



AAT

Internal Accounting Systems and Controls

Pocket Notes

These Pocket Notes support study for the following AAT qualifications:

AAT Diploma in Professional Accounting – Level 4

AAT Diploma in Business Skills – Level 4

AAT Diploma in Professional Accounting at SCQF Level 8



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Contents

	Study	Page
	Text chapter	Number
Chapter 1 The accounting function.....	1.....	3
Chapter 2 Financial information and stakeholders	2.....	11
Chapter 3 Internal control systems.....	3.....	15
Chapter 4 Internal controls in a computerised environment.....	4.....	27
Chapter 5 Information and technology	5.....	37
Chapter 6 Preventing and detecting fraud.....	6.....	47
Chapter 7 Performance indicators.....	7.....	55
Chapter 8 Changes to the accounting system.....	8.....	61
Chapter 9 Ethics and sustainability	A1.....	67
Index		I.1

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 Internal Accounting Systems and Controls (INAC) Assessment is assessed by means of a computer based assessment. The CBA will last for 2½ hours.

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

Assessment objective	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%

Pass mark

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

This unit contributes 20% of the total amount required for the Diploma in Professional Accounting qualification.