



AAT Exam Results

Foundation Level

LEDGER BALANCES

	Jun-09	Dec-08	Jun-08	Dec-07	Jun-07	Dec-06	Average
A+	95%	95%	98%	100%	93%	100%	97%
National/Worldwide average	90%	86%	93%	84%	93%	88%	89%
Last 6 Exam Sittings % Points above National/Worldwide Average							8%

Intermediate Level

Financial Records

	Jun-09	Dec-08	Jun-08	Dec-07	Jun-07	Dec-06	Average
A+	79%	84%	90%	91%	89%	86%	86%
National/Worldwide average	66%	74%	78%	68%	71%	67%	71%
Last 6 Exam Sittings % Points above National/Worldwide Average							16%

Costing

	Jun-09	Dec-08	Jun-08	Dec-07	Jun-07	Dec-06	Average
A+	93%	97%	97%	91%	89%	94%	94%
National/Worldwide average	75%	69%	83%	75%	81%	74%	76%
Last 6 Exam Sittings % Points above National/Worldwide Average							17%

Technician Level

Financial Statements

	Jun-09	Dec-08	Jun-08	Dec-07	Jun-07	Dec-06	Average
A+	65%	87%	81%	83%	81%	74%	79%
National/Worldwide average	68%	77%	69%	80%	71%	71%	73%
Last 6 Exam Sittings % Points above National/Worldwide Average							6%

Enhancement of Value

	Jun-09	Dec-08	Jun-08	Dec-07	Jun-07	Dec-06	Average
A+	88%	78%	78%	89%	70%	78%	80%
National/Worldwide average	66%	60%	57%	65%	68%	66%	64%
Last 6 Exam Sittings % Points above National/Worldwide Average							16%

Control of Resources

	Jun-09	Dec-08	Jun-08	Dec-07	Jun-07	Dec-06	Average
A+	88%	96%	97%	94%	83%	81%	90%
National/Worldwide average	74%	67%	67%	82%	72%	69%	72%
Last 6 Exam Sittings % Points above National/Worldwide Average							18%

Personal Tax

	Jun-09	Dec-08	Jun-08	Dec-07	Jun-07	Dec-06	Average
A+	88%	95%	91%	90%	85%	79%	88%
National/Worldwide average	84%	87%	81%	80%	74%	76%	80%
Last 6 Exam Sittings % Points above National/Worldwide Average							8%

Business Tax

	Jun-09	Dec-08	Jun-08	Dec-07	Jun-07	Dec-06	Average
A+	79%	89%	94%	91%	86%	83%	87%
National/Worldwide average	64%	77%	71%	76%	65%	69%	70%
Last 6 Exam Sittings % Points above National/Worldwide Average							17%

A+ ACCA Exam Results Dec 09

	Tax - %	Audit - %
A+ Pass rate	75	80
ACCA World wide pass rate	51	40
A+ Average Mark	62.5	55.8