

# AAT

# Q2022

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## Credit and Debt Management

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# 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

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# CONTENTS

	<i>Page</i>
Unit specific information	P.4
Index to questions and answers	P.5
Exam technique	P.6
Kaplan's recommended revision approach	P.7
Practice questions	1
Answers to practice questions	83
Mock assessment questions	119
Answers to mock assessment questions	135

## **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/](http://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

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### 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 relevant legislation and contract law that impacts the credit control environment	15%
2	Understand how information is used to assess credit risk and grant credit in compliance with organisational policies and procedures	45%
3	Understand the organisation's credit control processes for managing and collecting debts	25%
4	Understand different techniques available to collect debts	15%
	Total	100%

### Time allowed

2 hours

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### 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/](http://www.aat.org.uk/)

# INDEX TO QUESTIONS AND ANSWERS

		<i>Page number</i>	
		<i>Question</i>	<i>Answer</i>
<b>LEGISLATION</b>			
1 – 19	Contract law features	1	83
20 – 37	Contract law application	4	85
38 – 54	Contract law remedies	9	86
55 – 58	Data Protection Act	13	88
59 – 63	Other legislation	14	88
<b>GRANTING CREDIT</b>			
64 – 74	Granting credit procedures	16	89
75 – 98	Performance indicators	19	92
99 – 112	Credit limit assessment (rating system)	25	94
<b>COLLECTION OF DEBTS</b>			
113 – 120	Collection of debts	48	106
121 – 132	Settlement discounts	50	106
133 – 144	Factoring, discounting and insurance	52	108
<b>MANAGING TRADE RECEIVABLES</b>			
145 – 157	Debt collection procedures	56	109
158 – 168	Legal action	59	111
169 – 180	Customer analysis	62	112
<b>MOCK EXAM</b>			
Questions and answers		119	135