



AAT

Introduction to Bookkeeping

Pocket Notes

This Study Text 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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Preface

These Pocket Notes contain the key things that you need to know for the exam, presented in a unique visual way that makes revision easy and effective.

Written by experienced lecturers and authors, these Pocket Notes break down content into manageable chunks to maximise your concentration.

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A guide to the assessment

The assessment

Introduction to Bookkeeping (ITBK) is one of two financial accounting units studied on the Certificate in Accounting qualification.

Examination

ITBK is assessed by means of a computer based assessment. The CBA will last for 1 hour 30 minutes and consists of 11 tasks.

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.

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%

Pass mark

To pass a unit assessment, students need to achieve a mark of 70% or more.

This unit contributes 25% of the total amount required for the Certificate in Accounting qualification.