

# AAT

# Q2022

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## Business Awareness

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# EXAM KIT

This Exam Kit supports study for the following AAT qualifications:

AAT Level 3 Diploma in Accounting

AAT Level 3 Certificate in Bookkeeping

AAT Diploma in Accounting at SCQF Level 7

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## **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:

- unit 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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# UNIT SPECIFIC INFORMATION

## THE EXAM

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### FORMAT OF THE ASSESSMENT

The sample assessment consisted of seven independent tasks and it is expected that the real assessment will follow this structure. Three of the tasks will be human marked. Students will normally be assessed by computer-based assessment.

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 business types, structures and governance, and the legal framework in which they operate	25%
2	Understand the impact of the external and internal environment on businesses, their performance and decisions	20%
3	Understand how businesses and accountants comply with principles of professional ethics	20%
4	Understand the impact of new technologies in accounting and the risks associated with data security	15%
5	Communicate information to stakeholders	20%
	Total	100%

### Time allowed

2 ½ hours

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### PASS MARK

The pass mark for all AAT CBAs 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/)

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