



Transitional arrangements AQ2016 to Q2022

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Qualifications 2022 transitional arrangements

During 2022 we're launching a new suite of AAT qualifications, under the banner of 'Qualifications 2022'.

The new Level 2 Certificate in Bookkeeping, the Level 2 Certificate in Accounting and the Level 3 Certificate in Bookkeeping will be available for registration from 1 February 2022 via selected AAT approved training providers under a controlled pilot.

The full launch date for these qualifications will be 1 September 2022, along with the Level 3 Diploma in Accounting and the Level 4 Diploma in Professional Accounting.

This document contains information on the transitional arrangements for all AQ2016 to Q2022 assessments.

The principles for transitional arrangements are:

- no AAT achievements prior to AQ2016 (AQ2010, AQ2013, NVQ) will be recognised for transitioning to Q2022
- any transitional arrangements from AQ2016 to Q2022 will be transferred onto a student's statement of achievement at the percentage result as indicated in the tables below
- for combined units, only one percentage result can transfer to the equivalent Q2022 assessment. Based on the weighting of learning outcomes included in:
 - the Q2022 Financial Accounting: Preparing Financial Statements unit, only the AQ2016 Advanced Bookkeeping result will transfer;
 - the Q2022 Management Accounting Techniques unit, only the AQ2016 Management Accounting: Costing result will transfer;
 - the Q2022 Applied Management Accounting unit, and new topic areas included, the result will transfer at a pass mark only i.e., 70%.
- there is no limit on number of units transferred; however, a **minimum of one** assessment on Q2022 must be achieved
- the option of RPL remains open to training providers, as defined by the **RPL policy**, however, these will be capped at 50% of the total assessments as per the exemption rules. This also means only a maximum pass mark, i.e., 70% can be achieved when the result is recorded
- RPL will **not** be counted as the 'minimum of one assessment' to support AQ2016 – Q2022 transitional arrangements
- RPL and exemptions will not be applicable to the Level 2 Business Environment synoptic assessment
- external exemptions, as defined by the **exemption list and policy**, will be applied. This means exemptions are capped at 50% of the total number of assessments, and as such, only a maximum pass mark i.e., 70% can be achieved when the result is recorded
- the combination of RPL and exemptions **must not exceed 50%** of the total number of assessments (if odd number of assessments, round up).

Core Accounting qualifications

As these qualifications are graded, the percentage result achieved in the AQ2016 unit assessment, where applicable, will be directly transferred to the equivalent Q2022 assessment. The exception to this rule is against the Level 3 Financial Accounting: Preparing Financial Statements (FAPS), Level 3 Management Accounting Techniques (MATS) and the Level 4 Applied Management Accounting (AMAC) Q2022 assessments – see the tables below for more information.

Level 2

Example 1: Student A is registered on the Foundation Certificate in Accounting and has achieved 86% in Bookkeeping Transactions. They now wish to transfer onto the Level 2 Certificate in Accounting to complete their qualification. Their result for the equivalent assessment i.e., Introduction to Bookkeeping, will be recorded as 86%.

AQ2016			Transitional arrangements	Qualifications 2022		
AAT Foundation Certificate in Accounting – Level 2 AAT Foundation Diploma in Accounting and Business – Level 2 (Scotland Level 5)				Level 2 Certificate in Accounting (Scotland Level 6)		
Unit / Assessment name	GLH	Assessment		Unit / Assessment name	GLH	Assessment
Bookkeeping Transactions* (BTRN) ¹	60	Unit assessment	Achieved % directly transfers	Introduction to Bookkeeping * (ITBK) ¹	65	Unit assessment
Bookkeeping Controls* (BKCL) ²	45	Unit assessment	Achieved % directly transfers	Principles of Bookkeeping Controls* (POBC) ²	50	Unit assessment
Elements of Costing* (ELCO) ³	45	Unit assessment	Achieved % directly transfers	Principles of Costing (PCTN) ³	50	Unit assessment
Using Accounting Software (UACS)	45	Unit assessment	No transfer	Unit removed in Qualifications 2022		
Work Effectively in Finance* (WEFN) ⁴	45	No unit assessment	No transfer	Unit removed in Qualifications 2022		
No equivalent			No transfer	The Business Environment* (BENV) ⁴	90	No unit assessment
Foundation Synoptic assessment (FSYA)	N/A	Synoptic Assessment	No transfer	The Business Environment synoptic assessment (BESY)	N/A	Synoptic Assessment
Business Communications, Personal and Learning Skills (BPLS)	30	Unit Assessment	No transfer	No equivalent		

Introduction to Business and Company Law (IBLW)	30	Unit Assessment	No transfer	No equivalent		
Introduction to Payroll (INPY)	30	Unit Assessment	No transfer	No equivalent		
Total	240 / 330	5 assessments (Cert) 8 assessments (Dip)		Total	255	4 assessments

*Unit assessed as part of the synoptic assessment.

For AQ2016 assessments achieved pre-September 2021

Level 3

Example 1: Student A is registered on the Advanced Diploma in Accounting and has achieved 70% in Advanced Bookkeeping and 74% in Final Accounts Preparation. They now wish to transfer onto the Level 3 Diploma in Accounting to complete their qualification. Their result for the equivalent assessment i.e., Financial Accounting: Preparing Financial Statements, will be recorded as 70%.

Example 2: Student B is registered on the Advanced Diploma in Accounting and has achieved 92% in Management Accounting: Costing and 76% in the Advanced Synoptic assessment (AVSY). They now wish to transfer onto the Level 3 Diploma in Accounting to complete their qualification. Their result for the equivalent assessment i.e., Management Accounting Techniques, will be recorded as 92%.

Example 3: Student C is registered on the Advanced Diploma in Accounting and has achieved 74% in Indirect Tax. They now wish to transfer onto the Level 3 Diploma in Accounting to complete their qualification. Their result for the equivalent assessment i.e., Tax Processes for Businesses, will be recorded as 74%.

AQ2016			Transitional arrangements	Qualifications 2022		
AAT Advanced Diploma in Accounting – Level 3 (Scotland Level: 6)				Level 3 Diploma in Accounting (Scotland Level 7)		
Unit / Assessment name	GLH	Assessment		Unit / Assessment name	GLH	Assessment
No equivalent			No transfer	Business Awareness (BUAW) ⁸	70	Unit assessment
Advanced Bookkeeping* (AVBK) ⁵ + Final Accounts Preparation* (FAPR)	90 60	Unit assessment + Unit assessment	Achievement of AVBK % directly transfers FAPR must also have been successfully achieved	Financial Accounting: Preparing Financial Statements (FAPS) ⁵	150	Unit assessment
Management Accounting: Costing* (MMAC) ⁶ + Advanced Synoptic assessment (AVSY)	80 N/A	Unit assessment + Synoptic Assessment	Achievement of MMAC % directly transfers AVSY must also have been successfully achieved	Management Accounting Techniques (MATS) ⁶	120	Unit assessment
Indirect Tax (IDRX) ⁷	60	Unit assessment	Achieved % directly transfers	Tax Processes for Businesses (TPFB) ⁷	60	Unit assessment
Ethics for Accountants* (ETFA) ⁸	50	No unit assessment	No transfer	Unit content included in 'Business Awareness'		

Spreadsheets for Accounting* (SPSH)	50	No unit assessment	No transfer	Unit content included in 'Management Accounting Techniques'		
Total	390	5 assessments		Total	400	4 assessments

*Unit assessed as part of the synoptic assessment.

For AQ2016 assessments achieved from September 2021

Level 3

Example 1: Student A is registered on the Advanced Diploma in Accounting and has achieved 83% in Advanced Bookkeeping and 79% in Final Accounts Preparation. They now wish to transfer onto the Level 3 Diploma in Accounting to complete their qualification. Their result for the equivalent assessment i.e., Financial Accounting: Preparing Financial Statements, will be recorded as 83%.

Example 2: Student B is registered on the Advanced Diploma in Accounting and has achieved 92% in Management Accounting: Costing and has achieved Spreadsheets for Accounting. They now wish to transfer onto the Level 3 Diploma in Accounting to complete their qualification. Their result for the equivalent assessment i.e., Management Accounting Techniques, will be recorded as 92%.

Example 3: Student C is registered on the Advanced Diploma in Accounting and has achieved 74% in Indirect Tax. They now wish to transfer onto the Level 3 Diploma in Accounting to complete their qualification. Their result for the equivalent assessment i.e., Tax Processes for Businesses, will be recorded as 74%.

AQ2016			Transitional arrangements	Qualifications 2022		
AAT Advanced Diploma in Accounting – Level 3 (Scotland Level: 6)				Level 3 Diploma in Accounting (Scotland Level 7)		
Unit / Assessment name	GLH	Assessment		Unit / Assessment name	GLH	Assessment
No equivalent			No transfer	Business Awareness (BUAW)	70	Unit assessment
Advanced Bookkeeping* (AVBK) + Final Accounts Preparation* (FAPR)	90 60	Unit assessment + Unit assessment	Achievement of AVBK % directly transfers FAPR must also have been successfully achieved	Financial Accounting: Preparing Financial Statements (FAPS)	150	Unit assessment
Management Accounting: Costing* (MMAC) + Spreadsheets for Accounting (SPSH)	80 50	Unit assessment + Unit assessment	Achievement of MMAC % directly transfers SPSH must also have been successfully achieved	Management Accounting Techniques (MATS)	120	Unit assessment
Indirect Tax (IDRX)	60	Unit assessment	Achieved % directly transfers	Tax Processes for Businesses (TPFB)	60	Unit assessment
Ethics for Accountants* (ETFA)	50	No unit assessment	No transfer	Unit content included in 'Business Awareness'		

Advanced Synoptic Assessment (ADSY)	N/A	Synoptic Assessment	No transfer	No equivalent		
Total	390	5 assessments		Total	400	4 assessments

*Unit assessed as part of the synoptic assessment.

Level 4

Example 1: Student A is registered on the Professional Diploma in Accounting and has achieved 78% in Management Accounting: Budgeting and 72% in Management Accounting: Decision and Control. They now wish to transfer onto the Level 4 Diploma in Professional Accounting to complete their qualification. Their result for the equivalent assessment i.e., Applied Management Accounting, will be recorded as 70%.

Example 2: Student B is registered on the Professional Diploma in Accounting and has achieved 86% in Financial Statements of Limited Companies. They now wish to transfer onto the Level 4 Diploma in Professional Accounting to complete their qualification. Their result for the equivalent assessment i.e., Drafting and Interpreting Financial Statements, will be recorded as 86%.

AQ2016			Transitional arrangements	Qualifications 2022		
AAT Professional Diploma in Accounting – Level 4 (Scotland Level: 8)				Level 4 Diploma in Professional Accounting (Scotland Level 8) ✓		
Unit / Assessment name	GLH	Assessment		Unit / Assessment name	GLH	Assessment
Mandatory units – all must be completed			Mandatory units – all must be completed			
Management Accounting: Budgeting* (MABU) + Management Accounting: Decision and Control* (MDCL)	9 60 + 90	Unit assessment + Unit assessment	Achieved % directly transfers (capped at 70%)	Applied Management Accounting (AMAC)	9 120	Unit assessment
Financial Statements of Limited Companies* (FSLC)	10 90	Unit assessment	Achieved % directly transfers	Drafting and Interpreting Financial Statements (DAIF)	10 90	Unit assessment
Professional Synoptic (PDSY) Assessment (Plus Accounting Systems and Controls)	11 60	Synoptic Assessment	Achieved % directly transfers	Internal Accounting Systems and Controls (INAC)	11 60	Unit assessment
Optional units – two must be completed			Optional units – two must be completed			
Business Tax (BSTX)	12 60	Unit assessment	Achieved % directly transfers	Business Tax (BNTA)	12 60	Unit assessment
Personal Tax (PLTX)	13 60	Unit assessment	Achieved % directly transfers	Personal Tax (PNTA)	13 60	Unit assessment
External Auditing (ETAU)	60	Unit assessment	Achieved % directly transfers	Audit and Assurance (AUDT)	60	Unit assessment

Cash and Treasury Management (CTRM)	60	Unit assessment	Achieved % directly transfers	Cash and Financial Management (CSFT)	60	Unit assessment
Credit Management (CDMT)	60	Unit assessment	Achieved % directly transfers	Credit and Debt Management (CRDM)	60	Unit assessment
Total	420	6 assessments		Total	390	5 assessments

*Unit assessed as part of the synoptic assessment.

Bookkeeping qualifications

As these qualifications are not graded under AQ2016, the achievement of assessment when registered on these qualifications will transfer to the equivalent Q2022 assessment at a **pass mark only** i.e., 70%.

Example 1: Student A is registered on the Foundation Certificate in Bookkeeping and has achieved 86% in Bookkeeping Transactions. They now wish to transfer onto the Level 2 Certificate in Bookkeeping to complete their qualification. Their result for the equivalent assessment i.e., Introduction to Bookkeeping, will be recorded as 70%.

Example 2: Student B is registered on the Advanced Certificate in Bookkeeping and has achieved 86% in Advanced Bookkeeping and 78% in Final Accounts Preparation. They now wish to transfer onto the Level 3 Diploma in Accounting to complete their qualification. Their result for the equivalent assessment i.e., Financial Accounting: Preparing Financial Statements, will be recorded as 70%.

AQ2016			Transitional arrangements	Qualifications 2022		
AAT Foundation Certificate in Bookkeeping – Level 2				AAT Level 2 Certificate in Bookkeeping ✓		
Unit / Assessment name	GLH	Assessment		Unit / Assessment name	GLH	Assessment
Bookkeeping Transactions (BTRN)	60	Unit assessment	Achievement directly transfers (capped at 70%)	Introduction to Bookkeeping (ITBK)	65	Unit assessment
Bookkeeping Controls (BKCL)	45	Unit assessment	Achievement directly transfers (capped at 70%)	Principles of Bookkeeping Controls (POBC)	50	Unit assessment
Total	105	2 assessments		Total	115	2 assessments

AQ2016			Transitional arrangements	Qualifications 2022		
AAT Advanced Certificate in Bookkeeping – Level 3				AAT Level 3 Certificate in Bookkeeping ✓		
Unit / Assessment name	GLH	Assessment		Unit / Assessment name	GLH	Assessment
Advanced Bookkeeping (AVBK) + Final Accounts Preparation (FAPR)	90 60	Unit assessment + Unit assessment	Achievement directly transfers (capped at 70%)	Financial Accounting: Preparing Financial Statements (FAPS)	150	Unit assessment
Indirect Tax (IDRX)	60	Unit assessment	Achievement directly transfers (capped at 70%)	Tax Processes for Businesses (TPFB)	60	Unit assessment
Total	210	3 assessments		Total	210	2 assessments