

AAT Foundation Certificate / Diploma Synoptic Assessment

Sample assessment and mark scheme

**Published April 2018 (v3)
for assessments from 7 May 2018**

Notes for students and training providers

This is a sample assessment and mark scheme which is reflective of the question types, the depth of content coverage, the level of demand, the duration and the mark allocation of tasks that will be in the live assessment.

It is not designed to be used on its own to determine whether students are ready for the live assessment.

Assessment information

Instructions

- Read the scenario carefully before attempting the questions.
- Complete all seven tasks.
- Answer the questions in the spaces provided.
- You must use a full stop to indicate a decimal point. For example, write 100.57 **not** 100,57 or 100 57.
- Both minus signs and brackets can be used to indicate negative numbers **unless** the task instructions state otherwise.
- You may use a comma to indicate a number in the thousands, but you do not have to. For example: 10000 and 10,000 are both acceptable.
- Where the date is relevant, it is given in the task data.
- Read each question carefully before you start to answer it.
- Attempt all questions.

Information

- The total time for this paper is **2 hours**.
- The total mark for this paper is 100.
- The marks for each task and sub-task are shown alongside the tasks and sub-tasks.
- The data you need to complete a task is contained within that task. You will not need to refer to your answers from previous tasks.

Scenario

The tasks are set in a business situation where the following conditions apply:

- You are employed as an accounts assistant in the finance function at SCM Products.
- The finance function includes the financial and management accounting teams.
- SCM Products uses a manual bookkeeping system.
- Double-entry takes place in the general ledger. Individual accounts of trade receivables and trade payables are kept in the sales and purchases ledgers as subsidiary accounts.
- The cash book and petty cash book should be treated as part of the double-entry system **unless** the task instructions state otherwise.
- The VAT rate is 20%.

This information is important when answering questions for each task.

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Task 1 (12 marks)

You work from 09:00 until 14:00, Monday to Friday each week. Each finance period is four weeks in duration so you plan your work in a four-week cycle.

The work schedules below show the days when routine tasks must be completed and the amount of time that each task takes to complete. It is very important that you complete the management accounts tasks by the end of the identified day and the financial accounts tasks by the day and time indicated.

Management accounts work schedule

Monthly work schedule – management accounts					
	Monday	Tuesday	Wednesday	Thursday	Friday
Week 1	Material cost report (2 hours)		Material cost report (2 hours)	Budget report (2 hours)	Product cost analysis (1 hour)
Week 2	Labour cost report (2 hours)	Labour cost report (1 hour)	Labour cost report (2 hours)		
Week 3			Material cost report (1 hour)		Product cost analysis (1 hour)
Week 4	Data gathering (2 hours)			Variance analysis (1 hour)	Cost coding (1 hour)

Financial accounts work schedule

Weekly work schedule – financial accounts			
Task	Task to be completed each week by:		Task duration
	Date	Time	
Reconcile statements	Friday	13:00	1 hour
Contact customers	Thursday	13:00	2 hours
Process invoices	Friday	11:00	1 hour
Post cheques	Every day	12:00	1 hour
Contact suppliers	Monday	11:00	1 hour
Departmental report	Wednesday	12:00	1 hour
Departmental charges	Tuesday	12:00	2 hours

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You are planning your work at the start of the day on the Friday of week 4. You have been asked to complete a non-routine cash book task by 10:00, which is already included in your to-do list.

- a) Complete your to-do list for today, Friday of week 4, by selecting the correct tasks from the list below. Refer to the management and financial accounts schedules.

You can include the task more than once if the task takes more than one hour to complete.

(4 marks)

Friday, Week 4: To-do list	Time
Cash book	09:00 – 10:00
	10:00 – 11:00
	11:00 – 12:00
	12:00 – 13:00
	13:00 – 14:00

Tasks

Budget report	Contact suppliers	Post cheques	Cost coding
Departmental report	Labour cost report	Process invoices	Variance analysis
Contact customers	Material cost report	Product cost analysis	Data gathering
Departmental charges	Reconcile statements		

- b) You are often asked to complete non-routine tasks. However, on one day in each four-week cycle you are too busy with routine tasks to accept non-routine work.

Use the management and financial accounts schedules to identify on which day in which week you will be the busiest with routine tasks.

(2 marks)

Day of the week:

Week of the month:

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- c) The non-routine cash book task in today's to-do list is finalising the cash book below for a colleague who has been taken ill.

Details	Cash £	Bank £	VAT £	Trade receivables £	Cash sales £	Details	Cash £	Bank £	VAT £	Trade payables £	Cash purchases £
Jaz Shatna	1,110		185		925	Balance b/f		6,542			
Cory Mac		2,150		2,150		P Brady Ltd		1,365		1,365	
P James		1,525		1,525		S Simmons		396	66		330
Cash		850				Cox and Co		234	39		195
						Bank	850				

- i) What will be the cash and bank balances carried down? You must also identify if the amount is either Debit or Credit.

(4 marks)

Balances	Amount £	Debit	Credit
Cash balance carried down		<input type="checkbox"/>	<input type="checkbox"/>
Bank balance carried down		<input type="checkbox"/>	<input type="checkbox"/>

- ii) What will be the totals of the cash and bank columns once the balances have been inserted?

(2 marks)

Totals	Amount £
Cash total	
Bank total	

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Task 2 (12 marks)

SCM Products have recruited Simon, who has recently left school, to work in the finance function as a trainee. In his first year, Simon will spend time helping you with general tasks such as postal duties, photocopying and filing. He will also work with the cashiers and the management accounting and financial accounting teams.

As Simon is due to start work next week, you have been asked to provide some notes to help him settle into his role. You have decided to begin the notes with the main roles of the finance function.

a) From the list below, identify **FOUR** main roles of the finance function at **SCM Products**.

(4 marks)

Notes for Simon	
Main roles of the finance function	
1.
2.
3.
4.

Ensuring the security of financial data	Ensuring the security of the production processes
Managing funds effectively	Managing staff in other internal departments
Producing monthly bank statements	Producing statutory financial statements
Providing accounting information to other internal departments	Providing IT support to other internal departments

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b) It is Simon’s first week and you are helping with his induction into the organisation. You have been asked to highlight important policies and procedures on SCM Products’ intranet that Simon should familiarise himself with.

From the list below, identify FOUR policies or procedures that Simon should familiarise himself with.

(4 marks)

Notes for Simon	
Policies and procedures you will need to be familiar with	
1.
2.
3.
4.

Holiday entitlement policy	Research and development policy
Product grading procedures	Petty cash claiming procedures
Vehicle maintenance checking procedures	Warehouse storage procedures
Staff development policy	Cheque banking procedures

c) Simon has been working with you for a few weeks now and you are aware of some concerns in relation to his performance. During meetings, Simon appears uninterested and does not participate. There have also been instances of Simon misunderstanding instructions and not meeting deadlines. You decide to help Simon develop the skills that are important to his role.

Identify FOUR ways that Simon could develop the necessary skills to help him in his role, using the tick-boxes provided below.

(4 marks)

Ways for Simon to develop his skills	
Interrupt the speaker to ask questions during meetings.	<input type="checkbox"/>
Make eye contact with the speaker.	<input type="checkbox"/>
Wait until the person speaking has finished before asking questions.	<input type="checkbox"/>
Cough loudly to indicate to the speaker that the meeting has overrun.	<input type="checkbox"/>
Discuss difficulties in meeting deadlines with your supervisor at the earliest opportunity.	<input type="checkbox"/>
Complete work tasks as quickly as possible, relying on your supervisor to check the accuracy of the work.	<input type="checkbox"/>
Ask as many questions as you need until you fully understand what you are being asked to do.	<input type="checkbox"/>

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Task 3 (12 marks)

SCM Products has supplied goods to Peppers Ltd. You have been asked to complete the invoice by calculating the invoice amounts.

a) Refer to the price list and complete the FOUR boxes in the invoice below.

(4 marks)

SCM Products 14 London Road Parton, PA21 7NL VAT Registration No. 298 3827 04					
Invoice No. 3912 To: Peppers Ltd 121 New Street Grangeton, GX12 4SD					
Invoice date: 15 May 20XX Delivery date: 13 May 20XX Customer account code: PEP003					
Quantity of units	Product code	Price each £	Net amount £	VAT amount £	Total amount £
120	BXC20				
Terms of payment: Net monthly amount					

Price List	
Product code	Price each £
ACG10	5.53
BCF15	2.75
BXC20	3.85
CXC20	1.52
DFJ15	3.75
DFJ20	4.98

b) Record the invoice in the appropriate daybook by selecting the correct daybook title, selecting the correct business in the 'Details' column and making the necessary entries.

(6 marks)

Daybook title	
Cash book	<input type="checkbox"/>
Discounts allowed daybook	<input type="checkbox"/>
Discounts received daybook	<input type="checkbox"/>
Petty cash book	<input type="checkbox"/>
Purchases daybook	<input type="checkbox"/>
Purchases returns daybook	<input type="checkbox"/>
Sales daybook	<input type="checkbox"/>
Sales returns daybook	<input type="checkbox"/>

Date 20XX	Details	Account code	Invoice number	Total £	VAT £	Net £
15 May	Peppers Ltd <input type="checkbox"/>		3912			
	SCM Products <input type="checkbox"/>					

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- c) SCM Products is considering offering its customers a 2.5% prompt payment discount for payment within five days of date of invoice.

Calculate the amount that would be paid by Peppers Ltd if a 2.5% prompt payment discount was offered on the invoice in part a) and the invoice was paid within five days.

(1 mark)

Total amount:

- d) **Select from the list below the LATEST DATE by which SCM Products should receive the payment from Peppers Ltd if the prompt payment discount was taken.**

(1 mark)

13 May 20XX	<input type="checkbox"/>
15 May 20XX	<input type="checkbox"/>
18 May 20XX	<input type="checkbox"/>
20 May 20XX	<input type="checkbox"/>
30 June 20XX	<input type="checkbox"/>

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Task 4 (16 marks)

You are working on the sales and purchases ledger control accounts at the end of June.

The debit entries in the sales ledger control account total £219,476 and the credit entries total £197,823.

a) Calculate the amount of the balance brought down on 1 July. (1 mark)

£.....

You now need to reconcile the sales ledger control account with the sales ledger.

You have already totalled the balances of each account in the sales ledger and recorded a total of £19,812, but you have just discovered that you omitted the balances of the sales ledger accounts below.

Cooper Ltd

Details	Amount £	Details	Amount £
Balance b/f	1,746		

Sophie Hunt

Details	Amount £	Details	Amount £
		Balance b/f	312

b) Calculate the total of the sales ledger balances including the two accounts above. (1 mark)

£.....

c) What is the difference between the balance of the sales ledger control account you calculated in (a) and the total of the sales ledger balances you calculated in (b)? (1 mark)

£.....

d) Identify which ONE of the reasons below could explain the difference you calculated in (c). (1 mark)

Reason	
Irrecoverable debts written off were recorded twice in the sales ledger control account.	<input type="checkbox"/>
Goods sold were recorded twice in the sales ledger.	<input type="checkbox"/>
Goods returned were recorded twice in the sales ledger control account.	<input type="checkbox"/>
Discounts allowed were recorded twice in the sales ledger.	<input type="checkbox"/>

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Your next task is to prepare the purchases ledger control account.

You have been given the totals of the purchases, purchases returns and discounts received daybooks.

Purchases daybook extract

Date 20XX	Details	Total £	VAT £	Net £
30 Jun	Totals	23,454	3,909	19,545

Purchases returns daybook extract

Date 20XX	Details	Total £	VAT £	Net £
30 Jun	Totals	2,898	483	2,415

Discounts received daybook extract

Date 20XX	Details	Total £	VAT £	Net £
30 Jun	Totals	768	128	640

e) What will be the entries in the purchases ledger control account?

(6 marks)

	Amount £	Debit	Credit
Entry from the purchases daybook		<input type="checkbox"/>	<input type="checkbox"/>
Entry from the purchases returns daybook		<input type="checkbox"/>	<input type="checkbox"/>
Entry from the discounts received daybook		<input type="checkbox"/>	<input type="checkbox"/>

You now need to deal with the note below which you have received today, 30 June 20XX, from the Finance Manager, Paul Page.

Note

I am concerned that the balance of £1,746 owing from Cooper Ltd, a credit customer, is overdue for payment.

The amount outstanding relates to invoice number 328 dated 12 March 20XX.

Please prepare a letter for Mr Cooper at Cooper Ltd, ready for my signature, explaining the situation and asking him to contact me if there are any issues, or to send payment by return.

Thanks
Paul

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- f) Prepare an appropriate business letter to Cooper Ltd, making sure you include all relevant information.
(6 marks)

SCM Products

14 London Road, Parton, PA21 7NL

Telephone: 01956 492104

email: info@scmproducts.co.uk

Mr Cooper
Cooper Ltd
12 The Hollow
Lakton, LK8 4DS

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Task 5 (12 marks)

SCM Products is committed to improving its Corporate Social Responsibility (CSR) activities. You are part of a team that has been asked to assist in the preparation of an annual report detailing the CSR initiatives planned.

- a) **Select THREE appropriate initiatives to include in EACH section of the Corporate Social Responsibility report below.**

(6 marks)

SCM Products Corporate Social Responsibility Report
<p>Our commitment to minimising the environmental impact of our activities.</p> <p>Initiatives planned</p> <p>1.</p> <p>2.</p> <p>3.</p>
<p>Our commitment to improving the welfare of our employees.</p> <p>Initiatives planned</p> <p>1.</p> <p>2.</p> <p>3.</p>

Initiatives

Ensuring staff use public transport rather than their own vehicles when travelling for business purposes	Ensuring production processes maximise energy consumption	Ensuring all staff minimise costs and expenses to the organisation
Introducing flexible working conditions so staff can work and still meet personal commitments	Ensuring all staff complete overtime each month	Imposing a weekend working requirement on all staff
Increasing senior management salaries by 10%	Offering free membership to a local sports centre for all staff	Ensuring emissions from our delivery vehicles are minimised
Allowing staff to complete overseas projects which bring water to communities in developing countries	Installing energy-saving equipment in our production plant	Offering staff training and supporting those wishing to gain further qualifications

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- b) In line with a previous commitment to improving the local environment, SCM Products recently held an event to raise funds to renovate a local community centre. The CSR team is responsible for reporting on the costs of the event.

The budgeted costs were:

Food: £1.75 per person
Entertainment: £50 per hundred people

1,500 people attended the event. The actual costs are shown in the table below and you have been asked to compare these with the budgeted costs.

Complete the table below by:

- inserting the total budgeted amount for each cost
- inserting the variance for each cost
- selecting whether each variance is adverse or favourable.

(6 marks)

Event cost performance report				
Cost	Budget £	Actual £	Variance £	Adverse/ Favourable
Food		2,200		Adverse <input type="checkbox"/> Favourable <input type="checkbox"/>
Entertainment		1,150		Adverse <input type="checkbox"/> Favourable <input type="checkbox"/>

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Task 6 (24 marks)

Your manager is interested in how costs behave at different levels of output. She has asked you to prepare a cost analysis at different levels of output for a product. You are told that fixed costs are £20,000 and variable costs are £5 per unit.

- a) Complete the table below to show fixed, variable, total and unit costs for each of the three levels of output.

(12 marks)

Level of output	Fixed costs £	Variable costs £	Total costs £	Unit cost £
2,000 units				
5,000 units				
8,000 units				

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- b) As part of your continuing professional development, you've been asked to buddy up with Simon, the new trainee. His manager has told you that he needs support with understanding fixed versus variable costs.

Write a short report that explains the difference between fixed and variable costs, including a description of what happens to the unit cost as output increases and the reason for this. You must give examples to support your explanation.

(12 marks)

A large rectangular box containing horizontal dotted lines for writing the report.

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Task 7 (12 marks)

You are preparing for the accounting month end at SCM Products.

Your first task is to transfer data from the purchases daybook to the ledgers. An extract from the purchases daybook is shown below.

Purchases daybook					
Date 20XX	Details	Invoice number	Total £	VAT £	Net £
31 Aug	Carstairs Ltd	C1673X	474	79	395

a) Show whether the entries in the general ledger will be debit or credit entries.

(3 marks)

Account name	Debit	Credit
Purchases	<input type="checkbox"/>	<input type="checkbox"/>
VAT	<input type="checkbox"/>	<input type="checkbox"/>
Purchases ledger control	<input type="checkbox"/>	<input type="checkbox"/>

b) What will be the entry in the purchases ledger?

(3 marks)

Account name	Select one	Amount £	Debit	Credit
Carstairs Ltd	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Purchases	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Purchases ledger control	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Purchases returns	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sales	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sales ledger control	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sales returns	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
VAT	<input type="checkbox"/>	<input style="width: 100px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

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- c) You have found an error in the accounting records. A cheque payment of £4,206 to a credit supplier has been recorded as £4,260.

You have partially prepared journal entries to correct the error in the general ledger.

Complete the journal entries below by:

- removing the incorrect entries
- recording the correct entries.

Do not enter a zero in an unused debit or credit column.

(4 marks)

Journal to remove the incorrect entries		
Account name	Debit £	Credit £
Bank		
Purchases ledger control		

Journal to record the correct entries		
Account name	Debit £	Credit £
Purchases ledger control		
Bank		

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- d) You have also identified that discounts received were omitted from the general ledger. You have prepared the journal entries below to correct the omission.

Journal		
Account name	Debit £	Credit £
Purchases ledger control	120	
Discounts received		120

Record the journal in the general ledger by selecting the appropriate entry into each account below.

(2 marks)

Discounts received			
Details	Amount £	Details	Amount £
		Balance b/f	993

Entries:
 Discounts received 120
 Purchases ledger control 120

Purchases ledger control			
Details	Amount £	Details	Amount £
		Balance b/f	37,721

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Sample assessment and mark scheme

Mark scheme

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Mark scheme

Q	Answer
1a	1 mark for each correct response; maximum 4 marks (WEFN; Learning outcome 3) <ul style="list-style-type: none"> Process invoices 10:00 – 11:00 (1) Post cheques 11:00 – 12:00 (1) Reconcile statements 12:00 – 13:00 (1) Cost coding 13:00 – 14:00 (1)
1b	1 mark for each correct response; maximum 2 marks (WEFN; Learning outcome 3) Thursday (1) Week 1 (1)
1c	1 mark for each correct amount, 1 mark for each correct identification of either debit or credit; maximum 4 marks (BTRN; Learning outcome 4) <ul style="list-style-type: none"> Cash balance carried down: £260 (1) Credit (1) Bank balance carried down: £4,012 (1) Debit (1)
1d	1 mark for each correct response; maximum 2 marks (BTRN; Learning outcome 4) <ul style="list-style-type: none"> Cash total: £1,110 (1) Bank total: £8,537 (1)
2a	1 mark for each correct response; maximum 4 marks (WEFN; Learning outcome 1) <ul style="list-style-type: none"> Ensuring the security of financial data (1) Managing funds effectively (1) Producing statutory financial statements (1) Providing accounting information to other internal departments (1)
2b	1 mark for each correct response; maximum 4 marks (WEFN; Learning outcome 1) <ul style="list-style-type: none"> Holiday entitlement policy (1) Petty cash claiming procedures (1) Staff development policy (1) Cheque banking procedures (1)
2c	1 mark for each correct response; maximum 4 marks (WEFN; Learning outcome 2) <ul style="list-style-type: none"> Make eye contact with the speaker (1) Wait until the person speaking has finished before asking questions (1) Discuss difficulties in meeting deadlines with your supervisor at the earliest opportunity (1) Ask as many questions as you need until you fully understand what you are being asked to do (1)
3a	1 mark for each correct response; maximum 4 marks (BTRN; Learning outcome 2) <ul style="list-style-type: none"> Price each: £3.85 (1) Net amount: £462 (1) VAT amount: £92.40 (1) Total amount: £554.40 (1)
3b	1 mark for each correct response; maximum 6 marks (BTRN; Learning outcome 2) <ul style="list-style-type: none"> Correct daybook title: Sales daybook (1) Details: Peppers Ltd (1) Account code: PEP003 (1) Total: £554.40 (1) VAT: £92.40 (1) Net: £462 (1)

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3c	£540.54 (1) (BTRN; Learning outcome 3)						
3d	20 May 20XX (1) (BTRN; Learning outcome 3)						
4a	1 mark for correct amount. (BKCL; Learning outcome 3) £21653 (1)						
4b	1 mark for correct amount. (BKCL; Learning outcome 3) £21246 (1)						
4c	1 mark for correct amount. (BKCL; Learning outcome 3) £407 (1)						
4d	1 mark for correct selection. (BKCL; Learning outcome 3) Discounts allowed were recorded twice in the sales ledger. (1)						
4e	1 mark for each correct amount, and 1 mark for correct debit/credit; maximum 6 marks. (BKCL; Learning outcome 3) Entry from the purchases daybook £23454 (1) Credit (1) Entry from the purchases returns daybook £2898 (1) Debit (1) Entry from the discounts received daybook £768 (1) Debit (1)						
4f	Banded mark scheme as below; maximum 6 marks. (WEFN; Learning outcome 3) <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p>30 June 20XX</p> <p>Dear Mr Cooper/Sir</p> <p>Overdue Account</p> <p>It has come to my attention that your account is overdue for payment.</p> <p>The outstanding amount of £1,746 relates to invoice number 328 dated 12 March 20XX.</p> <p>If you have any queries regarding this invoice please contact me to discuss the matter. Otherwise I look forward to receiving your payment by return.</p> <p>Yours sincerely/faithfully</p> <p>Paul Page Finance Manager</p> </div> <p>To access the higher marks in the band, the answer must include all criteria in the band. Those students that include only some of the additional criteria in a band should be awarded the lower mark. Where applicable dates within the body of the letter need not include the year.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #008000; color: white;"> <th style="width: 10%;">Marks</th> <th>Descriptor</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td>No response worthy of credit.</td> </tr> <tr> <td style="text-align: center;">1-2</td> <td> <ul style="list-style-type: none"> - There is some form of opening salutation and complimentary close, although they are not necessarily consistent with each other. - The body of the letter is sufficiently grammatically correct to communicate the message that: <ul style="list-style-type: none"> o an amount is overdue/outstanding o payment is required by return. - The letter, including the opening salutation and complimentary close, may contain spelling errors. </td> </tr> </tbody> </table>	Marks	Descriptor	0	No response worthy of credit.	1-2	<ul style="list-style-type: none"> - There is some form of opening salutation and complimentary close, although they are not necessarily consistent with each other. - The body of the letter is sufficiently grammatically correct to communicate the message that: <ul style="list-style-type: none"> o an amount is overdue/outstanding o payment is required by return. - The letter, including the opening salutation and complimentary close, may contain spelling errors.
Marks	Descriptor						
0	No response worthy of credit.						
1-2	<ul style="list-style-type: none"> - There is some form of opening salutation and complimentary close, although they are not necessarily consistent with each other. - The body of the letter is sufficiently grammatically correct to communicate the message that: <ul style="list-style-type: none"> o an amount is overdue/outstanding o payment is required by return. - The letter, including the opening salutation and complimentary close, may contain spelling errors. 						

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	<p>3-4</p>	<ul style="list-style-type: none"> - The letter is dated, including the year, and has an appropriate heading. - The opening salutation and complimentary close are appropriate and consistent with each other. - Paul Page's name is shown below the complimentary close. - The spelling and grammar within the body of the letter is sufficiently correct to communicate the message that: <ul style="list-style-type: none"> o an amount of £1,746 is overdue/outstanding o the customer should contact Paul Page to discuss any queries or forward payment by return.
	<p>5-6</p>	<ul style="list-style-type: none"> - The letter is dated, including the year, and has an appropriate heading. - The opening salutation and complimentary close are appropriate and consistent with each other. - Paul Page's name and job title are shown below the complimentary close. - The body of the letter is well structured, with spelling and grammar that is mainly correct and communicates the message that: <ul style="list-style-type: none"> o an amount of £1,746 is overdue/outstanding o the amount overdue/outstanding relates to invoice number 328 dated 12 March 20XX o the customer should contact Paul Page to discuss any queries or forward payment by return.
<p>5a</p>	<p>1 mark for each correct response; maximum 6 marks (<i>WEFN; Learning outcome 4</i>)</p> <p>Minimising the environmental impact of activities</p> <ul style="list-style-type: none"> • Ensuring staff use public transport rather than their own vehicles when travelling for business purposes (1) • Ensuring emissions from our delivery vehicles are minimised (1) • Installing energy-saving equipment in our production plant (1) <p>Improving the welfare of employees</p> <ul style="list-style-type: none"> • Introducing flexible working conditions so staff can work and still meet personal commitments (1) • Offering staff training and supporting those wishing to gain further qualifications (1) • Offering free membership to a local gymnasium for all staff (1) 	
<p>5b</p>	<p>1 mark for each correct response; maximum 6 marks (<i>ELCO; Learning outcome 3</i>)</p> <p>Food</p> <ul style="list-style-type: none"> • Budget: £2,625 (1); Variance £425 (1); Favourable (1) <p>Entertainment</p> <ul style="list-style-type: none"> • Budget: £750 (1); Variance -£400 (1); Adverse (1) 	

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6a	<p>1 mark for each correct response; maximum 12 marks (<i>ELCO; Learning outcome 2</i>)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #008000; color: white;"> <th>Level of output</th> <th>Fixed (£)</th> <th>Variable (£)</th> <th>Total (£)</th> <th>Unit (£)</th> </tr> </thead> <tbody> <tr> <td>2,000 units</td> <td>20,000 (1)</td> <td>10,000 (1)</td> <td>30,000 (1)</td> <td>15.00 (1)</td> </tr> <tr> <td>5,000 units</td> <td>20,000 (1)</td> <td>25,000 (1)</td> <td>45,000 (1)</td> <td>9.00 (1)</td> </tr> <tr> <td>8,000 units</td> <td>20,000 (1)</td> <td>40,000 (1)</td> <td>60,000 (1)</td> <td>7.50 (1)</td> </tr> </tbody> </table>	Level of output	Fixed (£)	Variable (£)	Total (£)	Unit (£)	2,000 units	20,000 (1)	10,000 (1)	30,000 (1)	15.00 (1)	5,000 units	20,000 (1)	25,000 (1)	45,000 (1)	9.00 (1)	8,000 units	20,000 (1)	40,000 (1)	60,000 (1)	7.50 (1)
Level of output	Fixed (£)	Variable (£)	Total (£)	Unit (£)																	
2,000 units	20,000 (1)	10,000 (1)	30,000 (1)	15.00 (1)																	
5,000 units	20,000 (1)	25,000 (1)	45,000 (1)	9.00 (1)																	
8,000 units	20,000 (1)	40,000 (1)	60,000 (1)	7.50 (1)																	
6b	<p>1 mark for each reference to any of the following; maximum 6 marks (<i>WEFN; Learning outcome 3</i>)</p> <ul style="list-style-type: none"> • Fixed cost is one that remains the same irrespective of the level of output (1) • Example: the cost of rent (1) (mark awarded for other suitable example of fixed cost provided) • Variable cost will change in relation to the level of output (1) • Example: the direct materials used in a product (1) (mark awarded for other suitable example of variable cost provided) • The cost per unit decreases as output increases (1) because the fixed costs are shared over an increasing number of units (1) <p>Marks awarded for communication; maximum 3 marks 1 mark: basic response provided; work contains grammatical and spelling errors 2 marks: some grammatical and spelling errors; explanations provided generally address the subject area 3 marks: consistent accuracy of spelling and grammar throughout the report; clear explanations of the subject area</p> <p>Marks awarded for structure of report; maximum 3 marks 1 mark: minimal logic to structure of report 2 marks: some logic to structure of report 3 marks: clear and cohesive structure of report</p>																				
7a	<p>1 mark for each correct response; maximum 3 marks (<i>BKCL; Learning outcome 4</i>)</p> <ul style="list-style-type: none"> • Purchases – Debit (1) • VAT – Debit (1) • Purchases ledger control – Credit (1) 																				
7b	<p>1 mark for each correct response; maximum 3 marks (<i>BKCL; Learning outcome 4</i>)</p> <ul style="list-style-type: none"> • Account name: Carstairs Ltd (1) • Amount: £474 (1) Credit (1) 																				
7c	<p>1 mark for each correct response; maximum 4 marks (<i>BTRN; Learning outcome 5</i>)</p> <p>Removal of incorrect entries</p> <ul style="list-style-type: none"> • Bank: £4,260 Debit (1) • Purchases ledger control: £4,260 Credit (1) <p>Record of correct entries</p> <ul style="list-style-type: none"> • Purchases ledger control: £4,206 Debit (1) • Bank: £4,206 Credit (1) 																				

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7d 1 mark for each correct response; **maximum 2 marks** (BTRN; Learning outcome 5)

Discounts received			
Details	Amount £	Details	Amount £
		Balance b/f	993
		Purchases ledger control	120 (1)

Purchases ledger control			
Details	Amount £	Details	Amount £
Discounts received	120 (1)	Balance b/f	37,721