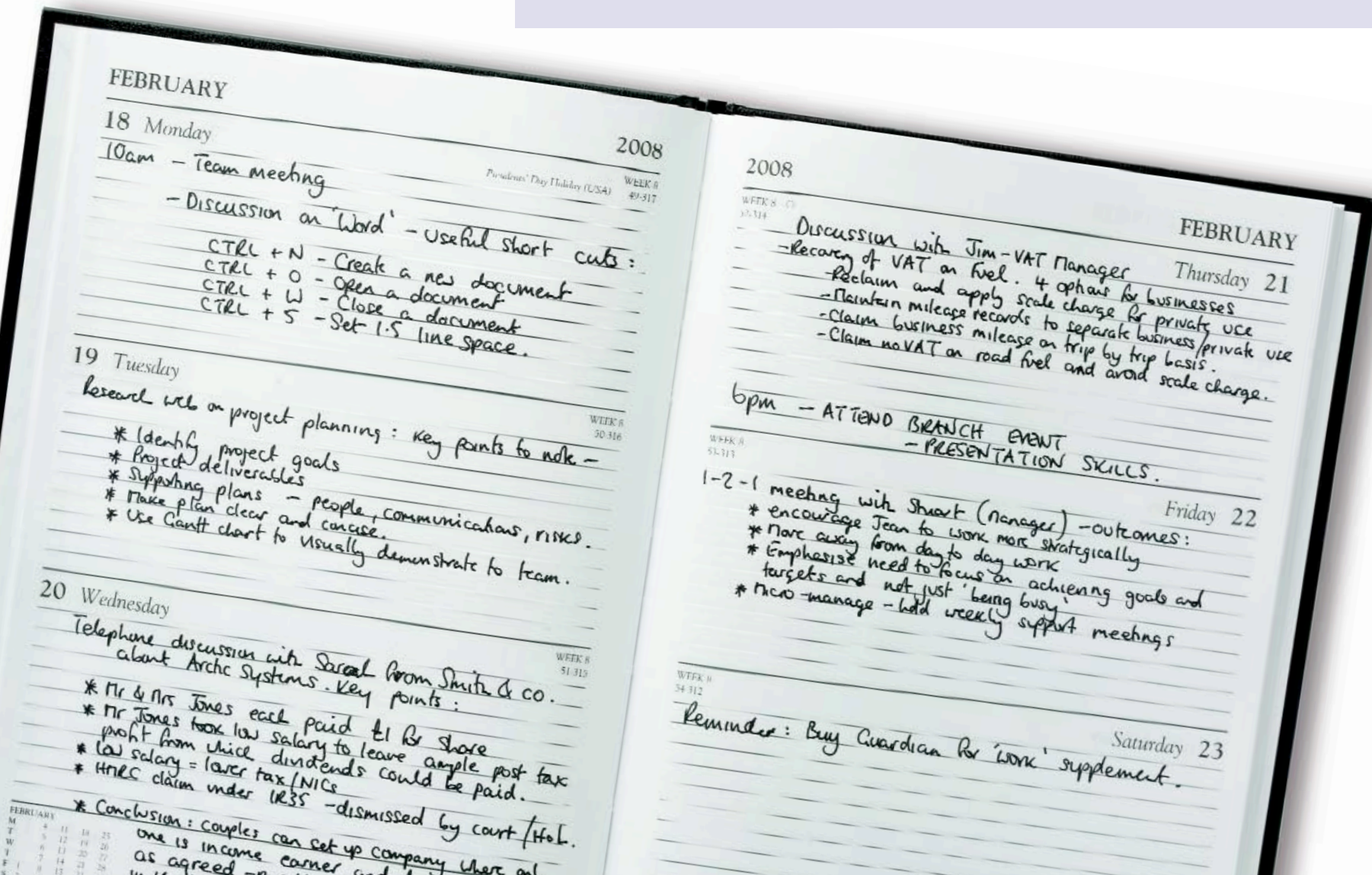
CPD Planner

This is an online planner developed by the AAT and it can be accessed through your MyAAT account from the CPD Zone. The Planner allows you to build and manage your CPD record once you have completed some simple instructions on how to use it. It is easy for the AAT to see as proof of activity, but broad CPD goals need to be included in the first instance to enable you to record retrospective activity.

Diary

This is possibly the easiest way to keep a CPD record by simply using a conventional diary to record actions and outcomes. Most people keep their diary close to hand so remembering to update it on a regular basis is less likely to be a problem – maybe details can then be transferred to a more formal online plan.

A diary can be a good way of noting informal, reactive and unplanned learning. However, a diary does not offer as much flexibility to plan CPD activity as the other approaches. The fact that it is possible that a diary may be lost if it is taken away from the workplace should also be considered as well as the potential need to produce the diary for the AAT as proof of CPD activity.



Folder

Using a folder is more flexible than the diary as you can add pages when necessary and use the folder to store related materials such as certificates, personal reviews and action plans. You can also set up the folder however you like and tailor it to your CPD plan as it develops.

Hard copy records are not as easy to change as digital records but it is perfectly acceptable to keep your CPD plan as a working document, amending it as appropriate. As with the diary there is a possibility that the file may be lost along with the potential need to produce it for the AAT as proof of CPD activity.

CPD record card

Surname: **Smith** First name: **Lisa**
Membership No. **0003278** Date: **January 2008**

1. Assess: identify skills and competencies required
CPD goal - to improve effectiveness of personal performance

Learning needs - develop work and project planning skills: meet targets and deadlines

2. Planning: identify ways of achieving this objective
Project planning workshop - facilitated by trainer using practical examples

Further reading - search web for example templates and guidance on meeting deadlines
Present learning outcomes to colleagues

3. Action: How was this objective met?

- Identifying project goals
- Project deliverables
- Supporting plans - people, communications, risk management
- Making a plan - templates, Gantt charts, etc
- Ring fencing time to think and plan
- Techniques for using time more effectively
- Sticking to deadlines

4. Evaluation - Were learning needs met? Y/N

- Learning needs were totally met. I now have a practical understanding of the need to plan projects effectively in order to maintain control and achieve full objectives.

CPD record card

Surname **SMITH** First name **LISA**
Membership No. **0003278** Date **May 2008**

1. Assess: identify skills and competencies required

CPD Goal - To keep up to date with changes in tax legislation to provide effective service to clients.

Learning needs - Understanding changes in Budget.
Learn more about IR35

2. Planning: identify ways of achieving this objective

- AAT Mastercourse - Taxation Update - 30/4/08
- Branch event - Budget Update - 14/5/08
- HMRC telephone call - 10/5/08
- Reading - HMRC website
- Guardian newspaper Budget supplement

3. Action: How was this objective met?

- Capital Gains Tax modifications
- Inheritance Tax changes
- Husband and wife allowances - Arctic Systems
- Understand IR35 - tax purposes: regarded as employee
- NICs: regarded as employed.

4. Evaluation

Budget - Totally up to date. Enhanced learning on the course by reading national press Budget supplements and discussion with other members at branch event.

IR35 - Understand principles - need to get further advice on applying in practice.

Further actions to be taken

... members to discuss the practicalities

Digital

There are many ways to create and keep a digital CPD record from handheld devices to desktop computers. This option provides considerable flexibility both in terms of hardware and software. Digital files are easy to update and amend as well as being able to be backed up as a safeguard against being lost or deleted. It is also straightforward to submit a digital file to the AAT if asked to.

The possible downside of keeping a digital record is that it could become formulaic losing the focus on outcomes and evaluation in favour of simply maintaining an up to date record.

However you decide to record your CPD activity you need to demonstrate that you are following the CPD Cycle (assess, plan, action and evaluate). Your record should show the conclusions you reached at each step, and must be available when requested for review or as part of a full MiP licence renewal.

It is up to you to decide how to keep your CPD records. They can be kept on paper, in a spreadsheet, or in a diary. You can also download a Microsoft Excel template for your record from the 'Planning your CPD' section of the CPD Zone – aat.org.uk/cpd. We've also added an online CPD planner service to our range of online services and will continue to develop this.

We would suggest that, where possible, your record should also contain evidence of your activities. This may include a certificate of attendance at a course, or notes from an important discussion with colleagues that provided a useful learning outcome for you.



Support from the AAT

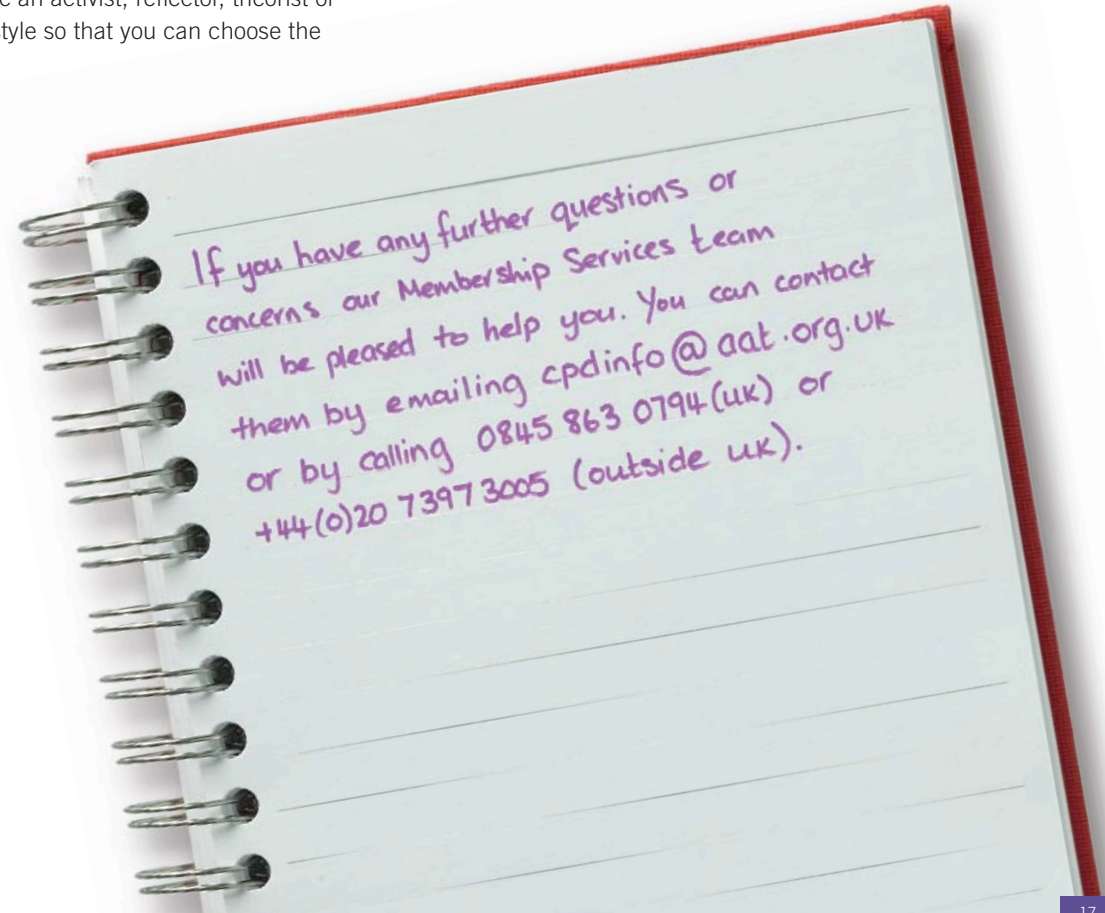
Online resources are at the heart of our support for you. We are continuously adding to and revising what is available, from the latest industry news to online tutorials and tools, making CPD as flexible and accessible as possible.

You will find everything in the CPD Zone on the AAT website. To access the CPD Zone you will need a MyAAT account. If you haven't got one already you can register for one by going to aat.org.uk/myaat

If you haven't looked at the CPD Zone then go and have a look. There is guidance, advice, podcasts, a CPD resource library and details of the Mastercourse and branch network programmes. In addition, you'll also find useful tools like the *Learning Style* questionnaire. This is easy to complete and you can find out if you are an activist, reflector, theorist or pragmatist in terms of the way you prefer to learn. It's useful to know your learning style so that you can choose the most appropriate CPD resources.

In addition to online support there is a dedicated CPD team headed up by Steven Drew. Steven and his colleagues regularly run seminars and workshops about CPD and getting the most out of it. These events are a great way to network with other members and exchange ideas and they could contribute towards your CPD plan. For information about forthcoming events visit the CPD Zone online or contact the CPD team at cpdinfo@aat.org.uk or call **0845 863 0794** (UK), **+44 (0)20 7397 3005** (outside UK).

CPD support is also available through our branch network. There are over 40 branches in the UK and they hold regular events and meetings, often focused on CPD related topics. To find out more about your local branch go to aat.org.uk/branches





Christopher Hickin MAAT, from HMRC, giving a presentation on Corporation Tax at a London Branch meeting

Frequently asked questions

What CPD records would I need to keep, and how should I keep them?

You should keep a record showing that you are following the CPD Cycle (assess, plan, action and evaluate). This record should show the conclusions you reached at each step, and must be available when requested for review.

Where possible your record should also contain evidence of your activities. This may include a certificate of attendance at a course, or a copy of minutes from an important learning discussion with colleagues.

CPD records can be kept in any format that suits you: on paper, in a spreadsheet, or in a diary. You can download a Microsoft Excel template for your record from the 'Planning your CPD' section of the CPD Zone. Or you can use our online CPD Planner.

I'm on maternity leave for the next six months. Am I exempt from the CPD policy?

No, all full and fellow members must comply with our CPD policy unless they are fully retired and not returning to the workplace in any way. As you are currently away from the workplace when you assess your learning needs it is likely that you will not have any. In this case you will not need to complete any learning activities.

However, you still need to use the CPD Cycle. In particular, before you return to work you should assess your learning needs and make plans to deal with any you identify. It may be that you need to do some internet research to find out if there have been any changes in legislation affecting your area of work. Or perhaps you should arrange some update meetings with colleagues to find out about changes in the office.

How often do I need to use the CPD Cycle?

You should use the CPD Cycle at least once during every 12 months of your AAT membership. If you are a member in practice you need to use the Cycle at least twice a year and consider your learning needs in relation to:

- each of the areas in which you are a licensed to practise
- your business/practice management skills
- changes to legislation.

I'm studying for CIMA and don't have time to attend AAT courses and branch events. Will I lose my membership?

No. Study towards another relevant professional qualification is CPD. To comply with our revised policy you will need to use the CPD Cycle to assess, plan, action and evaluate your learning activity. Once you complete your CIMA qualification you can choose to comply with our CPD policy via our IFAC Body Accreditation Route, as CIMA are an IFAC full member body.

I'm happy in my job and not interested in promotion or progressing to further qualifications, so I only need to keep my existing skills up to date. Are you going to force me to do CPD I don't need in order to keep my membership?

CPD is about staying competent for your existing role as well as developing new skills to progress your career. As you rightly point out, you may need to update your existing skills to keep doing your job properly, even if you're not looking for a promotion. Our revised CPD policy will help you do this efficiently, and show your employer that you're committed to maintaining your competence.

The revised policy asks that you consider whether you need to learn anything in order to remain competent in your job at least once a year. When doing this you may identify areas of your knowledge or skills that need updating. If so, you must plan and undertake relevant learning activities to achieve this. If not, you won't need to do any CPD activities in the forthcoming year unless your job or circumstances change.

I am retired, except that I do a little work for two local charities. Am I exempt from the CPD requirement?

No, only members who are fully retired and will not be returning to the workplace in any way in the future are exempt from complying with our CPD policy.

As you are undertaking some work, even if only for two local charities, it is important that you are competent for it. This does not mean that you will need to attend lots of courses, but you should still use our CPD Cycle to identify and deal with your learning and development needs.

Depending on the nature of the work that you are doing, you may conclude that you have all the knowledge and skills necessary to deal with it competently. In this case you will not have to undertake any CPD activities in the forthcoming 12 month period.

I am also a member of ACCA. Does the revised CPD policy mean that I have to do twice as much CPD and keep two lots of records?

No - since ACCA are a full member of IFAC you can choose to comply with our CPD policy via our IFAC Body Accreditation Route.

Mrs Mervin Ceasar-John
FMAAT at a London
Branch meeting



My employer sends me on courses that are relevant to my work. Do I have to attend AAT events too?

No. As long as the courses your employer identifies for you are relevant to your role or future career development they will count as CPD. You will need to use our CPD Cycle to assess, plan, action and evaluate your learning activity. The learning activity you choose to meet your needs does not need to be organised or accredited by the AAT. It simply needs to be relevant to your personal learning and development needs and goals.

I now work in marketing but I would like to retain my AAT membership as a mark of the quality training that I have completed. Will this be possible within the revised CPD policy?

Yes, you can retain your AAT membership. Our revised CPD policy is designed to support all AAT members, whatever role they work in, to ensure that they remain highly competent professionals. Even though you do not work in accounting/finance, our CPD policy will still work for you. As an AAT member you must use the CPD Cycle to remain competent for the work you do. However, since you work in marketing that should be the area that your CPD focuses on.

How can I receive regular guidance from the AAT to help me develop my CPD plans?

We provide a monthly CPD ebulletin to keep you abreast of developments in CPD and provide handy tips and guidance to improve the way you look at your learning and development. To receive this, register on the AAT website for a MyAAT account and the ebulletin will be sent to you each month.

AAT members and students in discussion at a London Branch meeting

