



AAT Level 1 Award in Accounting Access



Qualification briefing pack

Qualification number: 501/1675/7

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Introduction to the qualification

AAT Level 1 Award in Accounting (AAT Access) offers a basic introduction to help students develop essential business and finance skills. This qualification consists of four units and one assessment.

Covering the basic core areas in accounting and finance, students learn how to apply their newly developed skills to the workplace – ensuring they're well placed to meet demands of working life from local businesses to multinationals.

The student will be awarded the Level 1 Award in Accounting (AAT Access) under OFQUAL.

Qualification at a glance

Qualification number: 501/1675/7		Level: 1		
Unit title	Unit reference	GLH	QCF credit	Assessment method
Mathematics for Accounting	K/602/4919	8	1	CBT
Essential Accounting Procedures	D/602/4917	29	3	
Creating Business Documents	Y/504/7828	30	3	
Accounting in a Professional Environment	J/505/5407	8	2	
Total		75	9	1 assessment

Aims of the qualification

Mathematics for accounting

- Understanding and developing skills in a range of basic mathematical functions using financial data.
- Understanding basic mathematical concepts and applying a range of numerical skills required by financial professionals.

Essential accounting procedures

- Applying basic accounting terminology to business documents and procedures.
- Understanding the principles of single-entry accounting systems, including preparing to record business transactions in the books of prime entry.
- Understanding types of coding and batch control.
- Preparing documents to process receipts and payments.
- Preparing a basic profit statement.

Creating business documents

- Familiarising learners with a range of documents used within the accountancy function and other areas of business.
- Understanding the importance of good quality communications, including knowledge of formal and informal written communications.
- Identifying different types of business documents and understand why it is important to choose the right style for internal and external communications.

Accounting in a professional environment

- Understanding how efficient working practices and personal development will help both individuals and businesses succeed.
- Appreciating how the legal framework and ethical behavior affect the way a business is run.

Target Audience

Focusing on every day workplace skills, AAT Access can be delivered in many ways. With this flexibility in mind, here are some ways to consider delivering AAT Access.

Audience	Benefits
16-18 year olds	AAT Access is perfect for younger students to develop basic business skills that are often over looked at school. AAT Access will provide a focus for communicating effectively with colleagues and customers at work.
Unemployed	AAT Access is perfect to offer the unemployed through Job Centre Plus or the Work Programme. It provides key business skills to enhance their job prospects.
Level 2 AAT students	Many providers are already using AAT Access as part of an induction programme for the AAT Accounting Qualification. A chance to practice techniques that will be needed to successfully complete computer-based assessments throughout their AAT studies and achieve an early qualification success.
Students looking for a foundation level of knowledge in Maths and English	Many people struggle to get a foot hold on the career ladder because of language skills. The core themes of AAT Access will help learners develop their communication skills and gain an understanding of key business terminology.
Vocational qualification students	Learners in other subject areas from hairdressing to bricklaying will benefit from basic business skills throughout their future careers. AAT Access is a simple way to develop a wider skills set and underpin a successful career in their chosen field.

Training provider approval process

Current training providers approved to offer the AAT Accounting Qualification

The application process is free; however you will be required to complete a short form to inform us of your intention to run the Level 1 Award in Accounting (AAT Access). This will enable us to update our systems to facilitate student registration.

[Please access the online TP approval form](#)

New training providers not currently approved to offer the AAT Accounting Qualification

You will be required to follow a full application process to gain approval for this qualification.

There is a one-off £110 application fee for approval to run the Level 1 Award in Accounting (Access).

An annual fee of £620 will be applied to training providers to cover all qualifications you are approved to offer. These fees will be applicable from September 2014 in the UK.

Student registration process

To start this qualification, students must register with AAT. From September 2014, students will be required to pay a **£40 subscription fee** which will allow them to study this qualification within a 12 month period.

The £40 subscription fee will provide a student access to study the following qualifications during that 12 month period:

- Level 1 Award in Accounting (Access)
- Level 1 Certificate in Accounting
- Level 2 Award in Accounting Skills to Run Your Own Business

They will still be required to pay the assessment fee for this qualification.

AAT student registration

If the student wishes to continue studying any of these qualifications after the 12 month period, they will be required to renew their subscription for another 12 months.

Students will not be registering for AAT student membership, but will still receive access to study support resources via their MyAAT account.

Training provider benefits

- Variety of funding opportunities available.
- AAT Access can be delivered in various ways and has an audience much broader than simply finance students.
- Can be used as a 'finance taster' before students commit to the full Accounting qualification.
- Can be used as a bolt on to other qualifications.
- Opportunities to work with the local unemployment agencies to place people into education.

Student benefits

- Accredited QCF qualification.
- Provides a basic introduction to accounting and finance.
- Prepares the learner for future learning.
- Provides employability skills.
- Short and robust qualification.

Study support

AAT Access student textbook

The AAT Access student textbook has been specifically written for AAT Access students, this crucial tool will help students achieve success. Tutors gave it an average rating of 8/10 as a study support tool in a recent survey completed by AAT.

Tutors and registered students can order the student textbook through the [AAT Shop](#).

Discounts do apply for bulk orders that are made:

- 15 % off orders of 20 – 50 books
- 25% discount of orders of over 50 books

Employer benefits

- Students learn how to apply their newly developed skills to the workplace – ensuring they're well placed to meet demands of working life from local businesses to multinationals.
- Provides the foundation knowledge to progress onto other AAT qualifications.

Operational details

Operational start date	01 January 2011
Countries of operation	Accredited by OFQUAL in England, Wales and Northern Ireland.
Training provider approval	<p>Current AAT training providers will be required to complete an application form to be approved to offer this qualification. This is free of charge.</p> <p>Please access the online TP approval form</p>
Student registration	Online registration
Student fees	<ul style="list-style-type: none">• 12 month subscription fee – £40• Entitles students to study the Level 1 Award in Accounting (Access) and any of the following qualifications in a 12 month period:<ul style="list-style-type: none">– Level 1 Certificate in Accounting– Level 2 Award in Accounting Skills to Run Your Business• Assessment fee: £28
Study and assessment guidance	Available now
E-learning support	Available now
Sample assessment	Available now
AAT contact	Centre Support centre.support@aat.org.uk

Standards for the AAT Level 1 Award in Accounting (AAT Access)

Title (and reference number)		Creating business documents	
Level		1	
Credit value		3	
Learning outcomes The learner will		Assessment criteria The learner can	
1	Know that there are different types of business document	1.1	Identify different types of business document and when they might be used
		1.2	State why templates are used for some business documents
2	Know why it is important to use the right communication style in business documents	2.1	State why some businesses adopt a 'house style' for certain documents
		2.2	Give examples of when to use a formal or informal communication style
3	Be able to produce routine business documents	3.1	Produce routine business documents using the appropriate communication style
		3.2	Check documents for accuracy
Unit aim(s)			
Students will be able to use to a range of business documents used within the accounting function and other areas of a business.			

Title (and reference number)		Mathematics for accounting	
Level		1	
Credit value		1	
Learning outcomes The learner will		Assessment criteria The learner can	
1	Be able to apply basic mathematical concepts to financial data	1.1	Add and subtract whole numbers and numbers up to two decimal places
		1.2	Multiply and divide whole numbers and numbers up to two decimal places
		1.3	Calculate the ratio or proportion of two numbers
		1.4	Calculate the percentage of one number in relation to another number
		1.5	Find a percentage of a whole number
		1.6	Apply a fraction to whole numbers
		1.7	Calculate the average of a range of numbers
Unit aim(s)			
Students should be able to perform a range of basic mathematical functions using financial data.			

Title (and reference number)		Essential accounting procedures	
Level		1	
Credit value		3	
Learning outcomes The learner will		Assessment criteria The learner can	
1	Understand basic accounting terminology	1.1	Explain the terms assets, liabilities, income and expenditure
		1.2	Identify examples of assets, liabilities, income and expenditure
		1.3	Explain the terminology associated with the sale and purchase of goods for cash and on credit
		1.4	Identify examples of cash transactions and credit transactions
		1.5	Explain the terms profit and loss
2	Understand the use of business documents	2.1	Identify documents used in the process of buying and selling goods on credit and when they are used
		2.2	Identify documents used to process cash sales and cash purchases
3	Prepare to record business transactions in the books of prime entry	3.1	Select appropriate documents to record transactions in the books of prime entry
		3.2	Select the appropriate book of prime entry to record transactions relating to credit sales and credit purchases
		3.3	Select the appropriate book of prime entry to record payments made and monies received
4	Understand types of coding and batch control	4.1	Identify types of codes used when recording financial transactions
		4.2	Explain what is meant by a batch control system
5	Be able to prepare documents to process receipts and payments	5.1	Complete a bank paying-in slip for notes, coins and cheques
		5.2	Complete a cheque
6	Be able to prepare a basic profit statement	6.1	Calculate gross profit
		6.2	Calculate net profit
Unit aim(s)			
Students will understand and apply basic accounting terminology and procedures.			

Title (and reference number)		Accounting in a professional environment	
Level		1	
Credit value		2	
Learning outcomes The learner will		Assessment criteria The learner can	
1	Understand basic organisations and how the finance professional contributes to the organisation	1.1	Identify different types of business organisation
		1.2	Identify the “customers” of the accounting function
		1.3	Explain how the accounting function can support an organisation
2	Understand the need to apply appropriate ethical behaviour and professionalism within an accounting environment	2.1	Explain how to maintain confidentiality of information
		2.2	Explain the importance of ethical and professional behaviour to the role of those in the accounting function
		2.3	Identify the importance of an organisation adopting environmentally and socially responsible policies
3	Understand that there is a legal framework within which organisations must operate	3.1	Identify the responsibility an organisation has to the health and safety of its employees and of visitors to its premises
		3.2	Explain the role of an employee in the accounting function in maintaining safe and effective working practices
		3.3	Identify how an employee in the accounting function can ensure that personal information is protected and not disclosed without authority
4	Understand types of coding and batch control	4.1	Identify efficient working practices which contribute to the achievement of own and team goals
		4.2	Explain how communication within the team contributes to its overall efficiency
		4.3	Identify the personal skills required to work in the accounting function
		4.4	Identify ways in which new skills and knowledge can be acquired
		4.5	Explain how the acquisition of new skills can be agreed and subsequently reviewed with the line manager
Unit aim(s)			
Students will be able to understand the role of a finance professional in any organisation and apply ethical behaviour and professionalism within an accounting environment.			