



AAT

Principles of Costing

Pocket Notes

These Pocket Notes support study for the following AAT qualifications:

AAT Certificate in Accounting – Level 2

AAT Certificate in Bookkeeping – Level 2

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

The assessment will be in a single section.

Expect to see 7 independent tasks, several broken down into more than one requirement.

Learners will be assessed by computer based assessment (CBA) and will be required to demonstrate competence across the entire assessment.

The time allowed for this assessment is **90 minutes**.

Learning outcomes & weighting

1. Understand the cost recording system within an organisation	30%
2. Use cost recording techniques	40%
3. Provide information on actual and budgeted costs and income	20%
4. Use tools and techniques to support cost calculations	10%
Total	100%

Pass mark

The pass mark for the unit assessment is 70%