



AAT

Management Accounting Techniques

Pocket Notes

These Pocket Notes support study for the following AAT qualifications:

AAT Diploma in Accounting – Level 3

AAT Certificate in Bookkeeping – Level 3

AAT Diploma in Accounting at SCQF Level 7



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Preface

These Pocket Notes contain the key points 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

MATS is the management accounting unit on the Diploma in Accounting qualification.

Examination

Management Accounting Techniques is assessed by means of a computer based assessment. The CBA will last for 2 hours 30 minutes and consist of 6 tasks.

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

1. Understand the purpose and use of management accounting within organisations	10%
2. Use techniques required for dealing with costs	15%
3. Attribute costs according to organisational requirements	20%
4. Investigate deviations from budget	15%
5. Use spreadsheet techniques to provide management accounting information	15%
6. Use management accounting techniques to support short-term decision making	15%
7. Understand principles of cash management	10%
Total	100%

Pass mark

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

This unit contributes 30% of the total amount required for the Diploma in Accounting qualification.