Association of Accounting Technicians of Sri Lanka

AAT Centre, No. 540, Ven. Muruththettuwe Ananda Nahimi Mw, Colombo 05. Tel: 2559669

PROFESSIONAL EXPERIENCE RECORD FORM

(For Employees / Trainees without a Training Agreement only) ***(SPECIMEN)***

Employing Organization : .....

Address : .....

.....

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Name of the Applicant : .....

Student Registration Number : | | | | | | | | | | | | | (If an AAT Sri Lanka Student)

To be completed on a regular basis. ***(Guidance overleaf)*** ***(Use photocopies of this page)***

Date	*No. of Days	Details of work undertaken and training received (Please describe your experience briefly and concisely)	Code No.
Monday DD/MM/YYYY			
Tuesday DD/MM/YYYY			
Wednesday DD/MM/YYYY			
Thursday DD/MM/YYYY			
Friday DD/MM/YYYY			
Total			

Note : Please mention the no. of days you worked [i.e. : If you have worked one full day put **1, if you have worked a halfday put **0.5**]*

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Applicants' Signature Date

Supervising Member

Name ..... Membership No. : .....

*Qualification/s : .....

Signature : .....

Designation in Organization : .....

Company seal

Original of this form is retained at the Education & Training Division, AAT Sri Lanka.

Association of Accounting Technicians of Sri Lanka

SUMMARY OF NON-MONITORED TRAINING

1. Name with Initials

2. Address

3. Contact No.

4. Student Registration No.

5. No. of days covered

Note : Those who have not included 'Business Environment, Law & Taxation' as an area in the experience record, are required to gain minimum of 2.5 days of experience in calculating Personal/Corporate tax liabilities in addition to the other experience categories mentioned.

	Category	Minimum Requirement (Days)	Year 1 Time spent (In days)	Extended dates (If any)	Total Time spent (In days)
1	Financial Accounting & Reporting	100			
2	Risk, Controls & Assurance	-			
3	Business Environment, Law & Taxation	10			
4	Management Accounting & Finance	20			
5	Integrated Decision Making & Leadership	30			
	Flexible/Elective (any of 1-5 based on work carried out)	60			
	Aggregated Total No. of Days Covered	220			

6. Name & Qualification of the Supervising Member

Name	Qualification	Proof Doc. Submitted

7. Experience of Trainee

Name of the Organization	Designation	Period	Service Letter

Recommendation

Practical Training for membership is adequate.

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Head of Education & Training

PROFESSIONAL EXPERIENCE

In order to become a member of AAT Sri Lanka, students have to successfully complete all 13 courses in the three levels (Passed Finalist), obtain one-year professional training and participate Peoples Leadership Skills (PLS) workshop.

Prescribed Period of Training

I. One Year (Covering 365 days period) (E.g.: 1st January 2026 to 31st December 2026)
II. The minimum Practical Training requirement is 220 days per year.
III. The days attending for training programmes or any workshops conducted by AAT Sri Lanka or any other recognized training organization will be considered as working days.
IV. A working day comprises a minimum of 7 and maximum of 8 working hours.
V. Working hours gathered during weekends or on part-time basis assignments will not be considered as equivalent to a working day.
VI. Trainees may back-date their Practical Training Records (only up to the registration date with AAT Sri Lanka), with the approval of Education & Training Division of AAT Sri Lanka.
VII. Students should submit the attested copy of the particular supervising member's qualification if other than a member of AAT Sri Lanka. If the supervising member is a member of AAT Sri Lanka, he/she should be an active member.
VIII. Applicant's signature, Supervising Member's Signature & Company seal should be originally pasted on each Record Form.

Places of Training

Any organization or establishment where accounting experience can be obtained.
Supervising Members can be any one of the following:

- Member of AAT Sri Lanka
- Member of CA Sri Lanka
- Member of CIMA (UK)
- Member of ACCA (UK)
- Member of IBSL
- Member of CMA - Sri Lanka
- A Government Accountant
- A Licentiate / Intermediate Certificate Holder or CBA Qualification holder of CA Sri Lanka
- Holder of the HND in Accountancy Certificate
- Holder of Degree specialized in Accounting / Finance
- Holder of Masters Degree specialized in Accounting / Finance
- A person holding office in the capacity of accountant or any other related capacity in an establishment, provided that such a person is acceptable to the Governing Council of the AAT Sri Lanka.

Assessment Methods

- Skill Assessment Report by the supervising member to be submitted by bi-annually
- Training record book content and trainee evaluation through one-to-one interview by an assessing member (annual assessment), to be submitted by the student
- Viva Voce Presentation
- Professional values, ethics and attitudes

AREAS OF TRAINING FOR PRACTICAL EXPERIENCE

Code No.	Intended Learning Outcomes	Code No.	Intended Learning Outcomes
1	**Financial Accounting & Reporting**	**3**	**Business Environment, Law & Taxation (Contd.)**
1.1	Apply the fundamental principles of financial accounting to accurately record, classify, and summarize transactions in compliance with relevant standards.	3.5	Apply sustainability considerations in tax policy and business law decision-making.
1.2	Prepare single-entity financial statements that reflect a true and fair view of an organization's financial position and performance.	3.6	Use data analytics to identify patterns in tax compliance, litigation risks, and economic trends.
1.3	Apply relevant accounting standards to recognize, measure, and disclose transactions and events.	3.7	Implement digital platforms for tax filing, compliance, and legal documentation management.
1.4	Analyze and interpret financial statements to assess profitability, liquidity, solvency, and operational efficiency.	3.8	Analyze the economic consequences of government policies and regulations.
1.5	Apply sustainability reporting frameworks (e.g., GRI, ISSB) to disclose environmental, social, and governance (ESG) performance.	**4**	**Management Accounting & Finance**
1.6	Integrate data analytics into financial reporting to identify trends, anomalies, and performance drivers.	4.1	Apply cost concepts, classifications, and techniques to support managerial decision-making.
1.7	Utilize digital tools and accounting software to automate financial reporting processes.	4.2	Prepare budgets and standard costing reports and perform variance analysis to monitor organizational performance.
1.8	Communicate financial reporting effectively to technical and non-technical audiences.	4.3	Conduct cost-volume-profit (CVP) analysis to assess the impact of changes in costs, prices, and volume.
2	**Risk, Controls & Assurance**	4.4	Apply working capital management ratios and techniques to optimize liquidity and profitability.
2.1	Document business processes to identify potential risks and control points.	4.5	Apply sustainability management accounting systems to track and report on ESG performance.
2.2	Apply enterprise risk management (ERM) frameworks to assess, mitigate, and monitor organizational risks.	4.6	Utilize data analytics for performance measurement and decision-making.
2.3	Demonstrate understanding of internal controls and their role in safeguarding assets and ensuring reliable reporting.	4.7	Implement digital tools for cost management, forecasting, and scenario analysis.
2.4	Apply sustainability-related risk assessments to organizational decision-making.	4.8	Monitor global trends and innovations in management accounting practices.
2.5	Utilize data analytics for continuous monitoring, fraud detection, and risk assessment.	**5**	**Integrated Decision-Making & Leadership**
2.6	Employ digital tools in audit planning, execution, and reporting to improve efficiency and accuracy.	5.1	Apply integrated thinking to connect financial, operational, and strategic objectives across business functions.
2.7	Communicate audit findings to stakeholders.	5.2	Analyze and improve operational processes for efficiency, quality, and sustainability outcomes.
2.8	Monitor emerging risks and changes in the regulatory environment.	5.3	Apply data analytics to support evidence-based decision-making across functional areas.
3	**Business Environment, Law & Taxation**	5.4	Implement digital and automation tools to enhance operational execution and monitoring.
3.1	Analyze the impact of the macroeconomic and business environment on organizational performance.	5.5	Develop execution plans aligned with organizational goals.
3.2	Interpret and apply legal principles relevant to business operations.	5.6	Evaluate risks and opportunities in the execution of corporate strategies.
3.3	Evaluate the rights, responsibilities, and liabilities of business entities and their stakeholders.	5.7	Develop performance dashboards combining financial, operational, and ESG metrics.
3.4	Apply tax legislation to determine tax liabilities and ensure compliance.	5.8	Foster a culture of continuous improvement and innovation.