

Qualification number: 603/1309/2
Qualification Specification: AAT Access Award in Business Skills
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ACCESS AWARD

IN
BUSINESS
SKILLS

LEVEL 1

aat

Updates to this specification

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This qualification is regulated by:

- the Office of Qualification and Examination Regulation (Ofqual) in England and internationally;
- the Council of the Curriculum, Examinations and Assessment (CCEA) in Northern Ireland;
- the Scottish Qualification Authority (SQA Accreditation) in Scotland;
- Qualifications Wales in Wales.

This specification applies only to students registered with AAT from January 2018.

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 Business Skills

3.1 Who should choose to study this qualification?

The AAT Access Award in Business Skills offers students at Level 1 the opportunity to develop key practical skills used in every business as a route into employment. On completion of this qualification, students will also be equipped with a strong foundation from which to progress to further study with AAT in either accountancy or bookkeeping if they would like to do so.

This qualification will particularly suit those students with minimal work experience or those who require additional support to progress. This may include younger learners, those on traineeships seeking basic employability skills, adults seeking to validate their existing skills to enter into the workplace, or those who want to study higher level AAT qualifications but would like to test their abilities before progressing further with AAT.

AAT does not set any prerequisites for the study of the AAT Access Award in Business Skills. 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 students begin their studies with basic English. Basic numeracy will be developed within this qualification so is not required before starting study.

3.2 Why choose this qualification?

At Level 1, AAT offers the AAT Access Award in Business Skills, the AAT Access Award in Bookkeeping and the AAT Access Award in Accounting Software. 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 Business Skills to help them develop their employability skills and prepare for the workplace. Students will develop their basic numeracy skills to support everyday business activities, which will also be of use in their activities outside work. Students will also gain a practical understanding of how money moves in business and the processes and procedures that control the sales and purchases processes.

This qualification would be appropriate for students who wish to pursue a range of careers in either the private or public sectors. Those students who wish to focus on finance roles only will benefit from studying this qualification alongside the more technically focused but complementary qualifications in the suite of AAT Access qualifications.

This qualification will usually take around 12 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 Business Skills introduces students to the world of work and develops their employability skills. The qualification covers a range of skills and the relevant supporting knowledge in three mandatory units (75 guided learning hours):

- Preparing for Work (25 guided learning hours)
- Using Numbers in Business (25 guided learning hours)
- Sales and Purchases in Business (25 guided learning hours).

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

A student completing this qualification will develop an understanding of how different organisations operate, across both the public and private sectors. They will learn how to contribute effectively in the workplace by working with others, managing their time, behaving professionally and maintaining security of data. Students will develop the skills to identify jobs that match their skills and abilities and to apply for a job using an application form or CV.

Studying this qualification will also equip students with the basic numerical skills needed in the workplace, and in life outside work. These numerical skills range from simple calculations that are used most often in business to working with decimals, percentages and fractions, and applying proportions and ratios.

On completion of this qualification, students will also have gained an understanding of the ways in which businesses process sales and purchases and the documentation and procedures used to move goods and services between businesses.

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:

- data entry clerk
- accounts administrator
- administrative assistant
- receptionist
- retail assistant
- customer service advisor
- despatch clerk/warehouse operative.

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 Bookkeeping – Level 1
- AAT Access Award in Accounting Software – 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 Business Skills can be found on our qualifications pages at [aat.org.uk/qualification-specifications/employer-letters-of-support](https://www.aat.org.uk/qualification-specifications/employer-letters-of-support).



I'd spent ten years working within the banking sector before being made redundant. I'd worked my way up through a number of positions within the bank, finishing as Business Manager. As a result I had a good understanding and background knowledge of finance and accountancy.

After taking redundancy, I decided I'd take the skills and knowledge I'd gained over the years and invest them into setting up my own business, Cornwall Business Solutions. I started off giving advice and guidance to other people who were looking to set up or grow their business. I knew from previous experience that one of the key barriers a lot of self-employed people face is the lack of accounts experience and the ability to manage their books.

I was aware of AAT's accounting qualifications, but as I was busy establishing my own business, I knew I didn't have the time to invest in studying one of these at the time. I contacted my local college to see what other AAT qualifications they could offer, that would help me fill my skills gap in order to further my own business.

It was at this time that I was introduced to the AAT's Level 1 Award in Accounting (now the AAT Access Award in Business Skills). Covering topics such as basic accounting procedures and working in a professional environment, it seemed perfect for my needs. I've since completed this qualification and now moved on to the Foundation Certificate in Accounting.

Studying AAT qualifications helped increase my knowledge of standard accounting practices, but also enabled me to include additional services within my business. I'm now able to offer bookkeeping advice to my clients, helping them overcome the barriers they were facing. I recently employed a Bookkeeping Apprentice who is enjoying their role as well.

Dan Sampson
Student

4. About the AAT Access Award in Business Skills

Qualification name	Qualification number
AAT Access Award in Business Skills – Level 1	603/1309/2
Level	
1	
Guided learning hours (GLH)	Total qualification time (TQT)
75	102

4.1 GLH value

The total GLH value for this qualification is 75 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 102 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. Basic numeracy will be developed within this qualification so is not required before starting study.

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.

Preparing for Work

Unit level	GLH value	Assessment method
1	25	Computer based assessment

Introduction

This unit will help students to prepare to seek employment in a wide range of sectors and to develop the skills that they need to contribute effectively in the workplace. Students will explore the key features of different types of organisations and the sectors in which they operate. They will learn the purpose of different organisations and how they operate, and also how organisations are commonly structured.

On completion of this unit, students will understand the skills needed in the workplace, including the importance of team working, effective time management and the need for professional behaviour. They will explore workplace communications and the use of software for different business tasks, while understanding the need for data security and learning how to keep data secure. Finally, students will explore how to search for and identify a suitable job and then to complete a job application.

The AAT Access Award in Business Skills is intended to support learners in gaining employment. This unit will develop practical skills that students need to seek work and to be successful in the workplace once they are employed. Learning how organisations operate will help students to better understand the processes they will explore in Sales and Purchases in Business and will be of benefit in completing documents used in the sales and purchase processes.

Preparing for Work is a mandatory unit in this qualification.

Learning outcomes

1. Understand how organisations operate
2. Develop skills for the workplace
3. Be able to apply for a job

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 how organisations operate

1.1 Key features of different sectors

Students need to know:

- the key features of the retail sector:
 - sells goods to the public
 - may have a number of branches, franchises or online
- the key features of the manufacturing sector:
 - makes products either for sale or as components for further manufacturing
- the key features of the service sector:
 - provides services rather than manufacturing or selling goods
- the key features of the charity sector:
 - generates income to support its purpose
 - governed by specific legislation
- the key features of the public sector:
 - provides services to the public
 - funded by government.

Exclusion: details of charities legislation.

1.2 Purpose of different types of organisations

Students need to know:

- that some organisations are run for profit:
 - sole trader
 - partnership
 - private limited company
 - that some organisations are not run for profit:
 - charity
 - public sector.
-

1.3 Structure of an organisation

Students need to know:

- typical departments within an organisation and what they do:
 - production
 - despatch
 - finance
 - sales and marketing
 - information and communication technology (ICT)
 - human resources
 - the structure of a three-level organisation chart:
 - directors
 - department managers
 - department staff
 - levels of responsibility in an organisation and who each level reports to (reporting lines):
 - director
 - manager
 - staff.
-

2. Develop skills for the workplace

2.1 Working with others

Students need to know:

- the characteristics of effective team working:
 - leadership
 - clear roles and responsibilities
 - respect
 - trust
 - co-operation
 - common goals
 - realistic deadlines
 - good communication
 - the importance to a team of achieving goals:
 - team morale
 - success of the organisation.
-

2.2 Time management

Students need to know:

- how to use planning aids to manage their time:
 - calendars
 - diaries
 - work schedules
 - to-do lists
 - checklists
- the effect on others of failing to meet a deadline:
 - others may be relying on work produced by the team
 - impact on other deadlines of the team
- that work might be allocated based on how urgent and important it is and who has asked for it to be carried out.

Students must be able to:

- plan allocated work based on time available.
-

2.3 Professional behaviour

Students need to know:

- that they will be required to follow policies and procedures:
 - use of social media
 - use of personal phones
 - dress codes
 - answering business phone calls
- principles of good time keeping:
 - being at work on time
 - keeping to break times
 - not leaving early
- principles of polite communication with colleagues and customers:
 - using correct names
 - listening to the other person
 - avoiding slang, swearing and offensive humour
 - using 'please' and 'thank you'.

2.4 Workplace communications

Students need to know:

- methods of workplace communications:
 - emails
 - letters
 - reports
 - spreadsheets
 - telephone calls
 - face-to-face
 - instant messaging
- software for workplace communications:
 - word processing
 - spreadsheet
 - email
 - presentation.

Students must be able to:

- select appropriate method for workplace communications
 - select appropriate software for workplace communications.
-

2.5 Understand the importance of keeping data and information secure

Students need to know:

- why it is important to make sure that data and information is secure:
 - prevents loss and unauthorised sharing of information
 - protects against computer failure or viruses
 - maintains confidentiality
 - protects customer information
 - complies with any legal requirements
- how data and information is kept secure:
 - passwords
 - backups
 - restricted access (both electronic and physical)
 - anti-virus software.

Students must be able to:

- select a password that meets security requirements.

Exclusion: specific data protection legislation.

3. Be able to apply for a job

3.1 Identifying a suitable job

Students need to know:

- where to look for job vacancies:
 - newspapers
 - recruitment agencies
 - job centre
 - apprenticeship providers
 - personal contacts
 - recruitment websites
 - social media
 - how to identify requirements of job vacancies:
 - skills
 - personal qualities
 - knowledge
 - qualifications
 - experience
 - interests
 - how to decide suitability for a job vacancy:
 - essential requirements
 - desirable requirements
 - suitability of applicant for job vacancy based on requirements.
-

3.2 Applying for a job using an application form or CV (curriculum vitae)

Students need to know:

- to include accurate personal details:
 - current contact details
 - job history
 - qualifications
 - relevant interests and experience
- the importance of:
 - checking the application
 - checking spelling
 - having the application checked by someone else
 - submitting the application by the closing date.

Students must be able to:

- complete an application for a job using an application form or CV.
-

Using Numbers in Business

Unit level	GLH value	Assessment method
1	25	Computer based assessment

Introduction

Numeracy is an essential business skill and helps an employee to operate more effectively in any workplace. However, students will also encounter many situations outside work where basic numeracy is required. Completing this unit will help students to develop their confidence and their ability to use numbers in a range of situations, both in work and outside work.

On completion of this unit, students will have the skills to practically apply a range of common numerical methods to everyday business situations, whatever their role and regardless of the type of organisation in which they might work. They will be able to record and sort numbers, to identify differences between figures and to complete simple calculations. Students will be able to work out averages, use time and currency in calculations that support everyday business activities and work with more complex calculations, including those involving common decimals, fractions, percentages and proportions.

The AAT Access Award in Business Skills is intended to support learners in gaining employment. As basic numeracy is a key skill that employers look for when recruiting, this unit supports Preparing for Work. Students will develop the skills to show that they can work effectively with numbers when applying for roles across a variety of areas within any business, including finance, customer services, administration and retail. Being able to work with numbers also supports Sales and Purchases in Business, as students will need to understand payment terms and complete documents used in the sales and purchases processes.

Using Numbers in Business is a mandatory unit in this qualification.

Learning outcomes

1. Work with numbers
2. Perform simple business calculations
3. Work with common decimals, fractions, percentages, proportions and ratios

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. Work with numbers

1.1 Record and sort whole numbers

Students must be able to:

- record numbers in words and figures
 - arrange numbers, including positive and negative numbers, in ascending and descending order
 - identify highest number
 - identify lowest number
 - calculate range
 - identify most frequently occurring number or numbers (mode).
-

2. Perform simple business calculations

2.1 Check results of calculations

Students need to know:

- how to use estimation/rounding
 - how to estimate highest and lowest possible results
 - how to use cross-checking.
-

2.2 Identify differences between figures over time

Students must be able to:

- identify increases
 - identify decreases.
-

2.3 Complete calculations

Students must be able to:

- use numerical functions:
 - addition
 - subtraction
 - multiplication
 - division
 - calculate average (mean)
 - work with common units of time:
 - hours
 - days
 - weeks
 - months
 - quarters
 - years
 - work with common units of currency.
-

3. Work with common decimals, fractions, percentages, proportions and ratios

3.1 Calculate decimals, fractions and percentages of numbers

Students must be able to:

- calculate decimals
 - calculate simple fractions:
 - $\frac{1}{2}$
 - $\frac{1}{4}$
 - $\frac{1}{5}$
 - $\frac{1}{10}$
 - calculate whole percentages
 - calculate figures using whole percentages
 - express a number as a fraction or percentage of another.
-

3.2 Calculate equivalent fractions, percentages and decimals

Students must be able to:

- convert fractions into percentages and decimals
 - convert percentages into fractions and decimals
 - convert decimals into percentages and fractions.
-

3.3 Calculate and apply simple proportions and ratios

Students must be able to:

- express one number as a proportion of another
 - express two numbers as a ratio
 - apply a proportion or ratio to a number.
-

3.4 Round numbers

Students must be able to:

- round results of calculations to whole numbers
 - round results of calculations to two decimal places.
-

Sales and Purchases in Business

Unit level	GLH value	Assessment method
1	25	Computer based assessment

Introduction

This unit focuses on organisations that aim to make a profit rather than those operating in the not-for-profit or public sector. Studying this unit will help students to understand the importance of sales and purchases, and the procedures that support them, to the success of those businesses.

Students will discover that businesses need to make more sales (income) than purchases (expenses) to operate profitably. Students will become familiar with the relevant terminology and common documents used. They will gain the skills necessary to perform practical finance-related tasks while following business procedures.

On completion of this unit, students will understand that businesses make money by selling goods and services. Students will also understand that businesses have to use their income to pay for the costs of running the business. They will know the processes involved in making both sales and purchases and will understand how they can contribute to the success of a business by following business procedures accurately and on time.

The AAT Access Award in Business Skills is intended to support learners in gaining employment. This unit shows the movement of money across a business by drawing on the understanding of how organisations operate that students developed in Preparing for Work. In addition, the numerical skills developed in Using Numbers in Business will help students to complete documents used in the sales and purchases processes and to understand the effects of payment terms.

Sales and Purchases in Business is a mandatory unit in this qualification.

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 how sales and purchases support businesses
2. Understand principles of sales and purchases
3. Apply business procedures to sales and purchases

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 how sales and purchases support businesses

1.1 Sales and purchases in business

Students need to know:

- the importance of sales and purchases:
 - businesses need money to operate
 - selling goods and services makes money (income)
 - buying goods and services costs money (expenses)
 - businesses need more income than expenses to run profitably
 - the meaning of profit and loss: income minus expenses
- possible problems when there is more expenditure than income:
 - not enough money to pay for purchases
 - bank account may become overdrawn
 - suppliers may withdraw credit
 - business could fail
- possible opportunities when there is more income than expenditure:
 - saving opportunity
 - business growth.

Exclusion: distinction between gross profit and net profit.

2. Understand principles of sales and purchases

2.1 Sales

Students need to know:

- who goods or services are sold to:
 - customers
 - clients
- that some sales are made on a cash basis (income is received at the same time as the sale of goods or services)
- that some sales are made on a credit basis (income is received in an agreed period of time after the sale of goods or services).

Exclusion: returned goods.

2.2 Purchases

Students need to know:

- who goods or services are bought from: suppliers
- that some purchases are made on a cash basis (payment is made at time of receiving goods or services)
- that some purchases are made on a credit basis (payment is made in an agreed period of time after receiving goods or services)
- that businesses may have a list of approved suppliers.

Exclusion: returned goods.

2.3 Payment terms

Students need to know:

- the purpose of payment terms:
 - to ensure that customers know when to pay their invoices
 - to ensure that suppliers are paid at the agreed time.
 - common terminology:
 - payment in advance
 - payment on delivery
 - payment 10, 14, 30 or 60 days after invoice date
 - payment at end of the month of invoice.
 - how payment terms offered to customers/clients and received from suppliers affect the bank balance.
-

3. Apply business procedures to sales and purchases

3.1 Business procedures for sales and purchases

Students need to know:

- why it is important to follow business procedures:
 - to avoid errors
 - to avoid missing internal and external deadlines
 - to ensure processes are completed as required by the business
 - to maintain good business relationships with customers and suppliers
- how to follow procedures:
 - completing documents fully and accurately
 - completing documents on time
 - obtaining authorisation
- documents used in the sales process:
 - customer order
 - delivery note
 - sales invoice
- documents used in the purchase process:
 - approved supplier list
 - purchase order
 - delivery note
 - goods received note (GRN)
 - purchase invoice
- the process of making sales:
 - customer places order
 - business delivers goods or provides services to customer
 - business invoices for goods or services
 - business receives and records the income
- the process of purchasing goods or services:
 - business selects supplier
 - business raises purchase order
 - business receives goods or services from supplier
 - business checks delivery note against goods received
 - business completes goods received note (GRN)
 - business makes a note of any differences and queries them with supplier
 - business checks purchase invoice against purchase order and delivery note/
goods received note (GRN)
 - business makes payment and records the expenditure.

Students must be able to:

- complete documents used in the sales process (delivery note, sales invoice) with:
 - date
 - purchase order number
 - delivery note number
 - customer name and address
 - description and quantity of goods or services
 - value of goods or services including item price
 - amounts (net, VAT and total)
 - select an approved supplier for specified goods or services
 - complete documents used in the purchase process (purchase order, goods received note (GRN)) with:
 - date
 - purchase order number
 - supplier name and address
 - description and quantity of goods or services
 - value of goods or services including item price
 - amounts (net, VAT and total)
 - check for differences between documents in the purchase process (purchase order, goods received note (GRN), delivery note):
 - incorrect items or quantity of goods
 - items missing from delivery
 - incorrect item price
 - incorrect calculations.
-

Test specification for Business Skills 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 exam
Computer based assessment	Computer marked	1.5 hours

Learning outcomes	Weighting
Preparing for Work	
1. Understand how organisations operate	10%
2. Develop skills for the workplace	10%
3. Be able to apply for a job	10%
Using Numbers in Business	
1. Work with numbers	5%
2. Perform simple business calculations	10%
3. Work with common decimals, fractions, percentages, proportions and ratios	15%
Sales and Purchases in Business	
1. Understand how sales and purchases support businesses	5%
2. Understand principles of sales and purchases	10%
3. Apply business procedures to sales and purchases	15%
Integration	10%
Total	100%

9. Guidance for tutors

This guidance is intended only to support planning for delivery. Tutors are encouraged to develop their own approaches 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

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.

Students may also be returning to learning after a prolonged period away from study, possibly as a result of unemployment, and this should be considered when planning activities. An initial skills check, in which students demonstrate their ability to perform a selection of calculations from the Using Numbers in Business unit as well as writing a short passage to introduce themselves will generate a valuable insight into initial starting points and will help further embed literacy and numeracy skills.

Integration and delivery strategies

Tutors may take an integrated approach to the delivery of the qualification and benefit from the naturally occurring opportunities to link and embed content from each unit. A case study scenario where students gain a placement in the sales and/or purchases function of a small trading business may provide useful context. One possible delivery strategy for this approach could be:

- Preparing for Work – LO1 and LO2
- Sales and Purchases in Business – LO1, LO2 and LO3
- Using Numbers in Business – naturally occurring content delivered alongside Sales and Purchases in Business; remainder of content, such as simple proportions and ratios, delivered discretely
- Preparing for Work – LO3.

Equally, tutors may adopt a linear approach to the delivery of each unit. Irrespective of the delivery model that is adopted, this guidance will focus on each unit and provide suggested teaching and learning methods. This guidance also indicates opportunities to link and embed content from elsewhere in the qualification where relevant.

Preparing for Work

LO1. Understand how organisations operate

This learning objective provides an opportunity to gather an insight into students' prior knowledge of organisations through their contributions to a group activity, such as contributing to flip charts containing headings from the unit content. Reinforcement of the meanings of the various terms can be achieved through a card sorting activity, a drag and drop activity or the completion of a gapped handout before students contribute this learning to a list of key terms compiled by the group. At this point, a case study organisation, in which the students are on placement, may be introduced.

Links to LO1 in Sales and Purchases in Business can be developed through exploring how the sales and purchases process supports business through generating profit.

There are opportunities to embed LO1 of Using Numbers in Business by recording the numbers of staff employed or the number of branches.

LO2. Develop skills for the workplace

This learning objective may be introduced through a short team activity in which students must work together to perform a task. Issues of working with others (2.1) and professional behaviour (2.3) can then be explored through feedback on the task.

Time management may be studied through using the tools specified (2.2) such as calendars, diaries, work schedules, to-do lists and checklists to plan the next stages of learning activity on the course. Monitoring this will expose issues relating to managing time effectively.

Opportunities exist to embed elements of Using Numbers in Business, such as parts of 2.3, through working with units of time.

Workplace communication could be investigated by matching tasks to the appropriate communication method and software to use. Tutors could create a card sorting activity in which students are given a communication task to match with both a method and software. This topic can be linked to the case study organisation suggested as a delivery method.

Group discussion of case studies in the media may help highlight issues of data security and why it is important to keep information secure. Equally, the case study organisation created as a delivery method may be used as a basis for discussion.

LO3. Be able to apply for a job

This learning objective covers the process of identifying and applying for a job. Prior experience of this may provide a valuable opportunity to explore the places to look for a job and what should be included in an application. Encouraging students to bring in examples of suitable roles emphasises the real-world applications of this learning objective. Equally, tutor examples could be provided. A research task in which the group searches for suitable jobs online could also be used.

Students may then apply for a role using an application form or CV, and applications can be checked for accuracy. Roles may be provided by the tutor or found by the student.

Using Numbers in Business

Initial assessment data and performance in class may indicate marked variation in students' ability to use numbers. In addition to work in class, students can use online practice resources to build confidence in particular maths functions.

LO1. Work with numbers

This learning objective requires the recording and sorting of numbers. Numbers can be recorded from students' own documentation. For example, numbers on a bus ticket or receipt can be converted into words. Getting students to stand in height order can be used to introduce the idea of ascending and descending order, range and mode.

LO2. Perform simple business calculations

This learning objective requires the use of a range of maths functions. Students can check the accuracy of calculations on documents through estimation and then use a calculator to cross-check for accuracy. Tutors could set a task in which calculations are given and estimates created before students use a calculator to cross-check their results. Increases and decreases in figures could then be identified through comparing students' estimates with calculated figures.

Students must complete calculations using numerical functions and this can be developed when producing the business documentation identified in Sales and Purchases in Business (3.1) or through the use of worksheets with given calculations. Units of currency can be included here.

Work with units of time can be explored using the task of planning a daily routine or tasks that are performed at intervals, such as paying a monthly phone bill or annual insurance.

Links may be made to Preparing for Work (2.2), in which time management is explored.

LO3. Work with common decimals, fractions, percentages, proportions and ratios

This learning objective introduces students to decimals, fractions and percentages and the process of converting these into one another. This could be demonstrated using money as a starting point. For example, 50p is 0.5 of £1 or $\frac{1}{2}$ of £1 or 50% of £1. Emphasising the links between all three will strengthen students' recognition of equivalents and their ability to convert them. Focusing on terms such as 'half-price' or 'quarter of a pizza' may support recognition even further.

The use of small items such as coloured sweets may be considered as a way to introduce proportion and ratios. This can be developed as ratios and proportions are applied to given numbers. For example, students could look at the number of customers that pay within 30, 60 or 90 days.

The business documents created in Sales and Purchases in Business (3.1) provide an ideal basis for the introduction of rounding. Students may experiment with quantity multiplied by unit price as a means of calculating figures that can be rounded to whole numbers or two decimal places.

Sales and Purchases in Business

LO1. Understand how sales and purchases support businesses

This learning objective requires students to know the importance of sales and purchases and the meaning of terms including profit. This can be explored through discussion in the context of the case study business or another organisation such as a local shop or take away restaurant. This discussion can be guided towards the problems and opportunities that businesses may face. Key terms can be reinforced through adding them to a list of key terms.

Links may be made to Preparing for Work (1.2), in which students explore the different types of business organisation.

There are opportunities to link to Using Numbers in Business (2.3) if simple profit calculations are performed.

LO2. Understand principles of sales and purchases

This learning objective develops students' knowledge of the principles of sales and purchases. The group's experiences as customers can be used as a basis for discussion and as a precursor to establishing these principles within the context of a trading business. Payment terminology can be explored through a card sorting activity, a drag and drop activity or the completion of a gapped handout. Again, students can contribute this learning to a list of key terms.

LO3. Apply business procedures to sales and purchases

This learning objective introduces both process and terminology. Building on LO2, the buying and selling process may be further explored from personal experience but then scaled up into a business context. Tutor input or the use of card sorting and/or drag and drop activities provide a useful opportunity for students to familiarise themselves with the key terms and definitions that they need to know, which can then be added them to a list of key terms. Acting out a buying and selling process, in which students stand in line in order of the documentation and checking flow, can help consolidate learning.

The completion and calculation of the documents used in the sales and purchases process can be explored, initially with tutor guidance. Students can be stretched by being encouraged them to work either individually or in pairs to produce documents from a blank template for checking by others in the group. Tutors could create a simulated finance function, in which students start to pass purchase orders and goods received notes, followed by invoices and delivery notes, around the class. This would allow students to gain confidence in their calculations and develop their skills in checking the accuracy of and differences within the documentation.

There are further opportunities to link to Using Numbers in Business (2.3 and 3.1) as calculations are performed on the documents.

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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