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The AAT have provided delivery guidance giving further details of the way in which the unit will be assessed. Understand the nature and role of costing systems within an organisation (LO1; AC 1.1K-1.5K). Students need to understand different ways in which organisations record, analyse and report costs and revenues. Such costs and revenues are

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For AAT Level 3, students are required to have one of the following: A-level in accounts, AAT certificate in accounting level 2, or 2-3 years prior accounting

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the support cost centres are then reapportioned to the two production centres using the direct method. 78% of the maintenance cost centre's time is spent maintaining machinery in the Assembly and the remainder in the Finishing. The stores cost centre makes 70% of its issues to the Assembly, and 30% to the Finishing.

THE TRAINING PLACE OF EXCELLENCE Cost and Revenues

06 Costs and revenues 07 Professional ethics 09 Indirect tax 10 Spreadsheet software 11 Further reading. Making the grade / Accounts preparation 3 ... Ariadne (AAT forum user) The feedback PDF on MyAAT for the

assessment is really helpful. It gives an outline of the expected task or choice of

Level 3 study tips from AAT members

Also known as a cost object. An item (eg a company's product or services) for which you are measuring costs. Which department is responsible for sourcing, negotiating and buying stock? The purchasing department. Which department is responsible for stock control? The stores department.

AAT Costs & Revenues 2 Flashcards | Quizlet

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