



AAT Distance Learning Centre

Specialist training and support for learners wishing to complete their AAT courses via distance education.

AAT courses by level:

Level 2 - Introductory

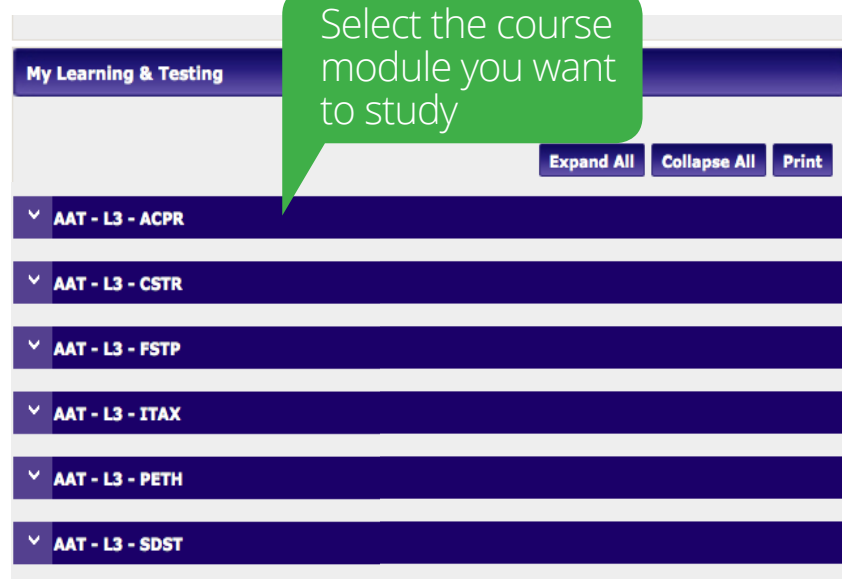
Level 3 - Intermediate

Level 4 - Advanced

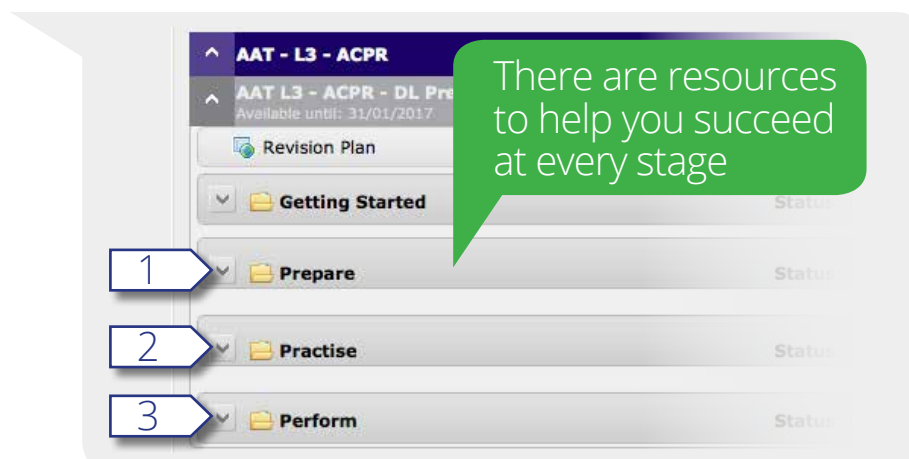


How all our AAT courses work online...

Your personal online learning area



Each module has three stages





1

The preparation stage

- AAT - L3 - ACPR
- AAT L3 - ACPR - DL Premier Course - Standard Available until: 31/01/2017
- Revision Plan
- Getting Started
- Prepare
- Practise
- Perform

Core study materials can be read online at any time

Double entry bookkeeping

Introduction

A sound knowledge of double entry bookkeeping is essential for the successful completion of the AAT qualification. This module provides a comprehensive introduction to the principles and practice of double entry bookkeeping. It covers the basic accounting cycle, the preparation of financial statements, and the use of the accounting system to provide information to management and other stakeholders.

The text book contains module information

- Core study materials
- Text Book 2013-14
- Pocket Notes 2013-14
- Material Update 2013-14

Pocket notes condense the information

Double entry bookkeeping

Introduction

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Debit or credit balance?

If you are just given a list of balances, you must know whether they are debit or credit balances.

Remember the rules!

Debit Balances Credit Balances

Assets

Principles of double entry bookkeeping

The diagram illustrates the relationship between various accounting concepts. It shows that the sum of debits must equal the sum of credits. It also highlights the accounting equation: Assets = Liabilities + Capital. The diagram includes boxes for 'Assets', 'Liabilities', 'Capital', 'Revenue', and 'Expenses', and explains how they relate to each other in a double-entry system.

Question

Auto-Makeover Ltd is a software products supplier. Click the 'Sales day book' button to view the sales day book. At the end of the month, click the 'Check your understanding' button to see how well you have learned.

Main Menu

- Double entry, final accounts and VAT
- Accounting for VAT
- Check your understanding

Interactive learning resources help you see what you have learned

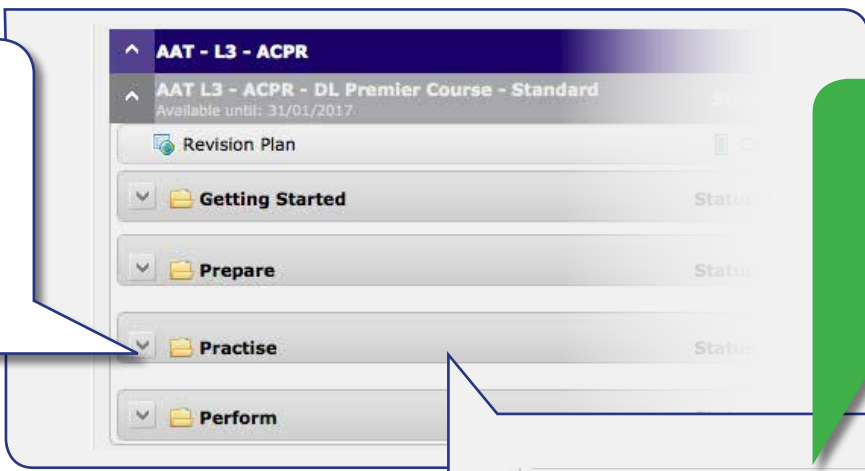
- Prepare
- Core study materials
- Learning Resources
- Double entry, final accounts and VAT
- Financial statements
- Capital expenditure
- Depreciation of capital assets
- Disposal of capital assets
- Accruals and prepayments
- Irrecoverable and doubtful debts
- Control account reconciliations
- Suspense account and arrears
- Inventory
- Extended trial balance

The learning resources cover the topics in each module



2

The practice stage

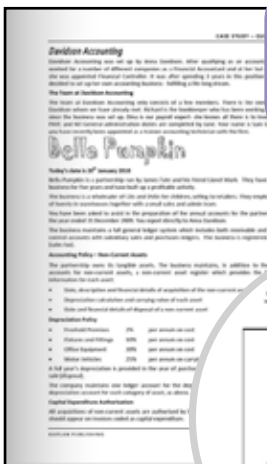


AAT - L3 - ACPR
AAT L3 - ACPR - DL Premier Course - Standard
 Available until: 31/01/2017

- Revision Plan
- Getting Started
- Prepare
- Practise
- Perform

Revision materials and progress tests help you practice

A Case Study gives your learning a context

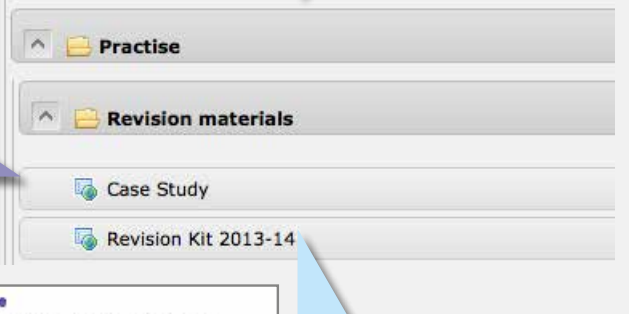


Revision Accounting
 Bella Pumpkin
 Today's Bella Pumpkin is a partnership run by Sam Giles and James Tate. They have been in business for two years and have a profitable steady state.



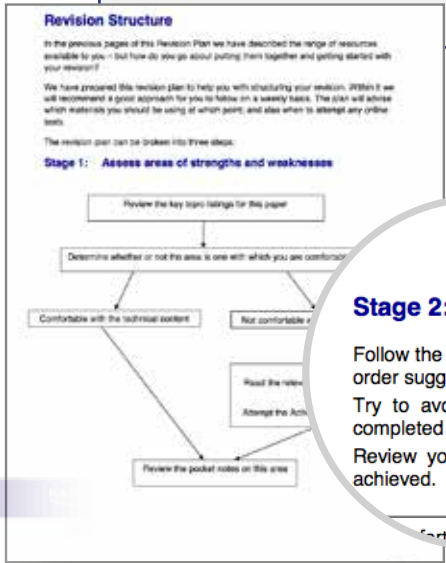
AA1: ACCOUNTS PREPARATION (ACPR)
 Bella Pumpkin
 To: Sam Giles
 From: James Tate
 Re: Inventory 31 December 2009

Hope you are well Sam. As requested I have performed over the New Year break. The inventory was taken on 31st December 2009.



Practise
 Revision materials
 Case Study
 Revision Kit 2013-14

The revision kit has tips to help you structure your study time



Revision Structure
 In the previous pages of this Revision Plan we have described the range of resources available to you - but how do you go about putting them together and getting started with your revision?

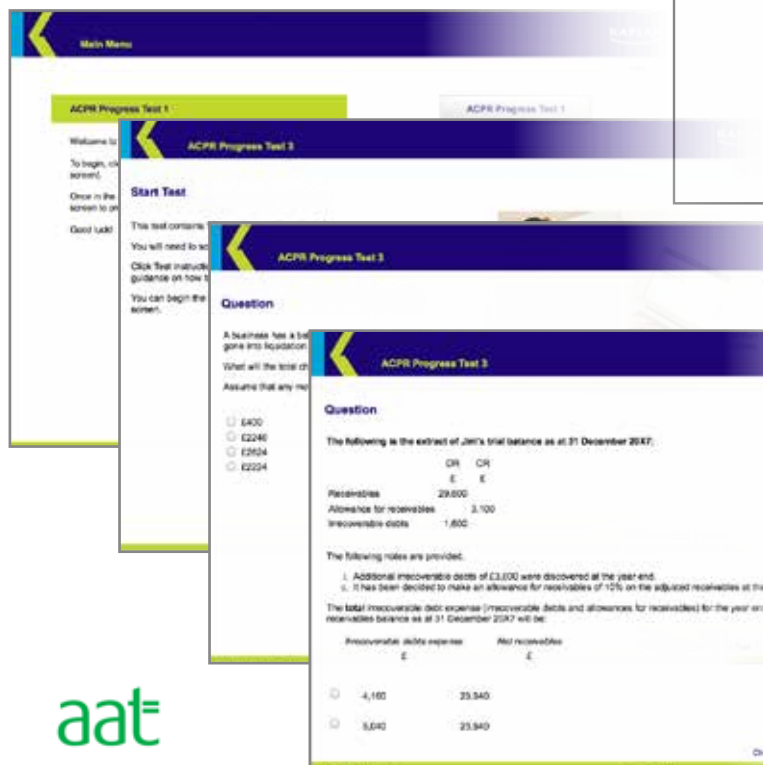
We have prepared this revision plan to help you with structuring your revision. Within it we will recommend a good approach for you to follow on a steady basis. The plan will advise which materials you should be using at which points, and also when to attempt any online tests.

The revision plan can be broken into three steps:

Stage 1: Assess areas of strengths and weaknesses

- Review the key topics listings for this paper
- Determine whether or not this area is one with which you are comfortable
- If comfortable with the technical content: Read the relevant material, Attempt the Actual, Review the pocket notes on this area
- If not comfortable with the technical content: Review the key topics listings for this paper

Stage 2: Practise questions
 Follow the order of revision of topics in the order suggested.
 Try to avoid referring to text but complete your attempt.
 Review your attempt with the achieved.



ACPR Progress Test 1
 Welcome to ACPR Progress Test 1. To begin, click the Start Test button.

ACPR Progress Test 2
 This test contains 10 questions. You will need to select the correct answer for each question. Click the Start Test button to begin the test.

ACPR Progress Test 3
 Question: A business has a total gross profit of £10,000. What will the total of its net profit be if its expenses are £2,000?
 Assume that any net profit is distributed equally between the two partners.

Options: £400, £2240, £2624, £2224

ACPR Progress Test 3
 Question: The following is the extract of Jeta's trial balance as at 31 December 20X7.

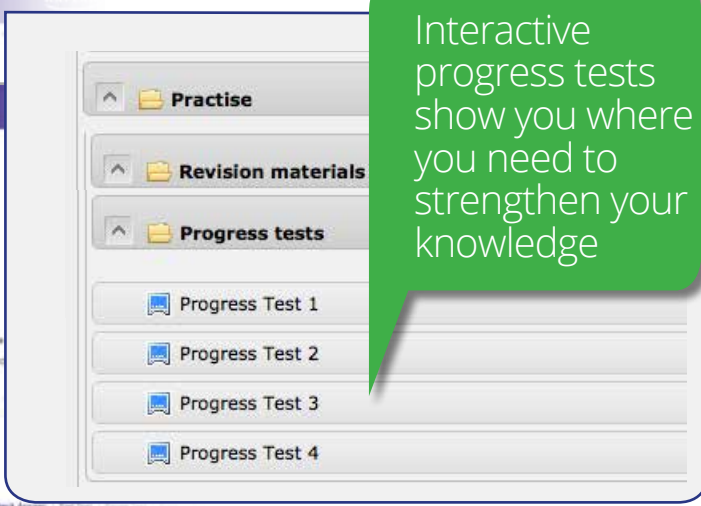
	DR	CR
Receivables	29,500	
Allowance for receivables		3,100
Irrecoverable debts	1,600	

The following notes are provided:

- Additional irrecoverable debts of £3,000 were discovered at the year end.
- It has been decided to make an allowance for receivables of 10% on the adjusted receivables at the year end.

The total irrecoverable debt expense (irrecoverable debts and allowances for receivables) for the year and receivables balance as at 31 December 20X7 will be:

Irrecoverable debts expense	Net receivables
£	£
4,100	25,940
5,600	23,940

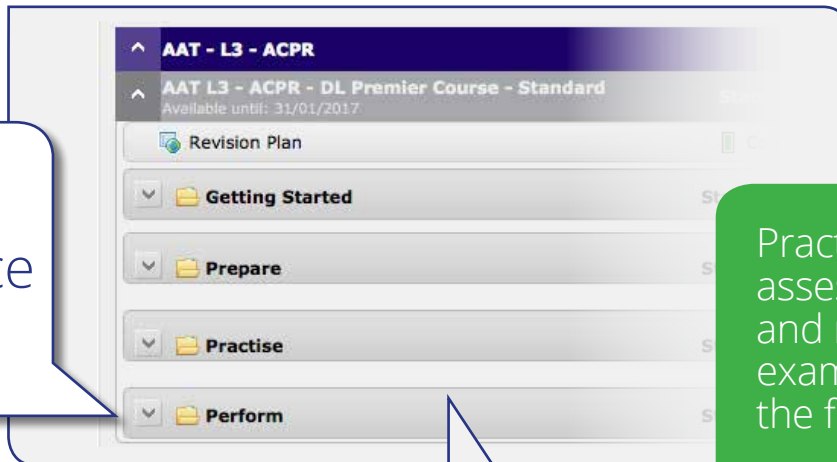


Practise
 Revision materials
 Progress tests
 Progress Test 1
 Progress Test 2
 Progress Test 3
 Progress Test 4

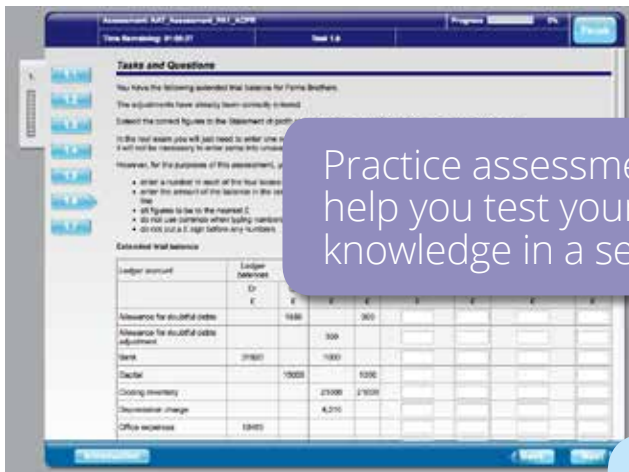
Interactive progress tests show you where you need to strengthen your knowledge

3

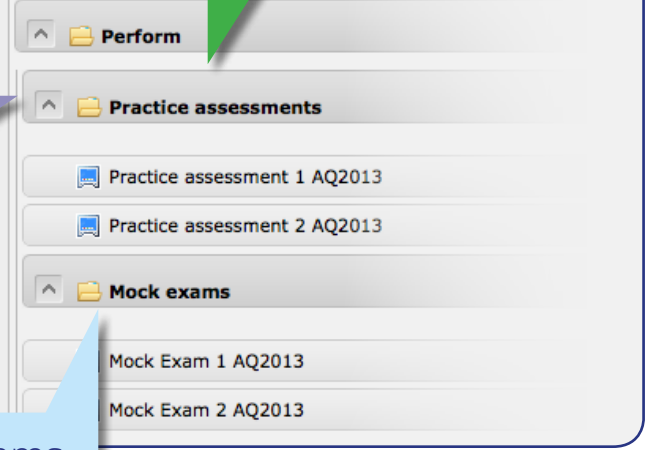
The performance stage



Practice assessments and mock exams form the final stage

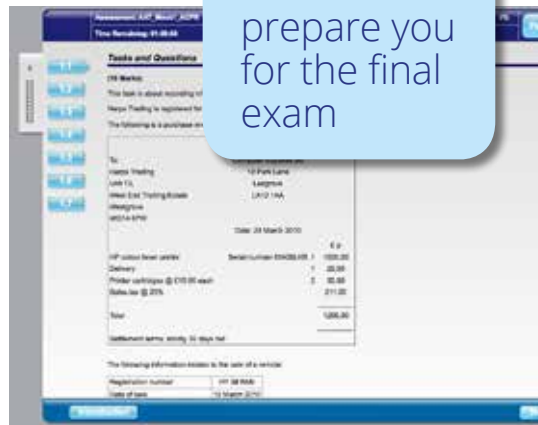


Practice assessments help you test your knowledge in a set time



Mock exams prepare you for the final exam

Tutor support



- ▼ AAT - L3 - ACPR
- ▼ AAT - L3 - CSTR
- ▼ AAT - L3 - FSTP
- ▼ AAT - L3 - ITAX
- ▼ AAT - L3 - PETH
- ▼ AAT - L3 - SDST

Stonebridge College assign you a personal AAT tutor who gives you feedback after each module.

Tutor help is also available by email.

All these AAT learning resources are available though Stonebridge to help you achieve your career qualification.



All included in your Stonebridge AAT Course

- ✓ Tuition Plan
- ✓ Subject Overview
- ✓ Tutor support
- ✓ Online study materials
- ✓ Case Study
- ✓ Progress tests
- ✓ Revision plan
- ✓ Mock assessments