Your essential guide to tutor support
2018
*All resources listed in this book will be available from 1 January 2018.

aat.org.uk/tutorsupport
Access qualifications (Level 1) are the perfect entry point for those who need additional support to develop finance or business skills, and to help increase employability. These qualifications can be offered as finance tasters and are designed to give students the introductory knowledge and confidence to take on further AAT qualifications to progress their lives and careers.

Access qualifications include:

- Access Award in Bookkeeping
- Access Award in Accounting Software
- Access Award in Business Skills
## ACCESS QUALIFICATIONS AND UNIT OVERVIEW

<table>
<thead>
<tr>
<th>Access units</th>
<th>Access Award in Bookkeeping</th>
<th>Access Award in Accounting Software</th>
<th>Access Award in Business Skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>Access to bookkeeping</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Access to accounting software</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Preparing for work</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Using numbers in business</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Sales and purchases in business</td>
<td></td>
<td></td>
<td>✓</td>
</tr>
</tbody>
</table>

### Access qualification resources

A range of Access specific resources are available to help provide an overview of and an introduction to the qualification.

- Introductory modules
- Key skills e-learning modules
Access Award in Bookkeeping – Access to bookkeeping

STUDENT RESOURCES

E-learning modules

1. Bookkeeping terminology
2. Bookkeeping documents
3. Sales invoices and credit notes
4. The daybooks
5. The cash book and the bank statement

Green Light tests

1. Bookkeeping documents
2. Bookkeeping terminology
3. Books of prime entry

Practice assessments x2
Practice assessment answers x2
Scenario module x1

TUTOR RESOURCES

Qualification Specification x1
Sample Assessment and Mark Scheme x1
## Access Award in Accounting Software – Access to accounting software

<table>
<thead>
<tr>
<th>STUDENT RESOURCES</th>
<th>TUTOR RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-learning modules</td>
<td>Qualification Specification x1</td>
</tr>
<tr>
<td>1. The benefits and risks of</td>
<td>Sample Assessment and</td>
</tr>
<tr>
<td>accounting software</td>
<td>Mark Scheme x1</td>
</tr>
<tr>
<td>2. Effectively using accounting</td>
<td></td>
</tr>
<tr>
<td>software</td>
<td></td>
</tr>
<tr>
<td>Green Light tests</td>
<td></td>
</tr>
<tr>
<td>1. Accounting software</td>
<td></td>
</tr>
</tbody>
</table>

Practice assessments x2
Practice assessment answers x2
Scenario module x1
# Access Award in Business Skills – Preparing for work

## STUDENT RESOURCES

<table>
<thead>
<tr>
<th>E-learning modules</th>
<th>Scenario module</th>
<th>x1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Business organisations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Data security and confidentiality</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. The job application process</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Workplace communication</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Green Light tests                          |                 |    |
|--------------------------------------------|                 |    |
| 1. Business organisations                 |                 |    |
| 2. Data security                           |                 |    |
| 3. Workplace communications               |                 |    |

## TUTOR RESOURCES

<table>
<thead>
<tr>
<th>Qualification Specification</th>
<th>x1</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Sample Assessment and Mark Scheme</th>
<th>x1</th>
</tr>
</thead>
</table>
## Access Award in Business Skills – Using numbers in business

### STUDENT RESOURCES

<table>
<thead>
<tr>
<th>E-learning modules</th>
<th>Scenario module</th>
<th>x1</th>
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</thead>
<tbody>
<tr>
<td>1. Essential numeracy skills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Applied numeracy skills</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Numeracy skills in business</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Green Light tests | |
|-------------------| |
| 1. Adding, subtracting and sorting data (sales) | |
| 2. Multiplying, dividing and calculating averages | |
| 3. Ratio, proportions and percentages | |
| 4. Fractions, percentages, decimals and rounding |  |

### TUTOR RESOURCES

<table>
<thead>
<tr>
<th>Qualification Specification</th>
<th>x1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sample Assessment and Mark Scheme</td>
<td>x1</td>
</tr>
</tbody>
</table>
## Access Award in Business Skills – Sales and purchases in business

### STUDENT RESOURCES

<table>
<thead>
<tr>
<th>E-learning modules</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Introduction to sales and purchases</td>
</tr>
<tr>
<td>2. Payment terms</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Green Light tests</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Sales and purchases in business</td>
</tr>
<tr>
<td>2. Payment terms</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TUTOR RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scenario module</td>
</tr>
<tr>
<td>x1</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>QUALIFICATION RESOURCES</th>
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</thead>
<tbody>
<tr>
<td>Qualification Specification</td>
</tr>
<tr>
<td>x1</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Sample Assessment and Mark Scheme</th>
</tr>
</thead>
<tbody>
<tr>
<td>x1</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Practice assessments</th>
</tr>
</thead>
<tbody>
<tr>
<td>x2</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Practice assessments answers</th>
</tr>
</thead>
<tbody>
<tr>
<td>x2</td>
</tr>
</tbody>
</table>
These new resources, now available for our qualifications, demonstrate the types of questions students can expect within the live assessments, along with examples of depth and coverage required for the answers and the mark allocations.
AAT foundation qualifications (Level 2) build the skills needed for students starting their journey to become an accountant. These qualifications help students develop the fundamental accounting and business skills that underpin further study in accountancy and for future employment. The resources cover basic accounting principles and techniques, costing, double-entry bookkeeping and accounting software.

**Foundation qualifications include:**

- Foundation Certificate in Accounting
- Foundation Diploma in Accounting and Business
- Foundation Certificate in Bookkeeping
- Foundation Award in Accounting Software
## Foundation Qualifications and Unit Overview

### Foundation Units

<table>
<thead>
<tr>
<th>Foundation units</th>
<th>Foundation Certificate in Accounting</th>
<th>Foundation Diploma in Accounting and Business</th>
<th>Foundation Certificate in Bookkeeping</th>
<th>Foundation Award in Accounting Software</th>
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<tbody>
<tr>
<td>Bookkeeping transactions</td>
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<td>Bookkeeping controls</td>
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<td>✓</td>
<td>✓</td>
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<tr>
<td>Elements of costing</td>
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<td>✓</td>
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<tr>
<td>Using accounting software</td>
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<td>✓</td>
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</tr>
<tr>
<td>Work effectively in finance</td>
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<td>Business communications and personal skills</td>
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<td>Developing lifelong learning skills</td>
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<tr>
<td>Introduction to payroll</td>
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<tr>
<td>Introduction to business and company law</td>
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</tbody>
</table>

### Foundation Qualification Resources

These additional foundation resources help provide an introduction to the qualification and support the synoptic assessment.

- Foundation introduction video: student **x1**
- Foundation introduction video: tutor **x1**
- Writing skills e-learning **x1**
- Practice synoptic assessments and answers **x2**
- SAMS assessment Book **x1**
- Lucky dip tests
Foundation unit – Bookkeeping transactions

STUDENT RESOURCES

E-learning
1. Balancing ledger accounts
2. Accounting equations and basic posting
3. Writing up sales and purchase daybooks
4. Posting from sales and sales return daybooks
5. Posting from purchases and purchases return daybooks

Green Light tests
1. Basic principles of double-entry
2. Cash books
3. Daybooks

Real life scenarios
1. Bookkeeping transactions, controls and accounting software
2. Bookkeeping transactions

Key calculations
1. Balancing the accounts
2. Discounts to ledger
3. PPD

Practice assessments x2

Practice assessment answers x2

TUTOR RESOURCES

Qualification Specification x1

Sample Assessment and Mark Scheme x1

Workplace scenario x1

Practice assessments x2

Practice assessment answers x2
## Foundation unit – Bookkeeping controls

### STUDENT RESOURCES

<table>
<thead>
<tr>
<th>E-learning</th>
<th>Key calculations</th>
<th>TUTOR RESOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Correcting errors</td>
<td>1. Cash book (debit side) and posting to general ledger</td>
<td>Qualification Specification  x1</td>
</tr>
<tr>
<td>2. Sales and purchase ledger control accounts</td>
<td>2. Cash book (credit side) and posting to general ledger</td>
<td>Qualification technical information  x1</td>
</tr>
<tr>
<td>3. Wages control account</td>
<td>3. Cash book as part of the general ledger</td>
<td>Workplace scenario  x1</td>
</tr>
<tr>
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<tr>
<td>Green Light tests</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Journal and error correction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Bank reconciliations</td>
<td></td>
<td></td>
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<tr>
<td>3. Control accounts</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real life scenario</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Bookkeeping transactions, controls and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>accounting software</td>
<td></td>
<td></td>
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<tr>
<td>2. Bookkeeping controls</td>
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</tbody>
</table>
Foundation unit – Elements of costing

STUDENT RESOURCES

E-learning
1. Actual and expected costs
2. Manufacturing accounts
3. Total and unit costs

Green Light tests
1. Cost identification
2. Costing for materials, labour and overheads
3. Variance analysis

Real life scenario
1. Elements of costing

Key calculations
1. LIFO
2. FIFO
3. Fixed, variable and semi-variable costs

Practice assessments x2
Practice assessment answers x2

TUTOR RESOURCES

Qualification Specification x1
Qualification technical information x1
Foundation unit – Using accounting software

STUDENT RESOURCES

E-learning
1. Processing invoices and credit notes
2. Entering opening balances

Practice assessments

Real life scenario
1. Using accounting software
2. Bookkeeping transactions, controls and accounting software

TUTOR RESOURCES

Qualification Specification

Qualification technical information

This unit is assessed by the synoptic assessment only.
Foundation unit – Work effectively in finance

STUDENT RESOURCES

E-learning

1. Solvency
2. Report writing
3. Corporate social responsibility
4. The finance function
5. Ethical business practices

TUTOR RESOURCES

Qualification Specification  x1

Qualification technical information  x1
## Foundation unit – Business communications and personal skills

### STUDENT RESOURCES

**E-learning**

1. Apply effective communications skills in your workplace
2. Communication in your business environment
3. Evaluate your own business communication skills

<table>
<thead>
<tr>
<th>Practice assessments x2</th>
<th>Practice assessment answers x2</th>
</tr>
</thead>
<tbody>
<tr>
<td>– Combined with Developing lifelong learning</td>
<td></td>
</tr>
</tbody>
</table>

### TUTOR RESOURCES

| Qualification Specification x1 |
| Qualification technical information x1 |
### Foundation unit – Developing lifelong learning skills

#### STUDENT RESOURCES

**E-learning**

1. Planning your work
2. Using information

<table>
<thead>
<tr>
<th>Practice assessments</th>
<th>x2</th>
</tr>
</thead>
<tbody>
<tr>
<td>– Combined with Business communications and personal skills</td>
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</tbody>
</table>

| Practice assessment answers | x2 |

#### TUTOR RESOURCES

<table>
<thead>
<tr>
<th>Qualification Specification</th>
<th>x1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Qualification technical information</td>
<td>x1</td>
</tr>
</tbody>
</table>
### Foundation unit – Introduction to payroll

#### STUDENT RESOURCES

**E-learning**

1. Introduction to payroll systems
2. Putting into practice: statutory pay entitlements
3. Putting into practice: net pay

**Real life scenario**

1. Introduction to payroll, business and company law

**Key calculations**

1. National insurance calculations
2. Calculating net pay
3. Tax free deductions and other deductions

#### TUTOR RESOURCES

- Practice assessments x2
- Practice assessment answers x2
- Qualification Specification x1
- Qualification technical information x1
# Foundation unit – Introduction to business and company law

## STUDENT RESOURCES

<table>
<thead>
<tr>
<th>Real life scenario</th>
<th>Practice assessments</th>
<th>x2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Introduction to payroll, business and company law</td>
<td>Practice assessment answers</td>
<td>x2</td>
</tr>
<tr>
<td>2. Introduction to business and company law: business structures</td>
<td>Qualification Specification</td>
<td>x1</td>
</tr>
<tr>
<td>3. Introduction to business and company law: redundancy</td>
<td>Qualification technical information</td>
<td>x1</td>
</tr>
</tbody>
</table>
AAT advanced qualifications (Level 3) introduce more detailed accounting tasks, including maintaining cost accounting records and the preparation of reports and returns. Students will learn to master financial processes, including principles and concepts, Advanced bookkeeping, final accounts and ethical practices for accounting. These qualifications further deliver software skills through spreadsheet training for accounting.

**Advanced qualifications include:**
- Advanced Diploma in Accounting
- Advanced Certificate in Bookkeeping
## ADVANCED QUALIFICATIONS AND UNIT OVERVIEW

### Advanced units

<table>
<thead>
<tr>
<th>Advanced units</th>
<th>Advanced Diploma in Accounting</th>
<th>Advanced Certificate in Bookkeeping</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Final accounts preparation</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Management accounting: costing</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Indirect tax</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>Ethics for accountants</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>Spreadsheets for accounting</td>
<td>✓</td>
<td></td>
</tr>
</tbody>
</table>

### Advanced qualifications resources

These additional advanced resources help provide an introduction to the qualification and support the synoptic assessment.

- Advanced business communications x1
- Advanced introduction video: students x1
- Advanced introduction video: tutors x1
- Writing skills e-learning x1
- Practice synoptic assessments x2
- SAMS assessment book x1
- Lucky dip test
Advanced unit – Advanced bookkeeping

**STUDENT RESOURCES**

E-learning
1. Depreciation of non-current assets
2. Suspense accounts
3. Bank reconciliations
4. Disposing of a non-current asset involving a part exchange allowance
5. Accrued and prepaid income and expenses in ledger accounts

Green Light tests
1. Non-current assets
2. Post-trial balance and adjustments
3. Correction of errors

**TUTOR RESOURCES**

Qualification Specification x1

Qualification technical information x1

Workplace scenario x2

Real life scenarios
1. Advanced bookkeeping, ethics and spreadsheets for accountants

Key calculations
1. Profit or loss on disposal
2. Depreciation
3. Accruing expenses

Practice assessments x2

Practice assessment answers x2
Advanced unit – Final accounts preparation

**STUDENT RESOURCES**

E-learning

1. Using mark-up and margin to solve incomplete records
2. Incomplete records

Green Light tests

1. Using ledger accounts
2. Using equations
3. Partnerships

Real life scenarios

1. Final accounts preparation, ethics and spreadsheets for accountants

Key calculations

1. Incomplete records
2. Mark-up and margin
3. Partnership appropriation account

**TUTOR RESOURCES**

Practice assessments x2

Practice assessment answers x2

Qualification Specification x1

Qualification technical information x1

Workplace scenario x2
Advanced unit – Management accounting: costing

STUDENT RESOURCES

E-learning
1. Under and over absorption of overheads
2. Equivalent units

Green Light tests
1. Budgeting
2. Short term decision making

Real life scenario
1. Management accounting: costing, ethics and spreadsheets for accountants

Key calculations
1. CVP analysis
2. Economic order quality
3. Net present value

Practice assessments x2
Practice assessment answers x2

TUTOR RESOURCES

Qualification Specification x1
**STUDENT RESOURCES**

E-learning

1. VAT invoicing – tax points and dates of issue
2. VAT – what can be claimed?
3. VAT registration and deregistration

Green Light tests

1. VAT returns
2. VAT calculations
3. VAT regulations
4. Tax week questions

Real life scenario

1. Indirect tax, ethics and spreadsheets for accountants

<table>
<thead>
<tr>
<th>Key calculations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. VAT return boxes 6–9</td>
</tr>
<tr>
<td>2. VAT account and VAT return</td>
</tr>
<tr>
<td>3. Purchases imports and acquisitions</td>
</tr>
<tr>
<td>4. Calculating VAT</td>
</tr>
<tr>
<td>5. Bad debt relief</td>
</tr>
</tbody>
</table>

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**TUTOR RESOURCES**

Qualification Specification  x1

Qualification technical information  x1

FA2016 reference material  x1

Practice assessments  x2

Practice assessment answers  x2
Advanced unit – Ethics for accountants

STUDENT RESOURCES

E-learning
1. The conceptual framework
2. Conflicts of interest
3. Money laundering

Green Light tests
1. Fundamental principles of ethical working
2. Ethical requirements of the accounting profession
3. Legal considerations

Real life scenarios
1. Advanced bookkeeping, ethics and spreadsheets for accountants
2. Final accounts preparation, ethics and spreadsheets for accountants
3. Management accounting: costing, ethics and spreadsheets for accountants
4. Indirect tax, ethics and spreadsheets for accountants

TUTOR RESOURCES

Qualification Specification x1

This unit is assessed by the synoptic assessment only
Advanced unit – Spreadsheets for accounting

STUDENT RESOURCES

E-learning
1. VLOOKUP and HLOOKUP
2. Logical functions
3. Working with numbers

Real life scenarios
1. Advanced bookkeeping, ethics and spreadsheets for accountants
2. Final accounts preparation, ethics and spreadsheets for accountants
3. Management accounting: costing, ethics and spreadsheets for accountants
4. Indirect tax, ethics and spreadsheets for accountants

TUTOR RESOURCES

Qualification Specification  x1
The professional qualification (Level 4) covers complex accounting tasks, including drafting financial statements for limited companies, developing knowledge and skills in detailed management accounting techniques and specialised accountancy and finance subjects. The professional qualification is perfect for students who have progressed through the foundation and advanced qualifications, or are at a more advanced stage of their career.

**Professional qualification**

- Professional Diploma in Accounting
## Professional Qualification and Unit Overview

### Professional Units

<table>
<thead>
<tr>
<th>Professional units</th>
<th>Professional Diploma in Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management accounting: budgeting</td>
<td>✓</td>
</tr>
<tr>
<td>Management accounting: decision and control</td>
<td>✓</td>
</tr>
<tr>
<td>Financial statements of limited companies</td>
<td>✓</td>
</tr>
<tr>
<td>Accounting systems and controls</td>
<td>✓</td>
</tr>
<tr>
<td>Business tax</td>
<td>✓</td>
</tr>
<tr>
<td>Personal tax</td>
<td>✓</td>
</tr>
<tr>
<td>External auditing</td>
<td>✓</td>
</tr>
<tr>
<td>Cash and treasury management</td>
<td>✓</td>
</tr>
<tr>
<td>Credit management</td>
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</tbody>
</table>

### Professional Qualification Resources

These additional professional resources help provide an introduction to the qualification and support for the synoptic assessment.

- Professional business communications **x1**
- Professional introduction video: students **x1**
- Professional introduction video: tutors **x1**
- Writing skills e-learning **x1**
- Practice synoptic assessments and answers **x2**
- SAMS assessment book **x1**
- Synoptic assessment: pre-release material for sample assessment **x1**
- Synoptic assessment: pre-release material for live assessment **x1**
- Lucky dip test
# Professional unit – Management accounting: budgeting

## STUDENT RESOURCES

<table>
<thead>
<tr>
<th>E-learning</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Preparing production budgets with inventory and faulty production</td>
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<tr>
<td>2. Preparing production budgets with limiting factors</td>
</tr>
<tr>
<td>3. Preparing materials, labour and machine time budgets</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Green Light tests</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Preparing production budgets</td>
</tr>
<tr>
<td>2. Preparing labour and material usage</td>
</tr>
<tr>
<td>3. Limiting factors</td>
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<table>
<thead>
<tr>
<th>Key calculations</th>
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<tbody>
<tr>
<td>1. Flexed budgets</td>
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<tr>
<td>2. Step down method</td>
</tr>
<tr>
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## TUTOR RESOURCES

<table>
<thead>
<tr>
<th>Real life scenario</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Management accounting: budgeting</td>
</tr>
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<table>
<thead>
<tr>
<th>Practice assessments</th>
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</thead>
<tbody>
<tr>
<td>x2</td>
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<table>
<thead>
<tr>
<th>Practice assessment answers</th>
</tr>
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<tbody>
<tr>
<td>x2</td>
</tr>
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</table>
STUDENT RESOURCES

E-learning
1. Material and labour variances
2. Lifecycle costing
3. Forecasting
4. Causes of variance

Green Light tests
1. Calculation of material and labour variances
2. Calculation of fixed overhead variances
3. Calculating performance indicators
4. Targeting costing
5. Analysing changes in performance indicators

Real life scenario
1. Management accounting: decision and control

Key calculations
1. Fixed overhead variances
2. Breakeven analysis
3. Limiting factor analysis

Practice assessments x2
Practice assessment answers x2

TUTOR RESOURCES

Qualification Specification x1
**Professional unit** – Financial statements of limited companies

### STUDENT RESOURCES

**E-learning**
1. Accounting adjustments
2. Statement of cash flows
3. Statement of changes in equity
4. How to prepare financial statements

**Green Light tests**
1. Consolidated financial statements
2. International accounting standards
3. Interpretation of financial statements
4. Cash flow

**Real life scenario**
1. Financial statements of limited companies

### TUTOR RESOURCES

**Qualification Specification**
- x1

**Qualification technical information**
- x1

**Key calculations**
1. Statements of cash flows
2. Interpretation of ratios
3. Consolidated accounts

**Practice assessments**
- x2

**Practice assessment answers**
- x2
Professional unit – Business tax

STUDENT RESOURCES

E-learning
1. Sole trader losses
2. Opening and closing year rules
3. Capital gains tax reliefs
4. Writing skills

Green Light tests
1. Adjustment of profits
2. Assessable profits
3. Capital allowances
4. Corporation tax calculations
5. Payment dates and filing deadlines

Real life scenario
1. Business tax

Key calculations
1. Trade losses
2. Capital gains on the sales of shares
3. Calculation of corporation tax

TUTOR RESOURCES

Qualification Specification

Qualification technical information

Workplace scenario

FA2016 reference document

Practice assessments

Practice assessment answers
### Professional unit – Personal tax

#### STUDENT RESOURCES

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<td>1. Benefits in kind</td>
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<td>2. Calculating Income tax</td>
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<td>3. Capital gains</td>
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<td>4. Chargeable gains</td>
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<td>5. Rental income expenses</td>
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<td>Real life scenario</td>
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<td>1. Personal tax</td>
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<td>Key calculations</td>
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<td>1. Capital gains losses</td>
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<td>2. Share pools</td>
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<td>3. Calculating Inheritance tax</td>
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<td>4. Calculating Income tax</td>
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<td>5. Benefits in kind</td>
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<td>Flashcards</td>
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<td>FA2016 reference document</td>
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<td>Professional conduct reference document</td>
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<td>Workplace scenario</td>
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Professional unit – External auditing

STUDENT RESOURCES

E-learning

1. Control testing and substantive testing
2. Audit sampling
3. The different types of organisations
4. Writing skills

Green Light tests

1. Audit risk
2. Internal control and control testing
3. Sampling

Real life scenario

1. External auditing

Key calculations

1. Verification of items
2. Modified audit reports
3. Devise tests

TUTOR RESOURCES

Practice assessments

Practice assessment answers

Qualification Specification

Qualification technical information
Professional unit – Cash and treasury management

**STUDENT RESOURCES**

E-learning
1. Time series analysis
2. Sensitivity analysis
3. Cash settlement discounts
4. Writing skills

Green Light tests
1. Calculating receipts and payments for inclusion in a cash budget
2. Choice of investment options
3. Lagged receipts payment and discounts

Real life scenario
1. Cash and treasury management

**TUTOR RESOURCES**

Key calculations
1. Raising finance
2. Cash receipt payments
3. Savings borrowing terms

Practice assessments

Practice assessment answers

Qualification Specification

Qualification technical information
Professional unit – Credit management

STUDENT RESOURCES

E-learning

1. Taking legal action
2. Granting credit
3. Contract law

Green Light Test

1. Assessing credit worthiness
2. Contract law
3. Legislation and Credit management

Real life scenario

1. Credit management

Key calculations

1. Credit limit assessments
2. Selection of action
3. Analysis and suggested action

Practice assessments x2
Practice assessment answers x2

TUTOR RESOURCES

Qualification Specification x1
Qualification technical information x1
We have a range of online tools and for you, your students and your prospective students to support the delivery of our qualifications.

**STUDENT RESOURCES**

Skills check and Training Navigator
Help your prospective students understand their current experience to establish which qualification to start on.

Grade calculator
Calculate potential qualification grades based on achieved and expected assessment results.

Student qualification dashboard
Provides an overview of units achieved and assessments scheduled.

Student assessment results
View their latest results and performance.

Students statement of achievement
Printable record of their results for completed qualifications.

**TUTOR RESOURCES**

Centre assessment results
View the latest assessment results for your students.

Assessment planner
Helps you plan the scheduling of assessments, while considering re-sit restrictions and synoptic scheduling.

Qualification approval services
Apply for the approval to deliver new qualifications.

Centre statement of achievement
Details your students qualification completions, now with new filtering options.
SecureAssess is the platform used to **schedule, manage, deliver** and **invigilate** AAT assessments.

**USER GUIDES**
- AAT SecureAssess Centre User Guide
- Computer based assessment (CBA) information and fees
- Instructions for conducting AAT computer based assessments (CBAs)
- AAT SecureClient Installation and Testing Guide

**INSTRUCTIONAL VIDEOS**
- How to sit an assessment
- How to assess
- How to verify
- How to create an assessment
- How to sit an advanced diploma synoptic assessment

**TROUBLESHOOTING GUIDES**

We’ve created several troubleshooting guides to help you with running our assessments on SecureAssess. These guides are to support you during live assessments, as well as marking and verification queries and post assessment queries.

If you’re new to SecureAssess, have new members in the team, or just need a refresh of how the system works, then try our SecureAssess quizzes. They walk you through what you need to know.

For all your SecureAssess support, visit [aat.org.uk/CBA](http://aat.org.uk/CBA)
Our AAT tutor forum gives you the perfect opportunity to interact with other tutors, share ideas and best practice on all things AAT. Tutors have been using these forums to discuss a number of different topics, including:

- AAT qualifications
- delivery methods for the new apprenticeship standards
- engaging with local employers
- hints, tips and shortcuts on SecureAssess
- creating engaging lesson plans
- support resources and where to find them.

Have a look for yourself by visiting [aat.org.uk/tutorforum](http://aat.org.uk/tutorforum)
Are you signed up to receive *SummingUp*?

*SummingUp* is your weekly newsletter, giving you the latest AAT news and developments, straight to your inbox every Friday.

With updates on qualification developments, technical support, AAT events and resources, *SummingUp* ensures you’ve got all the information you need to deliver AAT qualifications, in one simple email.

If you aren’t registered, log-in to your MyAAT and select ‘update your details’ making sure you’ve selected to receive *SummingUp* under your contact preferences.

For the latest *SummingUp* articles, visit [aat.org.uk/summingup](http://aat.org.uk/summingup)

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**SUMMINGUP LIVE**

Our monthly *SummingUp Live* webinar gives you the opportunity to hear the latest training provider news in a different format. We’ll highlight the most important news from the month and look ahead to what’s coming up. AAT staff members will be on hand to answer any questions you may have.

To sign up or listen to previous versions, visit [aat.org.uk/SummingUpLive](http://aat.org.uk/SummingUpLive)
Find a training provider just got better...

Our new Find a training provider service will give you the ability to stand out from the crowd and attract more students.

**WE’VE ADDED SOME EXCITING NEW FEATURES WHICH WILL ALLOW YOU TO:**

- choose a tailor-made subscription
- access personalised reports on your listing
- stand out by adding logos, images and videos
- access prospect leads directly
- appear at the top of search results

**DON’T FORGET TO INCLUDE THE ESSENTIALS:**

- prices (the cost of your AAT qualifications)
- open days and events (include dates and time)
- qualification enrolment dates
- study methods (full-time, part-time, distance learning)
- local and onsite facilities (transport, parking, accessibility)

193,000 prospects used our ‘Find a training provider’ search in 2016.
Marketing support available to you

Whether you’re holding an open day or simply looking for more support for your prospective or registered students, we have a range of marketing resources available to you. We also have materials for your centre as well as your local employers.

All this and more can be found at aat.org.uk/marketingmaterials
Visit [aat.org.uk/tutorsupport](http://aat.org.uk/tutorsupport) to download your essential guide to tutor support, and access these resources.