AAT Students Guide (AQ2016)
Our Guide

We understand studying for and passing your AAT exams is a significant challenge, and are here to help you move seamlessly onto the new syllabus, staying on route to your career in accountancy. Rest assured that we will give you exactly what you need to confidently study for the AAT syllabus - in 2016 and beyond.

“At BPP we want to give you the best chance to get ahead in your accountancy career. We always work closely with the AAT to ensure you have an outstanding educational experience, so you can study more effectively and be in the best position to pass your exams.”

Nisar Ahmed,
Head of AAT Programme

Any questions? Our course team is always available to contact at aatgeneral@bpp.com
Changes to your exams

The AQ2016 syllabus will introduce synoptic exams, grade your AAT levels and potentially restrict the number of resits at Level 2 and 3.

**What is a synoptic exam?**

This is an exam which asks you to demonstrate your skills and knowledge across everything you have learnt so far, rather than just one unit at a time. These exams will be one per level, rather than one per paper, and the AAT will produce a tool to help you know when you should sit them.

The Level 2 synoptic exams will be available most weeks, whereas Level 3 and 4 synoptic exams will only be available six times a year. Your tutor can always advise you on upcoming exam dates.

**What will the format of the exams be?**

All exams are Computer Based, time limited and invigilated at BPP approved centres. The format can include a range of question types including multiple choice questions, numeric gap-fill questions plus written answers.

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What changes are there to re-sits?

One of the changes to AAT exams is a restriction on re-sits – you may only attempt your exam twice within 24 months of starting your course. If you were to fail an exam twice, you would have to wait until 24 months after your course start date before you sit again. This applies to AAT Levels 2 and 3 only, and includes both your usual exams and the new synoptic exams. The restriction will not apply if you are an apprentice, aged 19 or over or live outside the UK.

Will there be any sample exam papers under the AQ2016 syllabus?

AAT practice exams will be available on the AAT website.

Graded levels - What do Pass, Merit and Distinction mean?

Each of the AAT levels will be graded – Pass, Merit or Distinction. Your grade will be determined by the percentage you’ve achieved for each unit in the level, as well as the synoptic assessment.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Pass</td>
<td>70-79%</td>
</tr>
<tr>
<td>Merit</td>
<td>80-89%</td>
</tr>
<tr>
<td>Distinction</td>
<td>90-100%</td>
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Level 2  (5 assessments to complete)

Students must successfully complete four unit assessments and one synoptic assessment to achieve this qualification. The proportion of this qualification assessed by external assessment is 100%.

<table>
<thead>
<tr>
<th>Bookkeeping Transactions</th>
<th>Unit Assessment</th>
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<tr>
<td>Bookkeeping Controls</td>
<td>Unit Assessment</td>
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<tr>
<td>Elements of Costing</td>
<td>Unit Assessment</td>
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<tr>
<td>Using Accounting Software</td>
<td>Unit Assessment</td>
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It is advised that the units should be studied in the order shown above with Bookkeeping Transactions being the first unit and the Using Accounting Software unit being the final one. Students would not be able to take the Level 2 synoptic assessment before assessments for Bookkeeping Transactions, Bookkeeping Controls and Elements of Costing have been scheduled.

Any questions? Our course team is always available to contact at aatgeneral@bpp.com
Students must successfully complete four unit assessments and one synoptic assessment to achieve this qualification. The proportion of this qualification assessed by external assessment is 100%.

From January 2018, Indirect Tax will no longer be assessed in the synoptic assessment.

Our advice is that the units should be studied in the order above. Students would not be able to take the Level 3 synoptic assessment before assessments for Advanced Bookkeeping, Final Accounts Preparation and Management Accounting: Costing have been scheduled.

Any questions? Our course team is always available to contact at aatgeneral@bpp.com
Level 4 (6 assessments to complete)

Students must successfully complete the three mandatory unit assessments and one synoptic assessment plus the two unit assessments for optional units to achieve this qualification. The proportion of this qualification assessed by external assessment is 100% for Mandatory Units.

### Level 4 (6 assessments to complete)

- **Management Accounting**
- **Budgeting**
- **Decision and Control**
- **Financial Statements of Limited Companies**

#### Unit Assessment

#### Accounting Systems and Control

#### Synoptic Assessment

### Optional Units – Students should choose 2 optional units from these 5 to complete the qualification

- **Business Tax**
- **Personal Tax**
- **Essential Tax**
- **Cash and Treasury Management**
- **Credit Management**

#### Unit Assessment

When studying for the mandatory papers, the order should either be: MABU, MDCL, FSLC and Level 4 synoptic or FSLC, MABU, MDCL and Level 4 synoptic. Students would not be able to take the Level 4 synoptic assessment before assessments for Budgeting, Decision and Control and Financial Statements have been scheduled. For the optional papers, any running order can work.

Any questions? Our course team is always available to contact at aatgeneral@bpp.com
Your next steps

**Step 1**
After you’ve read this guide, visit aat.org.uk/2016update

**Step 2**
Use the AAT’s recommendation tool to see when you should transfer onto the new syllabus

**Step 3**
If you’re unsure, talk to your tutor or our course advisors for a personal recommendation.

Email: aatgeneral@bpp.com

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**Here to support you through the changes**

**Will BPP keep me informed?**

Our aim is to support you through the qualification. We promise to keep you updates on anything that will affect your course the best we can, both through our regular email updates and on our website.

Should you ever have any questions about your course, you can always contact your tutors or even our course team to discuss your next steps.

Email: aatgeneral@bpp.com