

AAT

Q2022

Internal Accounting Systems and Controls (INAC)

EXAM KIT

This Study Text supports study for the following AAT qualifications:

AAT Level 4 Diploma in Professional Accounting

AAT Diploma in Professional Accounting at SCQF Level 8

KAPLAN
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Features in this revision kit

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

- Paper specific information and advice on exam technique.
- Our recommended approach to make your revision for this particular subject 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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Our Quality Co-ordinator will work with our technical team to verify the error and take action to ensure it is corrected in future editions.

UNIT SPECIFIC INFORMATION

THE EXAM

FORMAT OF THE ASSESSMENT

The assessment is divided into several standalone tasks which cover all of the learning outcomes and assessment criteria.

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 the role and responsibilities of the accounting function within an organisation	10%
2	Evaluate internal control systems	25%
3	Evaluate an organisation's accounting system and underpinning procedures	25%
4	Understand the impact of technology on accounting systems	15%
5	Recommend improvements to an organisation's accounting system	25%
	Total	100%

Time allowed

2 hours 30 minutes

PASS MARK

The pass mark 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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