



AAT Level 1 Access Award in Bookkeeping

Year 10

What are the aims and intentions of this curriculum?

This qualification delivers a solid foundation in finance administration, covering areas such as double entry bookkeeping, accounting control principles and using accounting software.

Students will learn finance, accountancy, business and communications skills.

Term	Topics	Knowledge and key terms	Skills developed	Assessment
Autumn 1	<p>1.1 Duties and responsibilities of a bookkeeper:</p> <p>1.1.1 Bookkeepers prepare and check financial documentation</p> <p>1.1.2 Bookkeepers record and check financial transactions</p> <p>1.1.3 Bookkeepers are required to keep information confidential</p> <p>1.1.4 Bookkeepers must refer to a supervisor or seek authorisation when appropriate</p>	<p>1.1.1 that bookkeepers prepare and check financial documentation</p> <p>1.1.2 that bookkeepers record and check financial transactions</p> <p>1.1.3 that bookkeepers are required to keep information confidential</p> <p>1.1.4 that bookkeepers must refer to a supervisor or seek authorisation when appropriate</p>	<p>Understand</p> <p>1.1.1 preparation and checking of financial documentation</p> <p>1.1.2 recording and checking financial transactions</p> <p>1.1.3 that bookkeepers are required to keep information confidential</p> <p>1.1.4 that bookkeepers must refer to a supervisor or seek authorisation when appropriate</p> <p>PSHE: Relationships, Being safe</p>	<p>FORMATIVE:</p> <ul style="list-style-type: none"> • Weekly homework activities. • Peer/group class activities • In class differentiated individual activities <p>SUMMATIVE:</p> <ul style="list-style-type: none"> • Case Study analysis • Monthly tests • Half-term assessment • Work experience

1.2 Ways to keep information confidential

1.2.1 Passwords can be used to keep information confidential
1.2.2 Types of secure storage for soft-copy and hard-copy information
1.2.3 The importance of sharing information with authorised personnel only.

Exclusion: creating passwords.

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1.2.3 The importance of sharing information with authorised personnel only.

Exclusion: creating passwords.

1.2.1 passwords can be used to keep information confidential

1.2.2 types of secure storage for soft-copy and hard-copy information

1.2.3 the importance of sharing information with authorised personnel only.

PSHE: Being safe, Online and media

Exclusion: creating passwords.

Links to careers: Software developer, Cyber security specialist, Bookkeeper, Accountant, Compliance officer, IT Technician

Autumn 2

1.3 Importance of working with accuracy

The potential effect of bookkeeping errors:

1.3.1 Incorrect accounting records – overstatement, understatement
1.3.2 Incorrect profit/loss
1.3.3 Delayed receipts from customers
1.3.4 Duplicated payments to suppliers

1.3.1 Incorrect accounting records – overstatement, understatement

1.3.2 Incorrect profit/loss

1.3.3 Delayed receipts from customers

1.3.4 Duplicated payments to suppliers or incorrect payments to suppliers – overpayment, underpayment

Understand and explain the effects of:

1.3.1 Incorrect accounting records – overstatement, understatement

1.3.2 Incorrect profit/loss

1.3.3 Delayed receipts from customers

1.3.4 Duplicated payments to suppliers or incorrect payments to suppliers – overpayment, underpayment

FORMATIVE:

- Weekly homework activities.
- Peer/group class activities
- In class differentiated individual activities

SUMMATIVE:

- Case Study analysis
- Financial Statements analysis

1.3.5 Incorrect payments to suppliers – overpayment, underpayment
1.3.6 Delayed receipt of goods from suppliers
1.3.7 Incorrect information on internal/external reports
1.3.9 Time spent tracing and correcting errors.

2.1 The buying and selling process

2.1.1 The difference between trading for cash and trading on credit.

2.1.2 Relevant documents and how they are used.

1.3.5 Delayed receipt of goods from suppliers

1.3.6 Incorrect information on internal/external reports

1.3.7 Time spent tracing and correcting errors.

2.1 The buying and selling process

2.1.1 The difference between trading for cash and trading on credit:

- cash sales
- cash purchases
- credit sales
- credit purchases
- customers
- suppliers
- trade receivables
- trade payables

2.1.2 Relevant documents and how they are used:

- sales and purchase invoice
- sales and purchase credit note
- quotation
- purchase order
- delivery note
- goods received note
- goods returned note
- cash receipt
- remittance advice.

1.3.5 Delayed receipt of goods from suppliers

1.3.6 Incorrect information on internal/external reports

1.3.7 Time spent tracing and correcting errors.

PSHE: Relationships, Being safe

2.1.1 The difference between trading for cash and trading on credit:

- cash sales
- cash purchases
- credit sales
- credit purchases
- customers
- suppliers
- trade receivables
- trade payables

2.1.2 Relevant documents and how they are used:

- sales and purchase invoice
- sales and purchase credit note
- quotation
- purchase order
- delivery note
- goods received note
- goods returned note
- cash receipt

- Fortnightly and monthly tests
- Work experience

Spring 1

2.2 Basic bookkeeping terminology

2.2.1 The meaning of:

- assets
- liabilities
- income
- expenses

2.2.2 How to identify items as:

- assets
- liabilities
- income
- expenses

2.2.3 The meaning of profit and loss: income minus expenses

2.2.4 How to identify when there is a profit and when there is a loss.

2.3 The dual effect of transactions

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2.2.3 The meaning of profit and loss: income minus expenses

2.2.4 How to identify when there is a profit and when there is a loss.

Exclusions: calculation of profit and loss, distinction between gross profit and net profit, distinction between non-current and current assets, distinction between non-current and current liabilities.

- remittance advice.

Link to careers: Bookkeeper, Cashier, Debtors clerk, Creditors clerk, Purchases manager, Auditor, Accountant, Credit manager, Buyer, Sales department manager, Purchases department, Marketing manager

Understand:

2.2.1 The meaning of:

- assets
- liabilities
- income
- expenses

2.2.2 How to identify items as:

- assets
- liabilities
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- expenses

2.2.3 The meaning of profit and loss: income minus expenses

2.2.4 How to identify when there is a profit and when there is a loss.

FORMATIVE:

- Weekly homework activities.
- Peer/group class activities
- In class differentiated individual activities

SUMMATIVE:

- Case Study analysis
- Cost accounting Statement analysis
- Monthly tests
- Work experience

	<p>2.3.1 Items that can be classified as assets, liabilities, income or expenses are recorded in the bookkeeping system</p> <p>2.3.2 Transactions change the records of at least two items in the bookkeeping system: item amounts may increase and/or decrease.</p>	<p>2.3.1 Items that can be classified as assets, liabilities, income or expenses are recorded in the bookkeeping system</p> <p>2.3.2 Transactions change the records of at least two items in the bookkeeping system: item amounts may increase and/or decrease.</p> <p>Exclusions: making entries in ledger accounts, double-entry bookkeeping, the accounting equation, transactions including VAT, transactions including more than two items.</p>	<p>2.3.1 Items that can be classified as assets, liabilities, income or expenses are recorded in the bookkeeping system</p> <p>2.3.2 Transactions change the records of at least two items in the bookkeeping system: item amounts may increase and/or decrease.</p> <p>Links to careers: Links: Accountant, Bookkeeper, Auditor, Compliance officer, Financial Manager, Cashier</p>	
Spring 2	<p>3.1 Prepare sales invoices and credit notes</p> <p>3.1.1 Documents used to prepare sales invoices and credit notes:</p> <p>3.1.2 Complete sales invoice and credit note details:</p> <p>3.1.3 Complete sales invoice and credit note amounts.</p>	<p>3.1.1 Documents used to prepare sales invoices and credit notes:</p> <ul style="list-style-type: none"> • quotation • delivery note • price list. <p>3.1.2 Complete sales invoice and credit note details:</p> <ul style="list-style-type: none"> • customer name • customer address • invoice number • invoice date • credit note number • credit note date • product description • product code <p>3.1.3 Complete sales invoice and credit note amounts:</p> <ul style="list-style-type: none"> • unit price and price for multiple units 	<p>3.1 Prepare sales invoices and credit notes</p> <p>3.1.1 Documents used to prepare sales invoices and credit notes:</p> <ul style="list-style-type: none"> • quotation • delivery note • price list. <p>3.1.2 Complete sales invoice and credit note details:</p> <ul style="list-style-type: none"> • customer name • customer address • invoice number • invoice date • credit note number • credit note date • product description • product code <p>PSHE: Relationships, Being safe</p>	<p>FORMATIVE:</p> <ul style="list-style-type: none"> • Weekly homework activities. • Peer/group class activities • In class differentiated individual activities <p>SUMMATIVE:</p> <ul style="list-style-type: none"> • Case Study analysis and recording on the system • Report production • Monthly tests • Work experience

3.1.4 Calculate sales invoice and credit note amounts:

Exclusion:
calculation of VAT from VAT-inclusive amounts.

3.2 Check purchase invoices and credit notes.

3.2.1 Documents used to check purchase invoices and credit notes:

3.2.3 Identify errors:
Exclusion:
calculation of VAT from VAT-inclusive amounts.

- discounts for buying in large quantities
- amounts (net, VAT and total)

3.1.4 Calculate sales invoice and credit note amounts:

- price for multiple units
 - discounts for buying in large quantities
 - amounts (net, VAT and total).
- Exclusion: calculation of VAT from VAT-inclusive amounts.

3.2.1 Documents used to check purchase invoices and credit notes:

- purchase order
- goods received note
- goods returned note.

3.2.3 Identify errors:

- VAT amounts
- calculations
- type of goods
- quantity of goods
- unit price.

Exclusion: calculation of VAT from VAT-inclusive amounts.

3.1.3 Complete sales invoice and credit note amounts:

- unit price and price for multiple units
- discounts for buying in large quantities
- amounts (net, VAT and total)

3.1.4 Calculate sales invoice and credit note amounts:

- price for multiple units
- discounts for buying in large quantities

amounts (net, VAT and total).

3.2.1 Documents used to check purchase invoices and credit notes:

- purchase order
- goods received note
- goods returned note.

3.2.3 Identify errors:

- VAT amounts
- calculations
- type of goods
- quantity of goods
- unit price.

Links: Accountant, Bookkeeper, Auditor, Compliance officer, Financial Manager, Cashier

Summer 1

3.3 Record sales and purchase invoices and credit notes in the books of prime entry

3.3.1 The books of prime entry:

3.3.2 The columns within the books of prime entry:

3.3.3 Make entries in the books of prime entry

3.3.4 Total columns in the books of prime entry

3.4 Identify outstanding amounts for individual customers and suppliers

3.4.1 Documents used

3.3.1 The books of prime entry:

- sales daybook
- purchases daybook
- sales returns daybook
- purchases returns daybook

3.3.2 The columns within the books of prime entry:

- date
- customer/supplier name
- customer/supplier invoice
- number/credit note number
- amounts (net, VAT and total).

3.3.3 Make entries in the books of prime entry

3.3.4 Total columns in the books of prime entry

3.3.5 cross cast columns in the books of prime entry.

Exclusion: analysis columns in books of prime entry.

3.4.1 Documents used:

- sales and purchase invoices
- sales and purchase credit notes
- lists of invoices and/or credit notes
- cheque stubs
- cash receipts
- remittance advices
- lists of receipts and/or payments

Understand:

3.3.1 The books of prime entry:

- sales daybook
- purchases daybook
- sales returns daybook
- purchases returns daybook

3.3.2 The columns within the books of prime entry:

- date
- customer/supplier name
- customer/supplier invoice
- number/credit note number
- amounts (net, VAT and total).

3.3.3 Make entries in the books of prime entry

3.3.4 Total columns in the books of prime entry

3.4.1 Documents used:

- sales and purchase invoices
- sales and purchase credit notes
- lists of invoices and/or credit notes
- cheque stubs
- cash receipts
- remittance advices

FORMATIVE:

- Weekly homework activities.
- Peer/group class activities
- In class differentiated individual activities

SUMMATIVE:

- Case Study analysis and recording on the system
- Report production
- Monthly test
- Work experience

3.4.2 The records used

3.4.3 Calculate amounts owed by customers
3.4.4 Calculate amounts owed to suppliers

3.4.5 Use an opening amount owed. Exclusion: sales and purchases ledger accounts.

4. Process receipts and payments

4.1 Enter receipts and payments into a cash book
4.1.1 The format of the cash book.

4.1.2 The columns within the cash book:

4.1.3 The documents used.

3.4.2 The records used:

- sales daybook
- purchases daybook
- sales returns daybook
- purchases returns daybook.

3.4.3 Calculate amounts owed by customers

3.4.4 Calculate amounts owed to suppliers

3.4.5 Use an opening amount owed. Exclusion: sales and purchases ledger accounts.

4.1 Enter receipts and payments into a cash book

4.1.1 The format of the cash book:

- receipts side
- payments side

4.1.2 The columns within the cash book:

- date
- customer/supplier
- cash and/or bank
- analysis columns (including VAT analysis column)

4.1.3 The documents used:

cash receipts

- cheque stubs
- remittance advices
- lists of receipts and/or payments
- lists of Direct Debits and/or standing orders
- lists of Faster Payments and/or BACS.

• lists of receipts and/or payments

3.4.2 The records used:

- sales daybook
- purchases daybook
- sales returns daybook
- purchases returns daybook.

3.4.3 Calculate amounts owed by customers

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- cash receipts
- cheque stubs
- remittance advices
- lists of receipts and/or payments
- lists of Direct Debits and/or standing orders
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4.1.4 Make entries in the cash book:

4.1.4 Make entries in the cash book

4. Process receipts and payments

4.1 Enter receipts and payments into a cash book

4.1.1 The format of the cash book.

4.1.2 The columns within the cash book:

4.1.3 The documents used.

4.1.4 Make entries in the cash book

4.2 Use the cash book to calculate closing amounts of cash in hand and cash in the bank:

4.2.1 Calculate the closing amount of cash in hand from the opening amount, amounts received and amounts paid

4.2.2 Calculate the closing amount of cash in the bank from the opening amount, amounts received and amounts paid.

4.1.4 Make entries in the cash book:

- receipts
- payments
- total columns in the cash book
- cross cast columns in the cash book.

Exclusions: opening and closing balances in the cash book, the cash book as part of the double-entry system.

4.2 Use the cash book to calculate closing amounts of cash in hand and cash in the bank

4.2.1 Calculate the closing amount of cash in hand from the opening amount, amounts received and amounts paid

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Exclusion: overdrawn amounts.

- receipts
- payments
- total columns in the cash book
- cross cast columns in the cash book.

4.2.1 Calculate the closing amount of cash in hand from the opening amount, amounts received and amounts paid

PSHE: Being safe

4.2.2 Calculate the closing amount of cash in the bank from the opening amount, amounts received and amounts paid. Exclusion: overdrawn amounts.

Links: Accountant, Bookkeeper, Auditor, Compliance officer, Financial Manager, Cashier

Summer 2	Exclusion: overdrawn amounts.			
	Revision of all topics. Writing trial examanitions	All topics	Examination readiness. Examination writing.	Writing mock exams Writing final exams