ACCESS AWARD

IN

BOOKKEEPING

LEVEL 1

aat

Updates to this specification

Version	Date first published	What's been updated
Version 1.1	11 September 2017	Section 11. Equality and Diversity
Version 1.0	28 April 2017	First publication

Content

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 Bookkeeping

3.1 Who should choose to study this qualification?

The AAT Access Award in Bookkeeping offers students at Level 1 the opportunity to develop practical bookkeeping skills. This qualification may help students to move on to further study in either accountancy or bookkeeping with AAT, offer a route into employment or be of interest to those already in employment.

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 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 interest those who are self-employed or working in small businesses who wish to do their own bookkeeping. It may also be of value for those students who are studying the AAT Access Award in Accounting Software in order to develop a deeper understanding of the theory behind the practical skills they are gaining.

AAT does not set any prerequisites for the study of the AAT Access Award in Bookkeeping. 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, particularly in finance roles. 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 Bookkeeping, the AAT Access Award in Accounting Software and the AAT Access Award in Business Skills. These Short Qualifications are flexible, adaptable to different student needs and requirements and valued by employers in a range of industries.

Students should choose to study the AAT Access Award in Bookkeeping if they wish to develop an understanding of the basics of manual bookkeeping. 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 Accounting Software 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 Bookkeeping introduces students to manual bookkeeping. The qualification covers a range of skills and the relevant supporting knowledge in one mandatory unit:

• Access to Bookkeeping (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 role of the bookkeeper, including the need for confidentiality and accuracy in their work. Students will learn underpinning theory including how to identify assets, liabilities, income and expenses; how to identify profit and loss; and the differences between trading for cash and trading on credit. Students will also develop the skills to process customer and supplier transactions, to enter receipts and payments into the cash book and check amounts against the bank statement in preparation for bank reconciliation. Students will be introduced to the dual effect of transactions. This is a fundamental underpinning concept for double-entry bookkeeping and will support students who go on to study bookkeeping at Foundation level.

3.4 What will this qualification lead to?

The skills developed by studying this qualification will give students 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 sectors, for example, as a:

• trainee bookkeeper
• accounts administrator
• billing/payments administrator/coordinator
• accounts junior
• accounts receivable/payable assistant
• procurement and finance assistant
• assistant cashier.

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

• AAT Access Award in Accounting Software– 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.

I left school when I was 18 years old after completing my A-Levels and started a school leaver's programme called 'Leadership through Sport and Business'. A 16-month pre-apprenticeship programme, covering a range of topics such as bookkeeping, management accounts and spreadsheets. The programme is set out in two parts: a four month phase where I studied the AAT Foundation Certificate in Accounting via a fast-tracked route and an FA Level 1 Coaching Badge with the opportunity to gain exclusive employability coaching with the West Ham Foundation. The second phase of the course involved completing a placement with a blue chip firm and studied the AAT Advanced Diploma in Accounting.

Prior to starting the programme, I had a few months to spare so I decided to start studying the AAT Access course in order to prepare for the Accounting Qualifications and also to get a sense of whether this qualification was actually right for me. I decided to combine studying the AAT Level 1 Award in Bookkeeping and the AAT Level 1 Award in Accounting (now the Access Award in Business Skills) as I felt that these would give me a really good introduction to accounting and finance. It was great, as I was able to apply my knowledge to real life situations and felt more than ready to start the AAT Foundation Certificate in Accounting straight after completion.

I found that I really enjoyed the topics and decided I wanted to pursue a career in accountancy and management. As AAT qualifications are so widely respected within the finance sector, I've moved on and am now studying the higher level Accounting Qualifications.

I truly believe that studying the AAT Access courses helped me become comfortable with the topics that I have been introduced to. AAT is a great place to start for anyone thinking about a career in finance and accountancy.

Reafad Rahman
Student

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 Bookkeeping can be found on our qualifications pages at aat.org.uk/qualification-specifications/employer-letters-of-support.

4. About the AAT Access Award in Bookkeeping

Qualification name	Qualification number
AAT Access Award in Bookkeeping – Level 1	603/1308/0
Level	
1	
Guided learning hours (GLH)	Total qualification time (TQT)
45	84

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 84 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 will be 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 Bookkeeping

Unit level	GLH value	Assessment method
1	45	Computer based assessment

Introduction

This unit introduces students to the role of the bookkeeper and simple bookkeeping techniques. It covers the buying and selling process and the common documents used. The unit also includes recording transactions in the books of prime entry.

On completion of this unit, students will be familiar with bookkeeping terminology and will have developed practical bookkeeping skills. Students will gain the confidence to contribute effectively in the workplace and to move on to further study in bookkeeping.

Students will learn the difference between assets, liabilities, income and expenses. They will discover that every transaction has a dual effect within the bookkeeping system. While this unit does not include the double-entry bookkeeping system, it will prepare students to learn double-entry bookkeeping skills, either in future studies or at work.

Students will be able to prepare customer invoices and credit notes, to check supplier invoices and credit notes and to record these documents in the relevant books of prime entry. Students will be able to calculate amounts owing from customers and to suppliers.

Students will be able to use an analysed cash book to record receipts and payments. They will calculate amounts of cash in hand and cash in the bank. They will be able to check the cash book against the bank statement and identify any differences.

The AAT Access Award in Bookkeeping is intended to support learners in gaining employment. This qualification may also help students to progress confidently onto the AAT Foundation Certificate in Bookkeeping or the AAT 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 role of the bookkeeper
2. Understand financial transactions
3. Process customer and supplier transactions
4. Process receipts and payments

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 role of the bookkeeper

1.1   Duties and responsibilities of a bookkeeper

Students need to know:
- that bookkeepers prepare and check financial documentation
- that bookkeepers record and check financial transactions
- that bookkeepers are required to keep information confidential
- that bookkeepers must refer to a supervisor or seek authorisation when appropriate.

1.2   Ways to keep information confidential

Students need to know:
- that passwords can be used to keep information confidential
- types of secure storage for soft-copy and hard-copy information
- the importance of sharing information with authorised personnel only.

Exclusion: creating passwords.

1.3   Importance of working with accuracy

Students need to know:
- the potential effect of bookkeeping errors:
    o incorrect accounting records – overstatement, understatement
    o incorrect profit/loss
    o delayed receipts from customers
    o duplicated payments to suppliers
    o incorrect payments to suppliers – overpayment, underpayment
    o delayed receipt of goods from suppliers
    o incorrect information on internal/external reports
    o time spent tracing and correcting errors.

2. Understand financial transactions

2.1   The buying and selling process

Students need to know:

- the difference between trading for cash and trading on credit:
    - cash sales
    - cash purchases
    - credit sales
    - credit purchases
    - customers
    - suppliers
    - trade receivables
    - trade payables
- relevant documents and how they are used:
    - sales and purchase invoice
    - sales and purchase credit note
    - quotation
    - purchase order
    - delivery note
    - goods received note
    - goods returned note
    - cash receipt
    - remittance advice.

2.2   Basic bookkeeping terminology

Students need to know:

- the meaning of:
    - assets
    - liabilities
    - income
    - expenses
- how to identify items as:
    - assets
    - liabilities
    - income
    - expenses
- the meaning of profit and loss: income minus expenses
- how to identify when there is a profit and when there is a loss.

Exclusions: calculation of profit and loss, distinction between gross profit and net profit, distinction between non-current and current assets, distinction between non-current and current liabilities.

2.3   The dual effect of transactions

Students need to know:

- that items that can be classified as assets, liabilities, income or expenses are recorded in the bookkeeping system
- that each transaction changes the records of at least two items in the bookkeeping system: item amounts may increase and/or decrease.

Exclusions: making entries in ledger accounts, double-entry bookkeeping, the accounting equation, transactions including VAT, transactions including more than two items.

3. Process customer and supplier transactions

3.1 Prepare sales invoices and credit notes

Students need to know:

- the documents used to prepare sales invoices and credit notes:
    o quotation
    o delivery note
    o price list.

Students must be able to:

- complete sales invoice and credit note details:
    o customer name
    o customer address
    o invoice number
    o invoice date
    o credit note number
    o credit note date
    o product description
    o product code
- complete sales invoice and credit note amounts:
    o unit price and price for multiple units
    o discounts for buying in large quantities
    o amounts (net, VAT and total)
- calculate sales invoice and credit note amounts:
    o price for multiple units
    o discounts for buying in large quantities
    o amounts (net, VAT and total).

Exclusion: calculation of VAT from VAT-inclusive amounts.

3.2 Check purchase invoices and credit notes

Students need to know:

- the documents used to check purchase invoices and credit notes:
    o purchase order
    o goods received note
    o goods returned note.

Students must be able to:

- identify errors:
    o VAT amounts
    o calculations
    o type of goods
    o quantity of goods
    o unit price.

Exclusion: calculation of VAT from VAT-inclusive amounts.

3.3 Record sales and purchase invoices and credit notes in the books of prime entry

Students need to know:

- the books of prime entry:
    - sales daybook
    - purchases daybook
    - sales returns daybook
    - purchases returns daybook
- the columns within the books of prime entry:
    - date
    - customer/supplier name
    - customer/supplier invoice number/credit note number
    - amounts (net, VAT and total).

Students must be able to:

- make entries in the books of prime entry
- total columns in the books of prime entry
- cross cast columns in the books of prime entry.

Exclusion: analysis columns in books of prime entry.

3.4 Identify outstanding amounts for individual customers and suppliers

Students need to know:

- the documents used:
    - sales and purchase invoices
    - sales and purchase credit notes
    - lists of invoices and/or credit notes
    - cheque stubs
    - cash receipts
    - remittance advices
    - lists of receipts and/or payments
- the records used:
    - sales daybook
    - purchases daybook
    - sales returns daybook
    - purchases returns daybook.

Students must be able to:

- calculate amounts owed by customers
- calculate amounts owed to suppliers
- use an opening amount owed.

Exclusion: sales and purchases ledger accounts.

4. Process receipts and payments

4.1 Enter receipts and payments into a cash book

Students need to know:

- the format of the cash book:
    - o receipts side
    - o payments side
- the columns within the cash book:
    - o date
    - o customer/supplier
    - o cash and/or bank
    - o analysis columns (including VAT analysis column)
- the documents used:
    - o cash receipts
    - o cheque stubs
    - o remittance advices
    - o lists of receipts and/or payments
    - o lists of Direct Debits and/or standing orders
    - o lists of Faster Payments and/or BACS.

Students must be able to:

- make entries in the cash book:
    - o receipts
    - o payments
    - o total columns in the cash book
    - o cross cast columns in the cash book.

Exclusions: opening and closing balances in the cash book, the cash book as part of the double-entry system.

4.2 Use the cash book to calculate closing amounts of cash in hand and cash in the bank

Students must be able to:

- calculate the closing amount of cash in hand from the opening amount, amounts received and amounts paid
- calculate the closing amount of cash in the bank from the opening amount, amounts received and amounts paid.

Exclusion: overdrawn amounts.

4.3 Check the closing amount of cash in the bank against the closing balance on the bank statement

Students must be able to:

- identify receipts and payments on the bank statement:
    - counter credits
    - standing orders
    - Direct Debits
    - cheques
    - BACS
    - Faster Payments
    - bank charges
    - bank interest received.
- identify balances on the bank statement
- identify items in the cash book that are not on the bank statement
- identify items on the bank statement that are not in the cash book.

Exclusions: bank reconciliation statement, overdrawn amounts.

Test specification for Access to Bookkeeping 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.

Assessment method	Marking type	Duration of assessment
Computer based assessment	Computer marked	1.5 hours

Learning outcomes	Weighting
1. Understand the role of the bookkeeper	10%
2. Understand financial transactions	15%
3. Process customer and supplier transactions	35%
4. Process receipts and payments	40%
Total	100%

9. Guidance for tutors

This 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.

LO1. Understand the role of the bookkeeper

This learning outcome can be explored through group discussion. Students could be stretched by a research task investigating available job roles within the accounting profession. This will help to deepen their understanding of the role of the bookkeeper and the tasks that they perform within an organisation. Discussion may also explore the need to maintain confidentiality.

The importance of accuracy could be reinforced by drawing on students' experiences of situations where personal transactions have gone wrong, such as at the bank or in a retail environment. A task where students spot either spelling and/or numerical errors will further highlight the need for accuracy.

LO2. Understand financial transactions

Students will need to know both the steps and terminology of the buying and selling process. This may be explored from students' personal experience, but should be quickly scaled up into a business context. Tutor input and interactive activities, such as card sorts and/or drag and drops, provide useful opportunities for students to familiarise themselves with key terms and definitions. A human buying and selling process in which students stand in line in order of the documentation process can help check their learning.

Bookkeeping terminology and the dual effect can be introduced through activities focusing on the resources used within and the trading activity of a range of small businesses. Classification of items into assets, liabilities, income and expenses can take place before profit or loss is identified. For example, paying rent increases expenses and decreases the bank.

LO3. Process customer and supplier transactions

Both the process and terminology of invoice and credit note calculation should be explored. Tutors can introduce students to key terminology or facilitate this through a card sorting and/or drag and drop activity in which students familiarise themselves with the key terms and definitions. Students can then go on to explore the calculation of the documents, initially with tutor guidance.

Students can be stretched by being encouraged to work either individually or in pairs to produce an invoice from a blank template. They could also check the work of others in the group. Passing students' invoices around the group allows students to gain confidence in their calculations and develop skills in checking the accuracy of documentation. This will also help them when identifying amounts owed by customers and to suppliers.

Students can then transfer invoice and credit note details into the books of prime entry. Creating daybooks from blank templates and asking others to identify any errors that they have made will build students' confidence in the accuracy of their calculations, their use of cross casting and their ability to identify amounts owed.

LO4. Process receipts and payments

This learning outcome introduces the idea that receipts and payments are entered into the cash book. Closing cash and bank balances can then be calculated. Drawing on students' personal experience of the banking system, tutors can introduce the idea of the different types of receipts and payments. The group can look at the documentation used before transactions are reviewed within a business context, entered into the cash book and a cross cast is completed. A drag and drop activity can be used to reinforce the transactions that fall within the respective analysis columns. A crossword could be used to check understanding of terms such as BACS and standing orders.

A business will compare the closing bank statement balance with that in the cash book and students may not recognise that figures in the bank statement are in the opposite column to those in the cash book. Discussion can focus on why amounts will initially appear in the cash book or the bank statement only prior to identifying the relevant figures.

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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