

AAT Access Award in Accounting Software

Sample assessment and mark scheme

Assessment book

Qualification number: 603/1306/7
Qualification Specification: AAT Access Award in Accounting Software
Version 2.0 published 7 September 2018

Notes for students

This sample assessment is designed to demonstrate as many of the possible question types you may find in a live assessment. It is not designed to be used on its own to determine whether you are ready for a live assessment.

In a live assessment, you will be required to upload documents as part of your evidence required for marking. For the purpose of this sample assessment, it is advised that you familiarise yourself with the process of uploading documents to share with your tutor.

The assessment information detailed below is reflective of what you will see in a live assessment.

Assessment information

The time allowed to complete this assessment is **2 hours**. You should allow a **minimum of 15 minutes** within this time to upload your evidence.

This assessment consists of 6 tasks and it is important that you attempt them all.

- Section 1: Task 1 will ask you to complete short answer questions.
- Section 2: Tasks 2 to 6 will ask you to process transactions and produce reports.

You may complete the sections in the order you prefer but all documents for Section 2 must be uploaded within the total time available.

Documents must be produced in one of the following formats: XLSX, CSV, PDF. **Assessment evidence submitted in alternative file formats will not be marked.**

You will be able to attach and remove files throughout the duration of this assessment until you click on 'Finish', which will submit your assessment.

You should make sure you upload all reports specified in Section 2. **If you do not upload your work it cannot be marked.**

All uploaded documents should be saved and titled with the following information:

- evidence number
- your name
- your AAT membership number.

The evidence number to use for each document is stated in the table on page 11.

Example

Your name is Simon White and your AAT membership number is 12345678.

Evidence 1

A document showing all the purchase invoices and credit notes (by purchase type) posted in April 20XX.

This document would be saved and uploaded as: Evidence 1 – Simon White – 12345678.

If multiple documents are uploaded to show competency in an individual task, name these Evidence 1A, Evidence 1B and so on.

AAT Access Award in Accounting Software

Access to Accounting Software – SAMS – Assessment book

Information

Bella's Boutique is a small owner-managed business that provides beauty services. The owner, Bella Anwar, has decided to use an accounting software package from 1 January 20XX onwards.

Bella's Boutique will be expanding to offer hairdressing services from 1 January 20XX.

The following table contains information about the business.

Business name	Bella's Boutique
Business address	291 Escafeld Road Sheffield South Yorkshire S41 1GU
Business owner	Bella Anwar
Accounting period end	31 December (each year)
VAT number	298253087 (standard scheme)
VAT rate	Standard rate VAT of 20%

You have been asked to carry out the bookkeeping tasks for January 20XX **only**.

All documents have been checked for accuracy and have been authorised by Bella Anwar.

Before you start the assessment you should:

- set up the business name, address, owner and accounting period
- if required by your software, add the VAT number and rate
- set the system software date as **31 January of the current year**
- set the financial year to start on **1 December of the current year**.

This set-up does not form part of the assessment standards, so your training provider may assist you with this.

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Section 1

Task 1 (20 marks)

- (a) The following are potential features or benefits of accounting software compared to manual bookkeeping. Show whether they are true or false. (5 marks)

	True (a benefit/feature)	False (not a benefit/feature)
Export quickly to software		
Produce reports showing real-time financial position		
VAT is always calculated correctly		
Batch processing		
Print reports		

- (b) Which two of the following are advantages of using off the shelf software compared to bespoke packages? (2 marks)

Off the shelf packages...	✓
...are generally cheaper than bespoke packages.	
...are designed for the exact needs of the business.	
...give a business an advantage over other businesses.	
...can be set up quickly.	

- (c) Which two of the following are advantages of using traditional software compared to cloud packages? (2 marks)

Traditional software...	✓
...has specific system requirements.	
...doesn't always need access to the internet.	
...can be viewed from two different places.	
...requires a one-off payment rather than ongoing subscription.	

Your company needs new accounting software. You have staff working from home.

- (d) Should you choose traditional software or a cloud package? (1 mark)

	✓
Traditional software	
Cloud package	

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Which two of the following are threats to data security? (2 marks)

	✓
A computer virus	
A flood	
Encryption	
Use of firewalls	

(e) Which two of the following can protect accounting software against threats? (2 marks)

	✓
Making sure a senior manager has copies of user passwords	
Regularly backing up data	
Keeping paper copies of all records	
Password-protecting data	

(f) What is phishing? (1 mark)

	✓
Using a program to infect a computer system and cause problems	
Pretending to be trustworthy to gain access to data	
Accidental deletion of data	

(g) Which report would you print to see all the transactions posted? (1 mark)

	✓
Audit trail	
Trial balance	
Sales analysis	
Bank payments analysis	

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It's the 1st of April and you are entering your bank transactions for March.

(h) Which report would show a bank charge from 31 March?

(1 mark)

	✓
Bank payment report dated 01 April to 30 April	
Bank receipts report dated 01 March to 31 March	
Bank payment report dated 01 March to 31 March	
Bank receipts report dated 01 April to 30 April	

You have entered a cash sale into your accounting software.

(i) Which three of the following reports would this transaction appear on?

(3 marks)

	✓
Sales general ledger account	
Bank receipts analysis	
Bank payments analysis	
Audit trail	
Trial balance	
Cash receipts analysis	

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Section 2

Task 2 (20 marks)

(a) Refer to the list of general ledger accounts below taken from the spreadsheet that the business has been using.

Set up general ledger records for each account, entering opening balances (if applicable) at 1 January 20XX.

Make sure you select, amend or create appropriate general ledger account codes.

(16 marks)

Opening trial balance as at 1 January 20XX

Account name	Note	Debit balance (£)	Credit balance (£)
Office equipment – cost		3,780.00	
Office equipment – depreciation			2,322.00
Motor vehicles – cost		8,000.00	
Motor vehicles – depreciation			2,000.00
Prepayments		3,000.00	
Bank current account		1,759.86	
Cash account		250.00	
Capital			12,467.86
Drawings	1	NIL	
Sales tax control account	1		NIL
Purchase tax control account	1	NIL	
Sales	1		NIL
Bank interest received	1		NIL
Purchases	1	NIL	
Wages	1	NIL	
Rent	1	NIL	
Stationery	1	NIL	
Telephone	1	NIL	
		16,789.86	16,789.86

Notes

Items marked 1 are general ledger accounts needed for transactions taking place in January 20XX. The accounting software you are using may not have these accounts as standard.

(b) The business has been using the following list of general ledger accounts.

Set up general ledger records for each account, ensuring you amend or create appropriate general ledger account codes.

(4 marks)

Account name
Hairdressing equipment – cost
Advertising (hairdressing business)
Sales (hairdressing business)
Purchases (hairdressing business)

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Task 3 (10 marks)

Refer to the following bank statement. Use the accounting software to enter the transactions.

	Bank of Eccleshall 102 Prince Street London EC1A 2WE				
	291 Escafeld Road Sheffield South Yorkshire S41 1GU Sort code: 23 - 04 - 19 Account Number: 60911568 Statement date: 31 January 20XX				
	Statement of account				
Date 20XX	Details	Note	Money Out (£)	Money In (£)	Balance (£)
01 January	Opening balance				1,759.86
03 January	Deposit (beauty sales)			269.52	2,029.38
08 January	Deposit (beauty sales)			97.46	2,126.84
09 January	DD – Global Telecoms		43.83		2,083.01
14 January	Withdrawal (drawings)	1	83.47		1,999.54
14 January	Deposit (beauty sales)			209.10	2,208.64
17 January	DD - Wages	1	131.64		2,077.00
20 January	DD – Rent		125.08		1,951.92
23 January	Bank interest	1		25.77	1,977.69
23 January	DD – Beauty supplies shop		69.15		1,908.54
26 January	Card – Graze Office Store		51.12		1,857.42

Notes

All items, except for those marked with '1', include VAT at the standard rate of 20%.
 Items marked with 1 do not include VAT.

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Task 4 (10 marks)

Refer to the following five cash payments and enter them into the accounting software.

Equip Rite	Date: 7 January 20XX
Hockton Birmingham B33 4AE	
VAT Registration No 233 2937 22	
Invoice No: 190/25	
To: Bella's Boutique	
	£
Hairdressing equipment	1,000.00
VAT at 20%	200.00
Total	1,200.00

Media Mogul	Date: 15 January 20XX
15 Badger Road Clapham C21 9DG	
VAT No: 800 1120 88	
Invoice No: BFR665	
To: Bella's Boutique	
	£
Hairdressing advert – Jan 20XX	50.00
VAT at 20%	10.00
Total	60.00

Ella's Emporium	Date: 18 January 20XX
1 The Place Denley D33 4XB	
Invoice No: 17862	
To: Bella's Boutique	
	£
Hairdressing supplies	200.00
VAT	0.00
Total	200.00

Office Plus	Date: 20 January 20XX
74 Desborough Road High Wycombe HP11 2SE	
VAT No: 986 1423 96	
Invoice No: 789	
To: Bella's Boutique	
	£
Office stationery	30.00
VAT at 20%	6.00
Total	36.00

Ella's Emporium	Date: 31 January 20XX
1 The Place Denley D33 4XB	
Invoice No: 17967	
To: Bella's Boutique	
	£
Beauty supplies	356.00
VAT	0.00
Total	356.00

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Task 5 (10 marks)

Refer to the following email from Bella Anwar and enter the five transactions into the accounting software.

Email				
From: Bella Anwar				
To: Accounting Technician				
Date: 31 January 20XX				
Subject: January transactions				
Hi				
The following transactions were received into the cash account this month.				
Date	Description	Net	VAT	Gross
5 January	Capital introduced	2,000.00	0.00	2,000.00
10 January	Hairdressing sale	50.00	10.00	60.00
17 January	Beauty sale	25.00	5.00	30.00
29 January	Hairdressing sale	66.50	13.30	79.80
31 January	Beauty sale	90.00	18.00	108.00
Please could you process them into the accounting software?				
Thanks.				
Bella				

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Task 6 (10 marks)

You are now required to generate the following documents.

Document and reports	Save/upload as:
Hairdressing sales analysis for the month of January 20XX.	Evidence 1 – Name – AAT Number
Beauty purchases general ledger account for the month of January 20XX.	Evidence 2 – Name – AAT Number
Cash payments analysis for the month of January 20XX.	Evidence 3 – Name – AAT Number
Audit trail, showing full details of all transactions.	Evidence 4 – Name – AAT Number
Trial balance as at 31 January 20XX.	Evidence 5 – Name – AAT Number

AAT Access Award in Accounting Software

Sample assessment and mark scheme

Model answers and mark scheme

Qualification number: 603/1306/7
Qualification Specification: AAT Access Award in Accounting Software
Version 1.0 published 28 April 2017

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Notes for tutors

Marking guidance

Correct answers in Section 1 are shown in **red text**.

Individual marks for each correct answer in Section 1 are shown in **red text superscript**.

AAT Access Award in Accounting Software Access to Accounting Software – SAMS – Mark scheme

Task	Topic	Marks	Mark allocation
1	Understand accounting software	20	<p>(a) – 1 mark for each of the correct answers (5 marks total). (b) – 1 mark for each of the correct answers (2 marks total). (c) – 1 mark for each of the correct answers (2 marks total). (d) – 1 mark. (e) – 1 mark for each of the correct answers (2 marks total). (f) – 1 mark for each of the correct answers (2 marks total). (g) – 1 mark. (h) – 1 mark. (i) – 1 mark. (j) – 1 mark for each of the correct answers (3 marks total).</p>
2a	Set up general ledger accounts	16	<p>Award 1 mark for each of the 8 general accounts created and 1 mark for each of the 8 opening balances entered. Credit should only be given for the accounts with a balance allocated to them.</p> <p>General accounts To award the mark, the account code selected must be technically correct. If any of the account names differ due to wording in the software package then the mark should be awarded as long as the code selected is technically correct. If the account code is technically incorrect (for example, incorrect category such as asset code rather than expense code) then the mark must not be awarded. Evidenced by one (or a combination) of the following uploads:</p> <ul style="list-style-type: none"> • Evidence 4 – Audit trail (or) • Evidence 5 – Trial balance. <p>Opening balances To award the mark, opening balance must be the correct amount and recorded on the correct side (debit or credit). Evidenced by:</p> <ul style="list-style-type: none"> • some accounts will not have any further activity apart from the opening balance and therefore these balances can be evidenced by one (or a combination) of the following uploads: <ul style="list-style-type: none"> ○ Evidence 4 – Audit trail (or) ○ Evidence 5 – Trial balance. • the opening balances on all other accounts will need to be evidenced by: <ul style="list-style-type: none"> ○ Evidence 4 – Audit trail.
2b	Amend general ledger accounts	4	<p>Amended general accounts To award the mark, the name of the account must be correct (excluding typos). If any of the account names differ due to wording in the software package then the mark should be awarded as long as the code selected is technically correct. Evidenced by one (or a combination) of the following uploads:</p> <ul style="list-style-type: none"> • Evidence 4 – Audit trail (or) • Evidence 5 – Trial balance.

AAT Access Award in Accounting Software Access to Accounting Software – SAMS – Mark scheme

Task	Topic	Marks	Mark allocation
3	Process bank transactions	10	<p>1 mark per transaction for correct date, amounts and appropriate general ledger code selected (10 marks total).</p> <p>Evidenced by:</p> <ul style="list-style-type: none"> • Evidence 4 – Audit trail.
4	Process cash payments	10	<p>For each voucher or transaction:</p> <ul style="list-style-type: none"> • 1 mark for correct amounts (5 marks total) • 1 mark for date and appropriate general account (5 marks total). <p>Evidenced by:</p> <ul style="list-style-type: none"> • Evidence 4 – Audit trail.
5	Process cash receipts	10	<p>For each voucher or transaction:</p> <ul style="list-style-type: none"> • 1 mark for correct amounts (5 marks total) • 1 mark for date and appropriate general account (5 marks total). <p>Evidenced by:</p> <ul style="list-style-type: none"> • Evidence 4 – Audit trail.
6	Produce reports	10	<p>For each report requested:</p> <p>1 mark for uploading the correct report (5 marks total)</p> <p>1 mark for selecting the correct dates (5 marks total).</p> <p>Evidenced by:</p> <ul style="list-style-type: none"> • Evidence 1 – Hairdressing sales analysis • Evidence 2 – Beauty purchases general ledger account • Evidence 3 – Cash payments analysis • Evidence 4 – Audit trail • Evidence 5 – Trial balance.
	TOTAL	80	

AAT Access Award in Accounting Software Access to Accounting Software – SAMS – Mark scheme

Section 1

Task 1 (20 marks)

(a) The following are potential features or benefits of accounting software compared to manual bookkeeping. Show whether they are true or false. (5 marks)

	True (a benefit/feature)	False (not a benefit/feature)
Export quickly to software	✓ 1	
Produce reports showing real-time financial position	✓ 1	
VAT is always calculated correctly		✓ 1
Batch processing	✓ 1	
Print reports	✓ 1	

(b) Which two of the following are advantages of using off the shelf software compared to bespoke packages? (2 marks)

Off the shelf packages...	✓
...are generally cheaper than bespoke packages.	✓ 1
...are designed for the exact needs of the business.	
...give a business an advantage over other businesses.	
...can be set up quickly.	✓ 1

(c) Which two of the following are advantages of using traditional software compared to cloud packages? (2 marks)

Traditional software...	✓
...has specific system requirements.	
...doesn't always need access to the internet.	✓ 1
...can be viewed from two different places.	
...requires a one-off payment rather than ongoing subscription.	✓ 1

AAT Access Award in Accounting Software Access to Accounting Software – SAMS – Mark scheme

Your company needs new accounting software. You have staff working from home.

(d) Should you choose traditional software or a cloud package?

(1 mark)

	✓
Traditional software	
Cloud package	✓ 1

(e) Which two of the following are threats to data security?

(2 marks)

	✓
A computer virus	✓ 1
A flood	✓ 1
Encryption	
Use of firewalls	

(f) Which two of the following can protect accounting software against threats?

(2 marks)

	✓
Making sure a senior manager has copies of user passwords	
Regularly backing up data	✓ 1
Keeping paper copies of all records	
Password-protecting data	✓ 1

(g) What is phishing?

(1 mark)

	✓
Using a program to infect a computer system and cause problems	
Pretending to be trustworthy to gain access to data	✓ 1
Accidental deletion of data	

(h) Which report would you print to see all the transactions posted?

(1 mark)

	✓
Audit trail	✓ 1
Trial balance	
Sales analysis	
Bank payments analysis	

AAT Access Award in Accounting Software Access to Accounting Software – SAMS – Mark scheme

It's the 1st of April and you are entering your bank transactions for March.

(i) Which report would show a bank charge from 31 March?

(1 mark)

	✓
Bank payment report dated 01 April to 30 April	
Bank receipts report dated 01 March to 31 March	
Bank payment report dated 01 March to 31 March	✓ 1
Bank receipts report dated 01 April to 30 April	

You have entered a cash sale into your accounting software.

(j) Which three of the following reports would this transaction appear on?

(3 marks)

	✓
Sales general ledger account	✓ 1
Bank receipts analysis	
Bank payments analysis	
Audit trail	✓ 1
Trial balance	
Cash receipts analysis	✓ 1

Section 2

Tasks 2–6

The model answers here are not exhaustive. The format of the document will depend on the accounting software used. Candidates may upload more than one piece of documentary evidence per task.

If the accounting software does not allow candidates to perform the task required, they can be awarded credit for performing a suitable alternative.

Evidence 1 – Hairdressing sales analysis for the month of January 20XX

Type	Date	Description	VAT	Debit	Credit
Cash receipt	10 Jan	Sales – hairdressing	Y		50.00
Cash receipt	29 Jan	Sales – hairdressing	Y		66.50
					116.50

Evidence 2 – Beauty purchases general ledger account for the month of January 20XX

Type	Date	Description	VAT	Debit	Credit
Bank payment	23 Jan	Purchases – beauty	Y	57.62	
Cash payment	31 Jan	Purchases – beauty	N	356.00	
				413.62	

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Evidence 3 – Cash payments analysis for the month of January 20XX

Date	Description	Ref	VAT	Net	VAT	Gross
7 Jan	Hairdressing equipment	190/25	Y	1,000.00	200.00	1,200.00
15 Jan	Advertising (hairdressing)	BFR665	Y	50.00	10.00	60.00
18 Jan	Purchases (hairdressing)	17862	N	200.00	0.00	200.00
20 Jan	Stationery	789	Y	30.00	6.00	36.00
31 Jan	Purchases (beauty)	17967	N	356.00	0.00	356.00
				<u>1,636.00</u>	<u>216.00</u>	<u>1,852.00</u>

AAT Access Award in Accounting Software Access to Accounting Software – SAMS – Mark scheme

Evidence 4 – Audit trail, showing full details of all transactions

Task	Transaction type	Account(s)		Date 20XX	Invoice/ credit note number	Net amount £	VAT £	Notes
2	Dr	Office equipment – cost		01 Jan		3,780.00		
	Cr	Office equipment – depreciation		01 Jan		2,322.00		
	Dr	Motor vehicles – cost		01 Jan		8,000.00		
	Cr	Motor vehicles – depreciation		01 Jan		2,000.00		
	Dr	Prepayments		01 Jan		3,000.00		
	Dr	Bank current account		01 Jan		1,759.86		
	Dr	Cash account		01 Jan		250.00		
	Cr	Capital		01 Jan		12,467.86		
3	Bank receipt	Bank	Sales	03 Jan		224.60	44.92	Accept net and VAT amounts of + or - 1 penny for online sales due to software rounding.
	Bank receipt	Bank	Sales	08 Jan		81.22	16.24	
	Bank payment	Bank	Telephone	09 Jan		36.53	7.30	
	Bank payment	Bank	Drawings	14 Jan		83.47		
	Bank receipt	Bank	Sales	14 Jan		174.25	34.85	
	Bank payment	Bank	Wages	17 Jan		131.64		
	Bank payment	Bank	Rent	20 Jan		104.23	20.85	
	Bank receipt	Bank	Bank interest received	23 Jan		25.77		
	Bank payment	Bank	Purchases (hairdressing business)	23 Jan		57.62	11.53	
	Bank payment	Bank	Stationery	26 Jan		42.60	8.52	
4	Cash payment	Cash	Hairdressing equipment – cost	07 Jan	190/25	1,000.00	200.00	
	Cash payment	Cash	Advertising (hairdressing business)	15 Jan	BFR665	50.00	10.00	
	Cash payment	Cash	Purchases (hairdressing business)	18 Jan	17862	200.00		
	Cash payment	Cash	Stationery	20 Jan	789	30.00	6.00	
	Cash payment	Cash	Purchases	31 Jan	17967	356.00		
5	Cash receipt	Cash	Capital introduced	05 Jan		2,000.00		
	Cash receipt	Cash	Sales (hairdressing business)	10 Jan		50.00	10.00	
	Cash receipt	Cash	Sales	17 Jan		25.00	5.00	
	Cash receipt	Cash	Sales (hairdressing business)	29 Jan		66.50	13.30	

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	Cash receipt	Cash	Sales	31 Jan		90.00	18.00	
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AAT Access Award in Accounting Software Access to Accounting Software – SAMS – Mark scheme

Evidence 5 – Trial balance as at 31 January 20XX.

Account name	Debit balance	Credit balance
Hairdressing equipment – cost	1,000.00	
Office equipment – cost	3,780.00	
Office equipment – depreciation		2,322.00
Motor vehicles – cost	8,000.00	
Motor vehicles – depreciation		2,000.00
Prepayments	3,000.00	
Bank current account	1,857.42	
Cash account	675.80	
Sales tax control account		142.31
Purchase tax control account	264.20	
Capital		14,467.86
Drawings	83.47	
Sales		595.07
Sales (hairdressing business)		116.50
Bank interest received		25.77
Purchases	413.62	
Purchases (hairdressing business)	200.00	
Advertising (hairdressing business)	50.00	
Wages	131.64	
Rent	104.23	
Stationery	72.60	
Telephone	36.53	
	19,669.51	19,669.51