Qualification number: 601/6552/2
Qualification Specification
Version 2.2 published 21 November 2016

FOUNDATION

CERTIFICATE IN ACCOUNTING

LEVEL 2

aat

What's been updated for Version 2.2

Since first publication of the AAT Foundation Certificate in Accounting Qualification specification, the following areas of the qualification specification have been updated for version 2.0, 2.1 and 2.2

Updates

4.3	What does the qualification cover?
4.5	Is this part of an apprenticeship?
5.1	Topics in the AAT Foundation Certificate in Accounting
5.2	GLH value
5.3	TQT value
7.1	Employer involvement in development and assessment
9.3	Controlled conditions
9.6	Results
9.7	Re-sits
10.	Grading
11.	Units: Bookkeeping Transactions
11.	Units: Bookkeeping Controls
11.	Units: Using Accounting Software (25/05/2016)
11.	Units: Work Effectively in Finance
12.	Synoptic test specification
12.2	Synoptic test specification: Summary
13.1	Staff requirements
13.2	Training provider and assessment venue approval

Additionally, all links to our website have been updated to link directly through to the relevant content.

Disclaimer: This qualification specification applies only to students registered with AAT from 01 September 2016.

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1. About AAT

AAT works across the globe with around 130,000 members in more than 90 countries. Our members are represented at every level of the finance and accounting world, including students, people already working in accountancy and self-employed business owners.

AAT members are ambitious, focused accounting professionals. Many of our members occupy senior, well-rewarded positions with thousands of employers – from blue-chip corporate giants to public sector institutions.

AAT qualifications are universally respected and internationally recognised. Organisations hire AAT-qualified members for their knowledge, skills, diligence and enthusiasm, because AAT represents the highest standards of professionalism.

In short, an AAT qualification is a route to some of the most in-demand skills in the world, and provides our students and members with a professional status to be proud of.

AAT (Association of Accounting Technicians) is sponsored by the chartered accounting bodies CIPFA, ICAEW, CIMA and ICAS.

2. Ethics: we set and raise standards

AAT is about more than qualifications. AAT is well recognised and respected as a professional membership body throughout a wide range of businesses and requires its members to have a professional and ethical approach throughout their accountancy and finance careers.

It is because of our exceptionally high standards, quality training and the professionalism of our members that AAT members are so highly regarded. This is a benefit to us as a professional body and to our members.

We publish the *AAT Code of Professional Ethics*, which sets out a code of fundamental ethical principles and supporting guidance. The decisions that an accounting technician makes in the course of their professional life can have real ethical implications, and this is where the Code can help. It:

- sets out the required standards of professional behaviour, with guidance to help our members achieve them
- helps our members to protect the public interest
- helps our members to maintain AAT's good reputation.

To reflect the realities of the workplace, we have embedded ethical dilemmas and decision making throughout the course of AAT's qualifications and assessments. We hope that this will help to set our members on the right path as they embark on careers as accountancy or finance professionals.

Ethics
aatethics.org.uk

3. Student membership: support every step of the way

Becoming an AAT student member is essential to:

- study AAT qualifications
- sit AAT assessments
- access AAT resources that support successful study and career progression.

AAT student membership fees are charged annually, and a one-off admission fee applies. Registering early will avoid delays in assessment.

We support and develop our members through more than 500 AAT-approved training providers across the world. We also have an extensive branch network where members can access support and training and meet other AAT members in their local area.

Prospective students wishing to register for a qualification are able to register online via aat.org.uk/register/student Students are advised to register with an AAT-approved training provider before registering as a student member with the AAT. On registration, an email confirming registration and AAT membership number will be sent.

Membership
aat.org.uk/membership/aat- -membership

4. Choosing to study the AAT Foundation Certificate in Accounting

4.1 Who should choose to study this qualification?

The AAT Foundation Certificate in Accounting is an ideal starting point for anyone wishing to pursue a career in accountancy or finance.

The purpose of the AAT Foundation Certificate in Accounting is to offer grounding in the core accounting knowledge and skills needed to progress either to employment or to further study. This qualification is suitable for young people who have just left school as well as for adults returning to work after a break or for anyone wishing to change career. The Foundation Certificate is open to those who are working and those who are not currently in employment. This qualification could also help someone who is already working in an entry-level finance role to progress in their career by offering them development and formal recognition of their skills.

AAT does not set any prerequisites for the study of the AAT Foundation Certificate in Accounting. However, for the best chance of success, we recommend that students begin their studies with a good standard of English and maths. If students do have any other relevant school or college qualifications, a degree or some accounting experience, these may in certain circumstances entitle students to claim exemptions.

4.2 Why choose this qualification?

At Foundation level, AAT offers both the AAT Foundation Certificate in Accounting and the AAT Foundation Diploma in Accounting and Business.

Students studying part time alongside employment or those who already have some work experience may wish to choose the AAT Foundation Certificate in Accounting to focus solely on building their accountancy and finance skills in order to progress quickly to the next level of study.

This qualification will usually take around one year to complete, but this will depend on study method and course timetable. It may be possible to complete this qualification in as little as six months.

4.3 What does the qualification cover?

The AAT Foundation Certificate in Accounting covers a range of foundation accounting and finance skills in five mandatory units (240 guided learning hours):

- Bookkeeping Transactions
- Bookkeeping Controls
- Elements of Costing
- Using Accounting Software
- Work Effectively in Finance

The purpose of this qualification is to ensure that students are well prepared to progress into a career in business, finance or professional accountancy, or into further education.

All of the units within the qualification are mandatory: Four units are assessed individually in end-of-unit assessments, but this qualification also includes a synoptic assessment that students sat towards the end of

the qualification. The synoptic assessment draws on and assesses knowledge and understanding from across the qualification:

A student completing this qualification will develop accountancy skills in double-entry bookkeeping and basic costing, as well as an understanding of purchase, sales and general ledgers. Students will learn to use accounting software and to develop the professional skills and behaviours needed to contribute effectively in the workplace. Working in accountancy requires good communication skills, IT skills and an understanding of the business environment, all of which are covered by this qualification.

It is good practice for students to work with employers while studying. However, this may be a mandatory course requirement for 16–19-year-old students on study programmes. It may include work experience or placements, working on projects or exercises set or supervised by those working in the industry, or by attending masterclasses or guest lectures by people working in accounting.

Employers also contribute to the development of AAT qualifications. A student who passes an AAT assessment is passing a test of real workplace skills, set in a real workplace context which has been reviewed by practitioners and industry experts.

4.4 What will this qualification lead to?

The accountancy skills developed by studying this qualification will enable a student to seek employment with confidence and/or to progress to the next level of learning.

A student completing this qualification will develop skills in double-entry bookkeeping and will understand how to use journals, control accounts and a trial balance. Students will also learn how to use an accounting software package, how to process financial information in accordance with company procedures and schedules, and how to provide information to colleagues, suppliers and/or customers as required.

The finance, accountancy, business and communications skills developed in the AAT Foundation Certificate in Accounting can lead to employment as:

- an accounts administrator
- an accounts assistant
- an accounts payable clerk
- a purchase/sales ledger clerk
- a trainee accounting technician
- a trainee finance assistant

The accountancy and finance knowledge developed in this qualification is also the underpinning knowledge needed for the higher-level accountancy and financial skills developed in the AAT Advanced and Professional Accounting Qualifications:

- AAT Advanced Diploma in Accounting
- AAT Professional Diploma in Accounting

For example, double-entry bookkeeping at Foundation level is the basis for Advanced Bookkeeping in the Advanced Diploma, which leads on to Financial Statements of Limited Companies in the Professional Diploma. Students are introduced to costing at Foundation level, which is then developed in the Management Accounting unit in the Advanced Diploma, and expanded further in the Professional Diploma.

4.5 Is this part of an apprenticeship?

The AAT Foundation Certificate in Accounting is part of the Intermediate Apprenticeship in Accounting until August 2017. From August 2017, there are no plans for an Intermediate level Trailblazer replacement, but this qualification establishes the foundation skills and knowledge needed to progress to Trailblazer apprenticeships at higher levels.

Even those who cannot access an apprenticeship will benefit from choosing this high-quality qualification, valued for its track record of delivering successful employment outcomes outside of the apprenticeship. Students of all ages, whether seeking employment or changing career, have gained employment directly as a result of achieving this qualification.

4.6 Who supports this qualification?

AAT qualifications are recognised and valued by employers as vocational and technical qualifications that effectively prepare students for the world of work and for working specifically in accountancy and finance roles.

A full list of the employers who have offered their support and their letters of support for the AAT Foundation Certificate in Accounting can be found on our qualifications pages at aat.org.uk/qualification-specifications/employer-letters-of-support

I used the AAT qualification to enhance my skills and return to accounting as an accounts and payroll officer. I wanted to invest in a new career and new future. With AAT, it paid off because I got the job I wanted.

Ceris Williams,
Student

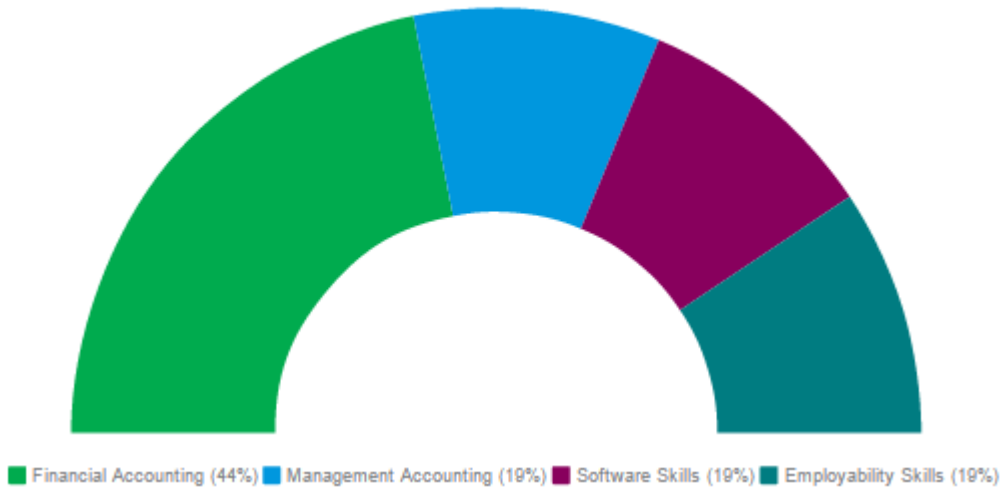
5. About the AAT Foundation Certificate in Accounting

Qualification name	Qualification number
AAT Foundation Certificate in Accounting	601/6552/2
Level	**Credits**
2	34
Guided learning hours (GLH)	**Total qualification time (TQT)**
240	340 hours

5.1 Topics in the AAT Foundation Certificate in Accounting

The AAT Foundation Certificate in Accounting covers a range of topics across accountancy, finance and business. The following diagram gives an overview of content areas in the qualification. For example, the diagram shows what proportion of the qualification is financial accounting and what proportion is management accounting.

This diagram does not indicate assessment weightings; it is an overview of the content areas included in the qualification.



5.2 Guided Learning Hours (GLH) value

The total GLH value for the AAT Foundation Certificate in Accounting is 240 hours.

The GLH for a qualification are an estimate of the amount of time a student spends learning under the supervision of a teacher or tutor. This might include lectures, tutorials or supervised study. Learning that involves the teacher or tutor and makes use of 'simultaneous electronic communication' methods such as telephone conversations or remote invigilation is also included, as well as time spent by tutors, teachers or external experts assessing student performance. It does not include time that students spend on unsupervised preparation or study.

The GLH are set and recommended as appropriate by AAT, but some learners may need more or less support to achieve the qualification. The GLH value is not a compulsory measure for all learners. Training providers have the flexibility to offer the qualification in the hours required by their own students, within the constraints of any funded provision requirements.

5.3 Total Qualification Time (TQT) value

The TQT value for the AAT Foundation Certificate in Accounting is 340 hours.

The TQT is also a measure of how long it takes to complete a qualification, but it includes both guided learning hours and unsupervised learning.

Any independent study time, or any additional work by the student that is directed by, but not under the supervision of, a tutor is included in the TQT value. This might include working through e-learning at home or time spent on independent research.

5.4 Is this qualification linked to the National Occupational Standards?

This qualification is linked to the current Accountancy National Occupational Standards, last revised in 2012.

5.5 Are there any prerequisites for this qualification?

AAT does not set any prerequisites for the study of the AAT Foundation Certificate in Accounting.

However, for the best chance of success, we recommend that students begin their studies with a good standard of English and maths. Accountants work at the very heart of a business and are expected to be able to communicate information clearly and appropriately to a given audience.

AAT recommends that students use AAT Skillcheck via aatskillcheck.org to ensure that they are ready to start on a particular qualification.

5.6 Will current students be able to transfer their results onto this qualification to complete their studies?

Students who have already started an AAT qualification should try to complete their studies on their current programme where possible.

If this is not possible, transitional arrangements may be available. In some cases, students may be able to transfer results for current units to similar units in an updated qualification, although this will be strictly time-limited.

It is important to check for the latest information to see if transitional arrangements apply through MyAAT at aat.org.uk/training/qualifications/aq2016-faqs-ta-rpl

5.7 Recognition of prior learning (RPL)

If a student can demonstrate that they already have the knowledge and skills to meet the requirements for a unit assessment, they may be eligible for RPL. This must be arranged through a registered AAT training provider and mapping of the student's skills and knowledge must be uploaded to AAT's assessment platform. There are restrictions regarding which units may be claimed under exemptions or RPL, and restrictions on the number of units that may be claimed.

For the AAT Foundation Certificate in Accounting, RPL is only available for some unit assessments. Along with the restriction on the number of units that may be claimed by RPL, this ensures that at least 50% of the qualification will always be externally assessed. Where RPL is successfully claimed for a unit assessment, the student will be given a mark for that assessment of 70% (the pass threshold), and this mark will be used in determining the final qualification grade. In order to achieve a higher mark, the assessment must be taken as normal.

It is not possible to claim RPL for the synoptic assessment. This assessment must be completed and passed in order for the student to be awarded the qualification. Full details on RPL can be accessed through MyAAT at aat.org.uk/training/qualifications/aq2016-faqs-ta-rpl

6. Exemptions

6.1 Exemptions from AAT assessments

Exemptions may be offered to students who can provide evidence of gaining a previous, relevant qualification. If eligible, students may be exempt from sitting some AAT assessments. This includes students who have completed a recognised accounting or finance-related degree with one of AAT's partner universities.

There are restrictions on how many exemptions are allowed within each qualification. Fees will be charged for exemptions.

For the AAT Foundation Certificate in Accounting, no exemption can be claimed for the synoptic assessment or for units that are assessed only via the synoptic assessment. Exemptions will only carry a 70% pass into the overall grade of the qualification.

Accessed full details on exemptions through MyAAT at aat.org.uk/training/qualifications/aq2016-faqs-ta-rpl

6.2 Exemptions from the first year of university

AAT qualifications are a great alternative to university, but some students may wish to go on and study for a degree. A number of institutions, including universities, offer exemptions for AAT-qualified members. Students should contact the individual institutions to confirm their exemption policies. UCAS points may be available for AAT qualifications, although UCAS points will not automatically offer entry to some HE courses. Further information on UCAS may be found on the UCAS website

A list of universities that offer exemptions to AAT students may be found on aat.org.uk/exemptions To request an exemption from a course at a specific institution not listed here, send the following details to heprogression@aat.org.uk the name of a contact at the institution, the course name and UCAS code, if possible. AAT will write directly to the institution to request consideration for exemptions.

6.3 Exemptions from chartered accountancy bodies

For students who wish to become chartered accountants, the study of AAT qualifications may also offer exemptions from the exams required by a range of chartered accountancy bodies. Full details on exemptions from chartered accountancy bodies can be accessed through MyAAT at aat.org.uk/career/member/progress/chartered

7. Employer involvement

AAT qualifications are recognised and valued by employers as vocational and technical qualifications that prepare students for the world of work and for working specifically in accountancy and finance roles.

7.1 Employer involvement in development and assessment

AAT has worked closely with employers in the development of this qualification to ensure that the qualification demands the skills that an employer would expect of a student at this level.

Employers are also contributing to the development of the live materials used to assess students on completion of their study. Employer involvement in assessment of this qualification includes reviewing the synoptic assessments and scenarios used to ensure that they reflect realistic working practices and environments.

A list of employers who have contributed to, or otherwise supported, the development of this qualification is published on aat.org.uk/about-aat/qualification-development

7.2 Employer engagement requirement for 16–19 year olds in England

AAT qualifications are practical and technical qualifications that have been developed with the involvement and support of employers and practitioners. To ensure that all students have meaningful engagement with employers, centres will be required to plan and provide evidence of a range of opportunities for students to interact with employers in the accounting sector and/or the accounting departments of organisations throughout their course of study.

AAT will quality assure training providers' employer engagement plans and evidence of individual students' engagement activities, as outlined in section 7.3. This will take place in the first year of delivery from the second term of study, and then occur on an ongoing annual basis. Any training provider who fails to present sufficient evidence of engagement for all students will be put on a centre action plan and will be required to meet the conditions imposed before certificates can be issued to their students.

In the Vocational qualifications for 16 to 19 year olds 2017 and 2018 performance tables: technical guidance for awarding organisations, Department for Education (DfE) requirements state:

"Employer involvement in the delivery and/or assessment of technical qualifications provides a clear 'line of sight' to work, enriches learning, raises the credibility of the qualification in the eyes of employers, parents and students and furthers collaboration between the learning and skills sector and industry.

Technical qualifications must:

- require all students to undertake meaningful activity involving employers during their study; and
- be governed by quality assurance procedures run by the awarding organisation to confirm that education providers have secured employer involvement for every student."

Centres delivering the AAT Foundation Certificate in Accounting to 16–19-year-old students must provide opportunities for 'meaningful employer involvement', and be able to provide evidence on request that they have done so.

'Meaningful employer involvement' includes:

- students participating in structured work experience or placements that enable them to develop their accounting skills and knowledge
- students working on projects, exercises or assessments set or supervised by those working in the industry, for example employers developing case studies or assignments
- areas of qualification content delivered via master classes or guest lectures by industry practitioner(s)

The following, while valuable activities for students, are not considered to be 'meaningful employer involvement' for the purposes of meeting this requirement:

- Visiting employers (or employers providing premises, facilities or equipment)
- Attending talks by employers on employability, general careers advice, CV writing, interview training
- Attending careers fairs, events or other networking opportunities
- Learning in simulated or centre-based working environments
- Employers providing job references for students.

7.3 Quality assurance process for employer engagement

7.3.1 On registration

To deliver this qualification, training providers must register, confirm and declare their intention to deliver to 16–19 year olds in England. Training providers must unconditionally offer these students opportunities to interact directly with employers and be governed by quality assurance procedures run by AAT to confirm the securement of employer involvement for every student.

These records must be available for review by the AAT external verifier on request. Registration details can be accessed at aat.org.uk/about-aat/qualification-development

7.3.2 Preparation for delivery

In preparing to deliver this qualification, training providers must prepare an action plan for all students, which indicates the range of interactions planned with employers, mapped against each unit of the qualification.

AAT will verify these plans in the second term of the first year of delivery for all training providers offering 16–19 study programmes. The plan should identify employers by name and indicate the time period in which the activity will take place. The plan should give each student the opportunity to experience meaningful employer engagement. Training providers must also describe how they will make contingencies for students who may miss events through absence.

Training providers that cannot show sufficient commitment from employers and/or a credible activity plan will be given an action for improvement with a realistic timescale for completion.

After the first year of delivery, training providers will be subject to ongoing risk-based sampling of their employer engagement plans.

Certificates will not be issued if employer involvement cannot be assured, either at the start of the qualification or through an appropriate plan of action to address this requirement before the student is certificated.

A template for the employer engagement plan is available at aat.org.uk/about-aat/qualification-development

7.3.3 Ongoing evidence of employer engagement

Training providers must gather evidence that demonstrates that each student has been involved in meaningful employer-based activities before certificates can be issued to the centre's students.

Training providers must record the range and type of employer involvement that each student has experienced. These records must be available for review by the AAT external verifier on request. A template for guidance or use is available at aat.org.uk/about-aat/qualification-development

Training providers must also provide contingencies for students who may be absent for part of their teaching, so that they are not disadvantaged. Any absence that results in a student missing arranged activities must be documented. A student who has not met the minimum requirements cannot be awarded the qualification, and therefore will not be certificated. It is therefore important that employer involvement is not left until the end of the qualification, and that training providers monitor and provide contingencies throughout the learning period.

Evidence will be validated by AAT external verifiers before certificates are issued. Where employer involvement is not judged to be sufficient, students will not be deemed competent and certificates will not be released. External verifiers will be looking for evidence that clearly demonstrates links with appropriate employers.

7.3.4 Annual quality assurance process

Registered training providers will be subject to an annual process of quality assurance that will check employer engagement plans and individual records for all 16–19-year-old students from the second term of the first year of delivery. In subsequent years, all providers will continue to be required to have an employer engagement plan for each cohort of students and to keep individual student records of employer engagement. This evidence should be made available to AAT on request through its annual sampling process.

Those who are found to be non-compliant will be subject to the appropriate sanction together with an associated action plan. Further information on sanctions can be found in the *AAT Code of practice for training providers*, which may be accessed at aat.org.uk/about-aat/qualification-development

8. Support for this qualification

8.1 AAT qualification support

Throughout the life of this qualification, AAT will make available a range of free materials and resources to support tutors and students in delivery and assessment.

Materials produced for this qualification may include:

- specification
- sample assessment materials
- e-learning
- Green Light tests
- webinars
- tutor-to-tutor sessions at network meetings.

Up-to-date information on support materials can be accessed through MyAAT at aat.org.uk/training/study-support/search

8.2 Published materials

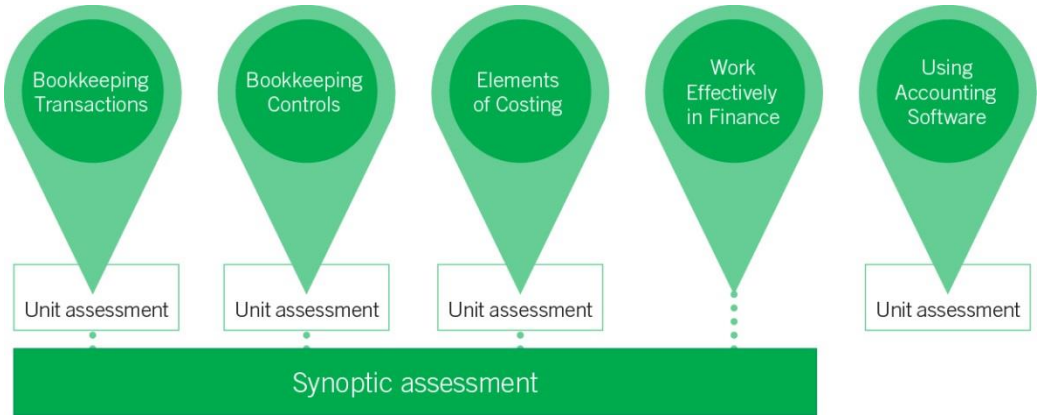
A number of commercial publishers produce support materials for AAT qualifications. While AAT ensures that commercial publishers have the information they need to produce materials in good time to support our training providers and students, we do not formally endorse the materials of any one publisher and we do not review publishers' materials for accuracy.

Tutors are reminded to always refer back to the unit content for what to teach and what will be assessed, and to refer to a range of supporting materials where possible. While published materials can offer excellent support and variety in teaching and learning, they should not be used without reference to this specification.

9. The assessment in detail

9.1 How will students be assessed?

Students must successfully complete four unit assessments and one synoptic assessment to achieve this qualification. The proportion of this qualification assessed by external assessment is 100%.



All assessments in this qualification:

- are set and marked by AAT (with the exception of RPL, which is marked by the training provider)
- are computer based
- are time limited
- are scheduled by training providers or assessment venues
- take place at approved centres and venues under controlled conditions.

To achieve the qualification and to be awarded a grade, a student must pass all the mandatory assessments and the synoptic assessment.

Unit and synoptic assessments are not awarded grades individually, but the marks achieved in all assessments contribute to the student's overall grade for the qualification.

9.2 Availability of assessments

Unit assessments are available to be scheduled on demand throughout the year, except during periods set and communicated by AAT.

The synoptic assessment for the AAT Foundation Certificate in Accounting is available on demand, apart from during periods set and communicated by AAT.

It is recommended that students complete all other assessments before attempting the synoptic assessment. There are restrictions in place to prevent premature scheduling of the synoptic assessment.

9.3 Controlled conditions

AAT has published detailed regulations for training providers regarding the conduct of computer based assessments.

Training providers must ensure that they comply with the minimum requirements for the hardware and software used in the delivery of AAT assessments and must ensure that all assessments are delivered securely.

Each training provider and assessment venue must have at least one computer based assessment (CBA) administrator and at least one invigilator. Training providers and assessment venues must ensure that all assessments are invigilated and conducted in accordance with AAT policies and procedures. To avoid any possible conflict of interest, the CBA administrator and invigilator for an assessment must not be active AAT student members or related to any student taking that assessment. Tutors who have prepared students for the assessment cannot act as the sole invigilator.

AAT requirements and regulations for the conduct of assessments are detailed in the *Instructions for conducting AAT computer based assessments (CBAs)* guidance document, available at aat.org.uk/assessment/secureassess/support

9.4 Sitting the assessment

The assessments in this qualification are computer based with a time restriction.

Students will be presented with a range of question types and formats in the assessment. These may include multiple-choice questions, numeric gap-fill questions, or question tools that replicate workplace activities, such as making entries in a journal. In some assessments, questions will require a written answer, and this is particularly so in the synoptic assessments. While tasks generally do not have to be completed in a specific order, students are encouraged to proceed through them in the order in which they are presented.

Students should familiarise themselves with the CBA environment and some of the question styles that they might encounter in the exam by using the sample assessment materials provided by AAT. Registered students may access Study Support and sample assessment materials through MyAAT at aat.org.uk/training/study-support/search

9.5 Marking

All assessments are marked by AAT, with the exception of RPL. Assessments may be:

- wholly computer marked
- partially computer marked and partially human marked
- wholly human marked.

Computer marking is completed within the assessment software in accordance with an objective marking scheme devised during assessment development. Human marking is conducted by a team of markers, with appropriate subject matter knowledge, who are appointed by AAT. Markers use mark schemes devised during assessment development.

Assessments undergo regular quality assurance, which includes:

- standardisation of markers
- sampling for marking consistency

- review of borderline scripts.

9.6 Results

For computer-marked assessments, provisional results will be available straight after the assessment. Results for assessments that are wholly or partially human marked are delivered within the timescales advertised on the AAT website.

Students will be advised on what percentage of the marks available they achieved in their assessments, which will then be used to calculate their grade for the qualification (Distinction, Merit or Pass).

AAT's feedback service provides a simple summary of students' performance in each assessment. The feedback statement confirms their overall result and includes a breakdown of performance by task. Feedback statements are automatically generated and are designed to help students identify their strengths and any topic areas requiring further study. The student is presented with a short descriptor for each task to describe their performance in that task against the topics assessed. There are five feedback descriptors. Each descriptor provides an indication of how the student has performed in that task and includes generic advice on how to proceed with their studies or continuing professional development (CPD).

9.7 Re-sits

The AAT Foundation Certificate in Accounting is subject to re-sit restrictions.

Students should only be entered for an assessment when they are well prepared and they are expected to pass the assessment. Where a student is unsuccessful in an assessment attempt, they should discuss their results with their tutor and revise appropriately before retaking the assessment.

The AAT Foundation Certificate in Accounting is subject to re-sit restrictions in England, Wales and Northern Ireland when offered to 16–19-year-old students as part of their study programme. If those students who are subject to re-sit restrictions fail any of the unit or synoptic assessments at the first sitting, they will have only one opportunity to re-sit the assessment, which will be different from the first, within their programme of study. If they do not pass an assessment after one re-sit, they will not be able to undertake further attempts within their current agreed study programme and will not have achieved the qualification.

9.8 Enquiry and appeals

If the student thinks that their assessment outcome does not reflect their performance, they can submit an enquiry through MyAAT at aat.org.uk/assessment/enquiries-and-appeals AAT's results enquiry service includes a check of all procedures leading to the issue of the outcome. This service checks that all parts of the assessment were marked; that the marks were totalled correctly; and that the marks were recorded correctly. It also includes a review of the original marking to check that the agreed mark scheme was applied correctly.

Enquiries can be made by a training provider on behalf of an individual student or group of students.

If the student is not satisfied with the response to their enquiry, they can submit an appeal.

There is an administrative fee for enquiries and appeals. AAT will not charge a fee if the enquiry leads to a change in mark awarded for the assessment.

10. Grading

To achieve the qualification and to be awarded a grade, a student must pass all the mandatory unit assessments and the synoptic assessment.

Students achieving the AAT Foundation Certificate in Accounting will be awarded a grade based on performance across the qualification. Unit assessments and synoptic assessments are not individually graded. These assessments are given a mark that is used in calculating the overall grade.

10.1 How the overall grade is determined

Students will be awarded an overall qualification grade (Distinction, Merit, Pass). Students who do not achieve the qualification will not receive a qualification certificate and will be shown as unclassified. This is indicated below for illustrative purposes only.

The raw marks for each individual assessment (before weighting is applied) will be converted into a percentage mark and rounded up or down to the nearest whole number. For example, 75.5% would be rounded up to 76%, whereas 82.1% would be rounded down to 82%. This percentage mark is then weighted according to the weighting of the unit assessment or synoptic assessment within the qualification. The resulting weighted assessment percentages are not rounded. These weighted assessment percentages are then combined to arrive at a percentage mark for the whole qualification. Finally, the percentage mark for the whole qualification is rounded up or down to the nearest whole number, which determines the grade.

Grade definition	Percentage threshold
Distinction	90–100%
Merit	80–89%
Pass	70–79%
Unclassified	0–69% Or failure to pass one or more assessment/s

Example of Pass

Assessment	Contribution of assessment to qualification grade	Percentage achieved (mark attained divided by marks available)	Weighted percentage contribution to grade (weighting multiplied by percentage achieved)
Bookkeeping Transactions	22%	70%	15.40%
Bookkeeping Controls	16%	75%	12.00%
Elements of Costing	16%	71%*	11.36%
Using Accounting Software	16%	78%	12.48%
Synoptic Assessment	30%	79%	23.70%
Total			**75%**

*has been rounded to nearest whole number

Example of Merit

Assessment	Contribution of assessment to qualification grade	Percentage achieved (mark attained divided by marks available)	Weighted percentage contribution to grade (weighting multiplied by percentage achieved)
Bookkeeping Transactions	22%	86%*	18.92%
Bookkeeping Controls	16%	75%	12.00%
Elements of Costing	16%	86%*	13.76%
Using Accounting Software	16%	78%	12.48%
Synoptic Assessment	30%	79%	23.70%
Total			**81%***

*has been rounded to nearest whole number

Example of Distinction

Assessment	Contribution of assessment to qualification grade	Percentage achieved (mark attained divided by marks available)	Weighted percentage contribution to grade (weighting multiplied by percentage achieved)
Bookkeeping Transactions	22%	83%*	18.26%
Bookkeeping Controls	16%	92%*	14.72%
Elements of Costing	16%	93%*	14.88%
Using Accounting Software	16%	90%	14.40%
Synoptic Assessment	30%	98%	29.40%
Total			**92%***

*has been rounded to nearest whole number

10.2 Can students improve their grades?

Any student wishing to improve their grade can do so by re-sitting their assessment(s). Re-sits to improve grades will be subject to the same restrictions as re-sits to pass an assessment.

Only a student's highest result will count towards their grade. If a student re-sits but, in doing so, achieves an assessment result that would lower their overall grade, their previous higher result will remain valid and will be used to determine their overall grade for the qualification.

It is important to recognise that students achieving a Pass are already demonstrating a high level of competence, as AAT maintains a pass mark of 70% across all assessments.

10.3 Grading descriptors

Pass	Merit	Distinction
Demonstrates sound knowledge of the purpose, roles and responsibilities of a finance function.	Demonstrates detailed knowledge of the purpose, roles and responsibilities of a finance function. Considers the impact of the individual, and of a finance team, on business operations.	Demonstrates detailed knowledge of the purpose, roles and responsibilities of a finance function. Considers in detail the impact of individuals, and of a finance team, on business operations.
Processes a range of accounting transactions, both manually and using accounting software. Extracts relevant costing information and outlines how this information can be used to compare performance against budget.	Processes a range of accounting transactions, both manually and using accounting software, with a high level of accuracy. Extracts and combines relevant costing information and explains how this information can be used to compare performance against budget.	Processes a wide range of accounting transactions, both manually and using accounting software, with a high level of accuracy. Extracts and combines relevant costing information and explains in detail how this can be used to compare performance against budget.
Prepares and reconciles ledgers and accounts, making necessary adjustments.	Prepares and reconciles ledgers and a range of accounts, making necessary adjustments with a high level of accuracy.	Prepares and reconciles ledgers and a wide range of accounts, making necessary adjustments with a high level of accuracy.
Performs a range of calculations for financial and management accounting purposes.	Performs a range of calculations for financial and management accounting purposes with a high level of accuracy.	Performs a wide range of calculations for financial and management accounting purposes with a high level of accuracy, interpreting findings where relevant.
Produces accurate information in written and/or numerical form that has a structure and uses appropriate business language.	Produces accurate information in written and/or numerical form that is well-structured and uses appropriate and effective business language.	Produces accurate information in written and/or numerical form that is well-structured, uses appropriate and effective business language, and considers the needs of the recipient.

11. Units

All units in this qualification specification follow a standard format. The unit specification gives guidance on the requirements of the unit for students, tutors, assessors and those responsible for monitoring national standards. Each unit contains the following sections.

Unit title

This qualification, and its component units, is regulated. The unit title shown is the regulated title of the unit. The unit title will appear on the student's qualification certificate exactly as it appears in this specification.

Unit level

All regulated units and qualifications are assigned a level. There are nine levels of achievement, from Entry Level to Level 8.

GLH value

The GLH value is defined as all the times when a tutor, trainer or facilitator is present to give specific guidance. This definition includes lectures, tutorials and supervised study. It also includes time spent by staff assessing student achievements. It does not include time spent by staff marking assignments or homework where the student is not present.

Assessment

Units may be assessed by:

- unit assessment only
- unit assessment, and as part of the synoptic assessment
- synoptic assessment only.

Introduction

The unit introduction gives the reader an appreciation of the unit in the context of the vocational setting of the qualification, as well as highlighting the focus of the unit. It gives the reader a snapshot of the unit and the key knowledge, skills and understanding gained while studying the unit. The unit introduction highlights any links to other AAT units and shows how the unit relates to them. It also specifies whether the unit is mandatory or optional in the qualification structure.

Learning outcomes

The learning outcomes of a unit set out what a student is expected to know or be able to do as a result of their learning.

Scope of content

The scope of content identifies the breadth of knowledge, skills and understanding needed to achieve each of the learning outcomes. The content provides the range of subject material for the programme of learning and specifies the skills, knowledge and understanding required for achievement of the unit.

Content structure

1. Each learning outcome is stated in full.

2. Assessment criteria specify the standard that a student is expected to meet in order to demonstrate that the learning outcome has been achieved. These may be shown as 'students must know' for a knowledge criterion, or 'students must be able to' for a skills criterion. Some learning outcomes may include both knowledge and skills elements.

3. Each assessment criterion is then expanded into key concepts related to that learning outcome.

4. Each concept is then further expanded into indicative content where applicable.

Relationship between content and assessment

Students must have the opportunity to cover all of the unit content. It is not a requirement of the unit specification that all of the content is assessed. However, the indicative content will need to be covered in a programme of learning in order for students to be able to meet the standard determined in the assessment criteria.

Delivering this unit

This section explains the unit content's relationship to content in other AAT units.

Links to standards

This section lists any relevant National Occupational Standards or Apprenticeship Standards that apply to the unit.

Test specification for unit assessment

The test specification for the unit assessment gives details about the assessment method, marking type and duration of the exam. The contribution that each learning outcome makes to the overall mark for the unit assessment is also provided.

Where a unit is not assessed by a separate unit assessment and is only assessed in the synoptic assessment, there will be no unit test specification included in the unit.

Bookkeeping Transactions

Unit level	GLH value	Assessment
2	60	Unit and synoptic assessment

Introduction

This unit introduces students to the double-entry bookkeeping system and the associated documents and processes. Students will reach the stage of extracting an initial trial balance, before any adjustments are made. This unit provides students with the skills necessary to operate a manual double-entry bookkeeping system and provides a strong foundation for progression to more advanced manual and computerised activities.

On completion of this unit, students will be able to check the accuracy of invoices, credit notes, remittance advices, statements of account and petty cash vouchers. They will know how to use these documents to make entries in sales and purchases daybooks, sales and purchases returns daybooks, and discounts allowed and received daybooks using account codes, as well as how to transfer those totals to the sales, purchases and general ledgers.

The UK government department responsible for collecting taxes (HMRC) offers more than one method of accounting treatment when prompt payment discount (PPD) is allowed and received. However, students at Foundation level are only required to use credit notes to adjust for PPD. Using this approach, credit notes are recorded in separate daybooks, a discounts allowed daybook and/or a discounts received daybook, removing the need for discount columns in the cash book. There is no requirement at this level for learners to understand how to account for PPD by any other method.

The cash book and petty cash book are also covered in this unit, including making entries into both and transferring totals to the ledgers. Students will make appropriate checks on the accuracy of supplier invoices and credit notes, reconcile supplier statements with the purchases ledger account and calculate payments due to suppliers. They will also calculate sales invoice and credit note amounts and check receipts from customers.

This unit refers to value added tax or VAT. This is an indirect tax operating in the UK but this type of tax may also operate and be known by another name in other countries.

Bookkeeping Transactions is a **mandatory** unit in this qualification.

Learning outcomes

1. Understand financial transactions within a bookkeeping system
2. Process customer transactions
3. Process supplier transactions
4. Process receipts and payments
5. Process transactions through the ledgers to the trial balance

Scope of content

This section illustrates the depth and breadth of content to be delivered for this unit. All areas indicated in the table below must be covered in teaching.

In any one assessment, students may not be assessed on all content, or on the full depth or breadth of a piece of content. The content assessed may change over time to ensure validity of assessment, but all assessment criteria will be tested over time.

1. Understand financial transactions within a bookkeeping system

1.1	**Indicate the purpose of business documents** Students need to know: • the purpose of business documents: petty cash voucher, invoice, credit note (including for PPD), remittance advice, statement of account.
1.2	**Distinguish between prompt payment, trade and bulk discounts** Students need to know: • the difference between discounts offered: prompt payment, trade and bulk • how discounts are shown on invoices: prompt payment, trade and bulk • how to use credit notes to adjust for PPD and how PPD is recorded once taken: discounts allowed or discounts received daybook, sales or purchases ledger account, general ledger discounts allowed or received account as income or expenditure, sales or purchases ledger control account, value added tax (VAT) account.
1.3	**Demonstrate an understanding of a coding system** Students need to know: • the different types of code: customer account, supplier account, product • where to use codes: sales, sales returns and discounts allowed daybooks and purchases, purchase returns and discounts received daybooks, sales and purchases ledgers • how to create codes: alphabetical, numerical, alphanumerical.
1.4	**Demonstrate an understanding of the process of recording financial transactions** Students need to know: • the role of the books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks • the role of the cash book and petty cash book: as a book of prime entry only, as a book of prime entry and as part of the double-entry bookkeeping system • the ledgers: sales, purchases and general • the accounting equation: calculation of assets, liabilities and capital, dual effect of transactions • the classification of items: assets and liabilities • the classification of income and expenditure: capital income, capital expenditure, revenue income, revenue expenditure • the purpose of the trial balance.

2. Process customer transactions

2.1 Calculate invoice and credit note amounts

Students need to know:

- the documents to be used: quotations, discount policy, customer order, delivery note, price list.

Students need to be able to:

- calculate invoice amounts: item price, net, VAT and total amounts, trade and bulk discounts
- calculate credit note amounts: item price, net, VAT and total amounts, trade, bulk and prompt payment discounts.

2.2 Enter sales invoices and credit notes into books of prime entry

Students need to know:

- the books of prime entry: sales, sales returns and discounts allowed daybooks
- the columns within books of prime entry: customer name, customer account code, total, VAT, net, analysis (including product codes).

Students need to be able to:

- calculate VAT amounts from net and total figures
- calculate total and net amounts from the VAT figure
- make entries in books of prime entry
- total columns in books of prime entry.

2.3 Check the accuracy of receipts from customers

Students need to know:

- the records and documents to use: sales ledger account, sales invoice, sales credit note, remittance advice, discount policy.

Students need to be able to:

- identify discrepancies: under- or over-payment, incorrect discount taken, incorrect amounts
- calculate amounts due from customers, including PPD.

3. Process supplier transactions

3.1 Check the accuracy of supplier invoices and credit notes

Students need to know:

- the documents to use: quotations including discounts, purchase orders, goods received notes, delivery notes, goods returned notes.

Students need to be able to:

- identify discrepancies that may be found: non-delivery of goods, incorrect type or quantity of goods, incorrect calculations, incorrect discounts (trade, bulk and prompt payment), date and terms of payment.

3.2 Enter supplier invoices and credit notes into books of prime entry

Students need to know:

- the books of prime entry: purchases, purchases returns and discounts received daybooks
- the columns within books of prime entry: supplier name, supplier account code, total, VAT, net, analysis (including product code).

Students need to be able to:

- calculate VAT amounts from net and total figures
- calculate total and net amounts from the VAT figure
- make entries in books of prime entry
- total columns in books of prime entry.

3.3 Prepare payments to suppliers

Students need to know:

- the records and documents to use: purchases ledger account, invoices and credit notes (including discounts and VAT), statement of account
- the information to take into account: agreed payment terms.

Students need to be able to:

- identify discrepancies between the supplier's statement of account and the purchases ledger account: timing differences, wrong amounts, missing transactions, duplicated transactions
- calculate payments due to suppliers, including PPD.

4. Process receipts and payments

4.1 Enter receipts and payments into a two column analysed cash book

Students need to know:

- the format of the cash book: date, details, cash, bank, analysis columns (including VAT)
- the documents to use: direct debit/standing order schedule, remittance advice (including BACS), paying in slip, cheque stub, cash receipt, receipts and payments listing.

Students need to be able to:

- calculate VAT amounts from net and total figures
- make entries in the cash book.

4.2 Enter receipts and payments into an analysed petty cash book

Students need to know:

- the format of the petty cash book: date, details, amount, analysis columns (including VAT)
- the documents to use: cash receipt, petty cash voucher.

Students need to be able to:

- calculate VAT amounts from net and total figures
- make entries in the petty cash book, including reimbursement, using the imprest and non-imprest systems.

4.3 Total and balance the cash book and petty cash book

Students need to be able to:

- present totals and balances: column totals, balance carried down, balance brought down, debit balance, credit balance, date and details.

5. Process transactions through the ledgers to the trial balance

5.1 Transfer data from the books of prime entry to the ledgers

Students need to know:

- the books of prime entry: sales and sales returns daybooks, purchases and purchases returns daybooks, discounts allowed and discounts received daybooks, cash book, petty cash book
- the ledgers: sales, purchases, general
- that the sales and purchases ledger control accounts are part of the double-entry system.

Students need to be able to:

- transfer data from books of prime entry to the relevant accounts in the ledgers.

5.2 Total and balance ledger accounts

Students need to be able to:

- total and balance ledger accounts: balance carried down, balance brought down, debit balance, credit balance.

5.3 Extract an initial trial balance

Students need to know:

- to use the general ledger to extract balances
- the column to use in the trial balance: debit, credit.

Students need to be able to:

- transfer balances to the initial trial balance
- total and balance the initial trial balance.

Delivering this unit

This unit has the following links across the AAT Foundation Certificate in Accounting.

Unit name	Content links	Suggested order of delivery
Bookkeeping Controls	Bookkeeping Transactions is the first of two bookkeeping units at Foundation level. With Bookkeeping Controls, it is the foundation for financial accounting at Advanced level.	It is recommended that Bookkeeping Transactions is delivered either before or at the same time as Bookkeeping Controls.
Elements of Costing	The use of codes in this unit links with Elements of Costing.	Elements of Costing might be delivered before, at the same time as or after Bookkeeping Controls.
Using Accounting Software	Bookkeeping Transactions gives students underlying knowledge that may support their study of Using Accounting Software.	It is recommended that Bookkeeping Transactions is delivered either before or at the same time as Using Accounting Software.

Links to standards

This unit links with the following National Occupational Standards (NOS) for Accountancy and Finance:

- FA-1 Process income
- FA-2 Process expenditure
- FA-3 Account for income and expenditure.

Test specification for Bookkeeping Transactions unit assessment

Please refer to the latest Qualification Technical Information (QTI) for specific legislation or rates that apply to the current assessments. Details can be accessed at aat.org.uk/about-aat/qualification-development

Assessment method	Marking Type	Duration of exam
Computer based assessment	Computer marked	2 hours

Learning outcomes	Weighting
1. Understand financial transactions within a bookkeeping system	10%
2. Process customer transactions	10%
3. Process supplier transactions	15%
4. Process receipts and payments	25%
5. Process transactions through the ledgers to the trial balance	40%
Total	**100%**

Bookkeeping Controls

Unit level	GLH value	Assessment
2	45	Unit and synoptic assessment

Introduction

This unit is about control accounts, journals and methods of payment. It takes students through reconciliation processes and the use of the journal to the stage of redrafting the trial balance, following initial adjustments.

This unit covers more complex Foundation level bookkeeping procedures, which will enable students to develop their understanding of the relationship between the various accounting records and consolidate their knowledge of double-entry bookkeeping. Students will gain the confidence they need to perform well in the workplace and the unit will prepare them for greater responsibility.

Students will develop the ability to prepare the value added tax (VAT) control account as well as the sales and purchases ledger control accounts, including reconciliation with the sales and purchases ledgers. They will use the journal to record a variety of transactions, including the correction of errors. Students will be able to redraft the initial trial balance, following adjustments, and be able to identify different methods of payment and their use. They will learn to update the cash book following receipt of a bank statement, and also how to prepare a bank reconciliation statement.

This unit builds on the knowledge and skills acquired from studying Bookkeeping Transactions. Studying Bookkeeping Controls and consolidating the double-entry bookkeeping skills gained in Bookkeeping Transactions will also provide an important foundation for the financial accounting units at Advanced level: Advanced Bookkeeping and Final Accounts Preparation.

This unit refers to value added tax or VAT. This is an indirect tax operating in the UK but this type of tax may also operate and be known by another name in other countries.

Bookkeeping Controls is a **mandatory** unit in this qualification.

Learning outcomes

1. Understand payment methods
2. Understand controls in a bookkeeping system
3. Use control accounts
4. Use the journal
5. Reconcile a bank statement with the cash book

Scope of content

This section illustrates the depth and breadth of content to be delivered for this unit. All areas indicated in the table below must be covered in teaching.

In any one assessment, students may not be assessed on all content, or on the full depth or breadth of a piece of content. The content assessed may change over time to ensure validity of assessment, but all assessment criteria will be tested over time.

1. Understand payment methods

1.1	**Identify the appropriate use of different payment methods** Students need to know: • different payment methods: cash, cheque, debit card, credit card, bank draft, standing order, direct debit, BACS (Bankers' Automated Clearing Services), direct credit, CHAPS (Clearing House Automated Payment System), Faster Payments.
1.2	**Identify the effect of different payment methods on the bank balance** Students need to know: • that different payment methods affect the bank balance in different ways: reduce funds on the date of payment, reduce funds at a later date, no effect.

2. Understand controls in a bookkeeping system

2.1	**Identify the purpose of control accounts** Students need to know: • the purpose of the sales and purchases ledger control accounts (part of the double-entry bookkeeping system) • the purpose of the VAT control account.
2.2	**Identify the purpose of reconciliation** Students need to know: • reasons for reconciling the sales and purchases ledger control accounts with the sales and purchases ledgers • reasons for reconciling the bank statement with the cash book.
2.3	**Identify the purpose of the journal** Students need to know: • the purpose of the journal as a book of prime entry • transactions that are recorded in the journal: opening entries for a new business, irrecoverable debts written off, payroll transactions • errors that are corrected through the journal and the effect on the trial balance: disclosed and not disclosed • names of errors not disclosed by trial balance: error of commission, error of omission, error of original entry, error of principle, reversal of entries, compensating errors.

3. Use control accounts

3.1	**Produce control accounts** Students need to be able to: • prepare control accounts: sales ledger, purchases ledger, VAT • total and balance control accounts: balance carried down, balance brought down.

3.2	Reconcile control accounts Students need to be able to: • total the balances of the individual sales and purchases ledger accounts: sales ledger debit/credit balances, purchases ledger debit/credit balances • identify discrepancies between the sales and purchases ledger control accounts and the individual ledgers • identify reasons for discrepancies between the sales and purchases ledger control accounts and the individual ledgers.

4. Use the journal

4.1	Produce journal entries to record accounting transactions Students need to be able to: • record opening entries for a new business • identify and record entries to write off irrecoverable debts: record VAT where appropriate, calculate VAT from gross and net amounts • identify and record entries for payroll transactions: wages control account, gross pay, income tax, employer's and employees' National Insurance contributions (NIC), employer's and employees' pension and voluntary deductions.
4.2	Produce journal entries to correct errors not disclosed by the trial balance Students need to be able to: • correct errors using the journal: errors of commission, errors of omission, errors of original entry, errors of principle, reversal of entries, compensating errors.
4.3	Produce journal entries to correct errors disclosed by the trial balance Students need to be able to: • open a suspense account • correct errors and clear the suspense account using the journal.
4.4	Use journal entries to make adjustments in the ledger accounts Students need to be able to: • post journal entries to the general ledger accounts • total and balance the general ledger accounts: balance carried down, balance brought down.
4.5	Redraft the trial balance following adjustments Students need to be able to: • recalculate the balance of a general ledger account following journal entries • complete a trial balance from adjusted and unadjusted balances • balance the adjusted trial balance: total debit and credit columns.

5. Reconcile a bank statement with the cash book

5.1	Locate differences between items on the bank statement and entries in the cash book Students need to be able to: • recognise items on the bank statement but not in the cash book and recognise items in the cash book but not on the bank statement: opening balance differences, bank interest paid/received, bank charges, automated payments/receipts, unpresented cheques and outstanding lodgements.

5.2	**Use the bank statement to update the cash book** Students need to be able to: • make appropriate entries from the bank statement into the cash book: bank interest paid/received, bank charges and automated payments/receipts • total and balance the cash book: credit/debit balance carried down, credit/debit balance brought down.
5.3	**Produce a bank reconciliation statement** Students need to be able to: • use appropriate items to complete a bank reconciliation statement: closing bank statement credit balance, unpresented cheques, outstanding lodgements • check a bank statement has been correctly reconciled with a (debit) closing cash book balance.

Delivering this unit

This unit has the following links across the AAT Foundation Certificate in Accounting.

Unit name	Content links	Suggested order of delivery
Bookkeeping Transactions	This unit builds on the knowledge and skills acquired from studying Bookkeeping Transactions, in particular double-entry bookkeeping techniques and reconciliation processes.	It is recommended that Bookkeeping Controls is delivered either after or at the same time as Bookkeeping Transactions.
Using Accounting Software	Prior completion of both Foundation level manual bookkeeping units will benefit students studying Using Accounting Software. The skills and knowledge gained will enable students to understand the business environment and facilitate their comprehension of a computerised accounting system.	It is recommended that Bookkeeping Controls is delivered either before or at the same time as Using Accounting Software.

Links to standards

This unit links with the following National Occupational Standards (NOS) for Accountancy and Finance:

- FA-3 Account for income and expenditure.

Test specification for Bookkeeping Controls unit assessment

Please refer to the latest Qualification Technical Information (QTI) for specific legislation or rates that apply to the current assessments. Details can be accessed at aat.org.uk/about-aat/qualification-development

Assessment method	Marking type	Duration of exam
Computer based assessment	Computer marked	2 hours

Learning outcomes	Weighting
1. Understand payment methods	5%
2. Understand controls in a bookkeeping system	5%
3. Use control accounts	20%
4. Use the journal	50%
5. Reconcile a bank statement with the cash book	20%
Total	**100%**

Elements of Costing

Unit level	GLH value	Assessment
2	45	Unit and synoptic assessment

Introduction

The purpose of this unit is to give students a basic introduction to costing, while building a sound foundation in the knowledge and skills they need for more complex costing and management accounting units such as Advanced level Management Accounting: Costing and Professional level Management Accounting: Budgeting. Students will understand the importance of the costing system as a source of information for internal management decision making. In contrast to the more outward perspective of financial accounting, the skills developed in this unit will allow students to provide information to managers that can be used to assist in internal business planning, decision making and control.

A student successfully completing this unit will be an effective member of the costing function within the accounting team. Working with the management/financial accountant and supervision, they can be expected to:

- use the costing system to record and extract data and information for management purposes
- extract, compare and provide information on actual performance against budget.

This unit covers the nature of cost and how it is used in a costing system. Students will understand the different classifications of cost and how they can be used for internal management decision making. As well as classifying costs, students will code transactions and build up a unit cost for a product or service, using a range of techniques to cost material, labour and overheads. Students will also engage with the budgetary control system by comparing actual costs with budgeted costs and they will determine variances, noting whether they are adverse or favourable.

Cost behaviour is essential to the unit. Students will understand how cost behaves at different levels of output, and how variable and fixed costs per unit behave as output changes. The High-Low method, in its simplest format, is introduced to give students the underpinning knowledge and skill development for later units for management accounting at Advanced and Professional levels, where marginal costing is used as an aid to management decision making.

Another important knowledge and skill that students will develop is to understand overhead as a component of cost and to build a basic unit product cost using labour hours, machine hours and per unit as a basis. This will prepare students and give them the basic tools for studies in overhead apportionment, reapportionment and absorption at Advanced level.

Elements of Costing is a **mandatory** unit in this qualification.

Learning outcomes

1. Understand the cost recording system within an organisation
2. Use cost recording techniques
3. Provide information on actual and budgeted costs and income

Scope of content

This section illustrates the depth and breadth of content to be delivered for this unit. All areas indicated in the table below must be covered in teaching.

In any one assessment, students may not be assessed on all content, or on the full depth or breadth of a piece of content. The content assessed may change over time to ensure validity of assessment, but all assessment criteria will be tested over time.

1. Understand the cost recording system within an organisation

1.1	**Recognise how costs are collected and classified in different types of organisation** Students need to know: • how costs are collected in different organisations • what constitutes cost in different organisations and different types of organisation • how elements of cost are classified: labour, material, overhead • how costs are classified by nature: direct, indirect • how costs are classified by behaviour: fixed, variable, semi-variable.
1.2	**Recognise common costing techniques used in an organisation** Students need to know: • how product cost is determined: material, labour and overhead • inventory valuation methods: first-in-first-out (FIFO), last-in-first-out (LIFO), weighted average cost (AVCO) • labour costing methods: time-rate, overtime, piecework, bonus payments • overhead absorption methods: per unit, labour hours, machine hours.
1.3	**Identify the relationship between the costing and financial accounting systems within an organisation** Students need to know: • costing and financial accounting systems within an organisation • how each system uses cost: costing using many classifications of cost, financial accounting depending on historic cost.
1.4	**Identify sources of information about income and expenditure** Students need to know: • how historic cost is used for accounting and costing reporting • how costing systems use actual or budgeted costs to determine unit/job cost • how budgeted and actual costs are used for planning and control purposes.
1.5	**Distinguish between cost, profit and investment centres** Students need to know: • differences between cost centres, profit centres and investment centres • use of different centres in different organisations.
1.6	**Identify how materials, labour and overheads are classified and recorded** Students need to know: • how costs are classified: element, nature, behaviour, function • how costs are coded using numeric, alphabetic and alphanumeric coding systems • the components and construction of a manufacturing account.

2. Use cost recording techniques

2.1 Calculate cost of inventory issues and inventory valuations

Students need to be able to:

- cost issue of inventory for management accounting purposes using FIFO, LIFO and AVCO
- calculate closing values of inventory using FIFO, LIFO and AVCO (rounding figures as necessary).

2.2 Calculate labour payments

Students need to be able to:

- calculate labour payments: time-rate and overtime, piecework, bonuses.

2.3 Calculate overhead absorption rates

Students need to be able to:

- calculate simple overhead absorption rates: per unit, labour hours, machine hours (rounding figures as necessary) to show differing methods to arrive at unit cost.

2.4 Use cost behaviour to calculate total and unit costs

Students need to be able to:

- calculate total and unit costs at different levels of output
- apply simple High-Low method to arrive at output costs at differing levels of output

2.5 Calculate the direct cost of a product

Students need to know:

- how direct cost is a component of product cost.

Students need to be able to:

- calculate direct cost of a product in a manufacturing organisation, taking into account the flow of inventory in the production process, what constitutes direct cost, manufacturing cost, cost of goods manufactured and cost of goods sold.

3. Provide information on actual and budgeted costs and income

3.1 Compare actual and budgeted costs and income

Students need to be able to:

- calculate differences between actual and budgeted costs and income
- identify whether variance is adverse or favourable for costs and income.

3.2 Apply exception reporting to identify significant variances

Students need to be able to:

- calculate variances as a percentage of budget
- identify significant variances according to an organisation's policy
- report significant variances to a relevant manager.

Delivering this unit

This unit has the following links across the AAT Foundation Certificate in Accounting.

Unit name	Content links	Suggested order of delivery
Bookkeeping Transactions	The use of codes in this unit links with Bookkeeping Transactions.	Bookkeeping Transactions might be delivered before, at the same time or after Elements of Costing.

Links to standards

This unit links with the following National Occupational Standards (NOS) for Accountancy and Finance:

- MA-1 Provide cost and revenue information.

Test specification for Elements of Costing unit assessment

Please refer to the latest Qualification Technical Information (QTI) for specific legislation or rates that apply to the current assessments. Details can be accessed at aat.org.uk/about-aat/qualification-development

Assessment method	Marking type	Duration of exam
Computer based assessment	Computer marked	1 hour 30 minutes

Learning outcomes	Weighting
1. Understand the cost recording system within an organisation	20%
2. Use cost recording techniques	60%
3. Provide information on actual and budgeted costs and income	20%
Total	100%

Using Accounting Software

Unit level	GLH value	Assessment
2	45	Unit assessment only

Introduction

This unit provides students with the knowledge and skills needed to carry out typical bookkeeping transactions and tasks using accounting software. In the modern business environment, processing data and information into accounting software is a necessary task in most finance roles. This unit teaches students the practical steps for processing accounting information electronically and will allow students to reinforce their understanding of the sequence in which bookkeeping tasks are carried out.

On completion of this unit, students will have the practical ability to enter accounting transactions into accounting software and to perform bank reconciliations accurately. Students will be able to enter information into accounting software and understand the main features of accounting software. They will learn how to set up general ledger accounts for new and existing businesses and process the typical bookkeeping entries expected of students at this level, including the processing of sales and purchase documentation, recording bank and cash entries and carrying out bank reconciliations accurately. Students will also learn how to produce reports using the software and understand the purpose of these reports.

Students must have access to a suitable specialised accounting software package as part of their study for this unit and for the assessment. Spreadsheet software alone will not allow full unit content coverage, so cannot be used for the study or assessment of this unit.

The program selected by learning providers must be capable of producing reports in at least one of the following formats at various stages of the process: XLS, XLSX, CSV, DOC, DOCX, PDF, BMP, GIF, JPEG, PNG.

Screenshots may also be submitted using one of these formats. Assessment evidence submitted in alternative file formats will not be marked.

This unit refers to value added tax or VAT. This is an indirect tax operating in the UK but this type of tax may also operate and be known by another name in other countries.

Using Accounting Software is a **mandatory** unit in this qualification.

Learning outcomes

1. Set up accounting software
2. Process sales and purchases transactions
3. Process bank and cash transactions
4. Perform period end routine tasks
5. Produce reports

Scope of content

This section illustrates the depth and breadth of content to be delivered for this unit. All areas indicated in the table below must be covered in teaching.

In any one assessment, students may not be assessed on all content, or on the full depth or breadth of a piece of content. The content assessed may change over time to ensure validity of assessment, but all assessment criteria will be tested over time.

1. Set up accounting software

1.1	**Enter information relating to the organisation at the beginning of an accounting period** Students need to be able to: • set up and amend general ledger accounts • enter the relevant opening balance information.
1.2	**Set up customer accounts** Students need to be able to: • create customer accounts • enter the relevant opening balance information.
1.3	**Set up supplier accounts** Students need to be able to: • create supplier accounts • enter the relevant opening balance information.

2. Process sales and purchases transactions

2.1	**Process sales invoices and credit notes** Students need to be able to: • process sales invoices from source documents ensuring that value added tax (VAT) where applicable is posted to the correct account • process credit notes from source documents ensuring that VAT where applicable is posted to the correct account.
2.2	**Allocate receipts from customers** Students need to be able to: • process receipts from customers and allocate amounts correctly: in full payment, in part payment, against the opening balance, invoices and credit notes.
2.3	**Process purchase invoices and credit notes** Students need to be able to: • process purchase invoices from source documents ensuring that VAT where applicable is posted to the correct account • process credit notes from source documents ensuring that VAT where applicable is posted to the correct account.
2.4	**Allocate payments to suppliers** Students need to be able to: • process payments to suppliers and allocate amounts correctly: in full payment, in part payment, against the opening balance, invoices and credit notes.

3. Process bank and cash transactions

3.1 Process receipts and payments for non-credit transactions

Students need to be able to:

- process bank and cash receipts ensuring that VAT where applicable is posted to the correct account
- process bank and cash payments ensuring that VAT where applicable is posted to the correct account.

3.2 Process recurring receipts and payments

Students need to be able to:

- set up and process a recurring bank receipt
- set up and process a recurring bank payment.

3.3 Process petty cash receipts and payments

Students need to know:

- how to top up petty cash.

Students need to be able to:

- process petty cash payments ensuring that VAT where applicable is posted to the correct account
- process petty cash receipts ensuring that VAT where applicable is posted to the correct account.

4. Perform period end routine tasks

4.1 Process journals

Students need to be able to:

- process journals: to correct errors, to record unrecorded transactions or adjustments.

4.2 Reconcile the bank statement

Students need to know:

- how to agree the payments and receipts for the period from the bank statement to the bank entries made on accounting software.

Students need to be able to:

- process unrecorded payments and receipts
- reconcile the bank balance at the end of an accounting period.

5. Produce reports

5.1 Produce routine reports for customers and suppliers

Students need to know:

- how to identify the customer or supplier report required.

Students need to be able to:

- produce reports that meet business requirements.

5.2 Produce routine reports from the general ledger

Students need to be able to:

- produce a trial balance and audit trail
- identify additional general ledger reports required
- produce reports that meet business requirements.

Delivering this unit

This unit has the following links across the AAT Foundation Certificate in Accounting.

Unit name	Content links	Suggested order of delivery
Bookkeeping Transactions	Manual bookkeeping skills are useful underpinning knowledge for Using Accounting Software.	It is recommended that Bookkeeping Transactions is delivered either before or at the same time as this unit.
Bookkeeping Controls	Control account reconciliations and basic journal adjustments offer useful underpinning knowledge for Using Accounting Software.	It is recommended that Bookkeeping Controls is delivered either before or at the same time as this unit.

Links to standards

This unit links with the following National Occupational Standards (NOS) for Accountancy and Finance:

- PS-1 Work effectively in accounts and finance
- FA-1 Process income
- FA-2 Process expenditure.

Test specification for Using Accounting Software unit assessment

Please refer to the latest Qualification Technical Information (QTI) for specific legislation or rates that apply to the current assessments. Details can be accessed at aat.org.uk/about-aat/qualification-development

Assessment method	Marking type	Duration of exam
Computer based assessment	Human marked	2 hours

Learning outcomes	Weighting
1. Set up accounting software	25%
2. Process sales and purchases transactions	35%
3. Process bank and cash transactions	20%
4. Perform period end routine tasks	15%
5. Produce reports	5%
Total	**100%**

Work Effectively in Finance

Unit level	GLH value	Assessment
2	45	Synoptic assessment only

Introduction

This unit will help students to develop the professional skills and behaviours needed in the workplace. While this unit is set in the context of the finance function, these skills are transferable to many other working environments.

Students will understand the work of the finance function and why that work is important to an organisation. They will understand that finance employees require more than numerical skills: they also need interpersonal and written communication skills. Students will learn the importance of being an effective employee and what this means, and how to work as part of a finance team. Students will be able to identify activities that develop current skills and knowledge, and those that will help them achieve future career aspirations. Students will understand how to ensure data security and the importance of maintaining confidentiality of information. Students will understand why corporate social responsibility is important and what actions individuals can take to ensure that they behave ethically and support sustainability.

Studying this unit helps to prepare students for Advanced level Ethics for Accountants. The communication and numeracy skills included within this unit will be beneficial to those studying all AAT qualifications. The written communication skills element of this unit will prepare students for work and further study by developing their reading and writing skills. The basic numerical functions covered in this unit are important in all financial computations and, as such, students who successfully complete this unit should have an increased confidence in dealing with financial computations.

Work Effectively in Finance is a **mandatory** unit in this qualification.

Learning outcomes

1. Understand the finance function within an organisation
2. Use personal skills development in finance
3. Produce work effectively
4. Understand corporate social responsibility (CSR), ethics and sustainability within organisations

Scope of content

This section illustrates the depth and breadth of content to be delivered for this unit. All areas indicated in the table below must be covered in teaching.

In any one assessment, students may not be assessed on all content, or on the full depth or breadth of a piece of content. The content assessed may change over time to ensure validity of assessment, but all assessment criteria will be tested over time.

1. Understand the finance function within an organisation

1.1	**Identify the role of the finance function** Students need to know: • the role of the finance function: responsibility for production of statutory financial statements, providing a service (information, support, advice and guidance) to both internal and external stakeholders.
1.2	**Demonstrate an understanding of how finance staff contribute to an organisation's success** Students need to know: • the importance of establishing good business relationships • the principles of effective communication: content is written clearly, complete, accurate, timely, concise and meets the needs of the recipient, and an appropriate medium is used in a suitable environment • actions of finance staff that support efficient working practices, solvency and long-term financial stability, legal and regulatory compliance • the importance to an organisation's survival of remaining solvent and managing funds effectively • the different types of policies and procedures affecting finance staff: finance function-specific and organisation-wide.
1.3	**Indicate the role of information in the work of the finance function** Students need to know: • types of information and documentation received by the finance function: budgetary, inventory control and costing information, information from suppliers and customers, purchase orders, remittance advice, statements, supplier invoices, credit notes • types of information and documentation produced by the finance function: information to help management decision making, budgetary information, cash information, taxation information, information for suppliers and customers, sales invoices, credit notes, statements • the importance of providing useful information • characteristics of useful information: complete, accurate, timely and fit for purpose.
1.4	**Identify the importance of data security** Students need to know: • why it is important to ensure the security of data and information • the implications for the organisation if data and information is not secure • how data and information is retained securely: using passwords, archiving, backups and restricting access.

2. Use personal skills development in finance

2.1 Identify the interpersonal skills required by finance staff

Students need to know:

- a range of interpersonal skills: respecting others, developing trust, being responsible, being reliable, communicating effectively, negotiation, problem solving, decision making
- how to use active listening skills
- how to use appropriate business language
- the importance of appropriate language, personal appearance and body language in different business situations to project a professional image
- how interpersonal skills help to build good business relationships.

2.2 Identify the features of an effective finance team

Students need to know:

- the characteristics of an effective finance team: good communication channels, shared values, a mix of complementary skills, clear leadership, common purpose and clearly defined roles and responsibilities
- the skills, competencies and behaviours required of individuals within a high-performing finance team: trust, shared goals and values, clear roles and responsibilities, effective communication, numeracy skills, clear leadership, every member feels valued, a mix of complementary skills and diversity
- the actions a team member can take to support the success of the finance team: work independently but be aware of the work of others, help others in the team wherever possible, take responsibility for completing work within targets and to standard, communicate effectively, contribute ideas, understand role within the team, understand individual and team objectives, have commitment to achieving team and individual objectives.

2.3 Identify development needs

Students need to know:

- the importance of continuing professional development (CPD) to finance staff.

Students need to be able to:

- review own performance and use feedback from others
- identify development objectives and activities to address objectives.

3. Produce work effectively

3.1 Produce accurate work in appropriate formats

Students need to know:

- standard business communications: business letters, emails, formal business reports, spreadsheets
- how standard business communications are usually structured and presented: business letters, emails, business reports, spreadsheets.

Students need to be able to:

- choose the appropriate format to present business information
- produce accurate information, which is technically correct and free from spelling and grammatical errors
- use numerical functions for business calculations in any combination: addition, subtraction, multiplication, division, percentages, proportions, ratios, averages and fractions.

3.2 Communicate information effectively

Students need to be able to:

- communicate using acceptable business language
- produce written communication that is clear, structured and follows a logical progression
- prepare logical and clearly structured notes to plan for verbal communications.

3.3 Plan workload to meet the needs of the organisation

Students need to know:

- the importance of communicating with others during the completion of tasks or when deadlines are in danger of not being met
- the importance of meeting agreed deadlines and adhering to working practices
- the impact on others of not completing specified tasks.

Students need to be able to:

- work independently, and manage workload using time management techniques and planning aids
- plan, prioritise, monitor and review workload within deadlines.

4. Understand corporate social responsibility (CSR), ethics and sustainability within organisations

4.1 Demonstrate an understanding of corporate social responsibility (CSR)

Students need to know:

- what CSR is
- organisational actions that support CSR
- good practice in organisations with a strong CSR commitment.

4.2 Identify how finance staff can support ethical business practices

Students need to be able to:

- maintain confidentiality of information
- behave professionally in finance: acting with honesty and fairness, ensuring that professional knowledge is up to date.

4.3 Establish the features and benefits of sustainable business practices

Students need to know:

- areas of sustainability: economic, social, environmental
- organisational actions that support sustainability
- the impact of sustainability activities on the organisation: costs, benefits
- the impact of sustainability activities outside the organisation: on stakeholders, on the environment, on society.

Delivering this unit

This unit has the following links across the AAT Foundation Certificate in Accounting.

Elements of this unit are found across the qualification and this unit may be delivered at any time throughout the course. However, it is recommended that the synoptic assessment is only taken when all other units have been completed.

Unit name	Content links	Suggested order of delivery
Bookkeeping Transactions	Numerical skills, communication of information and professional behaviour may be linked with Bookkeeping Transactions.	Bookkeeping Transactions might be delivered before, at the same time as or after Work Effectively in Finance. It is recommended that the synoptic assessment is only attempted after the contributing units are completed, although this is not compulsory.
Bookkeeping Controls	Numerical skills, communication of information and professional behaviour may be linked with Bookkeeping Controls.	Bookkeeping Controls might be delivered before, at the same time as or after Work Effectively in Finance. It is recommended that the synoptic assessment is only attempted after the contributing units are completed, although this is not compulsory.
Elements of Costing	Numerical skills may be linked with Elements of Costing.	Elements of Costing might be delivered before, at the same time as or after Work Effectively in Finance. It is recommended that the synoptic assessment is only attempted after the contributing units are completed, although this is not compulsory.

Links to standards

This unit links with the following National Occupational Standards (NOS) for Accountancy and Finance:

- PS-1 Work effectively in accountancy and finance
- PS-2 Professional ethics in accountancy and finance.

12. Synoptic test specification

Please refer to the latest Qualification Technical Information (QTI) for specific legislation or rates that apply to the current assessments. Details can be accessed at aat.org.uk/about-aat/qualification-development

Assessment	Marking type	Duration of exam
Computer based synoptic assessment	Partially computer / partially human marked	2 hours

The synoptic assessment will ask students to apply knowledge and skills gained across the qualification in an integrated way, within a workplace context. Scenarios will change over time to ensure the validity of the assessment.

12.1 Assessment objectives

Assessment objective 1	Demonstrate an understanding of the finance function and the roles and procedures carried out by members of an accounting team.
Related learning outcomes	**Work Effectively In Finance** LO1 Understand the finance function within an organisation LO2 Use personal skills development in finance LO3 Produce work effectively LO4 Understand corporate social responsibility (CSR), ethics and sustainability within organisations
Assessment objective 2	Process transactions, complete calculations and make journal entries.
Related learning outcomes	**Bookkeeping Transactions** LO2 Process customer transactions LO3 Process supplier transactions LO4 Process receipts and payments LO5 Process transactions through the ledgers to the trial balance
Assessment objective 3	Compare, produce and reconcile journals and accounts.
Related learning outcomes	**Bookkeeping Controls** LO3 Use control accounts LO4 Use the journal LO5 Reconcile a bank statement with the cash book **Elements of Costing** LO2 Use cost recording techniques LO3 Provide information on actual and budgeted costs and income
Assessment objective 4	Communicate financial information effectively.
Related learning outcomes	**Work Effectively In Finance** LO3 Produce work effectively

12.2 Summary

Assessment objective		Weighting
AO1	Demonstrate an understanding of the finance function and the roles and procedures carried out by members of an accounting team.	24%
AO2	Process transactions, complete calculations and make journal entries.	24%
AO3	Compare, produce and reconcile journals and accounts.	34%
AO4	Communicate financial information effectively.	18%
Total		100%

13. Delivering AAT qualifications

13.1 Staff requirements

AAT requires that all staff who deliver AAT qualifications, including tutors, assessors and verifiers, are professionally competent to do so.

If a training provider wishes to claim recognition of prior learning (RPL) for a student, then staff must hold the relevant assessor and/or internal verifier qualifications.

For more information on assessing RPL, and the role and qualifications required for assessors and/or internal verifiers, please refer to the *AAT Code of practice for training providers* and *AAT Guidance for training providers* documents available through MyAAT at aat.org.uk/about-aat/aat-standards

13.2 Training provider and assessment venue approval

Training providers must be approved by AAT to offer these qualifications. To apply to become an AAT-approved training provider, email trainingproviders@aat.org.uk with the following information:

- full name of organisation
- full postal address, including postcode
- landline telephone number
- website address – this must be a live, fully functioning website
- other awarding bodies with which the organisation is accredited.

When AAT has received this information, an account manager will set up a meeting, and discuss the criteria needed for approval. Training providers offering funded provision to 16–19-year-old students will be required to confirm that they are providing employer engagement for those students.

Only applications that meet AAT's high standards will be approved.

Existing training providers who wish to offer the qualification(s) should contact qualityassurance@aat.org.uk to obtain the additional approval application form.

To apply to become an AAT-approved assessment venue, email assessment.operations@aat.org.uk with the following information:

- the full address of the proposed venue
- any experience in administering computer based assessments.

AAT will evaluate whether a venue meets the minimum hardware and software requirements, is a suitable environment for delivering assessments and has the staff to run assessments successfully. One of the AAT assessment team may visit a centre before approval is granted.

AAT doesn't approve venues on a permanent basis and may review a venue's status at any time. If a venue's status changes, the venue administrator will be notified in writing.

13.3 Quality assurance

AAT monitors training providers to ensure their continued compliance with the AAT approval criteria, the *AAT Code of practice for training providers* and appropriate regulatory requirements. Within the United Kingdom, our qualifications are regulated by the Office of Qualifications and Examinations Regulation (Ofqual) in England and Northern Ireland and internationally; by the Scottish Qualifications Authority (SQA) in Scotland; and by Qualifications Wales in Wales.

All training providers have an allocated point of contact, and from time to time they will be visited by AAT to ensure that quality standards are being met. The frequency of visits will depend on a number of factors and visits will not necessarily occur on an annual basis. If a centre has been delivering assessments using RPL as an assessment method, AAT may also ask for particular information and/or documents to be made available so that a remote verification activity might be conducted rather than a physical visit.

Training providers will receive an annual report from AAT identifying any actions that are to be addressed.

AAT may apply an action plan with deadlines and/or a sanction where training providers do not meet the requirements set out in the *AAT Code of practice for training providers* which can be accessed via MyAAT at aat.org.uk/support/quality-assurance/resources

Sanctions will be applied at training provider level and will take the following form:

Level 1 Action plan imposed

Level 2 Suspension of the right to claim certification

Level 3 Suspension of the right to register students and claim certification.

Where AAT considers that there is an irretrievable breakdown in the management and quality assurance of the delivery of specified qualifications, AAT will withdraw training provider approval.

14. Equality and diversity

AAT firmly believes in equality of opportunity for all who participate in its qualifications.

We aim to ensure that:

- our qualifications are free from barriers that restrict access and progression
- our qualifications are attainable by all who can demonstrate the required standard by whatever means
- our qualifications and publications are free from discriminatory practices or stereotypes with regard to gender, race, age, creed or sexual orientation
- assessment tasks and study opportunities are sufficiently varied and flexible to ensure that no particular group of students or would-be students are placed at any disadvantage
- all reasonable adjustments are made to cater for the individual requirements of students
- assessments are valid and reliable to ensure that all students receive impartial treatment.

We do this in the following ways.

1. Considering issues of diversity and equality as part of the development process.
2. Avoiding the creation of barriers that might disadvantage those students who share one or more protected characteristics.
3. Consultation with students (or their representatives).
4. Collection of data for monitoring and evaluation.
5. Provision of additional information at aat.org.uk/about-aat/aat-equal-opportunities-policy.

14.1 Reasonable adjustments and special consideration

'Reasonable adjustment' is the term used for any special arrangement that is needed to enable students with disabilities or temporarily incapacitated students to do their best in an assessment. A common example would be extra time for a dyslexic student.

'Special consideration' is the term used to describe the process by which a student's script is reassessed after it has been taken, due to the student suffering an illness, traumatic accident or major and unpredictable life event at, or shortly before, the time of assessment.

In most cases, the training provider may make the decision to grant adjustments: for example, granting extra time up to and including one third of the available time as published for that assessment.

In the event of a more significant adjustment, training providers will need to contact AAT as outlined in the *Reasonable Adjustment Policy* available through MyAAT at aat.org.uk/assessment/adjustments-and-considerations.

The required forms and more details are available in *Guidance on the Application of Reasonable Adjustments and Special Consideration in AAT Assessments*, available through MyAAT at aat.org.uk/assessment/adjustments-and-considerations.

15. Support for training providers

15.1 Centre Support team

The Centre Support team is dedicated to helping training providers with the daily running of AAT qualifications. The team also offers one-to-one support for new training providers to help them get their AAT qualifications up and running.

Phone: +44 (0)203 3735 2443
Email: centre.support@aat.org.uk

15.2 Regional Account Manager (RAM)

Each training provider has their own Regional Account Manager (RAM) assigned to support them once they have been approved as an AAT training provider. RAMs help provide links to local employers, and visit regularly to keep training providers up to date on qualification developments, apprenticeships and possible commercial opportunities.

15.3 Weekly email update from AAT – *SummingUp*

Every Friday morning, *SummingUp* shares all the latest news from AAT, including:

- technical updates
- qualification developments
- upcoming events
- new e-learning materials
- the latest marketing materials.

15.4 Events for training providers

Tutors have the opportunity to attend a number of events throughout the year. There are three types of tutor events.

Annual conference

The annual training provider conference is a chance to get together, network and share ideas. The two-day conference includes:

- topical workshops
- a networking dinner on the first evening
- the opportunity to learn about new developments from AAT.

Network meetings

At these events, training providers can raise queries, share best practice and ideas with AAT and other training providers. These events:

- cover a wide range of topics
- keep tutors up to date on the latest issues
- provide relevant and cost-effective CPD.

Technical events (tutor-to-tutor sessions)

These events are free of charge to training providers and cover a range of our qualifications and assessment areas. Experienced and high-performing training providers share their experiences, tips and techniques with attendees to help others improve their achievement rates.

15.5 Tutor Talk forum

All AAT-approved training providers have access to Tutor Talk, where tutors can contribute to online conversations about a wide range of AAT issues. Tutors will receive:

- unlimited user logins for all AAT tutors
- email updates on posts they're interested in.

15.6 Online support resources

In order to help AAT tutors successfully deliver AAT qualifications, a range of support materials are offered for all of our qualifications, such as:

- interactive PDFs
- recorded webinars
- videos
- podcasts
- training materials
- quiz questions for all AAT units
- content queries.

All tutor support materials can be found on AAT website.

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