

Information on the New 2013 AAT Accounting Qualification

Including Transitional Arrangements from AAT 2010 Accounting Qualification to the 2013 Accounting Qualification



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AQ2010: REFERS TO THE CURRENT VERSION OF THE AAT ACCOUNTING QUALIFICATION, LAUNCHED IN 2010

AQ2013: REFERS TO THE VERSION OF THE AAT ACCOUNTING QUALIFICATION TO BE LAUNCHED IN 2013

The AAT Accounting Qualification is being revised as a consequence of a revision to the National Occupation Standards. This revision necessitates some changes to the content of the qualification.

There will be 20 units across the three levels of the AQ2013 including all options at level 4. Students will need to complete a total of 17 units successfully (15 mandatory units, and 2 optional units); which will be one less assessment than under the AQ2010.

Registration with the AAT

From the 1st of September 2013, all **new** students and existing students starting a new level of the AAT qualification will be required to register for the AQ2013.

From the 1st of September 2013 all **existing** students who have started but not finished a level under the AQ2010 will be given 16 months to complete that level – this means that AQ2010 assessments may be taken up until the 31st December 2014.

Students can transfer their registration from the AQ2010 to the AQ2013 at any time after the 1st September; however, from the 1st January 2015 any students still registered with the AAT under the AQ2010 will automatically be transferred to the AQ2013 - even if there are papers outstanding from their current level of study. This may result in students needing to take transitional assessments for certain papers (AQ2010 papers **BCCG**, **WEAF**, **PEAF**, and **ICAS**) in order to gain the credit for the equivalent units under the AQ2013. All other AQ2010 papers transfer to the AQ2013 directly, with the exception of **CMGT** as there is no equivalent unit under the AQ2013 (please see the 'transfer type' column on the table on the next page to see how each paper transfers mid-level).

Assessments after September 2013

All AQ2013 assessments will be made available from the 1st October 2013, with the exception of Indirect Tax, Business Tax, and Personal Tax. The assessments for these 3 tax units will be made available on the 6th January 2014 to coincide with the change to the new Finance Act which usually occurs at that time of the year. The assessments for these 3 units will therefore be based on the Finance Act 2013.

Please take extra care when booking assessments after the 1st October 2013 to ensure you are booked for the correct assessment.

Any AQ2013 assessments completed in error, by students registered under the AQ2010, will not be transferred back to the AQ2010.

Any student who does so will therefore be required to transfer their registration to the AQ2013

Please follow the tables on the following pages for guidance on your transition from the AQ2010 to the AQ2013.

If you are unsure of your current stage of study, or have any questions regarding transferring to the 2013 Accounting Qualification please email aatgeneral@bpp.com.

AQ2010 papers in comparison to AQ2013 units

AQ2010			AQ2013		
Code	Title	Transfer type	Code	Title	Assessment method
Level 2 Certificate in Accounting (Level 5 in Scotland)					
BA1	Basic Accounting I	Direct Transfer	PBKT	Processing Bookkeeping Transactions	CBT
BA2	Basic Accounting II	Direct Transfer	CJBS	Control Accounts, Journals, and the Banking Systems	CBT
BCCG	Basic Costing	Transitional assessment	BCST	Basic Costing	CBT
CMPA	Computerised Accounting Software	Direct Transfer	CPAG	Computerised Accounting	CBP
WEAF	Work Effectively in Accounting and Finance	Transitional assessment	WKAF	Work Effectively in Accounting and Finance	CBT
Level 3 Diploma in Accounting (Level 6 in Scotland)					
AP1	Accounts Preparation I	Direct Transfer	ACPR	Accounts Preparation	CBT
AP2	Accounts Preparation II	Direct Transfer	FSTP	Prepare Final Accounts for Sole Traders and Partnerships	CBT
CRS	Costs and Revenues	Direct Transfer	CSTR	Costs and Revenues	CBT
ITX	Indirect Tax	Direct Transfer	ITAX	Indirect Tax	CBT
CMGT	Cash Management	NO EQUIVALENT UNIT			
PEAF	Professional Ethics in Accounting and Finance	Transitional assessment	PETH	Professional Ethics	CBP
SPSW	Spreadsheet Software	Direct Transfer	SDST	Spreadsheet Software	CBP
Level 4 Diploma in Accounting (Level 8 in Scotland – to be confirmed)					
FNPF	Financial Performance	Direct Transfer	FPFM	Financial Performance	CBT
BGT	Budgeting	Direct Transfer	BDGT	Budgeting	CBT
FNST	Financial Statements	Direct Transfer	FSTM	Financial Statements	CBT
ICAS	Internal Controls and Accounting Systems	Transitional assessment	ISYS	Internal Controls and Accounting Systems	CBP
Optional units (two from a choice of five on AQ2013)					
NO EQUIVALENT UNIT			CSHM	Cash Management	CBT
CRMC	Credit Management and Control of Debt	Direct Transfer	CRDC	Credit Control	CBT
BTX	Business Taxation	Direct Transfer	BTAX	Business Tax	CBT
PTX	Personal Taxation	Direct Transfer	PTAX	Personal Tax	CBT
EXA	External Auditing	Direct Transfer	EXTA	External Auditing	CBT

CBT: Computer Based Test controlled and marked by AAT.

CBP: Project delivered by computer and marked by BPP assessors.

Recognition of Prior Learning (RPL) is available for all units

BPP are also able to assess workplace evidence for **CPAG, WKAF, ITAX, SDST, and ISYS**

BPP's Transition Guidance for Students (after 1st September 2013)

CURRENT LEVEL OF STUDY (UNDER AQ2010)

Level 2

Completed WEAFF
and/or BCCG

OR

Have already
attended the
classroom course
or began the online
course for BCCG
and /or WEAFF, but
have not yet sat the
exams

Not yet completed
WEAFF and BCCG

OR

Have purchased a
BCCG and/or WEAFF
course but not yet
started it

Completed
Level 2, but
not yet
started
Level 3

Required
to transfer
to AQ2013
before
commencing
Level 3

Stay on AQ2010

To avoid the need to
complete a transitional
assessment for BCCG
and/or WEAFF.

**Transfer to AQ2013
only when Level 2 has
been completed**

Transfer to AQ2013

To avoid having to
complete AQ2010 within a
limited time

Any WEAFF/BCCG courses
that have been purchased
but not started will need to
be transferred to the
equivalent AQ2013 courses

Level 3

Completed CMGT

OR

Have already
attended the
classroom course
or began the online
course for CMGT,
but have not yet
sat the exam

Not yet completed
CMGT

OR

Have purchased a
CMGT course but
not yet started it

Completed
Level 3, but
not yet
started
Level 4

Required
to transfer
to AQ2013
before
commencing
Level 4

Stay on AQ2010

As there is no equivalent
unit under the AQ2013
onto which the credit for
CMGT can be transferred.

**Transfer to AQ2013
only when Level 3 has
been completed**

Transfer to AQ2013

To benefit from sitting one
less unit at Level 3*, and
to avoid having to
complete AQ2010 within a
limited time

A refund for a CMGT course
that has been purchased
but not started will be
given

Level 4

Completed ICAS

OR

Have already begun
the online course
for ICAS, and
submitted work to
the assessor

Not yet completed
ICAS

OR

Have purchased an
ICAS course but not
yet started it

Required
to transfer
to AQ2013
before
commencing
Level 4

Stay on AQ2010

To avoid the need to
complete a transitional
assessment for ICAS.

Transfer to AQ2013

To avoid having to
complete AQ2010 within a
limited time

Any ICAS course that has
been purchased but not
started will need to be
transferred to the
equivalent AQ2013 course

After 30th June 2014, AQ2010 courses will no longer be offered by BPP

Students may sit AQ2010 exams until the 31st December 2014

AQ2013 assessments sat in error by students registered with the AAT on AQ2010 will not be transferred to AQ2010. Any student who does this will therefore be required to transfer to AQ2013

*Although if PEAFF has been completed under the AQ2010, a short transitional assessment will be required for the corresponding paper to be credited under the AQ2013



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