ACCESS AWARD

IN
ACCOUNTING
SOFTWARE

LEVEL 1

aat

Updates to this specification

Version	Date first published	What's been updated
Version 2.0	07 September 2018	Section 8: Removal of XLS
Version 1.1	11 September 2017	Section 11. Equality and Diversity
Version 1.0	28 April 2017	First publication

Contents

1. Short Qualifications from AAT

AAT works across the globe with around 140,000 students and members in more than 90 countries. They are represented at every level of the finance and accounting world, including students studying towards a career in finance, people already working in accountancy and self-employed business owners.

Alongside the AAT Accounting Qualifications which lead to rewarding careers as accountancy or finance professionals, AAT also offers Short qualifications to meet the varied needs of our students. Short qualifications allow students with different experiences and end goals to engage with AAT and achieve their potential. Short qualifications are offered at three levels:

- Access (Level 1)

- Foundation (Level 2)

- Advanced (Level 3).

Access (Level 1) qualifications are an entry point for students who need additional support to develop their finance or business skills. These qualifications are designed to give students the introductory knowledge and confidence to take on higher level AAT qualifications and to progress in their lives and careers.

Studying an AAT short qualification allows students to focus on specific knowledge and skills. Students may wish to move into employment. They may wish to advance in specialised subject areas such as bookkeeping in order to become a bookkeeping member of AAT and achieve AAT Bookkeeper status (AATQB). Alternatively, students may wish to complete the AAT Accounting Qualifications to Professional Level, giving them the opportunity to become full members of AAT and achieve AAT Accountant status (MAAT).

2. Studying with AAT

All students must register with AAT to study their AAT short qualification.

The annual AAT student registration fee allows students to:

- study AAT short qualifications

- sit AAT assessments

- access a range of study resources that support successful study progression.

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

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

3. Choosing to study the AAT Access Award in Accounting Software

3.1 Who should choose to study this qualification?

The AAT Access Award in Accounting Software offers students at Level 1 the opportunity to develop their skills in using accounting software. This qualification can offer a route into employment, support students in their existing work, or help students to pursue further study with AAT.

This qualification will particularly suit those students who have had minimal work experience or those who need some additional support in order to progress. This may include younger learners seeking tangible and finance-specific skills, adults seeking to validate their existing skills in order to enter into or progress in their career, or students who would like to test their abilities before progressing further with AAT.

This qualification may also interest those who are self-employed or working in small businesses with a requirement to do their own bookkeeping. Students studying manual bookkeeping qualifications (or with existing manual bookkeeping skills) may also be interested in studying this qualification to gain skills in accounting software in order to develop their career as a bookkeeper.

AAT does not set any prerequisites for the study of the AAT Access Award in Accounting Software. However, the ability to communicate information clearly and appropriately to a given audience is a valuable skill in any role and in any type of business. For the best chance of success, we recommend that students begin their AAT studies with a good standard of English and maths.

3.2 Why choose this qualification?

At Level 1, AAT offers the AAT Access Award in Accounting Software, the AAT Access Award in Bookkeeping and the AAT Access Award in Business Skills.

Students should choose the AAT Access Award in Accounting Software if they wish to focus on specific technical skills in using accounting software. Students completing this qualification may wish to pursue careers in finance or business in either the private or public sectors. This qualification complements the other qualifications in the suite of AAT Access qualifications and may be combined with the AAT Access Award in Bookkeeping to lay a strong foundation for further study with AAT in either accountancy or bookkeeping.

This qualification will usually take around 6 weeks to complete, but this will depend on the study method and course timetable.

3.3 What does the qualification cover?

The AAT Access Award in Accounting Software introduces students to the use of accounting software. The qualification covers a range of skills and the relevant supporting knowledge in one mandatory unit:

- Access to Accounting Software (45 guided learning hours).

The qualification is assessed in one end-of-qualification assessment.

A student completing this qualification will develop an understanding of the benefits and risks of using accounting software. Students will learn how to set up accounts and how to record bank and cash transactions using accounting software. They will also develop the skills needed to produce a range of reports to meet business needs.

3.4 What will this qualification lead to?

The skills developed by studying this qualification will give a student a solid base from which to seek employment with greater confidence or enable them to progress to the next level of learning.

The skills developed in this qualification can lead to employment in junior or supporting administrative roles in companies across a wide range of public and private sectors, for example, as a:

- trainee bookkeeper
- data entry clerk
- accounts administrator
- invoice entry administrator
- payments administrator.

The knowledge and skills developed in this qualification may also support those students who wish to progress to other qualifications in the suite of AAT Access qualifications:

- AAT Access Award in Bookkeeping – Level 1
- AAT Access Award in Business Skills – Level 1.

The skills developed in this qualification may also underpin those developed further in the suite of AAT Foundation qualifications:

- AAT Foundation Certificate in Accounting – Level 2
- AAT Foundation Diploma in Accounting and Business – Level 2
- AAT Foundation Award in Accounting Software – Level 2
- AAT Foundation Certificate in Bookkeeping – Level 2.

3.5 Who supports this qualification?

AAT qualifications are 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 for the AAT Access Award in Accounting Software can be found on our qualifications pages at aat.org.uk/qualification-specifications/employer-letters-of-support.

I wanted a change of career and after a lot of careful consideration; I decided to go back to college to study AAT. AAT qualifications are great as they offer real world skills, delivered in a flexible way, which meant I could still work on my part-time cake business as well as study.

It was really strange going back to college as I hadn't studied for quite some time, Luckily all the support from the people at college and AAT made it much easier.

Studying the AAT qualifications really helped me boost my confidence. It taught me a lot about myself that I can meet my targets – and AAT have some many online tools on to help you, whether your writing your CV, applying for a job, or looking for study support.

I've since progressed through the higher levels of the Accounting Qualifications and I'm now a registered AATQB member. Study AAT has been a real life change for me; it's given me the expertise needed to pursue a full-time career in accounting. I'm now finishing my studies and aiming to become a full member so I can use MAAT letters.

The skills I've learnt through AAT are valuable skills that can be applied to any business – and they've definitely helped me progress my career.

Ashleigh Moorcroft
Student, AATQB

4. About the AAT Access Award in Accounting Software

Qualification name	Qualification number
AAT Access Award in Accounting Software – Level 1	603/1306/7
Level	
1	
Guided learning hours (GLH)	Total qualification time (TQT)
45	60

4.1 GLH value

The total GLH value for this qualification is 45 hours.

The GLH for a qualification are an estimate of the amount of time a student spends learning under the supervision of a 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. The GLH do 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.

4.2 TQT value

The TQT value for this qualification is 60 hours.

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

4.3 Are there any prerequisites for this qualification?

AAT does not set any prerequisites for the study of this qualification.

However, the ability to communicate information clearly and appropriately to a given audience is a valuable skill in any role and in any type of business, and it will support students in studying this qualification. For the best chance of success, we recommend that students begin their AAT studies with a good standard of English and maths.

5. Employer involvement

AAT qualifications are 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.

5.1 Employer involvement in development

AAT has worked 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.

A list of employers who have contributed to, or otherwise supported, the development of this qualification is published at aat.org.uk/qualification-specifications/employer-letters-of-support

5.2 Working with employers to deliver the qualification

AAT qualifications are practical and technical qualifications, which have been developed with the involvement and support of employers. Teaching and learning should reflect this practical focus, and students must be encouraged to relate their learning to current issues and activities in the workplace. Students will benefit from contact with employers during their course of study. Employer involvement enhances students' experiences by allowing them to apply their knowledge to real workplace situations and builds bridges between the worlds of study and work.

This may include:

- students participating in work experience that enables them to develop their skills and knowledge
- students working on projects, exercises or assessments set or supervised by employers
- employers delivering areas of qualification content via guest lectures
- students visiting employers or employers providing premises, facilities or equipment
- students attending talks by employers on employability, general careers advice, CV writing and interview training
- students attending careers fairs, events or other networking opportunities
- students learning in simulated or centre-based working environments
- employers providing job references for students.

6. Support for this qualification

6.1 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 and mark schemes (SAMS)
- 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.

6.2 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 support 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.

7. The assessment in detail

7.1 How will students be assessed?

Students must successfully complete one end-of-qualification 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
- are computer based
- are time limited
- are scheduled by training providers or assessment venues
- take place at approved centres and venues under controlled conditions.

This qualification is not graded. To pass the qualification, students must pass one mandatory assessment.

7.2 Availability of assessments

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

7.3 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 (CBA)* guidance document, available at aat.org.uk/assessment/secureassess/support.

7.4 Sitting the assessment

The assessment in this qualification is 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. For some assessments, students will be required to complete tasks using a suitable software package. 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 practice assessment materials provided by AAT. Registered students may access Study Support and practice assessment materials through MyAAT at aat.org.uk/training/study-support/search.

7.5 Marking

All assessments are marked by AAT and 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.

7.6 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' results will simply state whether they are competent or not yet competent in the assessment.

AAT's feedback service provides a simple summary of students' performance in each assessment. The feedback statement confirms their overall results and includes a breakdown of their 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).

7.7 Re-sits

This qualification is not 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.

7.8 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.

8. Units

All units in AAT qualification specifications 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

The unit title will appear on the student's qualification certificate exactly as it appears in this specification.

Unit level

All 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 time 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

Access Short Qualifications are assessed by a single computer based assessment.

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.

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. Topic areas 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 topic or 'students must be able to' for a skills topic. Some learning outcomes may include both knowledge and skills elements.

3. Each topic area 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

Tutors must teach all unit content to the depth and breadth indicated in the scope of content.

In any one assessment, students may be assessed on any area of content within the qualification. Content assessed may change over time to ensure validity of assessment, but all content areas will be tested over time.

Access to Accounting Software

Unit level	GLH value	Assessment method
1	45	Computer based assessment

Introduction

Accounting software is now widely used in most organisations. This unit introduces students to using accounting software and the main features of accounting software.

On completion of this unit, students will be able to set up general ledger accounts and to record bank and cash transactions from a variety of documents, including bank statements. They will be able to recognise potential risks to accounting software security and know how to protect accounting software against threats. Students will be able to use accounting software to produce a variety of reports for a business, such as a trial balance and an audit trail. Students will also explore the differences between cloud accounting software and traditional accounting software.

Most students will benefit from gaining an understanding of manual bookkeeping before studying this unit. This may be gained through the AAT Access Award in Bookkeeping.

The AAT Access Award in Accounting Software is intended to support learners in gaining employment. This qualification may also help students to progress confidently onto the Foundation Award in Accounting Software or Foundation Certificate in Accounting.

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.

Learning outcomes

1. Understand the benefits and risks of using accounting software
2. Set up accounts
3. Record bank and cash transactions
4. Produce reports using accounting software

Technical guidance on accounting software packages

Students must have access to suitable specialised accounting software 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 software selected by learning providers must be capable of producing reports in at least one of the following formats at various stages of the process: XLSX, CSV, PDF. **Assessment evidence submitted in alternative file formats will not be marked.**

Particular accounting software may not support all file types listed and software capabilities and requirements change frequently. It is the responsibility of each training provider and assessment venue to ensure that the software used in each student's assessment is able to support all file types shown or to advise students of any potential restrictions on the file types that they are able to use.

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 be assessed on any area of content indicated in the test specification. Content assessed may change over time to ensure validity of assessment, but all content areas will be tested over time.

1. Understand the benefits and risks of using accounting software

1.1   Features of accounting software compared to manual bookkeeping
Students need to know:
- features of accounting software that allow increased speed and automation:
    o report processing
    o data input
    o batch processing
- 'ease of use' features commonly included in accounting software:
    o integrated software
    o tools and wizards
    o help functions
    o different report layouts (charts, tables)
- benefits of being able to import and export data to and from other programs:
    o to work with data more flexibly
    o save time
    o reduce risk of human error
    o communicate information in various formats
- advantages of reports that may be produced in accounting software:
    o real-time financial position
    o analysis of income and expenses.

1.2   Advantages and disadvantages to users of different types of accounting software

Students need to know:

- comparison of 'off the shelf' versus bespoke software:
    - cost
    - levels of support for users
    - timeframe for development
    - range of functions used by business
    - frequency and ease of updates
    - level of training required to use software
    - type of subscription
- comparison of traditional accounting software versus cloud software:
    - cost
    - levels of support for users
    - range of functions used by business
    - frequency and ease of updates
    - upgrade capacity
    - level of training required to use software
    - access from multiple devices
    - type of subscription
    - access to internet.

1.3   Accounting software security

Students need to know:

- potential threats to data security:
    - viruses
    - hacking
    - phishing
    - system crashes
    - employee fraud
    - corrupt files
    - natural disasters (flood, fire)
    - accidental deletion
- how to protect accounting software against threats:
    - access rights
    - passwords
    - encryption
    - firewalls
    - secure backups.

2. Set up accounts

2.1 Create new accounts in the general ledger

Students need to know:

- how to process assets, liabilities, income, expenses, capital and drawings in accounting software.

Students must be able to:

- select accounts from the default list of accounts provided by the software
- add new accounts to the default list of accounts provided by the software where that account name is not included in the default list
- enter the date and amount of an opening balance, including nil balances.

Exclusion: petty cash account transactions.

2.2 Amend existing account names in the general ledger

Students must be able to:

- amend account names used in the default list of accounts provided by the software.

Exclusion: petty cash account transactions.

3. Record bank and cash transactions

3.1 Accounting terminology

Students must be able to:

- differentiate between expenses, drawings and assets
- differentiate between income, capital introduced and liabilities.

3.2 Record transactions from a bank statement

Students must be able to:

- record payments from a bank statement entering:
  - o date
  - o amount
  - o general ledger code (classification of expense, asset)
- record receipts from a bank statement entering:
  - o date
  - o amount
  - o general ledger code (classification of bank interest, sales or cash account transfer)
- know how to process VAT-inclusive (standard rated only) and VAT-exclusive amounts in accounting software.

Exclusions: differentiation between exempt, zero-rated, reduced rate and outside the scope transactions; transfers from the bank to the cash account.

3.3 Record cash transactions

Students must be able to:

- record cash payments from source documents entering:
  - date
  - amount (net, VAT and total)
  - general ledger code (classification of expense, drawings or bank transfer)
- record cash receipts entering:
  - date
  - amount (net, VAT and total)
  - general ledger code (classification of sales type or capital introduced)
- process VAT-inclusive (standard rated only) and VAT-exclusive amounts in accounting software.

Exclusions: differentiation between exempt, zero-rated, reduced rate and outside the scope transactions.

4. Produce reports using accounting software

4.1 Reports that may be produced using accounting software

Students need to know:

- types of reports:
  - trial balance
  - audit trail at the end of a period
  - sales analysis for a specified time period
  - expenses analysis for a specified time period
  - all general ledger accounts or specific general ledger accounts only
- the importance of ensuring that all information required is processed in the system before a report is produced.

4.2 Produce reports using accounting software

Students must be able to:

- produce reports:
  - trial balance at the end of a period
  - audit trail at the end of a period
  - bank payments analysis for a specified time period
  - bank receipts analysis for a specified time period
  - sales analysis for a specified time period
  - expenses analysis for a specified time period
  - all general ledger accounts or specific general ledger accounts only.

Test specification for Access to Accounting Software assessment

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

This assessment will require students to upload evidence to the assessment platform in one or more of the formats specified: XLSX, CSV, PDF. Students should allow a minimum of 15 minutes within the full assessment time to upload their evidence. If evidence is not submitted within this time, the evidence will not be marked.

Assessment method	Marking type	Duration of assessment
Computer based assessment	Partially computer/ partially human marked	2 hours. All evidence must be uploaded during this time.

Learning outcomes	Weighting
1. Understand the benefits and risks of using accounting software	20%
2. Set up accounts	25%
3. Record bank and cash transactions	35%
4. Produce reports using accounting software	20%
Total	100%

9. Guidance for tutors

guidance is intended only to support planning for delivery. Tutors are encouraged to develop their own approach depending on the needs of their students, but may wish to incorporate some of the following ideas.

This guidance offers:

- strategies for connecting unit content and the world of work, including use of real-world examples

- suggestions for alternative approaches to the same content for students who learn differently.

Learning outcomes (LOs) and topic areas are referenced below. Tutors may wish to go beyond the scope of the content in order to aid understanding and provide context, but must always ensure first that all required content is covered according to the depth and breadth indicated in the unit specification.

Embedding literacy

For most students, this will be their first experience of the accounting profession. Students will need to learn new terminology and many students may not use English as their first language.

Students can be encouraged to develop a list of key terms, writing definitions in their own words and comparing them with other students' definitions. Using this approach may not only help to embed literacy skills but will also help to reinforce understanding of the key accounting terminology that students will go on to encounter throughout their studies.

IT skills check

For most students, this will be their first experience of using accounting software, although some students may have knowledge of manual bookkeeping if they have completed the AAT Access Award in Bookkeeping. Students will need to either have basic IT skills already or develop these skills during their studies.

Tutors may wish to determine their initial starting points before they begin, such as by asking students to indicate their familiarity with basic IT skills such as logging on to a computer, using a mouse and opening software. This may generate valuable insight and allow for a more flexible delivery model in which students utilise blended learning resources.

Demonstrating use of accounting software to students

In learning outcomes LO2–LO4, students must be able to perform a series of tasks using accounting software.

Tutors may wish to guide students through these tasks by demonstrating to the whole class. Alternatively, video tutorials could be used to demonstrate each of the required processes. These video tutorials may be sourced from the internet, although care should be taken as to their quality and the extent to which the content is relevant.

Unit-specific content could be created by the tutor using screen capture software and uploaded to the training provider's Virtual Learning Environment (VLE) or other file-sharing system. This will allow students to personalise their learning and focus on the areas where skills need to be developed. It will also provide a valuable revision tool.

More confident students could be encouraged to produce their own video demonstrations to share with their peers. Written guides may be produced as an alternative.

LO1. Understand the benefits and risks of using accounting software

This learning outcome could be explored through a guided group discussion. Students can identify the benefits of accounting software through contrasting the use of software with the use of a manual system. For example, entering figures into a cash book manually versus completing the same task using the software will provide a useful means of comparison.

A research task investigating the different types of software and their costs will expose students to the features of accounting software as well as highlighting the different types of packages available, such as traditional and cloud-based software. Information from accounting software providers, including literature, advertisements and web links can complement this.

The advantages and disadvantages of accounting software can be explored through student feedback on the research task. Knowledge of the risks associated with accounting software may be enriched through group discussions on the students' own experiences of security breaches and current stories about security breaches in the news.

LO2. Set up accounts

Students are expected to be familiar with basic accounting terminology in addition to the process of setting up of accounts. An examination of the trading activities of a range of small businesses can be used to help students classify items into assets, liabilities, income and expenses. Students can set up a list of accounts within the software package and the work from the previous activity can be used to reinforce the need for an account to be set up correctly. Examples of assets, labilities, income and expenses could be given and the group questioned as to how these should be set up within the list of accounts.

LO3. Record bank and cash transactions

Students are required to know the difference between VAT-inclusive and VAT-exclusive amounts and to know how to treat these amounts correctly in accounting software. This could be reinforced through identifying figures on simple source documents, such as receipts brought to class by the students. The accounting terminology introduced in LO2 may be further expanded upon by a card-sorting activity. Students may then practise using accounting software for recording transactions that appear on the bank statement as well as cash transactions. Group discussions should include an explanation of why the figures in the bank statement are in the opposite column to those in the cash book.

LO4. Produce reports using accounting software

Students will need to be able to produce a range of reports. Discussion or a mix-and-match exercise can link common reports and their descriptions. A full description of each of the different reports can then be developed. From this, students can move on to produce the required reports for the given time period.

Technical note on the assessment

It is essential that tutors read the *Technical guidance on accounting software packages* in the unit specification and ensure that the accounting software used for teaching and assessment is capable of performing all required functions. Students must be made aware of any limitations, for example, any restrictions on the file types that can be used.

The importance of allowing time within the assessment period and checking carefully that all required evidence has been uploaded must be emphasised to students. Tutors should schedule a practice assessment during class time to demonstrate the process to students. Training providers or venues can then help students to practise downloading and uploading documents in the real environment by scheduling practice assessments for them using the assessment platform, SecureAssess. Students will then be able to take the practice assessment using SecureClient. There are also various support resource to demonstrate this at aat.org.uk/cba

10. Delivering AAT qualifications

10.1 Staff requirements

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

For qualifications where recognition of prior learning (RPL) may be applied, if a training provider wishes to claim 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 on aat.org.uk/support/quality-assurance/resources

10.2 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 the organisation

- full address

- 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.

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:

- full address

- 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.

10.3 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.

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 may be accessed 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.

11. 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 age, caring responsibilities, disability, gender, gender identity, marriage and civil partnerships, part-time working, pregnancy and maternity, race, religion or belief, 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.

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

12. Support for training providers

12.1 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

12.2 Regional Account Manager

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

12.3 Weekly email update from AAT – *Summing Up*

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

• technical updates, including availability of assessments and scheduled downtime

• qualification developments

• upcoming events

• new e-learning materials

• the latest marketing materials.

It is essential that training providers sign up for this communication to ensure they are up to date with important messages that may affect their students.

Assessment venues must sign up for *Assessment Venue News*, which provides key information on a monthly basis.

12.4 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.

12.5 Tutor Forum

All AAT-approved training providers have access to the Tutor Forum, 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.

12.6 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 the AAT website.

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