

AAT

Q2022

Introduction to Bookkeeping

EXAM KIT

This Exam Kit supports study for the following AAT qualifications:

AAT Level 2 Certificate in Accounting

AAT Level 2 Certificate in Bookkeeping

AAT Certificate in Accounting at SCQF Level 6

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Features in this exam kit

In addition to providing a wide ranging bank of real exam style questions, we have also included in this kit:

- unit-specific information and advice on exam technique
- our recommended approach to make your revision for this particular unit as effective as possible.

You will find a wealth of other resources to help you with your studies on the AAT website:

www.aat.org.uk/

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UNIT-SPECIFIC INFORMATION

THE EXAM

FORMAT OF THE ASSESSMENT

The assessment will comprise eleven independent tasks. Students will be assessed by computer-based assessment (CBA).

In any one assessment, students may not be assessed on all content, or on the full depth or breadth of a piece of content. The content assessed may change over time to ensure validity of assessment, but all assessment criteria will be tested over time.

The learning outcomes for this unit are as follows:

	Learning outcome	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%

Time allowed

1 hour and 30 minutes.

PASS MARK

The pass mark for all AAT CBAs is 70%.



Always keep your eye on the clock and make sure you attempt all questions!

DETAILED SYLLABUS

The detailed syllabus and study guide written by the AAT can be found at:

www.aat.org.uk/

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Section 1

PRACTICE QUESTIONS

UNDERSTAND HOW TO SET UP BOOKKEEPING SYSTEMS

1 LEO LTD

Leo Ltd codes all sales invoices with a customer code AND a general ledger code. A selection of the codes used is given below.

Customer	Customer account code
DEF Ltd	DEF14
Gamma Production	GAM27
MBG Co	MBG20
Harley Interiors	HAR18
Clarkson Wholesale	CLA16

Item	General ledger code
Standard bath	GL529
Standard washbasin	GL526
Luxury taps	GL530
Bathroom cabinet	GL521
Toilet	GL535
Standard light switch	GL528

Leo Ltd 121 Apple Lane Cuddington, CU9 8EF VAT Registration No. 398 2774 01	
DEF Ltd	
51 Neville Street, Manchester, M1 4PJ	18 Aug 20XX
10 Luxury taps for washbasin @ £8.80 each	£88.00
VAT	£17.60
Total	£105.60

(a) Select which codes would be used to code this invoice.

General ledger code	Picklist: DEF14, GL529, GAM27, GL 526, GL530, GL521, GL535, CLA16
Customer account code	Picklist: GL530, GL526, DEF14, MBG20, HAR18, GL521, GL528, GAM27

(b) Why is it useful to use a customer code?

--

- Picklist:** To help when inventory (stock) taking
 To help when completing a tax return
 To help find the total amount due to a supplier
 To help trace orders and amounts due from particular customers

2 ELLA'S PAINTS

Ella's Paint's codes all purchases invoices with a supplier code AND a general ledger code. A selection of the codes used is given below.

Supplier	Supplier account code
Peak Ltd	PEA27
Marker Production	MAR19
MEG & Co	MEG20
Farley Interiors	FAR12
Hammond Wholesale	HAM16



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