



Qualification Number: 603/6343/5

Qualification Specification

Version 3.1 published June 2022

Certificate in  
**BOOKKEEPING**

LEVEL 2

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## Updates to this specification

Since first publication of the Level 2 Certificate in Bookkeeping, the following areas of the qualification specification have been updated.

Version	Date first published	What has been updated
Version 3.1	10 June 2022	Removal of tracked changes throughout document.
Version 3.0	21 January 2022	Qualification go-live date Section 5.6 / 6.1: Inclusion of dedicated webpage to the RPL and exemptions policy
Version 2.1	24 September 2021	Section 11: Units (additions / omissions highlighted in red)
Version 2.0	23 April 2021	Section 9.6: Results Section 10: Grading Section 11: Units (additions / omissions highlighted in blue)
Version 1.0	1 September 2020	First publication

This qualification is approved and regulated by:

- the Office of Qualifications and Examinations Regulation (Ofqual) in England and internationally
- the Council for the Curriculum, Examinations and Assessment (CCEA) in Northern Ireland
- Qualifications Wales.

This qualification will be available for registration from 1 February 2022 via selected AAT approved training providers under a controlled pilot. **The full launch date will be 1 September 2022.**

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# 1. About AAT

AAT works across the globe with around 130,000 students and members in more than 90 countries. Our members are represented at every level of the finance and accounting world, including students studying for a career in finance, people already working in accountancy and self-employed business owners.

Alongside the AAT Accounting Qualifications, AAT also offers Short Qualifications to meet the varied needs of our students. Our Short Qualifications provide a range of entry points through which students with varied experiences can engage with AAT and achieve their career goals.

AAT offer a suite of bookkeeping qualifications, providing students training for a huge range of bookkeeping roles. The bookkeeping qualifications can provide progression onto the Associate bookkeeping membership where students will gain professional recognition with the designatory letters AATQB.

The decisions made during a professional life in accountancy or finance can have real ethical implications. To reflect these realities of the workplace, we have embedded ethical dilemmas and decision making throughout AAT's qualifications and assessments. We hope that this will help to set our students on the right path as they embark on careers as accountancy or finance professionals.

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**Find out more about AAT**

## 2. Ethics: we set and raise standards

AAT is about more than qualifications. AAT is well recognised and respected as a professional membership body throughout a wide range of businesses and requires its members to take a professional and ethical approach throughout their accountancy and finance careers.

It is because of our exceptionally high standards and the professionalism of our members that AAT members are so highly regarded. This is a benefit to us as a professional body and to our members.

We publish the *AAT Code of Professional Ethics*, which sets out a code of fundamental ethical principles and supporting guidance, and is based on the IFAC Code of Ethics for Professional Accountants. The decisions that an accounting technician makes in the course of their professional life can have real ethical implications, and this is where the Code can help. It:

- sets out the required standards of professional behaviour with guidance to help our members achieve them
- helps our members to protect the public interest
- helps our members to maintain AAT's good reputation and public confidence.

To reflect the realities of the workplace, we have embedded ethical dilemmas and decision making throughout the content of AAT's qualifications and assessments. This will help to set our students on the right path as they embark on careers as accountancy or finance professionals.

### 3. Student registration: support every step of the way

Registering with AAT is essential if students wish to study an AAT qualification. Once students have registered and purchased access to their desired qualification, they will be able to:

- sit AAT assessments
- access AAT support resources to supplement the qualification learning and aid career progression.

AAT registration is a one-off fee, giving students access to the purchased qualification for the lifespan of the qualification. Additional fees will apply for sitting AAT assessments.

We support and develop our students 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 and professional members in their local area.

Prospective students wishing to register for the Level 2 Certificate in Bookkeeping are able to register online at [aat.org.uk/register/student](https://aat.org.uk/register/student)

Students are advised to register with an AAT Approved training provider before registering with AAT. On registration, an email confirming their registration and an AAT registration number will be sent.

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**Find out more about the benefits of  
registering with AAT**

## 4. Choosing to study the AAT Level 2 Certificate in Bookkeeping

### 4.1 Who should choose to study this qualification?

The Level 2 Certificate in Bookkeeping provides an entry point for anyone wishing to start a career in accountancy or finance. It may also support career progression for those already in employment by formally recognising their skills in manual bookkeeping.

Manual bookkeeping underpins all accountancy and finance roles. Studying this qualification will help students to develop a strong foundation of bookkeeping knowledge and skills needed to work in accountancy and finance or to go on to study higher-level bookkeeping or accountancy. Students completing this qualification will be able to confidently carry out typical bookkeeping transactions and tasks. Students will also gain an understanding of how typical tasks are automated through use of accounting software.

This qualification is suitable for those already working in finance, those returning to work after a break or those wishing to change career. The qualification is open to those who are working and those who are not currently in employment. It also offers progression for students who have started studying accountancy and bookkeeping with AAT.

### 4.2 Why choose this qualification?

Students who wish to build their practical skills quickly should choose the Level 2 Certificate in Bookkeeping. This qualification allows students to develop specialised skills or to gain recognition for the skills that they already have.

Studying this qualification will give students confidence in manual bookkeeping, with an understanding of how tasks are automated through use of accounting software. This may support them in entering employment or in improving their career prospects. The qualification may help students to enter a financial administration role, help them to gain a promotion or give them the skills to support the financial processes within their own business.

This qualification would be an ideal next step for students who have already studied accountancy and bookkeeping with AAT.

### **4.3 What does the qualification cover?**

The purpose of the Level 2 Certificate in Bookkeeping is to ensure that students have the solid bookkeeping skills necessary for most finance roles.

This qualification comprises two mandatory units (115 guided learning hours in total):

- Introduction to Bookkeeping
- Principles of Bookkeeping Controls.

A student completing this qualification will develop practical accountancy skills in the double-entry bookkeeping system and in using associated documents and processes. Students will be able to check transactions for accuracy, make entries in appropriate books and ledgers, and calculate sales invoices and credit notes. They will also cover more complex level bookkeeping procedures, including dealing with VAT, reconciliation and trial balances, and will develop their understanding of the relationship between the various accounting records.

### **4.4 What will this qualification lead to?**

The skills developed by studying this qualification will enable a student to seek employment with confidence and/or to progress to the next level of learning.

A student completing this qualification will develop the underpinning skills required in all accountancy and finance roles. They will use bookkeeping skills to confidently perform accounting transactions and understand how to process financial information in accordance with set procedures and schedules.

This qualification can lead to further study in bookkeeping or accountancy or to employment as:

- a Clerical Assistant
- a Trainee Bookkeeper
- an Accounts Clerk
- a Finance Assistant
- an Accounts Administrator.

This qualification is not part of an apprenticeship.



## 5. About the AAT Level 2 Certificate in Bookkeeping

Qualification name	AAT Level 2 Certificate in Bookkeeping
Qualification number	603/6343/5
Level	2
Guided learning hours (GLH)	115
Total qualification time (TQT)	155

### 5.1 Guided learning hours (GLH) value

**The total GLH value for the Level 2 Certificate in Bookkeeping is 115 hours.**

The GLH value for a qualification is an estimate of the amount of time a student spends learning under the supervision of a teacher or tutor. This might include lectures, tutorials or supervised study carried out either face-to-face or remotely. Time spent by tutors, teachers or external experts assessing student performance is also included. It doesn't include time that students spend on unsupervised preparation or study.

The GLH value is set and recommended as appropriate by AAT, but some students may need more or less support to achieve the qualification. The GLH value is not a compulsory measure for all students. 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.

### 5.2 Total qualification time (TQT) value

**The TQT value for the Level 2 Certificate in Bookkeeping is 155 hours.**

The TQT value is also a measure of how long it takes to complete a qualification, but it includes both GLH 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.

### **5.3 Are there any prerequisites for this qualification?**

AAT does not set any entry requirements for this qualification.

However, for the best chance of success, we recommend that students begin their studies with a good standard of English and maths. Accountants work at the very heart of a business and are expected to be able to communicate information clearly and appropriately to a given audience.

AAT recommends that students use [AAT Skillcheck](#) to ensure that they're ready to start on a particular qualification.

### **5.4 Will current students be able to transfer their results onto this qualification to complete their studies?**

Students who have already started an AAT qualification should try to complete their studies on their current programme where possible.

If this is not possible, transitional arrangements may be available. In some cases, students may be able to transfer results for current units to similar units in an updated qualification, although this will be strictly time-limited.

Any unit result transferred from a current qualification, for example AQ2016 to the Level 2 Certificate in Bookkeeping, will only be transferred at a maximum pass mark. To achieve a higher percentage for a unit that has been transferred this way, a student is required to retake the assessment and any resit rules of the AAT Accounting Qualifications will apply.

It's important to check for the latest information to see if transitional arrangements apply. You can find out more in the [AQ2016 to Q2022 Transitional arrangements](#) (PDF).

### **5.5 Transferring results from this qualification to the Level 2 Certificate in Accounting**

Students who have completed unit assessments in the Level 2 Certificate in Bookkeeping will be able to directly transfer their results to the Level 2 Certificate in Accounting. These results will not be capped at a maximum pass mark only.

## 5.6 Recognition of prior learning (RPL)

If a student can demonstrate that they already have the knowledge and skills to meet the requirements for a unit assessment, they may be eligible for RPL. This must be arranged through a registered AAT training provider and mapping of the student's skills and knowledge must be uploaded to AAT's assessment platform.

For the Level 2 Certificate in Bookkeeping, RPL is only available for some unit assessments. There are restrictions on the number of units that may be claimed by RPL to ensure that at least 50% of the qualification will always be externally assessed. Where RPL is successfully claimed for a unit assessment, the student will be given a pass mark for that assessment and this mark will be used in determining the final qualification grade. In order to achieve a higher mark, the assessment must be taken as normal.

More details on RPL can be found in the *AQ2016 to Q2022 Transitional Arrangements* (PDF) document at [aat.org.uk/training/qualifications/2022/resources](https://aat.org.uk/training/qualifications/2022/resources) and the dedicated RPL and exemptions webpage at [aat.org.uk/qualifications-and-courses/exemptions-recognition-prior-learning](https://aat.org.uk/qualifications-and-courses/exemptions-recognition-prior-learning).

## 6. Exemptions

### 6.1 Exemptions from AAT assessments

Exemptions may be offered to students who can provide evidence of gaining a previous, relevant qualification. If eligible, students may be exempt from sitting some AAT assessments.

There are restrictions on how many exemptions are allowed within each qualification. Fees will be charged for exemptions. Exemptions will carry a maximum pass into the overall grade of the qualification.

More details on exemptions can be found in the *AQ2016 to Q2022 Transitional Arrangements* (PDF) document at [aat.org.uk/training/qualifications/2022/resources](https://aat.org.uk/training/qualifications/2022/resources) and the dedicated exemptions and RPL webpage at [aat.org.uk/qualifications-and-courses/exemptions-recognition-prior-learning](https://aat.org.uk/qualifications-and-courses/exemptions-recognition-prior-learning)

## 7. Employer involvement

AAT qualifications are recognised and 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.

### **7.1 Employer involvement in development and assessment**

AAT has worked closely 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.

Employers also contribute to the development of the live materials used to assess students on completion of their study. Employer involvement in assessment of this qualification includes reviewing and editing the assessments and scenarios used to ensure that they reflect realistic working practices and the wider environment.

## 8. Support for this qualification

### 8.1 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 will include:

- practice assessments for each unit
- one Sample Assessment and Mark Scheme (Introduction to Bookkeeping)
- Qualification Technical Information (QTI)
- Annual Chief Examiner reports.

Additional materials may also include:

- e-learning
- Green Light tests
- webinars
- tutor-to-tutor sessions at network meetings.

All AAT study support resources can be accessed via the [AAT Lifelong Learning Portal](#).

### 8.2 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 the qualifications, AAT does not formally endorse any specific publisher and it does not review publishers' materials for accuracy.

Tutors are reminded to always refer to the unit content within this specification 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.

## 9. The assessment in detail

### 9.1 How will students be assessed?

Students must successfully achieve the two mandatory unit assessments to achieve this qualification. The proportion of this qualification assessed by externally marked assessment is 100%.

All assessments in this qualification:

- are set and marked by AAT (with the exception of RPL, which is marked by the training provider)
- are computer based
- are time-limited
- are scheduled by training providers or assessment venues
- take place at approved training providers and assessment venues under controlled conditions.

### 9.2 Availability of assessments

Unit assessments are available to be scheduled on demand throughout the year, except during periods set and communicated by AAT.

### 9.3 Controlled conditions

AAT has published detailed regulations for training providers and assessment venues regarding how to conduct computer based assessments.

Training providers and assessment venues must ensure that they comply with the minimum and supporting 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(s) and invigilator(s) for an assessment must not be an active AAT student or related to any student taking that assessment, and must not be or have been a tutor involved in preparing students for any of the units that are being assessed.

AAT requirements and regulations for how to conduct assessments within this qualification will be detailed in an updated version of the *Instructions for conducting AAT computer based assessments (CBAs)* (PDF) guidance document. This will be hosted on a dedicated assessment support webpage for Qualifications 2022.

#### **9.4 Sitting the assessment**

The assessments in this qualification are computer based, with a time restriction. Details on assessment duration for each unit has been included in Section 11: Units.

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. 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, assessment platform software 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 the [Lifelong Learning Portal](#) and practice assessment materials through [MyAAT](#).

#### **9.5 Marking**

Assessments in this qualification are marked by AAT, with the exception of RPL, and are wholly computer marked. Computer marking is completed within the assessment software in accordance with an objective marking scheme devised during assessment development.

#### **9.6 Results**

Results for computer marked assessments are made available via MyAAT within 24 hours of submitting the assessment. Students will be advised on what percentage of the marks available they achieved in their assessments.

AAT's feedback service provides a simple summary of students' performance in each assessment. The feedback statement confirms their overall result and a breakdown of performance by task. Students will also be able to see marks available and marks achieved against each task position.



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 four 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).

## **9.7 Re-sits**

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.

This qualification is not subject to re-sit restrictions.

## **9.8 Enquiries and appeals**

If the student thinks that their assessment outcome does not reflect their performance, they can submit an enquiry. Full details of the process can be found on AAT's dedicated [enquiries and appeals webpage](#). AAT's results enquiry service includes a check of all procedures leading to the issue of the outcome, checking that all parts of the assessment were marked, that the marks were totalled correctly and that the marks were recorded correctly. Students may also request to have the original marking reviewed, to check that the agreed mark scheme was applied correctly.

The appeals process can be followed if a student is not satisfied with the outcome of their enquiry or Malpractice Review Panel (MRP) decision. The appeals process checks all aspects of the original enquiry review or MRP hearing and checks that all AAT procedures have been correctly followed.

Enquiries and appeals can be made by a student or by their training provider or employer on their behalf; enquiries and appeals for a group of students can also be made by a training provider.

There is an administrative fee for enquiries and appeals. All paid fees will be refunded if the outcome of the enquiry or appeal is in favour of the student.

## 10. Grading

To achieve the qualification and to be awarded a grade, a student must pass all mandatory unit assessments.

Students will be awarded a grade based on performance across the qualification. Unit assessments are not individually graded. These assessments are given a mark that is used in calculating the overall grade.

### 10.1 How the overall grade is determined

Students will be awarded an overall qualification grade (Distinction, Merit, and Pass).

Students who do not achieve the qualification will not receive a qualification certificate and will be shown as unclassified. This is indicated below for illustrative purposes only.

The raw marks of each assessment will be converted into a percentage mark and rounded up or down to the nearest whole number. For example, 75.5% would be rounded up to 76%, whereas 82.1% would be rounded down to 82%. This percentage mark is then weighted according to the weighting of the unit assessment within the qualification. The resulting weighted assessment percentages are combined to arrive at a percentage mark for the whole qualification.

<b>Grade definition</b>	<b>Percentage threshold</b>
Distinction	90–100%
Merit	80–89%
Pass	70–79%
Unclassified	0–69% Or failure to pass one or more assessment/s

### Example of Pass

<b>Assessment</b>	<b>Contribution of assessment to qualification grade</b>	<b>Percentage achieved</b>	<b>Weighted percentage contribution to grade</b>
Introduction to Bookkeeping	50%	75%	37.5%
Principles of Bookkeeping Controls	50%	71%	35.5%
<b>Total</b>			<b>73%*</b>

\*has been rounded to nearest whole number

### Example of Merit

<b>Assessment</b>	<b>Contribution of assessment to</b>	<b>Percentage achieved</b>	<b>Weighted percentage contribution to grade</b>
Introduction to Bookkeeping	50%	82%	41%
Principles of Bookkeeping Controls	50%	91%	45.5%
<b>Total</b>			<b>87%*</b>

\*has been rounded to nearest whole number

### Example of Distinction

<b>Assessment</b>	<b>Contribution of assessment to</b>	<b>Percentage achieved</b>	<b>Weighted percentage contribution to grade</b>
Introduction to Bookkeeping	50%	97%	48.5%
Principles of Bookkeeping Controls	50%	95%	47.5%
<b>Total</b>			<b>96%*</b>

\*has been rounded to nearest whole number

## 10.2 Can students improve their grades?

Any student wishing to improve their grade can do so by re-sitting their assessment(s).

Only a student's highest result will count towards their grade. If a student re-sits but, in doing so, achieves an assessment result that would lower their overall grade, their previous higher result will remain valid and will be used to determine their overall grade for the qualification.

It's important to recognise that students achieving a Pass are already demonstrating a high level of competence, as AAT maintains a pass mark of 70% across all assessments.

## 10.3 Grading descriptors

<b>Pass</b>	<b>Merit</b>	<b>Distinction</b>
Processes a range of accounting transactions and understands the automation of transactions through use of accounting software.	Processes a range of accounting transactions with a high level of accuracy and understands the automation of transactions through use of accounting software.	Processes a wide range of accounting transactions with a high level of accuracy and understands the automation of transactions through use of accounting software.
Prepares and reconciles ledgers and accounts, making necessary adjustments.	Prepares and reconciles ledgers and a range of accounts, making necessary adjustments with a good level of accuracy.	Prepares and reconciles ledgers and a wide range of accounts, making necessary adjustments with a high level of accuracy.

## 11. Units

All units in this qualification comply with the requirements set out in the Conditions of Recognition published by the regulators in England, Wales and Northern Ireland and 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 a range of sections, as outlined below.

### **Unit title**

This qualification, and its component units, is regulated. The unit title shown is the regulated title of the unit.

### **Unit level**

All units and qualifications are assigned a level using the level descriptors that apply to regulated qualifications in England, Wales and Northern Ireland. There are nine levels of achievement, from Entry Level to Level 8. All units in this qualification are Level 2.

### **GLH value**

The GLH value is defined as all the times 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 methodology**

All units will be independently assessed.

### **Unit reference number**

This number is set by Ofqual, the independent qualifications regulator for England, and is unique to the unit.

### **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**

- Each learning outcome is stated in full.
- 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 'Learners need to understand' for an understanding topic area or 'Learners need to be able to' for a skills topic area. Some learning outcomes may include both understanding and skills elements.
- Each topic area is then expanded into key concepts related to that learning outcome.
- Each concept is then further expanded into indicative content where applicable.

### **Relationship between content and assessment**

Students must have the opportunity to cover all the unit content. It is not a requirement of the unit specification that all the content is assessed. However, the indicative content will need to be covered in a programme of learning for students to be able to meet the standard determined in the scope of content.

### **Delivering this unit**

This section includes guidance on how the unit content can be delivered. Tutors are encouraged to develop their own approach depending on the needs of their students but may wish to incorporate some of the ideas included. 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 scope of content.

**Test specification for unit assessment**

The test specification for the unit assessment 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.

# Introduction to Bookkeeping

Unit level	GLH value	Unit reference number	Assessment
2	65	H/618/3583	Unit assessment

## Introduction

This unit provides students with an understanding of manual and digital bookkeeping systems, including the associated documents and processes. Students will learn the basic principles that underpin the double-entry bookkeeping system and will learn that digital accounting systems are automating some of the stages in the process.

Students will learn how to check the accuracy of invoices, credit notes, remittance advices, statements of account and petty cash vouchers. They will know how to use these documents to make entries in sales and purchases daybooks, sales and purchases returns daybooks, and discounts allowed and received daybooks using account codes, as well as how to transfer those totals to the sales, purchases and general ledgers. They will learn that entering these into a digital bookkeeping system is the same process as entering the transactions manually, although the way they are entered will vary from system to system.

The United Kingdom (UK) government department responsible for collecting taxes, HM Revenue & Customs (HMRC), offers more than one method of accounting treatment when prompt payment discount (PPD) is allowed and received. However, students at this level are only required to use credit notes to adjust for PPD. Using this approach, credit notes are recorded in separate daybooks, a discounts allowed daybook and/or a discounts received daybook, which removes the need for discount columns in the cash book. There is no requirement at this level for students to understand how to account for PPD by any other method. 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.



The cash book and petty cash book are also covered in this unit, including making entries into both and transferring totals to the ledgers. Students will learn that entering transactions into the cash book of a digital bookkeeping system serves the same purpose as entering the transactions into a manual bookkeeping system. Students will make appropriate checks on the accuracy of supplier invoices and credit notes, reconcile supplier statements with the purchases ledger account and calculate payments due to suppliers. They will also calculate sales invoice and credit note amounts and check receipts from customers.

Students will have learnt all stages necessary to process transactions using both manual and digital systems. Reference to digital systems includes applications as well as both desktop and cloud accounting software.

## **Learning outcomes**

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1. Understand how to set up bookkeeping systems
  2. Process customer transactions
  3. Process supplier transactions
  4. Process receipts and payments
  5. Process transactions into the ledger accounts
-

## 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.

Learners may not be assessed on all content, or on the full depth or breadth of a piece of content. Content assessed may change over time to ensure validity of assessment.

<b>1. Understand how to set up bookkeeping systems</b>	
<b>1.1</b>	<b>The purpose of business documents</b>  Learners need to understand:  1.1.1 the purpose of business documents: <ul style="list-style-type: none"><li>- petty cash voucher</li><li>- invoice</li><li>- credit note (including for PPD)</li><li>- remittance advice</li><li>- statement of account</li><li>- bank statement.</li></ul>
<b>1.2</b>	<b>The process of recording bookkeeping transactions</b>  Learners need to understand:  1.2.1 the role of the books of prime entry: <ul style="list-style-type: none"><li>- sales daybook</li><li>- sales returns daybook</li><li>- purchases daybook</li><li>- purchases returns daybook</li><li>- discounts allowed daybook</li><li>- discounts received daybook</li></ul> 1.2.2 the role of the cash book and petty cash book: <ul style="list-style-type: none"><li>- as a book of prime entry only, or as a book of prime entry and part of the double-entry bookkeeping system</li></ul> 1.2.3 the ledgers: <ul style="list-style-type: none"><li>- receivables</li><li>- payables</li><li>- general</li></ul> 1.2.4 the purpose of the trial balance

- 1.2.5 the purpose of financial statements:
- statement of profit or loss
  - statement of financial position
- 1.2.6 the importance of ensuring that bookkeeping transactions are entered accurately:
- the consequences of inaccurate entry in manual systems
  - the consequences of inaccurate entry in digital systems
- 1.2.7 that digital systems can import transactions from a number of sources:
- bank records
  - csv files
  - third party software
- 1.2.8 the benefits and drawbacks of using digital bookkeeping systems:
- automatically balances the cash book
  - automatically completes the transfer of data from the books of prime entry to the ledgers
  - automatically completes the transfer of data into the control accounts
  - automatically reconciles the receivables and payables ledgers to their respective control accounts
  - automatically creates a trial balance from the general ledger accounts
  - processes recurring entries
  - saves time
  - reduces errors and omissions
  - makes duplication of automated and manual entries possible
  - can create errors when the amount or frequency of a recurring entry changes
  - automatically balances but doesn't mean the entries are automatically correct.

<b>1.3</b>	<b>Create and use coding systems</b>	
	<p>Learners need to understand:</p> <p>1.3.1 the different types of code:</p> <ul style="list-style-type: none"> <li>- customer account</li> <li>- supplier account</li> <li>- product</li> <li>- general ledger</li> </ul> <p>1.3.2 where to use codes:</p> <ul style="list-style-type: none"> <li>- sales daybook</li> <li>- sales returns daybook</li> <li>- discounts allowed daybooks</li> <li>- purchases daybook</li> <li>- purchases returns daybook</li> <li>- discounts received daybook</li> <li>- receivables ledger</li> <li>- payables ledger.</li> </ul>	<p>Learners need to be able to:</p> <p>1.3.3 create codes:</p> <ul style="list-style-type: none"> <li>- alphabetical</li> <li>- numerical</li> <li>- alphanumerical.</li> </ul>
<b>1.4</b>	<b>Set bookkeeping systems</b>	
	<p>Learners need to know:</p> <p>1.4.1 the dual effect of transaction, i.e. debits and credits</p> <p>1.4.2 the accounting equation (calculation of assets, liabilities and capital).</p>	<p>Learners need to be able to:</p> <p>1.4.3 classify the following items:</p> <ul style="list-style-type: none"> <li>- assets</li> <li>- liabilities</li> <li>- equity (capital)</li> <li>- income (revenue)</li> <li>- expenses (costs).</li> </ul>

## 2. Process customer transactions

### 2.1 Calculate invoice and credit note amounts

Learners need to understand:

2.1.1 the documents to be used:

- quotation
- discount policy
- customer order
- delivery note
- price list

2.1.2 the difference between discounts offered:

- prompt payment discount (PPD)
- trade discount
- bulk discount

2.1.3 how discounts are shown on invoices:

- PPD
- trade discount
- bulk discount

2.1.4 how to use credit notes to adjust for PPD and how PPD is recorded once taken:

- discounts allowed daybook
- customer account
- receivables ledger control account
- discounts allowed account
- value added tax (VAT) account.

Learners need to be able to:

2.1.5 calculate invoice amounts:

- item price
- net
- VAT
- total
- trade discount
- bulk discount

2.1.6 calculate credit note amounts:

- item price
- net
- VAT
- total
- trade
- bulk
- PPD.

<p><b>2.2</b></p>	<p><b>Enter customer invoices and credit notes into books of prime entry</b></p>	
<p>Learners need to know:</p> <p>2.2.1 the books of prime entry:</p> <ul style="list-style-type: none"> <li>- sales daybook</li> <li>- sales returns daybook</li> <li>- discounts allowed daybook</li> </ul> <p>2.2.2 the columns within books of prime entry:</p> <ul style="list-style-type: none"> <li>- customer name</li> <li>- customer account code</li> <li>- total</li> <li>- VAT</li> <li>- net</li> <li>- analysis (including product codes).</li> </ul>	<p>Learners need to be able to:</p> <p>2.2.3 calculate amounts from:</p> <ul style="list-style-type: none"> <li>- net figures</li> <li>- total figures</li> </ul> <p>2.2.4 make entries in books of prime entry</p> <p>2.2.5 total columns in books of prime entry.</p>	
<p><b>2.3</b></p>	<p><b>Process receipts from customers</b></p>	
<p>Learners need to know:</p> <p>2.3.1 the records and documents to use:</p> <ul style="list-style-type: none"> <li>- customer account</li> <li>- sales invoice</li> <li>- sales credit note</li> <li>- remittance advice</li> <li>- discount policy.</li> </ul>	<p>Learners need to be able to:</p> <p>2.3.2 identify discrepancies:</p> <ul style="list-style-type: none"> <li>- underpayments</li> <li>- overpayments</li> <li>- incorrect discount taken</li> <li>- incorrect amounts</li> <li>- incorrect details</li> <li>- timing differences</li> <li>- missing transactions</li> <li>- duplicated transactions</li> </ul> <p>2.3.3 calculate amounts due from customers including PPD</p> <p>2.3.4 allocate amounts correctly:</p> <ul style="list-style-type: none"> <li>- in full payment</li> <li>- in part payment</li> <li>- against opening balances</li> <li>- against invoices</li> <li>- against credit notes.</li> </ul>	

### 3. Process supplier transactions

#### 3.1 Check the accuracy of supplier invoices and credit notes

Learners need to understand:

3.1.1 the documents to use:

- quotations including discounts
- purchase orders
- goods received notes
- delivery notes
- goods returned notes

3.1.2 the difference between discounts offered:

- prompt payment
- trade and bulk

3.1.3 how discounts are shown on invoices:

- prompt payment
- trade and bulk

3.1.4 how to use credit notes to adjust for PPD and how PPD is recorded once taken:

- discounts received daybook
- supplier account
- payables ledger control account
- discounts received account
- value added tax (VAT) account.

Learners need to be able to:

3.1.5 identify discrepancies that may be found:

- non-delivery of goods
- incorrect type or quantity of goods
- incorrect calculations
- incorrect discounts (trade, bulk and prompt payment)
- date and terms of payment.

<p><b>3.2</b></p>	<p><b>Enter purchase supplier invoices and credit notes into books of prime entry</b></p>	
<p>Learners need to know:</p> <p>3.2.1 the books of prime entry:</p> <ul style="list-style-type: none"> <li>- purchases daybook</li> <li>- purchases returns daybook</li> <li>- discounts received daybook</li> </ul> <p>3.2.2 the columns within books of prime entry:</p> <ul style="list-style-type: none"> <li>- supplier name</li> <li>- supplier account code</li> <li>- total</li> <li>- VAT</li> <li>- net</li> <li>- analysis (including product code).</li> </ul>	<p>Learners need to be able to:</p> <p>3.2.3 calculate amounts from net and total figures</p> <p>3.2.4 make entries in books of prime entry</p> <p>3.2.5 total columns in books of prime entry.</p>	
<p><b>3.3</b></p>	<p><b>Process payments to suppliers</b></p>	
<p>Learners need to know:</p> <p>3.3.1 the records and documents to use:</p> <ul style="list-style-type: none"> <li>- supplier account</li> <li>- invoices and credit notes (including discounts and VAT)</li> <li>- statement of account</li> </ul> <p>3.3.2 the information to take into account:</p> <ul style="list-style-type: none"> <li>- agreed payment terms.</li> </ul>	<p>Learners need to be able to:</p> <p>3.3.3 identify discrepancies between the supplier's statement of account and the supplier account in the payables ledger:</p> <ul style="list-style-type: none"> <li>- underpayments</li> <li>- overpayments</li> <li>- incorrect discount taken</li> <li>- incorrect amounts</li> <li>- incorrect details</li> <li>- timing differences</li> <li>- missing transactions</li> <li>- duplicated transactions</li> </ul> <p>3.3.4 calculate payments due to suppliers, including PPD</p> <p>3.3.5 allocate amounts correctly:</p> <ul style="list-style-type: none"> <li>- in full payment</li> <li>- in part payment</li> </ul>	



		<ul style="list-style-type: none"> <li>- against opening balances</li> <li>- against invoices</li> <li>- against credit notes.</li> </ul>
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4. Process receipts and payments		
<b>4.1</b>	<b>Enter receipts and payments into an analysed cash book</b>	
	<p>Learners need to know:</p> <p>4.1.1 the format of the cash book:</p> <ul style="list-style-type: none"> <li>- date</li> <li>- details</li> <li>- cash</li> <li>- bank</li> <li>- analysis columns (including VAT)</li> </ul> <p>4.1.2 the documents to use:</p> <ul style="list-style-type: none"> <li>- direct debit/standing order schedule</li> <li>- remittance advice (including BACS)</li> <li>- paying-in slip</li> <li>- cheque stub</li> <li>- cash receipt</li> <li>- receipts and payments listing.</li> </ul>	<p>Learners need to be able to:</p> <p>4.1.3 calculate amounts from net and total figures</p> <p>4.1.4 make entries in the cash book.</p>
<b>4.2</b>	<b>Enter receipts and payments into an analysed petty cash book</b>	
	<p>Learners need to know:</p> <p>4.2.1 the format of the petty cash book:</p> <ul style="list-style-type: none"> <li>- date</li> <li>- details</li> <li>- cash</li> <li>- analysis columns (including VAT)</li> </ul> <p>4.2.2 the documents to use:</p> <ul style="list-style-type: none"> <li>- cash receipt</li> <li>- petty cash voucher.</li> </ul>	<p>Learners need to be able to:</p> <p>4.2.3 calculate amounts from net and total figures</p> <p>4.2.4 make entries in the petty cash book including reimbursement using the imprest and non-imprest systems.</p>

<b>4.3</b>	<b>Total and balance the cash book and petty cash book</b>	
	Learners need to be able to:	
	4.3.1 total and balance the:	
	<ul style="list-style-type: none"> <li>- cash book</li> <li>- petty cash book.</li> </ul>	
<b>4.4</b>	<b>Process recurring receipts and payments</b>	
	Learners need to understand:	Learners need to be able to:
	4.4.1 the information required to set up a recurring entry	4.4.3 set up a recurring entry
	4.4.2 the effect of recurring entries in the digital bookkeeping system.	4.4.4 process a recurring entry.

<b>5. Process transactions into the ledger accounts</b>		
<b>5.1</b>	<b>Transfer data from the books of prime entry to the ledgers</b>	
	Learners need to know:	Learners need to be able to:
	5.1.1 the ledgers:	5.1.3 transfer data from books of prime entry to the relevant accounts in the ledgers.
	<ul style="list-style-type: none"> <li>- receivables</li> <li>- payables</li> <li>- general</li> </ul>	
	5.1.2 that the receivables and payables ledger control accounts are part of the double-entry system.	
<b>5.2</b>	<b>Total and balance ledger accounts</b>	
	Learners need to be able to:	
	5.2.1 total and balance ledger accounts:	
	<ul style="list-style-type: none"> <li>- balance carried down</li> <li>- balance brought down</li> <li>- debit balance</li> <li>- credit balance.</li> </ul>	

## **Delivering this unit**

To deliver this unit effectively, tutors should teach both the manual method and digital methods, although there is no requirement to learn any specific digital method. Tutors should ensure that students have access to a suitable digital system, including specialised accounting software packages, as part of their study for this unit.

Tutors can then teach the content using manual bookkeeping methods and assign the student to complete the same tasks using digital accounting systems in order to understand where the processes are the same or differ. Similarly, the tutor can teach new areas using a digital accounting system first and then assign the student to complete the same task using the manual method.

Tutors could ensure that students understand that the principles they are learning are the same regardless of whether they are entered into a manual system or a digital system. The student should understand that accounting software automates the double-entry process but does not replace it.

## **Links with other units**

This unit has close links with:

- Level 2 Principles of Bookkeeping Controls
- Level 2 The Business Environment
- Level 3 Financial Accounting: Preparing Financial Statements
- Level 4 Cash and Financial Management.

## Test specification for Introduction to Bookkeeping unit assessment

Please refer to the latest Qualification Technical Information (QTI) for specific legislation that will apply to assessments. Details can be accessed at [aat.org.uk/about-aat/qualification-development](https://aat.org.uk/about-aat/qualification-development)

Assessment method	Marking type	Duration of assessment
Computer based assessment	Computer marked	1 hour 30 minutes

Learning outcomes	Weighting
1. Understand how to set up bookkeeping systems	20%
2. Process customer transactions	20%
3. Process supplier transactions	20%
4. Process receipts and payments	20%
5. Process transactions into the ledger accounts	20%
Total	100%

# Principles of Bookkeeping Controls

Unit level	GLH value	Unit reference number	Assessment
2	50	K/618/3584	Unit assessment

## Introduction

This unit builds on the knowledge and skills acquired from studying Introduction to Bookkeeping and explores control accounts, journals and reconciliations. It takes students through a number of processes used in bookkeeping that help verify and validate the entries made. These processes enable the student to understand the purpose of control accounts and associated reconciliations. Students will also understand the use of the journal to the stage of redrafting the trial balance, following initial adjustments.

This unit covers procedures that are required to ensure bookkeeping is completed beyond purely entering or processing initial transactions, which will enable students to develop their understanding of the relationship between the various accounting records and consolidate their knowledge of double-entry bookkeeping.

Students will develop the ability to prepare the value added tax (VAT) control account as well as the receivables and payables ledger control accounts, including reconciliation with the receivables and payables ledgers. They will use the journal to record a variety of transactions, including the correction of errors. Students will be able to redraft the initial trial balance, following adjustments. They will learn to update the cash book following receipt of a bank statement, and also how to prepare a bank reconciliation statement.

This unit explores the knowledge required to complete these bookkeeping procedures both manually and digitally. While the student will not be expected to demonstrate the ability to use any specific accounting software, the unit will explain to them where digital accounting systems are automating processes they are learning. The skills and knowledge gained will enable students to understand the business environment and facilitate their comprehension of a digital accounting system. Reference to digital systems includes applications as well as both desktop and cloud accounting software.

## Learning outcomes

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1. Use control accounts
  2. Reconcile a bank statement with the cash book
  3. Use the journal
  4. Produce trial balances
-

## 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.

Learners may not be assessed on all content, or on the full depth or breadth of a piece of content. Content assessed may change over time to ensure validity of assessment.

<b>1. Use control accounts</b>					
<b>1.1</b>	<b>Produce control accounts</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Learners need to understand:</th> <th style="width: 50%;">Learners need to be able to:</th> </tr> </thead> <tbody> <tr> <td> <p>1.1.1 the purpose of the receivables and payables ledger control accounts (part of the double-entry bookkeeping system)</p> <p>1.1.2 the purpose of the VAT control account.</p> </td> <td> <p>1.1.3 prepare control accounts:</p> <ul style="list-style-type: none"> <li>- receivables ledger</li> <li>- payables ledger</li> <li>- VAT</li> </ul> <p>1.1.4 total and balance control accounts:</p> <ul style="list-style-type: none"> <li>- balance carried down</li> <li>- balance brought down.</li> </ul> </td> </tr> </tbody> </table>	Learners need to understand:	Learners need to be able to:	<p>1.1.1 the purpose of the receivables and payables ledger control accounts (part of the double-entry bookkeeping system)</p> <p>1.1.2 the purpose of the VAT control account.</p>	<p>1.1.3 prepare control accounts:</p> <ul style="list-style-type: none"> <li>- receivables ledger</li> <li>- payables ledger</li> <li>- VAT</li> </ul> <p>1.1.4 total and balance control accounts:</p> <ul style="list-style-type: none"> <li>- balance carried down</li> <li>- balance brought down.</li> </ul>
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<b>1.2</b>	<b>Reconcile control accounts</b>				
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Learners need to understand:	Learners need to be able to:				
<p>1.2.1 reasons for reconciling the receivables and payables ledger control accounts with the receivables and payables ledgers.</p>	<p>1.2.2 total the balances of the individual receivables and payables ledger accounts:</p> <ul style="list-style-type: none"> <li>- receivables ledger debit/credit balances</li> <li>- payables ledger debit/credit balances</li> </ul> <p>1.2.3 identify discrepancies between the receivables and payables ledger control accounts and the individual customer and supplier accounts</p> <p>1.2.4 reconcile control accounts:</p> <ul style="list-style-type: none"> <li>- receivables ledger</li> <li>- payables ledger</li> </ul>				

		1.2.5 identify reasons for discrepancies between the receivables and payables ledger control accounts and the individual customer and supplier accounts.
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## 2. Reconcile a bank statement with the cash book

### 2.1 Payment methods

Learners need to understand:

2.1.1 different payment methods:

- cash
- cheque
- debit card
- credit card
- bank draft
- standing order
- direct debit
- BACS (Bankers' Automated Clearing Services)
- direct credit
- CHAPS (Clearing House Automated Payment System)
- Faster Payments

2.1.2 that different payment methods affect the bank balance in different ways:

- reduce funds on the date of payment
- reduce funds at a later date
- have no effect.

### 2.2 Use the bank statement to update the cash book

Learners need to understand:

2.2.1 reasons for reconciling the bank statement with the cash book

2.2.2 the items that can cause differences between bank statements and the cash book:

- opening balances
- bank interest paid/received

Learners need to be able to:

2.2.3 update the cash book using the bank statement:

- unrecorded
- duplicated

2.2.4 total and balance the cash book:

- credit/debit balance carried down



	<ul style="list-style-type: none"> <li>- bank charges</li> <li>- automated payments/receipts</li> <li>- timing differences: <ul style="list-style-type: none"> <li>▪ unpresented cheques</li> <li>▪ outstanding lodgements.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- credit/debit balance brought down.</li> </ul>
<b>2.3</b>	<b>Complete bank reconciliation statements</b>	
	Learners need to be able to:	
	2.3.1 complete bank reconciliation statements using:	
	<ul style="list-style-type: none"> <li>- closing bank statement balance</li> <li>- timing differences: <ul style="list-style-type: none"> <li>▪ unpresented cheques</li> <li>▪ outstanding lodgements</li> </ul> </li> <li>- closing cash book balance.</li> </ul>	

<b>3. Use the journal</b>		
<b>3.1</b>	<b>Produce journal entries to record bookkeeping transactions</b>	
	Learners need to understand:	Learners need to be able to:
	3.1.1 the purpose of the journal as a book of prime entry (manual and digital)	3.1.3 process journal entries to the general ledger accounts
	3.1.2 how the journal is used to record:	3.1.4 record opening entries
	<ul style="list-style-type: none"> <li>- opening entries</li> <li>- irrecoverable debts written off</li> <li>- payroll transactions.</li> </ul>	3.1.5 record entries to write off irrecoverable debts:
		<ul style="list-style-type: none"> <li>- record VAT where appropriate</li> <li>- calculate VAT from gross amounts</li> <li>- calculate VAT from net amounts</li> </ul>
		3.1.6 record entries for payroll transactions:
		<ul style="list-style-type: none"> <li>- wages control account</li> <li>- gross pay</li> <li>- income tax</li> <li>- employer's and employees' National Insurance Contributions (NICs)</li> </ul>

		<ul style="list-style-type: none"> <li>- employer's and employees' pensions</li> <li>- voluntary deductions.</li> </ul>
<b>3.2</b>	<b>Produce journal entries to correct errors not disclosed by the trial balance</b>	
	<p>Learners need to understand:</p> <p>3.2.1 the difference between errors disclosed and not disclosed by the trial balance</p> <p>3.2.2 types of errors not disclosed by the trial balance (manual and digital):</p> <ul style="list-style-type: none"> <li>- error of commission</li> <li>- error of omission</li> <li>- error of original entry</li> <li>- error of principle</li> <li>- reversal of entries</li> <li>- compensating errors.</li> </ul>	<p>Learners need to be able to:</p> <p>3.2.3 correct errors using the journal.</p>
<b>3.3</b>	<b>Produce journal entries to correct errors disclosed by the trial balance</b>	
	<p>Learners need to understand:</p> <p>3.3.1 the purpose of a suspense account.</p>	<p>Learners need to be able to:</p> <p>3.3.2 open a suspense account</p> <p>3.3.3 correct errors and clear the suspense account using the journal.</p>

4. Produce trial balances						
4.1	<b>Extract an initial trial balance</b>					
	<table border="1"> <thead> <tr> <th>Learners need to know:</th> <th>Learners need to be able to:</th> </tr> </thead> <tbody> <tr> <td>4.1.1 how to use the general ledger to extract balances</td> <td>4.1.3 transfer balances to the initial trial balance</td> </tr> <tr> <td>4.1.2 the column to use in the trial balance: - debit - credit.</td> <td>4.1.4 total and balance the initial trial balance.</td> </tr> </tbody> </table>	Learners need to know:	Learners need to be able to:	4.1.1 how to use the general ledger to extract balances	4.1.3 transfer balances to the initial trial balance	4.1.2 the column to use in the trial balance: - debit - credit.
Learners need to know:	Learners need to be able to:					
4.1.1 how to use the general ledger to extract balances	4.1.3 transfer balances to the initial trial balance					
4.1.2 the column to use in the trial balance: - debit - credit.	4.1.4 total and balance the initial trial balance.					
4.2	<b>Redraft the trial balance following adjustments</b>					
	<table border="1"> <thead> <tr> <th>Learners need to be able to:</th> </tr> </thead> <tbody> <tr> <td>4.2.1 recalculate the balance of a general ledger account following journal entries</td> </tr> <tr> <td>4.2.2 complete a trial balance from adjusted and unadjusted balances</td> </tr> <tr> <td>4.2.3 balance the adjusted trial balance: total debit and credit columns.</td> </tr> </tbody> </table>	Learners need to be able to:	4.2.1 recalculate the balance of a general ledger account following journal entries	4.2.2 complete a trial balance from adjusted and unadjusted balances	4.2.3 balance the adjusted trial balance: total debit and credit columns.	
Learners need to be able to:						
4.2.1 recalculate the balance of a general ledger account following journal entries						
4.2.2 complete a trial balance from adjusted and unadjusted balances						
4.2.3 balance the adjusted trial balance: total debit and credit columns.						

### Delivering this unit

To deliver this unit effectively, tutors should teach both the manual method and digital methods, although there is no requirement to learn any specific digital method. Tutors should ensure that students have access to a suitable digital system, including specialised accounting software packages, as part of their study for this unit.

Tutors could teach the content using manual bookkeeping methods and assign the student to complete the same tasks using digital accounting systems in order to understand where the processes are the same or differ. Similarly, the tutor can teach new areas using a digital accounting system first and then assign the student to complete the same task using the manual method.

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### Links with other units

This unit has close links with:

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- Level 2 The Business Environment
- Level 3 Financial Accounting: Preparing Financial Statements
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### Test specification for Principles of Bookkeeping Controls unit assessment

Please refer to the latest Qualification Technical Information (QTI) for specific legislation that will apply to assessments. Details can be accessed at

[aat.org.uk/training/qualifications/2022/resources](http://aat.org.uk/training/qualifications/2022/resources)

Assessment method	Marking type	Duration of assessment
Computer based assessment	Computer marked	1 hour 30 minutes

Learning outcomes	Weighting
1. Use control accounts	25%
2. Reconcile a bank statement with the cash book	25%
3. Use the journal	25%
4. Produce trial balances	25%
Total	100%

## 12. Delivering AAT qualifications

### 12.1 Staff requirements

AAT requires that all staff who deliver AAT qualifications, including tutors, assessors and verifiers, are professionally competent to do so.

If a training provider wishes to claim recognition of prior learning (RPL) for a student, the staff must hold the relevant assessor and/or Internal Verifier (IV) qualifications.

For more information on assessing RPL and the role and qualifications required for assessors and/or IVs, please refer to the *AAT Code of practice for approved training providers* and *AAT Guidance for training providers* documents available through MyAAT at [aat.org.uk/support/quality-assurance/resources](https://aat.org.uk/support/quality-assurance/resources)

### 12.2 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](mailto:trainingproviders@aat.org.uk) with the following information:

- full name of organisation
- full postal address, including postcode
- 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 apply through the qualification approval section under online centre services, which can be found under the MyAAT login. Please note that only the training provider's main contact can apply for qualification approval.

Some organisations will not wish to become AAT Approved training providers but may be interested in administering AAT assessments by becoming an approved assessment venue. To apply to become an AAT-approved assessment venue, email [assessment.venues@aat.org.uk](mailto:assessment.venues@aat.org.uk)

with the following information:

- the full address of the proposed venue
- 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. A representative from AAT will conduct a visit before approval is granted.

### **12.3 Quality assurance**

AAT monitors training providers to ensure their continued compliance with the AAT approval criteria, the *AAT Code of practice for approved training providers* and appropriate regulatory requirements.

All training providers have an allocated point of contact and will be subject to a range of quality assurance activities (including visits, remote activities, self-assessment and thematic reviews) to ensure that quality standards are being met. The frequency of quality assurance activities will depend on a number of factors, including the level of risk associated with the provider's experience in delivering AAT qualifications and/or the outcomes of previous quality assurance activities. If a centre has been delivering assessments using RPL, AAT may also ask for particular information and/or documents to be made available so that sampling can be carried out.

Training providers will receive a report following on from any quality assurance activity from AAT, which will identify 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 approved training providers*, which may be accessed via MyAAT at [aat.org.uk/support/quality-assurance/resources](https://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, schedule assessments 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.

## 13. Equality and diversity

AAT firmly believes in equality of opportunity for all who participate in its qualifications. As well as our commitment to the Equality Act 2010, 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, publications and procedures are free from discriminatory practices or stereotypes with regards to age, disability, gender reassignment, marriage and civil partnerships, pregnancy and maternity, race, religion or belief, sexual orientation, caring responsibilities, and part-time working. 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 by:

- considering issues of diversity and equality as part of the development process
- avoiding the creation of barriers that might disadvantage those students who share one or more protected characteristics
- consulting with students (or their representatives)
- collecting data for monitoring and evaluation
- providing additional information at [aat.org.uk/about-aat/aat-equal-opportunities-policy](https://aat.org.uk/about-aat/aat-equal-opportunities-policy)

### 13.1 Reasonable adjustments

A reasonable adjustment is an arrangement that can be put in place by AAT or the assessment centre prior to an assessment to help students with a long-term disability, such as dyslexia, or who are temporarily impaired, such as a student who has broken their arm, to do their best. For example, this could mean applying extra time for dyslexic students or allowing the use of a scribe for a student with a broken arm.

In most cases, it should be possible for the assessment centre to make the decision to grant adjustments and notify AAT before scheduling the assessment: for example, granting extra time up to and including one-third of the available time as published for that assessment. However, if a more significant adjustment is needed, assessment centres may need to obtain approval from AAT first.

Further information about reasonable adjustments and the procedures for notification and approval are given in the *Guidance on the Application of Reasonable Adjustments and Special Consideration in AAT assessments* available through MyAAT at [aat.org.uk/assessment/adjustments-and-considerations](https://aat.org.uk/assessment/adjustments-and-considerations)

### **13.2 Special consideration**

Special consideration is a process that takes account of a student's circumstances, for example a temporary illness or injury, or some other event outside of the student's control, at or shortly before the time of assessment, which could have had an effect on the student's ability to take the assessment. The process entails a review of the student's performance in the assessment and, if appropriate, the application of a small mark adjustment to compensate, as far as possible, for the difficulties that they might have experienced.

Further information about special consideration and the procedure that must be followed in notifying AAT is given in the *Guidance on the Application of Reasonable Adjustments and Special Consideration in AAT assessments* available through MyAAT at [aat.org.uk/assessment/adjustments-and-considerations](https://aat.org.uk/assessment/adjustments-and-considerations)



## 14. Support for training providers

### 14.1 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](mailto:centre.support@aat.org.uk)

### 14.2 Regional Account Manager (RAM)

Each training provider has their own Regional Account Manager (RAM) assigned to support them once they have been approved as an AAT training provider. RAMs help provide links to local employers and visit regularly to keep training providers up to date on qualification developments, apprenticeships and possible commercial opportunities.

### 14.3 Weekly email update from AAT – *SummingUp*

Every Friday, *SummingUp* shares all the latest news from AAT with AAT Approved training providers, including:

- technical updates
- qualification developments
- upcoming events
- new e-learning materials
- the latest marketing materials.

### 14.4 Events for training providers

Tutors have the opportunity to attend the following events throughout the year.

#### **Annual conference**

The annual training provider conference is a chance to get together, network and share ideas.

The conference typically includes:

- topical workshops
- guest speaker sessions
- the opportunity to learn about new developments directly from AAT.

### **Network meetings**

At these events, training providers can raise queries, share best practice and ideas with AAT and other training providers. The 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 teaching and delivery.

### **14.5 Tutor talk forum**

All AAT Approved training providers have access to Tutor talk, 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.

### **14.6 Online support resources**

In order to help tutors deliver AAT qualifications, a range of support materials are offered for all AAT qualifications, such as:

- interactive PDFs
- recorded webinars
- videos
- podcasts
- training materials
- quiz questions for all AAT units.

All support materials can be found on the [Lifelong Learning Portal](#).

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