

# AAT Advanced Diploma Synoptic Assessment

## Sample assessment and mark scheme

Assessment book

Qualification Specification: AAT Advanced Diploma in Accounting  
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# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Assessment book

## Notes for students and training providers

This is a sample assessment and mark scheme which is reflective of the question types, depth of content coverage, the level of demand, duration and mark allocation of tasks that will be in the live assessment

It is not designed to be used on its own to determine whether students are ready for the live assessment.

## Assessment information

**Note:** In a live assessment, you will be required to upload documents as part of your evidence required for marking. For the purpose of this sample assessment, it is advised that you familiarise yourself with the process of uploading documents to share with your tutor.

You have **2 hours and 45 minutes** to complete this sample assessment. In the live assessment, you will have an additional 15 minutes to upload your spreadsheet files.

- This assessment contains **5 tasks** and you should attempt to complete **every** task.
- Each task is independent. You will not need to refer to your answers to previous tasks.
- The total number of marks for this assessment is 100.
- Read every task carefully to make sure you understand what is required.
- Where the date is relevant, it is given in the task data.
- Both minus signs and brackets can be used to indicate negative numbers **unless** task instructions state otherwise.
- You must use a full stop to indicate a decimal point. For example, write 100.57 **not** 100, 57 or 10057.
- You may use a comma to indicate a number in the thousands, but you don't have to. For example, 10000 and 10, 000 are both acceptable.
- Tasks 1.1, 1.2 and 1.3 require you to enter your answers in the assessment book.
- Tasks 2.1 and 2.2 require you to download files and complete the tasks in a spreadsheet software program.

## Scenario

**Task 1.1** is based on a workplace scenario separate to the rest of the assessment

**Task 1.2 to 1.3 and 2.1 to 2.2** are based on the workplace scenario of BLM & Co.

You are a part-qualified accounting technician working for BLM & Co, a business which manufactures and sells sinks. BLM & Co is owned and run by Brian and Lakmani Moore in partnership.

You cover all aspects of bookkeeping and accounting for the business, along with Jed Malone, who is responsible in particular for completing the VAT return.

BLM & Co also uses the services of Addo & Co, a firm of accountants. Keira Jackson is the accountant at Addo & Co who carries out tasks for BLM & Co.

# AAT Advanced Diploma in Accounting

## Synoptic Assessment – SAMS – Assessment book

### Task 1.1 (15 marks)

This task is about ethics for accountants.

**(a) Are the following statements true or false?**

Statement	True ✓	False ✓
Accountants have no duty to act in the public interest provided they act in the interests of their employer and the accountancy profession.		
The Code of Professional Ethics provides detailed rules on how to act in every possible situation that an accountant might encounter.		

(2 marks)

Ethics are based on values, which are demonstrated in behaviour. Sometimes there is conflict between personal and organisational values which needs to be resolved.

An accountant who is employed by a large organisation personally values loyalty and fairness highly.

**(b) In the table below, identify where there is a conflict between the organisation's behaviour and the accountant's personal values.**

Select 'Yes' or 'No' accordingly.

Organisation's behaviour	Accountant's personal value	Is there a conflict to resolve? ✓
Gives long-standing employees an extra half day of holiday for every two years they remain with the organisation.	Loyalty	Yes <input type="checkbox"/>
		No <input type="checkbox"/>
Promotes employees on the basis of family or other close relationships.	Fairness	Yes <input type="checkbox"/>
		No <input type="checkbox"/>

(2 marks)

# AAT Advanced Diploma in Accounting

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An accountant has been offered gifts by the sales manager of one of his employer's main suppliers. The accountant has known the sales manager for several years.

**(c) Complete the following statement by selecting the correct option below.**

Being offered gifts by the sales manager is \_\_\_\_\_ to the accountant's fundamental principle of \_\_\_\_\_

<b>Options for gap 1</b>	<b>✓</b>
an intimidation threat	
a familiarity threat	
<b>Options for gap 2</b>	<b>✓</b>
objectivity.	
professional competence and due care.	

(2 marks)

An accountant works for a large company. A potential customer of the company has asked the accountant to reveal confidential information about the company's cost structure and pricing strategy. The potential customer has offered to pay the accountant for his information.

**(d) Are the following statements true or false?**

Statement	True ✓	False ✓
The accountant may never disclose confidential information to any third party.		
The threat that the accountant is facing to her compliance with the fundamental principles is a self-interest threat.		
The accountant must resign immediately from the company as her integrity has been compromised by the offer from the potential customer.		

(3 marks)

An accountant is following the conflict resolution process in the Code of Professional Ethics in respect of an ethical dilemma at work. He has collected evidence and documented the process carefully so he can seek guidance on the dilemma from another accountant.

**(e) Complete the following statement by selecting ONE of the options below.**

In relation to the evidence and documents, the accountant must be particularly careful to ensure the fundamental principle of \_\_\_\_\_ is not breached when seeking guidance.

	<b>✓</b>
confidentiality	
professional competence and due care	
professional behaviour	

(2 marks)

## AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Assessment book

An accountant has a client who has been involved in concealing criminal property. The accountant has reported the client to the relevant authority and has told the client this.

**(f) Complete the following statement by selecting ONE of the options below.**

The accountant has committed the criminal offence of \_\_\_\_\_.

	✓
money laundering.	
failure to disclose.	
tipping off.	

(2 marks)

An accountant is a sole practitioner. She has discovered that a client has been money laundering.

**(g) Complete the following statement by selecting ONE of the options below.**

The accountant should disclose confidential information on this matter directly to \_\_\_\_\_.

	✓
the Money Laundering Reporting Officer.	
the National Crime Agency.	
HMRC.	

(2 marks)

# AAT Advanced Diploma in Accounting

## Synoptic Assessment – SAMS – Assessment book

### Task 1.2 (15 marks)

This task is based on the workplace scenario of BLM & Co.

Today's date is 15 April 20X7.

BLM & Co's VAT control account at 31 March is as follows:

**VAT control account**

		£			£
06/02	Cash book	60,880.98	01/01	Balance b/d	60,880.98
31/03	Purchases day book	99,120.25	31/03	Sales day book	161,728.27
31/03	Sales returns day book	3,529.57	31/03	Purchases returns day book	2,403.68
31/03	Balance c/d	61,482.13			
		225,012.93			225,012.93

On reviewing BLM & Co's day books, you have found two errors:

- VAT of £2,983.50 on a sales invoice was wrongly recorded as sales on 29 March
- a supplier had overstated VAT by £50 on an invoice received and posted by BLM on 27 March.

You prepare journals to correct these errors.

**(a) After the journals are processed, what will be the revised balance carried down on the VAT control account?**

(2 marks)

**(b) Complete the following sentence by selecting ONE of the options below.**

This balance will appear on the \_\_\_\_\_ side of the trial balance.

	✓
Credit	
Debit	

(1 mark)

## AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Assessment book

You discover that BLM & Co has been supplying sinks to Malone Ltd, a company owned and run by the brother of your fully-qualified colleague, Jed Malone. When you look at the relevant invoices, you realised that Jed has been misrecording VAT so that BLM & Co's sales to Malone Ltd are overstated. As a result, Malone Ltd qualifies for a 15% trade discount on its future purchases from BLM & Co.

**(c) Applying the conceptual framework from the ethical code, which ONE of the following describes the situation faced by Jed Malone when recording sales to his brother's company?**

	✓
A self-review threat to professional competence and due care.	
A familiarity threat to objectivity.	
An intimidation threat to professional behaviour.	

(2 marks)

You conclude that the deliberate misrecording of VAT is unethical behaviour by Jed Malone.

**(d) What should be your next action? Select ONE option.**

	✓
Send a Suspicious Activity Report to the National Crime Agency.	
Tell Brian and Lakmani about your concerns.	

(1 mark)

On the morning of 16 April, Jed Malone is dismissed for misconduct by BLM & Co and leaves the office. You are temporarily BLM & Co's only accountant. A VAT officer will be coming to the office for a planned visit on the afternoon of 16 April. You are not prepared for this visit and do not believe you can answer any questions from the VAT officer effectively. Brian and Lakmani insist that you must be present and deal with the VAT without assistance.

**(e) Which ONE of the following should be your next action?**

	✓
Resign from BLM & Co.	
Request that the visit by the VAT officer is postponed.	
Agree to deal with the VAT officer in line with your employers' instructions.	

(2 marks)

# AAT Advanced Diploma in Accounting

## Synoptic Assessment – SAMS – Assessment book

As a result of Jed's misconduct, Brian and Lakmani have asked you to examine his recording of sales ledger transactions in the three months ended 31 March 20X7. You identify the following information.

Sales ledger control account balance at 1 January 20X7: £492,409

From 1 January to 31 March:

- Receipts from credit customers: £934,076
- Sales to credit customers, including VAT: £970,370
- Returns from credit customers, including VAT: £21,177
- Irrecoverable debts written off, including VAT: £4,330.

Amounts owed at 31 March 20X7, as confirmed by credit customers: £487,354.

**(f) Complete the sales ledger control account below, by including the four options in the appropriate column AND enter the totals to reconstruct the sales ledger control account for the three months ended 31 March 20X7.**

Sales ledger control account

	£		£
Balance b/d	492,409		
		Balance c/d	487,354
<b>Total</b>		<b>Total</b>	

**Options:**

Cash book	934,076
Sales day book	970,370
Sales returns day book	21,177
Journal (irrecoverable debt)	4,330

**(2 marks)**

**(g) Calculate the missing figure in the sales ledger control account.**

.....

**(1 mark)**

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**(h) Which ONE of the following could the missing figure represent?**

	✓
Discounts allowed.	
Cheque from customer returned unpaid by the bank.	
Cash sales.	

(2 marks)

**(i) Complete the following statement about irrecoverable debts.**

The amount of an irrecoverable debt \_\_\_\_\_ .

	✓
... is calculated as a percentage of the total of trades receivables	
... always relates to a specified customer	
... increases the balance on the allowance for doubtful debts account.	

(2 marks)

# AAT Advanced Diploma in Accounting

## Synoptic Assessment – SAMS – Assessment book

### Task 1.3

This task is about applying ethical and accounting principles.

Today's date is February 20X8.

Brian has asked you to prepare some financial statements, including a statement of cash flows, and some further documents, including a cash budget. He wants you to do this urgently. He needs to send these to the bank by the end of the week in support of a loan application. Brian tells you that obtaining the loan is very important for the survival of the business, and that the jobs of everyone in the business depend on this. Your studies so far have not covered statements of cash flows or cash budgets.

**(a) Explain the ethical issues that you face as a result of Brian's request. In your answer, refer to the conceptual framework of principles, threats and safeguards in the Code of Professional Ethics where relevant.**

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(4 marks)

You have discussed the matter with Brian and Lakmani but they still wish you to carry out the tasks.

**(b) State the specific course of action you should take in order to remain ethical.**

.....

.....

.....

(1 mark)

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You receive the following email from Lakmani Moore:

To: Sam Jones <Sam.Jones@BLMCo.co.uk>  
From: Lakmani Moore <Lakmani.Moore@BLMCo.co.uk>  
Date: 28/2/X8  
Subject: BLM & Co: change in structure

Good morning Sam.

Brian and I are considering starting to operate the business as a limited company.

I would like you to tell me more about the advantages and disadvantages of a partnership becoming a limited company. Please include three sections in your response to me:

- (1) a brief description of a limited company
- (2) a summary of our position as owners if the business becomes a limited company
- (3) explanations of one key advantage and one key disadvantage of operating as a limited company.

Regards,  
Lakmani

**(c) Reply to Lakmani, addressing all the points that have been raised.**

To:

Subject:

(10 marks)

# AAT Advanced Diploma in Accounting

## Synoptic Assessment – SAMS – Assessment book

**This part of the assessment must be completed in spreadsheet software.**

### **Task 2.1 (25 marks)**

Please see separate Assessment Book File spreadsheet for Task 2.1.

### **Task 2.2 (30 marks)**

Please see separate Assessment Book File spreadsheet for Task 2.2.

# AAT Advanced Diploma Synoptic Assessment Sample assessment and mark scheme

Assessment book

# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

## Task 1.1 (15 marks) (ETFA LO1, LO2, LO4)

(a) Are the following statements true or false?

Statement	True ✓	False ✓
Accountants have no duty to act in the public interest provided they act in the interests of their employer and the accountancy profession.		✓ 1
The Code of Professional Ethics provides detailed rules on how to act in every possible situation that an accountant might encounter.		✓ 1

(Maximum 2 marks)

(b) In the table below, identify where there is a conflict between the organisation's behaviour and the accountant's personal values.

Organisation's behaviour	Accountant's personal value	Is there a conflict to resolve? ✓
Gives long-standing employees an extra half day of holiday for every two years they remain with the organisation.	Loyalty	Yes No <sup>1</sup>
Promotes employees on the basis of family or other close relationships.	Fairness	Yes <sup>1</sup> No

(Maximum 2 marks)

(c) Complete the following statement by selecting the correct option below:

Being offered gifts by the sales manager is \_\_\_\_\_ to the accountant's fundamental principle of \_\_\_\_\_.

Options for gap 1	✓
an intimidation threat	
a familiarity threat	✓ 1
Options for gap 2	✓
objectivity.	✓ 1
professional competence and due care.	

(Maximum 2 marks)

(d) Are the following statements true or false?

Statement	True ✓	False ✓
The accountant may never disclose confidential information to any third party.		✓ 1
The threat that the accountant is facing to her compliance with the fundamental principles is a self-interest threat.	✓ 1	
The accountant must resign immediately from the company as her integrity has been compromised by the offer from the potential customer.		✓ 1

(Maximum 3 marks)

## AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

**(e) Complete the following statement by selecting ONE of the options below:**

In relation to the evidence and documents, the accountant must be particularly careful to ensure the fundamental principle of \_\_\_\_\_ is not breached when seeking guidance.

	✓
confidentiality	✓ 2
professional competence and due care	
professional behaviour	

(Maximum 2 marks)

An accountant has a client who has been involved in concealing criminal property. The accountant has reported the client to the relevant authority and has told the client this.

**(f) Complete the following statement by selection ONE of the options below:**

The accountant has committed the criminal offence of \_\_\_\_\_.

	✓
...money laundering.	
...failure to disclose.	
...tipping off.	✓ 2

(Maximum 2 marks)

An accountant is a sole practitioner. She has discovered that a client has been money laundering.

**(g) Complete the following statement by selecting ONE of the options below:**

The accountant should disclose confidential information on this matter directly to \_\_\_\_\_.

	✓
the Money Laundering Reporting Officer.	
the National Crime Agency.	✓ 2
HMRC.	

(Maximum 2 marks)

# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

## Task 1.2 (15 marks)

(**ETFA** LO3, LO4; **AVBK** LO1, LO2, LO3, LO4, LO5; **FAPR** LO2; LO3)

- (a) After the journals are processed, what will be the revised balance carried down on the VAT control account?

£64515.63 (maximum 2 marks)

- (b) Complete the following sentence by selecting **ONE** of the options below.

This balance will appear on the \_\_\_\_\_ side of the trial balance.

	✓
Credit	✓ 1
Debit	

(Maximum 1 mark)

- (c) Applying the conceptual framework from the ethical code, which **ONE** of the following describes the situation faced by Jed Malone when recording sales to his brother's company?

	✓
A self-review threat to professional competence and due care.	
A familiarity threat to objectivity.	✓ 2
An intimidation threat to professional behaviour.	

(Maximum 2 marks)

- (d) What should be your next action? Select **ONE** option.

	✓
Send a Suspicious Activity Report to the National Crime Agency.	
Tell Brian and Lakmani about your concerns.	✓ 1

(Maximum 1 mark)

- (e) Which **ONE** of the following should be your next action?

	✓
Resign from BLM & Co.	
Request that the visit by the VAT officer is postponed.	✓ 2
Agree to deal with the VAT officer in line with your employers' instructions.	

(Maximum 2 marks)

## AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

- (f) Complete the sales ledger control account below, by including the four options in the appropriate column AND enter the totals to reconstruct the sales ledger control account for the three months ended 31 March 20X7.

Sales ledger control account

	£		£
Balance b/d	492,409	Cash book	934,076
Sales day book	970,370	Sales returns day book	21,177
		Journal (irrecoverable debt)	4,330
		Balance c/d	487,354
<b>Total</b>	<b>1462779</b>	<b>Total</b>	<b>1446937</b>

(Maximum 2 marks)

- (g) Calculate the missing figure in the sales ledger control account.

£15842 (maximum 1 mark)

- (h) Which ONE of the following could the missing figure represent?

	✓
Discounts allowed.	✓ 2
Cheque from customer returned unpaid by the bank.	
Cash sales.	

(Maximum 2 marks)

- (i) Complete the following statement about irrecoverable debts.

The amount of an irrecoverable debt \_\_\_\_\_ .

	✓
... is calculated as a percentage of the total of trades receivables	
... always relates to a specified customer	✓ 2
... increases the balance on the allowance for doubtful debts account.	

(Maximum 2 marks)

# AAT Advanced Diploma in Accounting

## Synoptic Assessment – SAMS – Mark Scheme

### Task 1.3 (15 marks) (ETFA LO3; FAPR LO1, LO6)

Q	Answer
1.3a	<p>1 mark for each correct response; <b>maximum 4 marks</b></p> <p><b>Unable to complete task properly because; max 1 mark:</b></p> <ul style="list-style-type: none"> <li>• Lack of expertise</li> <li>• Lack of experience</li> <li>• Short of time</li> </ul> <p><b>To attempt task immediately would breach fundamental principle; max 1 mark</b></p> <ul style="list-style-type: none"> <li>• Professional competence (and due care)</li> <li>• Integrity</li> </ul> <p><b>Familiarity threat faced; max 1 mark:</b></p> <ul style="list-style-type: none"> <li>• Because of appeal to loyalty</li> </ul> <p><b>Intimidation threat faced; max 1 mark:</b></p> <ul style="list-style-type: none"> <li>• Because of fear of loss of job</li> </ul> <p><b>Self-interest threat faced; max 1 mark:</b></p> <ul style="list-style-type: none"> <li>• Because of fear of loss of job</li> </ul> <p><b>Apply relevant safeguards; max 1 mark:</b></p> <ul style="list-style-type: none"> <li>• To reduce threat level or eliminate it</li> </ul>

Q	Answer
1.3b	<p>1 mark for <b>either</b> correct response:</p> <p>I would tell Brian and Lakmani that I can only complete the tasks they have requested if I have additional training/qualified support/supervision to do so (which will take time) (1 mark) <b>OR</b></p> <p>I would tell Brian and Lakmani that I cannot undertake the task competently so it should be given to someone else/Jed Malone (if he has sufficient expertise)/Addo &amp; Co staff (1 mark)</p>

## AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

Q	Answer
1.3c	<p><u>Indicative content</u></p> <ul style="list-style-type: none"> <li>• <b>Limited company:</b> separate legal entity/in its own right/distinct from its owners; limited liability; regulation/administration</li> <li>• <b>Further technical details about limited companies:</b> <ul style="list-style-type: none"> <li>○ Subject to Companies Act legislation</li> <li>○ Must be registered at Companies House</li> </ul> </li> <li>• <b>Ownership:</b> <ul style="list-style-type: none"> <li>○ Owned by shareholders</li> <li>○ Managed by directors</li> <li>○ Must be at least one shareholder</li> <li>○ Brian and Lakmani can both continue to be owners if both have shares</li> <li>○ Could both be owners</li> <li>○ After-tax profits reinvested in the company for shareholders</li> <li>○ Dividends/salaries</li> </ul> </li> <li>• <b>Advantages:</b> company can continue to exist, even if shareholders die; shareholders can share in the profits of a company, even if they don't work for it</li> <li>• <b>Disadvantages:</b> accounts of some companies are subject to audit; details about a company are widely available for third parties to see</li> </ul>
Marks	Descriptor
0	No response worthy of credit.
1 – 3	Limited coverage of the three sections of information requested by Lakmani. Response is basic, relevant information is not communicated effectively and email structure incomplete. To access higher marks in the band, the answer will show a minimal understanding of what a limited company is.
4 – 7	Broader coverage of the three sections of information requested by Lakmani. Response is generally well structured, information is relatively well communicated, explanations generally flow with ease. To access higher marks in the band, the answer will illustrate a range of technical knowledge about limited companies relevant to Lakmani's request.
8 – 10	Full coverage of the three sections of information requested by Lakmani. Information is communicated effectively throughout and the response is well structured. To access higher marks in the band, the answer will include a clear description of a limited company, a sound understanding of change in ownership if the business becomes a limited company, and a clear explanation of one advantage and one disadvantage of operating as a limited company.

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## Synoptic Assessment – SAMS – Mark Scheme

### Task 2.1 (25 marks) (SPSH LO1, LO2, LO3, LO5; MMAC LO1, LO3, LO4, LO5)

#### FILE DOWNLOAD TASK

##### Notes

1. The shaded cells represent full marks for complete answers. The clear cells show alternative marks for incomplete answers.
2. OFR = 'Own figure rule' answers are acceptable, i.e. where the operation has been performed correctly but the result differs from the model answer.

Task (a)	Percentage, Flexed Budget & Actual in 'Original Budget' worksheet	Accountancy Marks	SPSH Marks
Max 9 marks	Percentage in cell D1 correctly formatted to 2 decimal places. No errors allowed		1
	Appropriate formula e.g. $=((6000-5000)/5000)$ or cell referencing used to derive the 20.00% figure in D1 (accept 120.00%). No errors allowed.		1
	Revenue figure correctly flexed	1	
	Materials, Direct labour and Variable overheads figures correctly flexed using absolute referencing; OR	3	1
	Materials correctly flexed	1	
	Direct labour correctly flexed	1	
	Variable overheads correctly flexed	1	
	Absolute referencing used		1
	Fixed overheads not flexed	1	
	Actual results correctly pasted (not linked) into column E. No errors allowed.		1
Task (b)	Variances, Operating Profit in 'Original Budget' worksheet		
Max 9 marks	Original budget operating profit in C16 is correctly calculated showing £33,000.00. No errors allowed. OR	2	
	Original budget profit incorrectly calculated with one error.	1	
	Flexed budget operating profit in D16 is shown as £73,600.00. No errors allowed	2	
	Actual operating profit in E16 shown as £89,800.00 using a formula. No errors allowed	2	
	Revenue variance correctly calculated as £15,000.00. No errors allowed.	1	
	Cost variances correctly calculated. i.e. flexed budget figure less actual figure.	1	
	Operating profit variance in F16 correctly calculated as SUM of revenue less cost variances. No errors allowed		1
Task (c)	IF statement and freezing		
Max 4 marks	If statement correct with the formula $=IF((E16-D16)=F16,"Agreed","Check")$ or similar formula; OR		3
	If statement correct but narrative description different OR		2
	If statement partially correct - no further errors allowed		1
	Freezing correctly applied to the range A1:B16 – no further errors allowed		1

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Task (d)	Goal seek in the 'Goal seek' worksheet		
Max 3 marks	Goal seek correctly applied ('Goal seek' worksheet actual results of Direct materials 3 cell E8 shows £159,500.00 and revised actual operating profit in cell E16 of £95,000). Screen print shows dialog box <b>before</b> Goal seek accepted. OR		<b>3</b>
	Goal seek correctly applied ('Goal seek' worksheet actual results of direct materials 3 cell E8 shows £159,500.00 and revised actual operating profit in cell E16 of £95,000). Screen print shows dialog box <b>after</b> Goal seek accepted. OR		2
	Goal seek correctly applied ('Goal seek' worksheet actual results of direct materials 3 cell E8 shows £159,500 and revised actual operating profit in cell E16 of £95,000). No screen print. OR		1
	Goal seek <b>not</b> applied in the 'Goal seek' worksheet. Screen print shows Dialogue box before goal seek accepted. No further errors allowed.		1

**Total: 25 marks**

## AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

### Task 2.1: Original Budget worksheet

	A	B	C	D	E	F	G	H
1		Assessor - this cell should have a formula =(6000-5000)/5000 showing 20.00% or if different formula could show 120.00%		20.00%				
2								
3	BLM & Co: original budget for quarter ended 31 March 20X8							
4	Item		Original Budget £	Flexed Budget £	Actual Results £	Variances £	Assessor this value should be £15,000.00	
5	Revenue		£800,000.00	£960,000.00	£975,000.00	£15,000.00		
6	Materials:	Direct materials 1	£90,000.00	£108,000.00	£105,000.00	£3,000.00		
7	Materials:	Direct materials 2	£110,000.00	£132,000.00	£125,000.00	£7,000.00		
8	Materials:	Direct materials 3	£140,000.00	£168,000.00	£164,700.00	£3,300.00	Assessor - F6:F15 should all be calculated as eg. D6-E6	
9	Direct labour:	Skilled	Assessor - ensure the cells D5:D13 are absolute referenced to D1 (=C5*\$D\$1+C5)	£36,000.00	Assessor - ensure this cell shows £960,000.00	£1,000.00		
10	Direct labour:	Unskilled		£84,000.00		£2,500.00		
11	Variable overheads:	Supervision		£50,400.00		£1,400.00		
12	Variable overheads:	Quality Control		£72,000.00		£2,000.00		
13	Variable overheads:	Production planning	£55,000.00	£66,000.00	£60,000.00	£6,000.00		
14	Fixed overheads:	Administration	£80,000.00	£80,000.00	£85,000.00	£5,000.00		
15	Fixed overheads:	Selling and distribution	£90,000.00	£90,000.00	£110,000.00	£20,000.00		
16	Operating Profit		£33,000.00	£73,600.00	£89,800.00	£16,200.00		
17								
18			Assessor - this cell should have a formula like =C5-(SUM(C6:C15)) and contain the value £33,000.00	Assessor - ensure the Fixed overheads are not flexed in cells D14 and D15		Agreed	Assessor - this cell should show "Agreed" with an IF formula =IF((E16-D16)=F16,"Agreed","Check")	
19								
20								
21								
22								
23								
24								
25			Assessor - you should not be able to scroll up into Rows 1:15 Or into Columns A or B					
26								
27								

# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

## Task 2.1 Goal Seek worksheet

	A	B	C	D	E	F	G	H	I
1				20.00%					
2									
3	<b>BLM &amp; Co: original budget for quarter ended 31 March 20X8</b>						<b>Note to candidate:</b> Please ensure you upload this spreadsheet before the end of the assessment. If you do not upload your work, it will not be marked.		
4	<b>Item</b>		<b>Original Budget £</b>	<b>Flexed Budget £</b>	<b>Actual Results £</b>	<b>Variances £</b>			
5	Revenue		£800,000.00	£960,000.00	£975,000.00	£15,000.00	<b>Assessor - this cell should show £159,500.00 if Goal seek correctly applied - check Screen Print</b>		
6	Materials:	Direct materials 1	£90,000.00	£108,000.00	£105,000.00	£3,000.00			
7	Materials:	Direct materials 2	£110,000.00	£132,000.00	£125,000.00	£7,000.00	<b>Assessor if Goal Seek is correctly applied this cell should show £95,000.00 check screen print</b>		
8	Materials:	Direct materials 3	£140,000.00	£168,000.00	£159,500.00	£8,500.00			
9	Direct labour:	Skilled	£30,000.00	£36,000.00	£35,000.00	£1,000.00	<b>Assessor - this cell should show £159,500.00 if Goal seek correctly applied - check Screen Print</b>		
10	Direct labour:	Unskilled	£70,000.00	£84,000.00	£81,500.00	£2,500.00			
11	Variable overheads:	Supervision	£42,000.00	£50,400.00	£49,000.00	£1,400.00	<b>Assessor if Goal Seek is correctly applied this cell should show £95,000.00 check screen print</b>		
12	Variable overheads:	Quality Control	£60,000.00	£72,000.00	£70,000.00	£2,000.00			
13	Variable overheads:	Production planning	£55,000.00	£66,000.00	£60,000.00	£6,000.00	<b>Assessor - this cell should show £159,500.00 if Goal seek correctly applied - check Screen Print</b>		
14	Fixed overheads:	Administration	£80,000.00	£80,000.00	£85,000.00	£5,000.00			
15	Fixed overheads:	Selling and distribution	£90,000.00	£90,000.00	£110,000.00	£20,000.00	<b>Assessor if Goal Seek is correctly applied this cell should show £95,000.00 check screen print</b>		
16	Operating Profit		£33,000.00	£73,600.00	£95,000.00	£21,400.00			
17							<b>Assessor - this cell should show £159,500.00 if Goal seek correctly applied - check Screen Print</b>		
18									
19							<b>Assessor if Goal Seek is correctly applied this cell should show £95,000.00 check screen print</b>		
20									
21							<b>Assessor - this cell should show £159,500.00 if Goal seek correctly applied - check Screen Print</b>		
22									
23							<b>Assessor if Goal Seek is correctly applied this cell should show £95,000.00 check screen print</b>		
24									
25							<b>Assessor - this cell should show £159,500.00 if Goal seek correctly applied - check Screen Print</b>		
26									

# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

## Task 2.1 Screen Print worksheet

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S																																																																														
1	Paste your Goal Seek screen print here																																																																																																
2																																																																																																	
3	Assessor if Goal Seek is correctly applied BEFORE accepting the result you should see this screen print.																																																																																																
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7	<table> <tr> <th>Item</th><th></th><th>Original Budget £</th><th>Flexed Budget £</th><th>Actual Results £</th><th>Variances £</th></tr> <tr> <td>Revenue</td><td></td><td>£800,000.00</td><td>£960,000.00</td><td>£975,000.00</td><td>£15,000.00</td></tr> <tr> <td>Materials:</td><td>Direct materials 1</td><td>£90,000.00</td><td>£108,000.00</td><td>£105,000.00</td><td>£3,000.00</td></tr> <tr> <td>Materials:</td><td>Direct materials 2</td><td>£110,000.00</td><td>£132,000.00</td><td>£125,000.00</td><td>£7,000.00</td></tr> <tr> <td>Materials:</td><td>Direct materials 3</td><td>£140,000.00</td><td>£168,000.00</td><td>£164,700.00</td><td>£3,300.00</td></tr> <tr> <td>Direct labour:</td><td>Skilled</td><td>£30,000.00</td><td>£36,000.00</td><td>£35,000.00</td><td>£1,000.00</td></tr> <tr> <td>Direct labour:</td><td>Unskilled</td><td>£70,000.00</td><td>£84,000.00</td><td>£81,500.00</td><td>£2,500.00</td></tr> <tr> <td>Variable overheads:</td><td>Supervision</td><td>£42,000.00</td><td>£50,400.00</td><td>£49,000.00</td><td>£1,400.00</td></tr> <tr> <td>Variable overheads:</td><td>Quality Control</td><td>£60,000.00</td><td>£72,000.00</td><td>£70,000.00</td><td>£2,000.00</td></tr> <tr> <td>Variable overheads:</td><td>Production planning</td><td>£55,000.00</td><td>£66,000.00</td><td>£60,000.00</td><td>£6,000.00</td></tr> <tr> <td>Fixed overheads:</td><td>Administration</td><td>£80,000.00</td><td>£80,000.00</td><td>£85,000.00</td><td>£5,000.00</td></tr> <tr> <td>Fixed overheads:</td><td>Selling and distribution</td><td>£90,000.00</td><td>£90,000.00</td><td>£110,000.00</td><td>£20,000.00</td></tr> <tr> <td>Operating Profit</td><td></td><td>£33,000.00</td><td>£73,600.00</td><td>£89,800.00</td><td>£16,200.00</td></tr> </table>																			Item		Original Budget £	Flexed Budget £	Actual Results £	Variances £	Revenue		£800,000.00	£960,000.00	£975,000.00	£15,000.00	Materials:	Direct materials 1	£90,000.00	£108,000.00	£105,000.00	£3,000.00	Materials:	Direct materials 2	£110,000.00	£132,000.00	£125,000.00	£7,000.00	Materials:	Direct materials 3	£140,000.00	£168,000.00	£164,700.00	£3,300.00	Direct labour:	Skilled	£30,000.00	£36,000.00	£35,000.00	£1,000.00	Direct labour:	Unskilled	£70,000.00	£84,000.00	£81,500.00	£2,500.00	Variable overheads:	Supervision	£42,000.00	£50,400.00	£49,000.00	£1,400.00	Variable overheads:	Quality Control	£60,000.00	£72,000.00	£70,000.00	£2,000.00	Variable overheads:	Production planning	£55,000.00	£66,000.00	£60,000.00	£6,000.00	Fixed overheads:	Administration	£80,000.00	£80,000.00	£85,000.00	£5,000.00	Fixed overheads:	Selling and distribution	£90,000.00	£90,000.00	£110,000.00	£20,000.00	Operating Profit		£33,000.00	£73,600.00	£89,800.00	£16,200.00
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If Screen Print taken AFTER Goal Seek - you should just see this screen print.

Goal Seek Status

?

×

Goal Seeking with Cell E16 found a solution.
 

Step

Target value: 95000
 

Pause

Current value: £95,000.00
 

OK

Cancel

Goal Seek

?

×

Set cell: E16

To value: 95000

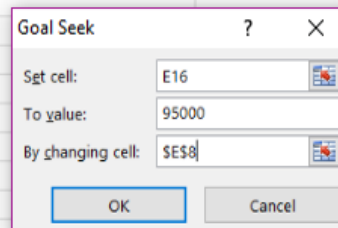
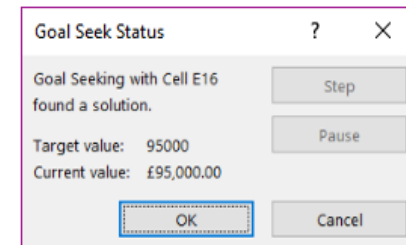
By changing cell: \$E\$8

OK

Cancel

Agreed

If Screen Print taken AFTER  
Goal Seek - you should just  
see this screen print.



# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

## Task 2.2 (30 marks) (SPSH LO1, LO2, LO3, LO4, LO5; FAPR LO4, LO5; AVBK LO5)

### FILE DOWNLOAD TASK

#### Notes

- The shaded cells represent full marks for complete answers. The clear cells show alternative marks for incomplete answers.
- OFR = 'Own figure rule' answers are acceptable, i.e. where the operation has been performed correctly but the result differs from the model answer.

Task (a)	Lookup table and Absolute referencing in 'Invoices' worksheet	Accountancy Marks	SPSH Marks
Max 4 marks	Lookup correct and multiplied by quantity sold. In Column H it shows the formula =D17*(VLOOKUP(C17,Table reference here,4,FALSE)) <b>OR</b>		3
	Lookup correct but not multiplied by items sold. In Column H it shows the formula =VLOOKUP(D17,Table reference here,4,FALSE) <b>OR</b>		2
	Lookup incorrect but attempted – some element shown of the 4 part formula =VLOOKUP(A, B, C, D) No further errors allowed.		1
	Absolute referencing used correctly e.g. Gross Sales I17 shows the formula =H17*\$I\$2+H17 (other formulas are possible). No errors allowed.		1
Task (b)	Removal of duplicates in 'Invoices ' worksheet		
Max 5 marks	"Remove duplicates" correctly applied. Screen print shows Dialogue box before remove duplicates accepted. <b>OR</b>		3
	" Remove duplicates" correctly applied. Screen print shows Dialogue box after remove duplicates accepted. <b>OR</b>		2
	Remove duplicates" correctly applied. No Screen print.		1
	Invoice values formatted to Accounting (two decimal places). No errors allowed.		1
	Average gross invoice value of £4,951.56 inserted into cell J3 using the average formula. No errors allowed.		1
Task (c)	Pivot Chart & Table in 'Diamond sinks sold' worksheet		
Max 6 marks	Pivot table produced showing sinks sold from July to December. No errors allowed.		1
	Pivot table produced showing correctly filtered list showing only 'Diamond' with a grand total of 1359. No errors allowed.		1
	Pivot table and chart in a separate worksheet named 'Diamond sinks sold'. No errors allowed		1
	Pivot table correctly sorted chronologically July to December. No errors allowed.		1
	Pivot chart formatted to show August (lowest) values in red and the September (highest) values in black (or similar colours). No errors allowed		1
	Pivot chart correctly labelled "Diamond Sink Sales". No errors allowed.		1

## AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

Task (d)	Complete appropriation statement and current accounts		
Max 15 marks	Profit for the year, salaries and interest entered from scenario and correctly totalled. No errors allowed.	1	1
	Residual profit correctly calculated in D10 ( <i>1 mark for correct figure and 1 mark for use of formula</i> )	1	1
	Each partner's residual profit share correctly calculated in B11 and C11 ( <i>1 mark for correct figure and 1 mark for use of formula</i> )	1	1
	Total for each partner correctly calculated in B12 and C12 ( <i>1 mark for correct figure and 1 mark for use of formula</i> )	1	1
	For each item on the current account (salary, drawings, interest on drawings, commission and profit share) <i>1 mark per item for correctly identifying whether it's a debit or credit. Must be correct for both partners to earn a mark.</i>	5	
	Balance carried down on current accounts correctly calculated. <i>Must be correct for both partners to earn a mark – 1 marks for correct figure and 1 mark for use of formula.</i>	1	1

**Total: 30 marks**

# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

## Task 2.2 Invoices worksheet

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	BLM & Co							VAT	20%	2	Assessors - this cell should show 2 duplicates		
3								Average Gross Invoice Value		£4,951.56	Assessors: this cell should show the formula =AVERAGE(I7:I390)		
4	20X7 sales of sinks for the last 6 months of trading through various outlets												
5													
6	Type	Description	Item No	Quantity Sold	When	Where	Invoice No	Net Sale	Gross sales				
7	Jade	1 Bowl & drainer	35698	46	July	Internet	281762	£ 5,842.00	£ 7,010.40				
8	Jade	1 Bowl & drainer	35698	47	July	Direct	281763	£ 5,969.00	£ 7,162.80				
9	Jade	1 Bowl & drainer	35698	34	July	Jones & Co	281764	£ 4,318.00	£ 5,181.60				
10	Jade	1 Bowl & drainer	35698	42	July	Elders	281765	£ 5,334.00	£ 6,400.80				
11	Jade	1 Bowl & drainer	35698	11	July	Brinks	281766	£ 1,397.00	£ 1,676.40				
12	Jade	1 Bowl & drainer	35698	44	July	Ables	281767	£ 5,588.00	£ 6,705.60				
13	Jade	1 Bowl & drainer	35698	39	July	Elways	281768	£ 4,953.00	£ 5,943.60				
14	Jade	1 Bowl & drainer	35698	43	July	Zeebras	281769	£ 5,461.00	£ 6,553.20				
15	Emerald	1 Bowl reversible drainer	28654	13	July	Internet	281722	£ 1,612.00	£ 1,934.40				
16	Emerald	1 Bowl reversible drainer	28654	12	July	Direct	281723	£ 1,488.00	£ 1,785.60				
17	Emerald	1 Bowl reversible drainer	28654	6	July	Jones & Co	281724	£ 744.00	£ 892.80				
18	Emerald	1 Bowl reversible drainer	28654	49	July	Elders	281725	£ 6,076.00	£ 7,291.20				
19	Emerald	1 Bowl reversible drainer	28654	12	July	Brinks	281726	£ 1,488.00	£ 1,785.60				
20	Emerald	1 Bowl reversible drainer	28654	11	July	Ables	281727	£ 1,364.00	£ 1,636.80				
21	Emerald	1 Bowl reversible drainer	28654	39	July	Elways	281728	£ 4,836.00	£ 5,803.20				
22	Emerald	1 Bowl reversible drainer	28654	8	July	Zeebras	281729	£ 992.00	£ 1,190.40				
23	Diamond	1 cubic bowl & drainer	28457	37	July	Internet	281730	£ 6,105.00	£ 7,326.00				
24	Diamond	1 cubic bowl & drainer	28457	15	July	Direct	281731	£ 2,475.00	£ 2,970.00				
25	Diamond	1 cubic bowl & drainer	28457	48	July	Jones & Co	281732	£ 7,920.00	£ 9,504.00				
26	Diamond	1 cubic bowl & drainer	28457	24	July	Elders	281733	£ 3,960.00	£ 4,752.00				
27	Diamond	1 cubic bowl & drainer	28457	16	July	Brinks	281734	£ 2,640.00	£ 3,168.00				
28	Diamond	1 cubic bowl & drainer	28457	25	July	Ables	281735	£ 4,125.00	£ 4,950.00				
29	Diamond	1 cubic bowl & drainer	28457	37	July	Elways	281736	£ 6,105.00	£ 7,326.00				
30	Diamond	1 cubic bowl & drainer	28457	25	July	Zeebras	281737	£ 4,125.00	£ 4,950.00				
31	Quartz	1 square reversible	28791	48	July	Internet	281746	£ 6,528.00	£ 7,833.60				
32	Quartz	1 square reversible	28791	15	July	Direct	281747	£ 2,040.00	£ 2,448.00				
33	Quartz	1 square reversible	28791	30	July	Jones & Co	281748	£ 4,080.00	£ 4,896.00				
34	Quartz	1 square reversible	28791	21	July	Elders	281749	£ 2,856.00	£ 3,427.20				
35	Quartz	1 square reversible	28791	42	July	Brinks	281750	£ 5,848.00	£ 7,017.60				

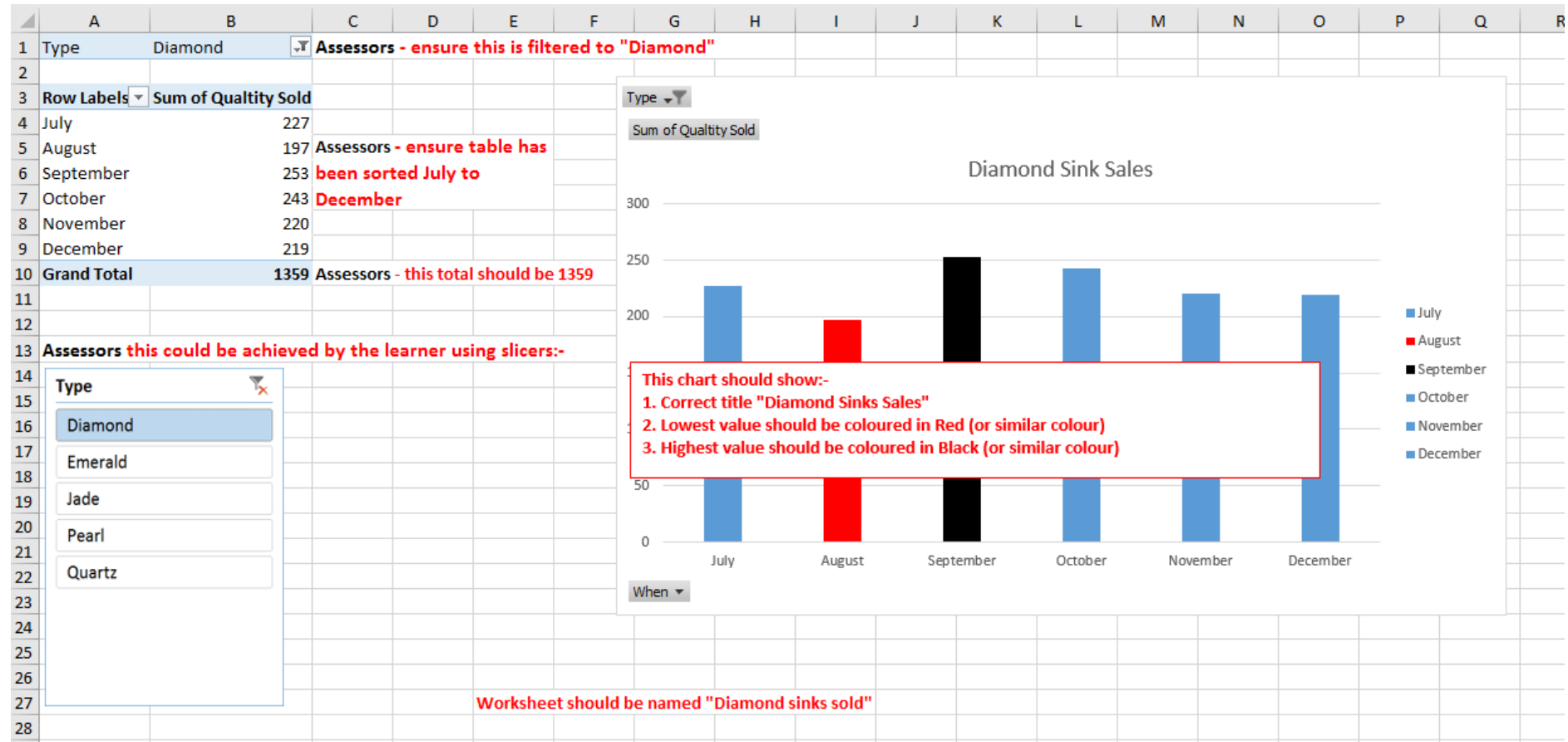
AAT Advanced Diploma in Accounting  
Synoptic Assessment – SAMS – Mark Scheme

## Task 2.2 Screen Print worksheet

BLM & Co								VAT	20%	
20X7 sales of sinks for the last 6 months of trading through various outlets										
Type	Description	Item No	Sold	When	Where	Invoice No	Net			
Jade	1 Bowl & drainer	35698	46	July	Internet	281762	£			
Jade	1 Bowl & drainer	35698	47	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	48	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	49	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	50	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	51	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	52	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	53	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	54	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	55	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	56	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	57	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	58	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	59	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	60	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	61	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	62	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	63	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	64	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	65	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	66	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	67	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	68	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	69	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	70	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	71	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	72	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	73	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	74	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	75	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	76	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	77	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	78	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	79	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	80	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	81	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	82	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	83	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	84	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	85	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	86	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	87	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	88	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	89	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	90	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	91	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	92	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	93	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	94	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	95	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	96	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	97	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	98	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	99	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	100	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	101	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	102	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	103	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	104	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	105	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	106	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	107	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	108	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	109	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	110	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	111	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	112	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	113	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	114	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	115	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	116	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	117	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	118	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	119	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	120	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	121	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	122	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	123	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	124	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	125	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	126	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	127	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	128	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	129	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	130	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	131	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	132	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	133	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	134	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	135	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	136	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	137	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	138	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	139	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	140	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	141	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	142	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	143	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	144	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	145	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	146	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	147	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	148	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	149	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	150	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	151	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	152	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	153	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	154	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	155	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	156	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	157	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	158	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	159	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	160	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	161	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	162	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	163	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	164	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	165	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	166	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	167	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	168	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	169	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	170	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	171	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	172	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	173	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	174	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	175	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	176	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	177	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	178	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	179	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	180	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	181	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	182	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	183	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	184	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	185	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	186	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	187	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	188	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	189	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	190	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	191	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	192	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	193	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	194	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	195	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	196	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	197	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	198	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	199	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	200	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	201	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	202	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	203	July	Direct	281763	£			
Jade	1 Bowl & drainer	35698	204	July	Direct	281763	£			
Jade	1 Bowl & drainer</									

# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

## Task 2.2 Diamonds sink sold worksheet



# AAT Advanced Diploma in Accounting Synoptic Assessment – SAMS – Mark Scheme

## Task 2.2 BLM 1 worksheet

	A	B	C	D	E	F	G
1							
2							
3							
4	<b>Partnership appropriation statement for year ended 31 December 20X7</b>						
5		Brian	Lakmani	Total			
6	Profit for the year			£ 250,000			
7	Salary		£ 25,000	£ 25,000			
8	Interest on drawings	£ 300	£ 180	£ 480			
9	Commission	£ 8,586	£ 8,500	£ 17,086			
10	Residual profit available for appropriation			£ 208,394			
11	Profit share	£ 125,036	£ 83,358	£ 208,394			
12	Total amount distributed to each partner	£ 133,322	£ 116,678	£ 250,000			
13							
14							
15	<b>Partnership current accounts for year ended 31 December 20X7</b>						
16		Brian	Lakmani	Brian	Lakmani		
17		Debit	Debit	Credit	Credit		
18	Balance brought down			£ 1,200	£ 3,200		
19	Salary				£ 25,000		
20	Drawings	£ 91,200	£ 84,400				
21	Interest on drawings	£ 300	£ 180				
22	Commission			£ 8,586	£ 8,500		
23	Profit share			£ 125,036	£ 83,358		
24	Balance carried down	£ 43,322	£ 35,478				
25		£ 134,822	£ 120,058	£ 134,822	£ 120,058		
26							
27							
28							

Assessors: check that formulas have been used to provide totals.

Assessors: check formula has been used for balancing figures