

# AAT Access Award in Business Skills

## Sample assessment and mark scheme

Assessment book

Qualification number: 603/1309/2  
Qualification Specification: AAT Access Award in Business Skills  
Version 1.0 published 28 April 2017

## Notes for students

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

## Assessment information

You have **1 hour and 30 minutes** to complete this sample assessment.

This assessment contains **10 tasks** and you should attempt to complete **every** task.

Each task is independent. You will not need to refer to your answers to previous tasks.

Read every task carefully to make sure you understand what is required.

Where the date is relevant, it is given in the task data.

Both minus signs and brackets can be used to indicate negative numbers **unless** task instructions state otherwise.

You must use a full stop to indicate a decimal point. For example, write 100.57 **not** 100, 57 or 10057.

You may use a comma to indicate a number in the thousands, but you don't have to do so. For example, 10000 and 10,000 are both acceptable. Other symbols are not compatible with the computer marked system.

Mathematical rounding should be applied where appropriate, except when otherwise stated in the task instruction.

The VAT rate is 20%.

# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Assessment book

### Task 1 (6 marks)

(a) Identify the sector of each organisation described below.

(3 marks)

Description	Sector				
	Charity ✓	Manufacturing ✓	Public ✓	Retail ✓	Service ✓
An organisation that uses money from donations to help the homeless					
An organisation that does bookkeeping for small businesses					
An organisation that makes parts for the car industry					

Some organisations will have many departments, with each department having different responsibilities.

(b) Choose from the list below the department that would be responsible for each task.

(3 marks)

Task	Department
Writing a letter to a customer asking for payment of an amount owing	
Recruiting staff for the Production department	
Promoting the organisation's product range	

Production	Despatch	Finance	Sales and Marketing	Human Resources	ICT
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**Task 2** (3 marks)

Freya owns a computer repair business.

**Link the boxes to show whether the statements below are true or false.**

(3 marks)

If Freya's expenses are more than her income, she will make a profit.

True

If Freya's income is more than her expenses, she will make a profit.

False

If Freya has an equal amount of income and expenses, she will make a profit.

**Task 3** (6 marks)

JPK Ltd buys and sells goods on a cash basis and on a credit basis.

- (a) Show whether JPK Ltd will describe the transactions below as a cash sale, credit sale, cash purchase or credit purchase. (4 marks)

Transaction	Description
A customer ordered goods from JPK Ltd and paid in cash on collection	
A supplier delivered goods to JPK Ltd and asked for a cheque by the end of the month	
JPK Ltd bought goods from a local warehouse and paid by cheque on collection	
JPK Ltd provided goods to a customer and asked for payment in cash within 14 days	

Cash sale

Cash purchase

Credit sale

Credit purchase

- (b) Identify TWO reasons why JPK Ltd should agree payment terms with customers and suppliers. (2 marks)

Reason	✓
Customers will know when to pay JPK Ltd	
JPK Ltd will know when to deliver goods to customers	
Suppliers will know when to deliver goods to JPK Ltd	
JPK Ltd can estimate how much money will be banked in a period	

# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Assessment book

### Task 4 (9 marks)

On 15 June, Pang Partners ordered goods from Green and Gray.  
The goods were delivered at the end of the month.

Green and Gray Jackson Street Corly CR4 8JP
Date: 30 June 20XX <span style="float: right;">Delivery note no.: 0198</span>
To: Pang Partners Lower High Street Corly CR4 2BP
160 items of Product XY as per your order number P3219 costing £2.25 each excluding VAT.

**(a) Complete the invoice below. Insert options from the available lists and enter figures.**

(7 marks)

Green and Gray Jackson Street Corly CR4 8JP	
VAT Registration No. 339 0318 00	
Telephone: 01314 297737	
To: Pang Partners Lower High Street Corly CR4 2BP	Date: 20XX
	Delivery note no.:
	Customer order no.:
Invoice no. GG1169	
160 items of Product XY costing £	each
Net: £	
VAT: £	
Total: £	

**Dates:**

15 June  
30 June

**Delivery note numbers:**

0198  
P3219  
GG1169

**Customer order numbers:**

0198  
P3219  
GG1169

## AAT Access Award in Business Skills

### Access to Business Skills – SAMS – Assessment book

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- (b) Identify ONE other document that could have been used as a source of information to prepare the sales invoice above. (1 mark)

<b>Documents</b>	✓
Customer order	
Goods received note	
Approved supplier list	

- (c) Who is the most appropriate person to authorise the sales invoice before it is sent to the customer? (1 mark)

<b>Authorisation</b>	✓
Finance Manager at Green and Gray	
Finance Manager at Pang Partners	
The person who delivered the goods	



# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Assessment book

### Task 5 (3 marks)

You work in the accounting team of a department store. You have been asked to produce some calculations in relation to the number of customers that visit the store. You have been given the following information.

Number of customers that have visited the store in the last eight weeks							
Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8
750	840	560	920	730	1,240	900	840

- (a) Arrange the numbers shown above in ascending order by dragging each number into the appropriate position in the table below. (1 mark)

Numbers of customers in ascending order							

- (b) Calculate the range for the number of customers visiting the store during this period. (1 mark)

Range

- (c) What is the mode for the number of customers visiting the store during this period? (1 mark)

Mode

**Task 6** (6 marks)

You work in an accounting practice and have been asked to provide some information for a client. This is the information you have been given relating to the client's sales for four months.

Sales			
Month 1 (£)	Month 2 (£)	Month 3 (£)	Month 4 (£)
129,362	17,321	88,413	90,240

**(a) Insert correct month from the available list and enter figures in the table below.** (3 marks)

	Answer	
Which month has the greatest increase in sales from the previous month?		<b>Months:</b> Month 1    Month 2 Month 3    Month 4
What is the total sales figure for all four months?	£	
What is the average (mean) sales figure for the four months?	£	

In the future, the client has asked for calculations to be provided four times a year.

**(b) How often will the calculations be provided? Choose ONE answer.** (1 mark)

<b>Frequency</b>	✓
Daily	
Monthly	
Quarterly	
Annually	

The client has a new product. They expect to sell 5,000 items in Year 1 and 7,125 items in Year 2. The selling price will be £2.72 per item.

**(c) Calculate the amount of the expected sales for each year.** (2 marks)

	£
Year 1	
Year 2	

**Task 7** (9 marks)

You have been asked to calculate salary increases for three employees.

**(a) For employees B, C and D, calculate their salary increase and new annual salary.**

(6 marks)

Employee	Current annual salary (£)	Percentage salary increase (%)	Amount of salary increase (£)	New annual salary (£)
A	19,200	3	576	19,776
B	18,250	2		
C	17,850	4		
D	22,900	5		

Employee E is to receive a salary increase of 1/10 of her current annual salary.

**(b) What will be the percentage salary increase that employee E receives?**

(1 mark)

%

There are two employees who are paid for each hour they work. Their new hourly rates of pay are shown in the table below.

**(c) Enter the hourly rate of pay rounded to two decimal places for employees F and G.**

(2 marks)

Employee	New hourly rate of pay (£)	New hourly rate of pay rounded to two decimal places (£)
F	6.6925	
G	7.3265	

# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Assessment book

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### Task 8 (6 marks)

(a) Identify the most appropriate software to use in each of the situations below.

(4 marks)

Situations	Type of software to use			
	Email ✓	Presentation ✓	Word processing ✓	Spreadsheet ✓
Listing staff salaries in rows and columns				
Communicating the start time of tomorrow's sales meeting to colleagues				
Demonstrating health and safety training to a group of staff				
Writing a letter to a supplier				

(b) Show which TWO actions below would allow only authorised staff to access data stored on a computer.

(2 marks)

Action	✓
Keep a backup copy of data	
Protect data with a password	
Install antivirus software on the computer	
Keep the computer in a locked room	

**Task 9** (6 marks)

Brogan is thinking about applying for the following job advertised in the local newspaper.

**Full-time Administration Assistant**

We are looking to recruit a person with great attention to detail to work within our Accounts Department.

The successful applicant will support the work of three Assistant Accountants. Full training will be given so no previous experience is necessary, but the successful applicant must have ICT skills.

Details of terms of employment, including salary, will be supplied once applicants have been selected for interview.

If you are interested, complete an online application form by visiting [mnbo.uk/application](http://mnbo.uk/application) by the closing date of 29 November.

**(a) Match FOUR statements from the list below to the job requirements above, and enter in the column below.** (4 marks)

Statements	Appropriate to the job requirements
I am willing to learn new skills.	
I have worked in a factory building cars.	
I have qualifications in using spreadsheets and word processing software.	
I am taking driving lessons.	
I enjoy working in a team.	
I can be flexible with my working hours.	
I enjoy listening to music and dancing.	
I am careful to check my work.	

**(b) Identify TWO actions Brogan should take to apply for the job.** (2 marks)

Actions	✓
Telephone and ask what the closing date is	
Ask a friend to check the completed application	
Write a letter of application, including a CV	
Complete the online application form	

## AAT Access Award in Business Skills

### Access to Business Skills – SAMS – Assessment book

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#### Task 10 (6 marks)

You have been given the following details of amounts owed to credit suppliers.

Supplier	Payment to be received by supplier	Invoices to be paid	
		Invoice amount (£)	Invoice date
Anka Holdings	At end of the month of invoice date	420.55 61.86	3 November 25 November
Court and Company	30 days after invoice date	320.40 1,007.99	10 November 10 November
Pepper Partners	10 days from invoice date	72.68	10 December

(a) Complete the table below by:

– inserting the total amount to be paid to each supplier

– selecting the date by which the supplier should receive the payment from the list provided.

(6 marks)

Supplier	Amount to be paid (£)	Date supplier should receive payment
Anka Holdings		
Court and Company		
Pepper Partners		

**Payment dates:**

3 November  
 10 November  
 25 November  
 30 November  
 10 December  
 20 December  
 10 January  
 20 January

# AAT Access Award in Business Skills

## Sample assessment and mark scheme

Assessment book

Qualification number: 603/1309/2  
Qualification Specification: AAT Access Award in Business Skills  
Version 1.0 published 28 April 2017

## Notes for tutors

### Marking guidance

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

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

CF = Correct Figure. The candidate will only receive the mark(s) for the answer as it is shown here.

OF = Own Figure. The candidate can receive the mark(s) for an answer where the calculation has been performed correctly, but which might incorporate errors from earlier parts of the question.

### Task 1 (6 marks)



## AAT Access Award in Business Skills Access to Business Skills – SAMS – Mark scheme

(a) Identify the sector of each organisation described below.

(3 marks)

Description	Sector				
	Charity ✓	Manufacturing ✓	Public ✓	Retail ✓	Service ✓
An organisation that uses money from donations to help the homeless	✓ <sup>1</sup>				
An organisation that does bookkeeping for small businesses					✓ <sup>1</sup>
An organisation that makes parts for the car industry		✓ <sup>1</sup>			

Some organisations will have many departments, with each department having different responsibilities.

(b) Choose from the list below the department that would be responsible for each task.

(3 marks)

Task	Department
Writing a letter to a customer asking for payment of an amount owing	Finance <sup>1</sup>
Recruiting staff for the Production department	Human Resources <sup>1</sup>
Promoting the organisation's product range	Sales and Marketing <sup>1</sup>

Production	Despatch	Finance	Sales and Marketing	Human Resources	ICT
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# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Mark scheme

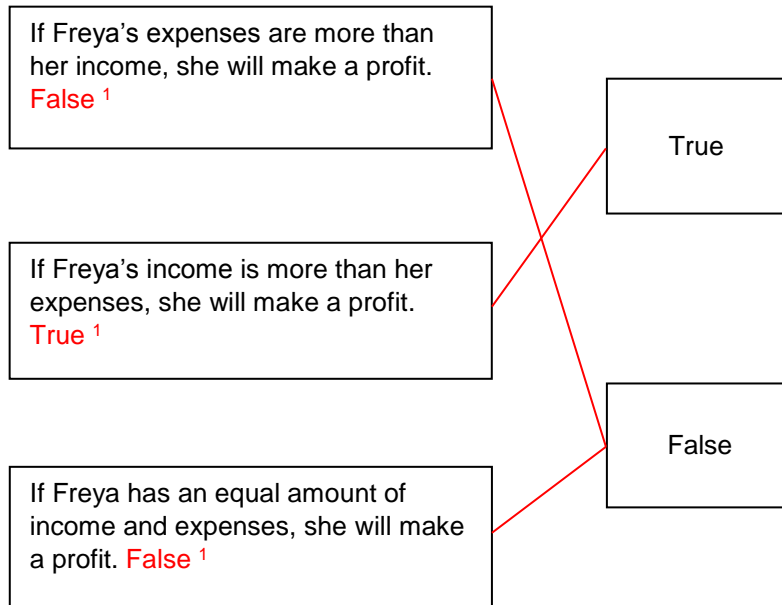
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### Task 2 (3 marks)

Freya owns a computer repair business.

Link the boxes to show whether the statements below are true or false.

(3 marks)



# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Mark scheme

### Task 3 (6 marks)

JPK Ltd buys and sells goods on a cash basis and on a credit basis.

- (a) Show whether JPK Ltd will describe the transactions below as a cash sale, credit sale, cash purchase or credit purchase.** (4 marks)

Transaction	Description
A customer ordered goods from JPK Ltd and paid in cash on collection	Cash sale <sup>1</sup>
A supplier delivered goods to JPK Ltd and asked for a cheque by the end of the month	Credit purchase <sup>1</sup>
JPK Ltd bought goods from a local warehouse and paid by cheque on collection	Cash purchase <sup>1</sup>
JPK Ltd provided goods to a customer and asked for payment in cash within 14 days	Credit sale <sup>1</sup>

Cash sale	Cash purchase	Credit sale	Credit purchase
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- (b) Identify TWO reasons why JPK Ltd should agree payment terms with customers and suppliers.** (2 marks)

Reason	
	✓
Customers will know when to pay JPK Ltd	✓ <sup>1</sup>
JPK Ltd will know when to deliver goods to customers	
Suppliers will know when to deliver goods to JPK Ltd	
JPK Ltd can estimate how much money will be banked in a period	✓ <sup>1</sup>

# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Mark scheme

### Task 4 (9 marks)

On 15 June, Pang Partners ordered goods from Green and Gray.  
The goods were delivered at the end of the month.

Green and Gray Jackson Street Corly CR4 8JP
Date: 30 June 20XX <span style="float: right;">Delivery note no. 0198</span>
To: Pang Partners Lower High Street Corly CR4 2BP  160 items of Product XY as per your order number P3219 costing £2.25 each excluding VAT.

**(a) Complete the invoice below. Insert options from the available lists and enter figures.** (7 marks)

Green and Gray Jackson Street Corly CR4 8JP  VAT Registration No. 339 0318 00  Telephone: 01314 297737	
To: Pang Partners Lower High Street Corly CR4 2BP	Date: <b>30 June 20XX<sup>1</sup></b>
	Delivery note no.: <b>0198<sup>1</sup></b>
	Customer order no.: <b>P3219<sup>1</sup></b>
Invoice no. GG1169	
160 items of Product XY costing £ <b>2.25<sup>1</sup></b> each	
Net: £ <b>360.00<sup>1</sup></b>	
VAT: £ <b>72.00<sup>1</sup> (OF)</b>	
Total: £ <b>432.00<sup>1</sup> (OF)</b>	

**Dates:**  
15 June  
30 June

**Delivery note numbers:**  
0198  
P3219  
GG1169

**Customer order numbers:**  
0198  
P3219  
GG1169

## AAT Access Award in Business Skills Access to Business Skills – SAMS – Mark scheme

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**(b) Identify ONE other document that could have been used as a source of information to prepare the sales invoice above.**

(1 mark)

<b>Documents</b>	✓
Customer order	✓ 1
Goods received note	
Approved supplier list	

**(c) Who is the most appropriate person to authorise the sales invoice before it is sent to the customer?**

(1 mark)

<b>Authorisation</b>	✓
Finance Manager at Green and Gray	✓ 1
Finance Manager at Pang Partners	
The person who delivered the goods	

# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Mark scheme

### Task 5 (3 marks)

You work in the accounting team of a department store. You have been asked to produce some calculations in relation to the number of customers that visit the store. You have been given the following information.

Number of customers that have visited the store in the last eight weeks							
Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8
750	840	560	920	730	1,240	900	840

- (a) Arrange the numbers shown above in ascending order by dragging each number into the appropriate position in the table below.

(1 mark)

Numbers of customers in ascending order							
560	730	750	840	840	900	920	1,240

1 mark for all numbers in correct order

- (b) Calculate the range for the number of customers visiting the store during this period.

(1 mark)

Range
680 <sup>1</sup>

- (c) What is the mode for the number of customers visiting the store during this period?

(1 mark)

Mode
840 <sup>1</sup>

# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Mark scheme

### Task 6 (6 marks)

You work in an accounting practice and have been asked to provide some information for a client. This is the information you have been given relating to the client's sales for four months.

Sales			
Month 1 £	Month 2 £	Month 3 £	Month 4 £
129,362	17,321	88,413	90,240

**(a) Insert correct month from the available list and enter figures in the table below.** (3 marks)

	Answer	Months:
Which month has the greatest increase in sales from the previous month?	Month 3 <sup>1</sup>	Month 1    Month 2 Month 3    Month 4
What is the total sales figure for all four months?	£ 325,336 <sup>1</sup>	
What is the average (mean) sales figure for the four months?	£ 81,334 <sup>1</sup> (CF or OF)	

In the future, the client has asked for calculations to be provided four times a year.

**(b) How often will the calculations be provided? Choose ONE answer.** (1 mark)

<b>Frequency</b>	✓
Daily	
Monthly	
Quarterly	✓ <sup>1</sup>
Annually	

The client has a new product. They expect to sell 5,000 items in Year 1 and 7,125 items in Year 2. The selling price will be £2.72 per item.

**(c) Calculate the amount of the expected sales for each year.** (2 marks)

	£
Year 1	13,600 <sup>1</sup>
Year 2	19,380 <sup>1</sup>

# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Mark scheme

### Task 7 (9 marks)

You have been asked to calculate salary increases for three employees.

**(b) For employees B, C and D, calculate their salary increase and new annual salary.**

(6 marks)

Employee	Current annual salary (£)	Percentage salary increase (%)	Amount of salary increase (£)	New annual salary (£)
A	19,200	3	576	19,776
B	18,250	2	365 <sup>1</sup>	18,615 <sup>1</sup> (CF or OF)
C	17,850	4	714 <sup>1</sup>	18,564 <sup>1</sup> (CF or OF)
D	22,900	5	1,145 <sup>1</sup>	24,045 <sup>1</sup> (CF or OF)

Employee E is to receive a salary increase of 1/10 of her current annual salary.

**(b) What will be the percentage salary increase that employee E receives?**

(1 mark)

%
10 <sup>1</sup>

There are two employees who are paid for each hour they work. Their new hourly rates of pay are shown in the table below.

**(c) Enter the hourly rate of pay rounded to two decimal places for employees F and G.**

(2 marks)

Employee	New hourly rate of pay (£)	New hourly rate of pay rounded to two decimal places (£)
F	6.6925	6.69 <sup>1</sup>
G	7.3265	7.33 <sup>1</sup>



## AAT Access Award in Business Skills Access to Business Skills – SAMS – Mark scheme

### Task 8 (6 marks)

(a) Identify the most appropriate software to use in each of the situations below.

(4 marks)

Situations	Type of software to use			
	Email ✓	Presentation ✓	Word processing ✓	Spreadsheet ✓
Listing staff salaries in rows and columns				✓ 1
Communicating the start time of tomorrow's sales meeting to colleagues	✓ 1			
Demonstrating health and safety training to a group of staff		✓ 1		
Writing a letter to a supplier			✓ 1	

(b) Show which TWO actions below would allow only authorised staff to access data stored on a computer.

(2 marks)

Action	✓
Keep a backup copy of data	
Protect data with a password	✓ 1
Install antivirus software on the computer	
Keep the computer in a locked room	✓ 1

# AAT Access Award in Business Skills

## Access to Business Skills – SAMS – Mark scheme

### Task 9 (6 marks)

Brogan is thinking about applying for the following job advertised in the local newspaper.

**Full-time Administration Assistant**

We are looking to recruit a person with great attention to detail to work within our Accounts Department.

The successful applicant will support the work of three Assistant Accountants. Full training will be given so no previous experience is necessary, but the successful applicant must have ICT skills.

Details of terms of employment, including salary, will be supplied once applicants have been selected for interview.

If you are interested, complete an online application form by visiting [mnbo.uk/application](http://mnbo.uk/application) by the closing date of 29 November.

**(a) Match FOUR statements from the list below to the job requirements above, and enter in the column below.** (4 marks)

Statements	Appropriate to the job requirements
I am willing to learn new skills.	I am willing to learn new skills. <sup>1</sup>
I have worked in a factory building cars.	
I have qualifications in using spreadsheets and word processing software.	I have qualifications in using spreadsheets and word processing software. <sup>1</sup>
I am taking driving lessons.	
I enjoy working in a team.	I enjoy working in a team. <sup>1</sup>
I can be flexible with my working hours.	
I enjoy listening to music and dancing.	I am careful to check my work. <sup>1</sup>
I am careful to check my work.	

**(b) Identify TWO actions Brogan should take to apply for the job.** (2 marks)

Actions	✓
Telephone and ask what the closing date is	
Ask a friend to check the completed application	✓ <sup>1</sup>
Write a letter of application including a CV	
Complete the online application form	✓ <sup>1</sup>

## AAT Access Award in Business Skills Access to Business Skills – SAMS – Mark scheme

### Task 10 (6 marks)

You have been given the following details of amounts owed to credit suppliers.

Supplier	Payment to be received by supplier	Invoices to be paid	
		Invoice amount (£)	Invoice date
Anka Holdings	At end of the month of invoice date.	420.55 61.86	3 November 25 November
Court and Company	30 days after invoice date.	320.40 1,007.99	10 November 10 November
Pepper Partners	10 days from invoice date.	72.68	10 December

(a) Complete the table below by:

– inserting the total amount to be paid to each supplier

– selecting the date by which the supplier should receive the payment from the list provided.

(6 marks)

Supplier	Amount to be paid (£)	Date supplier should receive payment
Anka Holdings	482.41 <sup>1</sup>	30 November <sup>1</sup>
Court and Company	1328.39 <sup>1</sup>	10 December <sup>1</sup>
Pepper Partners	72.68 <sup>1</sup>	20 December <sup>1</sup>

#### Payment dates:

3 November  
10 November  
25 November  
30 November  
10 December  
20 December  
10 January  
20 January