

# **AAT Guidance for training providers (AQ16)**

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## Associated regulations and policies

Code of Practice for AAT Approved Organisations
AAT Framework Agreement and Call-Off Contract
Instructions for conducting AAT computer-based assessments
AAT qualification specifications and other relevant materials
EPA Centre Handbook

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# 1. Introduction

- 1.1. This document provides guidance for organisations wishing to become AAT approved training providers, as well as information for approved training providers that are already delivering AAT AQ16 qualifications.
- 1.2. This guidance should be read in conjunction with the following documents:
  - Code of Practice for AAT Approved Organisations
  - AAT Framework Agreement and Call-Off Contract
  - Instructions for conducting AAT computer-based assessments
  - EPA Centre Handbook
  - AAT qualification specifications and other relevant materials.

## 2. Scope and applicability

- 2.1. This policy and supporting guidance applies to all those involved in the development, delivery and award of AAT AQ16 qualifications, including potential organisations and those already approved by AAT to deliver AAT AQ16 qualifications and/or administer AAT assessments.

## 3. Purpose and objectives

- 3.1. The key objectives of this document are to:
  - outline the AAT approval process
  - provide guidance on delivery, assessment and quality assurance of AAT qualifications
  - confirm the process for administering the recognition of prior learning
  - detail the AAT requirements for students and student membership of AAT
  - provide examples of best practice for training providers whilst working with AAT qualifications.

## 4. Who is involved in delivering AAT qualifications?

- 4.1. The following section details the responsibilities of key staff involved in the delivery, administration and quality assurance of AAT qualifications, including:
  - AAT Course Coordinator
  - Tutors
  - Assessors
  - Internal verifier
  - Computer Based Assessment (CBA) administrator
  - Invigilator
  - Computer Based Assessment (CBA) technical contact
  - External Quality Assurer.
- 4.2. Where any aspect of assessment is undertaken by the training provider, or the provider wishes to claim Recognition of Prior Learning (RPL) for any learners, the provider must ensure there are enough, competent and appropriately qualified assessors and internal verifiers.

### 4.3. AAT Course Coordinator

Implementation of AAT qualifications depends on effective communication between training providers and AAT. Training providers must nominate a Course Coordinator, who will be the first point of contact for AAT and the external quality assurer, should any queries arise.

Training providers must notify their assigned AAT Quality Assurance Officer if the Course Coordinator subsequently changes.

The Course Coordinator is responsible for overseeing the AAT programme and is accountable for:

#### Continued approval and monitoring

- Ensuring the criteria for approval as an AAT training provider continues to be met.
- Implement and evaluate the effectiveness of the quality assurance processes and make recommendations for improvements, as necessary.
- Informing AAT of any changes that may have an impact on the information held, for example, changes to training provider premises and changes to assessors or internal verifiers (where applicable).
- Ensuring all new staff complete a training provider staff details form.
- Ensuring that relevant policies and procedures meet AAT's current requirements, and that all candidates are aware of these.
- Coordinating arrangements for external quality assurer visits.
- Taking action to address any recommendations made by AAT.
- Contribute to the annual self-assessment report.

#### Coordination of the team

- Ensuring all members of the team:
  - are familiar with the standards of AAT qualifications that they are involved with
  - have access to the AAT website, *SummingUp*, 20 magazine and other relevant information.
- Ensuring effective communication with the team including regular team meetings.
- Identifying staff training needs, especially for the assessors and the internal verifiers (where applicable).
- Checking CPD of the team on a regular basis.
- Ensuring all members of the team have access to AAT policies and procedures.

#### Coordination of the administration and delivery of AAT qualifications

- Maintaining up to date central records.
- Ensure the maintenance of accurate and auditable records to track the progress of candidates.
- Ensuring students have detailed guidance, support and information about AAT qualifications prior to enrolment, and throughout the course.
- Ensuring that each student registers with AAT prior to scheduling an assessment.
- Ensuring that a sample of students are interviewed to ensure that they are aware of the various policies and understand the AAT e-portfolio system.
- Ensuring that candidates have received a comprehensive induction to the training provider and to the AAT qualification(s) and that late starters to the programme have been included.
- Coordinating assessment administration.

#### **4.4. Tutors**

Tutors within the training provider are responsible for the quality of delivery of the programme, including preparing students for assessment and supporting and monitoring student progress.

#### **4.5. Assessors (required for Recognition of Prior Learning (RPL) – see Section 12)**

Where applicable, assessors are responsible for the assessment of candidates' work against the prescribed criteria, ensuring that national standards are maintained. Full details of requirements for assessors can be found in the *Code of Practice for AAT Approved Organisations*.

#### **4.6. Internal verifiers (required for Recognition of Prior Learning (RPL) – see Section 12)**

Where applicable, internal verifiers support assessors to ensure assessment decisions are valid and reliable. Full details of requirements for internal verifiers can be found in the *Code of Practice for AAT Approved Organisations*.

#### **4.7. Computer Based Assessment (CBA) administrator**

CBA administrators are responsible for scheduling assessments, assessment security, assessment supervision, the assessment environment and the overall conduct of the assessment. CBA administrators are also responsible for appointing invigilators.

#### **4.8. Invigilator**

Invigilators are essential in upholding the integrity of the assessment process, through being responsible for the proper conduct of the assessment.

#### **4.9. Computer Based Assessment (CBA) Technical Contact**

CBA technical contacts are responsible for ensuring that the assessment software is installed on each PC used by students for live and practice assessments. They are also required to ensure that each PC meets the minimum and supporting technical requirements to run AAT assessments and that these are regularly checked following any local changes to PC settings, or tested following any updates to the assessment platform, prior to any sittings. This role should also be able to troubleshoot any technical issues, before, during or after any assessments take place.

#### **4.10. External Quality Assurer**

The external quality assurer is appointed by AAT to ensure that qualification standards are being met and are applied consistently across all training providers.

The external quality assurer will be in regular contact with the training provider to ensure continued compliance with the Code of Practice for AAT Approved Organisations. The external quality assurer will provide guidance, support and make recommendations for continuous improvement.

## **5. Training provider approval**

5.1. Training providers must be approved by AAT to offer AAT qualifications. To apply to become an AAT approved training provider, email [trainingproviders@aat.org.uk](mailto:trainingproviders@aat.org.uk) with the following information.

- Full name of organisation.
- Full postal address, including postcode.
- Landline telephone number.

- Website address – this must be a live, fully functioning website.
- The names of other awarding organisations with which the organisation is accredited.

When AAT has received this information, an account manager will set up a meeting to discuss the criteria needed for approval.

Only applications that meet AAT’s high standards will be approved.

If approval is granted training providers will be required to agree and sign the AAT Framework Agreement and Call-Off Contract, which constitutes an enforceable agreement between AAT and the training provider.

## **5.2. Insurance**

Clause 32 of the Framework Agreement states:

*“During the term of this Agreement (unless otherwise agreed in writing by the parties), both parties shall maintain in force, with reputable insurance company, an appropriate insurance cover(s) against all its liabilities and indemnities that may arise under or in connection with this Agreement (and all Call-off Contracts) and shall, on the other party’s request, produce both the insurance certificate(s) giving details of cover and the receipt for the current year’s premium.”*

To comply with this, each training provider must ensure that the type and level of insurance cover is appropriate to need, taking account of its size, turnover and other factors. AAT does not specify levels of insurance cover, but recommends that cover should, where at all possible, meet or exceed the following:

- Professional Indemnity - £5,000,000;
- Employers Liability - £10,000,000;
- Public and Products Liability - £5,000,000; and
- Cyber insurance - £1,000,000

For training providers that operate outside the UK, alternative forms of insurance may be acceptable, providing these are equivalent to the types and levels of insurance shown above.

Where insurance cannot be obtained in the country or region in which the training provider operates, AAT may consider waiving clause 32 in the Framework Agreement. In these circumstances, AAT reserves the right to seek assurance that the training provider has in place alternative arrangements that will, as far as possible, protect the interests of students and cover liabilities and indemnities that may arise under the terms of the Framework Agreement. This may include, for example, robust policies and procedures relating to health and safety/student welfare, financial bonds, and similar arrangements.

## **5.3. Employer engagement**

Training providers that intend to offer funded provision to 16–19 year old students in England will be required to confirm, at approval stage, that they are able to provide suitable employer engagement for all of these students, and to provide evidence of how this will be achieved.

## **5.4. Partnership/third party agreements**

Where a partnership is formed, or an organisation offers the AAT qualifications on the training providers behalf, the training provider must seek AAT’s prior written consent. The training provider must also provide details of the partnership agreement and a Memorandum of Understanding (MOU) to support the request. The contractual responsibility will still sit with the training provider,

and the centre co-ordinator should be an employee of the training provider not that of the partnership organisation.

## **5.5 Data protection and information/cyber security**

Approved organisations must comply with all legal and ethical responsibilities relating to data protection and information security, including requirements set out in the framework agreement and provide supporting information.

# **6. Student member registration**

## **6.1. Completing the registration process**

Before embarking on AAT qualifications students must register with AAT. The type of registration will depend on which qualifications the students are taking. If taking the full Accounting Qualifications students must register as student members. If registering for any other qualifications, students will not be required to register as student members but must register for the specific qualifications that they intend to take (see Section 5 for further information).

Students are advised to use the online registration service using a debit/credit card or a payment code to register with AAT.

If you are responsible for paying their registration fees, you can issue your students with a payment code, a unique code per student, which they can use as a method of payment when registering. You will only be invoiced once the code has been used and the student has been registered (see 'Student registration payment codes' section below for more information).

Students are responsible for registering themselves in order to sign a declaration and set their contact preferences.

Once registered they will receive their AAT student membership number and will have access to their MyAAT account, the member only area of the AAT website, which provides them with access to a range of benefits (see Section 5 for further information about the benefits of AAT membership).

It is important that all your students register with AAT as soon as possible so they can get the most out of their student membership and to ensure that there are no issues when they come to sit an assessment. Section B2.2 of the Code of Practice for AAT Approved Organisations states that "Training providers must ensure that students submit an application for student registration within four weeks of enrolment", which should avoid the need for last minute registrations on the day of an assessment.

## **6.2. Student registration payment codes – online**

To ensure that students who are not directly or indirectly contributing to the payment of their AAT annual membership and registration fee (i.e., the training provider is covering the costs, or they are included within the tuition fee) are able to register quickly and effectively online, payment codes may be set up between the training provider and AAT. This allows invoices for student registration fees to be sent directly to the training provider, rather than being paid directly by the students.

This service allows students to register themselves online and avoids training providers the lengthy and administrative task of collecting completed forms or posting them to AAT along with the payment summary sheet.

It is simple to set up payment code access to generate unique codes for registering students.

1. Log on to online training provider account.
2. Go to the student registration payment codes area.
3. Enter the number of payment codes you require (one code for each student you wish to be invoiced for – a maximum of 100 codes per request).
4. Enter a purchase order number for the codes you have requested.
5. Download the payment codes that you have ordered into an excel file.
6. Inform your Finance department of the purchase order and the payment codes received
7. Give one payment code to each student.
8. Student registers online.
9. Student enters the payment code when prompted (the code is case sensitive).
10. The training provider is invoiced for the registration fees.

If you would like more information on this service or have any questions or feedback, please contact our Centre Support team on +44(0)20 3735 2443 or email [centresupport@aat.org.uk](mailto:centresupport@aat.org.uk)

### **6.3. The membership renewal process**

For all students studying the Accounting Qualification, AAT membership and fees are renewable annually, due 12 months after initial registration. Students are required to be within a current membership/registration period in order to sit an assessment, receive results and access the member only area of the AAT website. The benefits of maintaining membership/registration with their professional body during their studies and beyond are vast. AAT will support students and full members throughout their careers, to ensure continued professional development and maintain the standards of the profession.

Also, consider recommending that your students keep up with their annual membership fee through Direct Debit (only available to student members and those with a UK bank account), to make sure they are not discovered to be lapsed on the day they are due to take an assessment. Renewing by Direct Debit enables students to benefit from spreading the cost of their annual membership fee up to four consecutive instalments.

The membership renewal process is as follows:

#### **1. Fees notification**

A student will receive a fee notification when their annual membership/registration is due to expire. This notification is usually sent 6 weeks prior to their renewal date. For example, if a student's renewal is in August, they will receive a student membership fee notification in June. We strongly advise that the account is settled upon receipt of the fee notification to avoid the student's membership/registration lapsing and possible delays in scheduling assessments. Student members will receive a green coloured notification and other students will receive an email.

#### **2. Reminder on month due**

If payment has not been received before the start of the new membership/registration period, the student will receive a reminder communication. This will inform them that AAT has already written to them and we still await payment. Student members will receive an amber coloured letter and other students will receive an email.

#### **3. Payment reminder**

If payment has not been received a student will receive a further reminder letter which indicates that the student fee remains overdue. This reminder will be sent one month after the renewal month. For example, if a student's fee was due in August, a reminder will be sent in

September. This reminder also notifies the student that if they do not renew (pay) their student membership/registration they will no longer be an AAT student. Students should not delay in paying their fees until receiving this letter as their membership/registration may lapse and they may miss out on receiving very important documents. Student members will receive a red coloured letter and other students will receive an email.

#### **6.4. Online renewal for training providers**

There are four easy steps to renew your student fees.

1. Log into your MyAAT account.
2. Click on your training provider's name on the right hand side and follow the link to 'Student membership renewals'.
3. Select the students you wish to renew membership for and provide us with a purchase order number (maximum of 50 renewals per request).
4. The students balance will instantly be updated, and AAT will invoice you directly.

#### **6.5. Lapsed memberships and reinstatements**

If a student's membership lapses, the quickest and easiest way to reinstate this is for them to log into their MyAAT account and use the online service. Students can use a debit/credit card or, if you are responsible for paying for their fees, they can still reinstate online using a unique payment code provided by you (see 'Student registration payment codes' above).

Students are responsible for reinstating themselves in order to answer the fit and proper questions and sign a declaration. Once reinstated, they will have access to their MyAAT account, and the benefits associated with this.

**Note:** it is important that your students have reinstated with AAT as soon as possible so that unnecessary delays can be avoided in scheduling and sitting assessments.

#### **6.6. AAT invoice guidance**

1. Invoices are sent out once a week either by post or email (based on distribution details associated with each training provider).
2. All invoices will be clearly laid out and contain a breakdown and description of all individual charges that make up the invoice total. They will also include VAT details and any other pertinent information.
3. All invoices and invoice data will be stored in line with the minimum legal requirement for all financial information.
4. All invoices have 30 day payment term from invoice date.
5. AAT will chase up any accounts which are overdue by phone or email and send out copies of invoices when requested.
6. Statements are sent out at the beginning of every month (or on request).
7. Any invoice query should be sent at first instance to sales@aat.org.uk or a member of the Accounts Receivable team should be contacted on +44 (0)20 7397 3117.
8. Any organisation that has debt over 30 days old could be placed on a financial stop status.
9. If a training provider is placed on financial stop, it will prevent them from accessing their online services, both through the website and on the SecureAssess system. This includes booking CBAs and registering students.

10. Before a financial stop is placed on an organisation, a written notice period of 7 days will normally be given to settle the accounts before the stop is placed.
11. The training provider which is to be placed on stop receives a telephone call before the stop is placed or an email if contact cannot be made by phone.
12. Invoices that are under investigation (or disputed) will not cause a training provider to be placed on financial stop until the query has been resolved.
13. Training providers are not removed from the financial stop status until cleared funds are received into the AAT bank account.
14. AAT may have recourse to debt collectors in the event of overdue debts remaining unpaid.

## 7. Types and benefits of AAT membership

### 7.1. Student membership

Students who wish to take the AAT Accounting Qualifications or Foundation Diploma in Accounting and Business are required to register as student members. Upon successful registration and while maintaining their membership with AAT, students will receive exclusive member benefits, including:

- access to a personal MyAAT account – the member only area of the website which provides access to AAT benefits, services, resources and communities
- eligibility to sit assessments, receive results and obtain feedback (Note: students will receive results for any assessments they sat whilst student members, even if the results come through after their student membership has lapsed)
- a dedicated weekly email newsletter
- 20, the AAT student magazine
- access to interactive study support materials, practice assessments and 'Green Light' tests (a formative diagnostic tool for students)
- access to study support campaigns and online events across all AAT qualifications
- TOTUM Pro card, which provides benefits from a range of discounts, as well as access to the ISIC Card (International Student Identify Card)
- free Excel online e-learning
- free Anti-Money Laundering and anti-bribery and corruption online e-learning
- access to career advice and discounted CV review services
- access to local branches that host free training and networking events in their area
- access to AAT Rewards, which offers a range of discounts and offers on retail, insurance, holidays and much more
- access to online forums that allow students to network, ask questions and develop peer to peer support during their studies.

### 7.2. Registration for other qualifications

Students who wish to take any other AAT qualifications (including short course qualifications) are not required to become student members but are required to register for the qualifications they intend to take. This registration attracts a smaller fee than student membership and provides students with a more limited range of benefits, including:

- access to a personal MyAAT account – the member only area of the website which provides access to AAT benefits, services, resources and communities

- eligibility to sit assessments, receive results and obtain feedback (Note: students will receive results for any assessments sat whilst they were members, even if the result does not come through until after student membership has lapsed)
- access to interactive study support materials, practice assessments and 'Green Light' tests (a formative diagnostic tool for students)
- access to study support campaigns and online events across all AAT qualifications.
- limited access to Excel online e-learning
- access to local branches that host free training and networking events in their area
- access to online forums that allow students to network, ask questions and develop peer to peer support during their studies.

### **7.3. AAT Bookkeeping membership (AATQB)**

Student members who successfully complete the Advanced Certificate in Bookkeeping or the Advanced Diploma in Accounting (or the AQ2013 equivalent qualifications) are eligible to apply for bookkeeping membership and will be able to use the letters AATQB after their name when successfully elected.

Benefits of bookkeeping membership include:

- use of professional letters AATQB after their name to show their professional status
- CPD e-learning and online resources
- technical and ethical support helplines
- free and discounted CPD events across the UK
- local branch network
- support to set up and run their own accounting business as an AAT Licensed Bookkeeper
- access to career advice and discounted CV review services
- Anti-Money Laundering and anti-bribery and corruption e-learning
- Excel online e-learning
- AAT Rewards which offers a range of discounts and offers on retail, insurance, holidays and much more
- dedicated monthly newsletters highlighting industry news, updates and local events.

### **7.4. AAT Full membership (MAAT)**

Student members who successfully complete the Professional Diploma in Accounting (or the AQ2013 equivalent) are eligible to apply for full membership and will be able to use the letters MAAT after their name when successfully elected.

To become a full member, students must have completed the Professional Diploma in Accounting, completed three or five work competences depending on whether they studied on AQ2013 or AQ2016, and have a professional referee for their application. Students can start their application for full membership during their studies by completing their work competences in advance.

If a student does not have the full set of work competences on completion of their studies they will become an affiliate member while they work towards full membership.

Benefits of full membership include:

- use of professional letters MAAT after their name to show their professional status
- CPD e-learning and online resources
- technical and ethical support helplines
- free and discounted CPD events across the UK

- local branch network
- bi-monthly *Accounting Technician* magazine
- Excel online e-learning
- Anti-Money Laundering and anti-bribery and corruption online e-learning
- support to set up and run their own accounting business as an AAT Licensed Accountant or Bookkeeper
- online career resources and events
- AAT Rewards which offers a range of discounts and offers on retail, insurance, holidays and much more
- dedicated monthly newsletters highlighting industry news, updates and local events.
- discount on full membership fees if studying for a further relevant qualification (e.g. ACCA, CIMA).

## 8. AAT monitoring activities

8.1. AAT monitors training providers to ensure that:

- they continue to meet AAT's requirements for the approval of training providers
- they remain compliant with the AAT Framework Agreement, Template Call Off Contracts, the *Code of Practice for AAT Approved Organisations*, and other relevant requirements relating to individual qualifications
- as applicable to each qualification, assessment decisions are in line with national standards.

### 8.2. Monitoring by external quality assurers

Once approved all training providers have an external quality assurer allocated to them. The frequency of visits by an external quality assurer to a training provider will depend on a number of risk-based factors, but every training provider will receive a monitoring activity at least once every two years.

Training providers will receive a report from the external quality assurer after the activity identifying any actions which need to be addressed.

### 8.3. Employer engagement

Training providers must prepare an employer engagement action plan for **each qualification**, which must demonstrate adequate planning and preparation for employer engagement, for all students.

#### Which students does this apply to?

Employer engagement is required for all AAT students who:

- are registered completing a full-time programme of study on the Foundation Certificate in Accounting, the Foundation Diploma in Accounting and Business, and the Advanced Diploma in Accounting
- are aged **under 19** when they begin their programme of study
- have a registered address in **England**.

#### What must be covered?

The employer engagement action plan must detail all the activities planned, for each student studying each qualification.

Employer engagement activities should be mapped against one or more of the units within each specific qualification.

Activities must comply with the DfE definition of meaningful employer engagement, which can be found in the [DfE 16 to 19 qualifications technical guidance](#).

Training providers must also make contingency plans for students who may miss events through absence.

AAT has provided templates, which can be found alongside the qualification specifications, to help training providers develop their employer engagement plans. The templates may be used as they are, amended or added to, or used to inform training providers' own systems and procedures. The training provider is responsible for providing the relevant evidence.

### How is this checked?

The plan must be made available for review and approval by the EV at the beginning of a programme. It will also be checked throughout the programme, to ensure progress is being made.

The information included in this document, and that of the employer engagement plan and student activities record is the minimum requirement. EVs will use this as the benchmark to decide whether the requirement for employer engagement is being met.

Training providers that cannot show enough commitment from employers and those who cannot share a credible plan of activity when requested will be sanctioned in accordance with AAT's sanctions policy.

No certificates will be issued to students until a training provider has demonstrated that this requirement has been met.

### Examples of employer engagement activities

This list is not exhaustive and alternative methods of engagement may be used as appropriate, alongside valid evidence.

Type of engagement	Description	Suggested evidence
Work placement	Students spend a short period of time (2-3 days), or a more extended period (1 week+) working in a particular area of the business	<ul style="list-style-type: none"> <li>• Employer reference</li> <li>• Work placement diaries</li> <li>• Learning journals</li> <li>• Projects completed or other outputs from work activities</li> </ul>
Work experience	Students spend a short period of time (half day or full day) examining a specific aspect of the operation of the business	<ul style="list-style-type: none"> <li>• Employer reference</li> <li>• Work experience diaries</li> <li>• Learning journals</li> </ul>
Work shadowing	Students follow a member of staff around their daily routine to learn about their work	<ul style="list-style-type: none"> <li>• Employer reference</li> <li>• Work experience diaries</li> <li>• Learning journals</li> </ul>
Visiting speakers / master classes / co-delivery	A member of staff talks to students about a particular aspect of business practice within their organisation	<ul style="list-style-type: none"> <li>• Details of lectures</li> <li>• Co-delivery lesson plan</li> <li>• Student notes from lectures</li> </ul>

Employer-led project	Students undertake projects set with input from employers	<ul style="list-style-type: none"> <li>• Project outline</li> <li>• Evidence of completed project</li> </ul>
Employer-led formative assessments	Students undertake exercises and/or formative assessments set with input from employers	<ul style="list-style-type: none"> <li>• Sample of exercises/assessments completed</li> </ul>
Employers as expert witnesses	'Expert witnesses' contribute to the formative assessment of student's work	<ul style="list-style-type: none"> <li>• Statement from employers</li> </ul>

#### 8.4. Self-assessment reporting

Most training providers undertake self-assessment to support and improve the quality of their programmes. Self-assessment should be a normal part of a training provider's review and evaluation of its activities. Providing an annual self-assessment report is a requirement of all AAT approved training providers.

You will be asked to provide your first self-assessment report within 18 months of approval. While the self-assessment is an on-going process, you will only be required to submit a report to AAT once every 18 months thereafter. It will then be required in the same month on an 18 month basis.

Guidance on the self-assessment process is available at: [aat.org.uk/support/quality-assurance/resources](https://aat.org.uk/support/quality-assurance/resources)

## 9. Assessment

### 9.1. Preparing for AAT assessments

Tutors are reminded to always refer to the unit content within the qualification specifications for what to teach and what will be assessed, and to refer to a range of supporting materials where possible. While published materials can offer excellent support and variety in teaching and learning, they should not be used without reference to the specification. For more information on the specifications and other supporting materials, visit the Learning portal.

### 9.2. Types of assessments

All AAT qualifications (graded and ungraded) are assessed using computer based assessments (CBAs) through AAT's assessment platform and are marked by AAT.

CBAs may be:

- wholly computer marked
- partially computer marked and partially human marked
- wholly human marked.

The units that make up the qualifications may be assessed by:

- unit assessment only
- unit assessment and as part of a synoptic assessment
- synoptic assessment only.

In addition to using AAT's assessment platform, some assessments require students to use external software applications (e.g., spreadsheets, computerised accounting or payroll software) as part of the assessment. Where the assessment requires students to use the external software to

demonstrate the knowledge, skills and understanding they have gained while studying the unit, the students are responsible for uploading any files of evidence produced during the assessment. Further guidance for the administration of assessment is available in the [Instructions for conducting AAT computer based assessments \(CBA\)](#).

### 9.3. Unit assessments

Unit assessments are available to be scheduled on demand throughout the year, except during periods set and communicated by AAT. Training providers can set timetables that fit in with their course delivery programme.

### 9.4. Synoptic assessments

Synoptic assessments, which assess knowledge and understanding from across several units within a qualification, have been introduced under AQ2016, and End Point Assessments.

- Foundation Certificate in Accounting
- Foundation Diploma in Accounting and Business
- Advanced Certificate in Accounting
- Professional Diploma in Accounting
- Level 3 Assistant Accountant
- Level 4 Professional Accounting Technician.

For the synoptic assessment in the Professional Diploma in Accounting / Level 4 Professional Accounting Technician, students and training providers are provided with access to information about a company. AAT refers to this as pre-release material. The purpose of this material is to contextualize the tasks received in the assessment, which will be based on the same company. Studying the material will encourage students to think about the assessment topics in an integrated way, which is necessary for performing well in the synoptic assessment.

AAT sets the assessment windows for the synoptic assessments. The current synoptic assessment schedule is available on the dedicated [synoptic assessment](#) webpage. Pre-release materials are available through the online MyAAT [study support search](#).

Results for wholly computer-marked assessments are available within 24 hours via MyAAT. Results for externally marked assessments are available six weeks from the date of the assessment.

### 9.5. CBA performance feedback for students

AAT provides a free feedback service that gives a simple summary of students' performance in each assessment. The feedback statements are automatically generated by the assessment platform, in a standard format across all CBAs to help students identify their strengths and any topic areas requiring further study. These statements are also available via Centre Assessment results and Your Assessment results on MyAAT.

The feedback statement includes a breakdown of student's performance by task. The student is presented with a short descriptor against each task to describe their performance against the topics assessed in that task.

There are five feedback descriptors, each giving an indication of how the student has performed in that task, along with generic advice on how to proceed with their studies or continuing professional development (CPD).

The five feedback descriptors are as follows:

1. **Exceeded:** your performance exceeded the minimum requirement. Try to maintain this level of performance.
2. **Met:** your performance met the minimum requirement. To maintain or exceed this performance level you should regularly revisit the topics in this area.
3. **Borderline:** your performance was close but did not meet the minimum requirement. Further study of the topics covered by this task is still needed.
4. **Below requirement:** your performance was not strong enough to meet the minimum requirement on this occasion. Further study of the topics covered by this task is important
5. **Significantly below requirement:** your performance fell significantly below the minimum requirement. There was little evidence of learning. Significant further study of the topics covered by this task is essential.

For tasks worth less than ten marks, 'Met' is the highest feedback descriptor that can be assigned.

For Recognition of Prior Learning, the Competent/Not yet competent decisions made by the assessor are converted to a binary (1,0) marking scheme. In these cases, 'Met' or 'Below requirements' are the only feedback descriptors that can be generated.

Generally, each feedback descriptor covers a range of marks, so it is possible for two students to receive similar feedback statements but, because they scored differently in each task, each student might have a different result overall, that is, 'Competent' or 'Not yet competent'.

If a student remains dissatisfied with their assessment result, they can apply to have it reviewed through the [enquiries and appeals procedure](#)

## 9.6. Re-taking assessments

Students should only be entered for assessments when both the student and the tutor believe that the student will be able to demonstrate competence. While some re-takes are to be expected, the taking of three or more assessments should be considered the exception rather than the rule. Some students may find it difficult to achieve success in the assessment the more time that has elapsed between the assessment and the completion of their studies. Where a student is unsuccessful in their assessment attempt, they should discuss their assessment outcome, including performance feedback, with their tutor and receive appropriate revision advice before re-taking the assessment.

Where students have failed to meet the assessment criteria on several occasions, the tutor should also review the process by which they assess their students as being ready to demonstrate competence.

## 9.7. AQ2016 re-sit restrictions

Students aged 16-19 years of age living within England and studying one of the following qualifications will be restricted to two re-sits within their study programme period:

- AAT Foundation Certificate in Accounting
- AAT Foundation Diploma in Accounting
- AAT Advanced Diploma in Accounting.

A study programme is a 24 month period.

The re-sit restrictions will not apply to:

- students aged over 19 years, at the point of registration with AAT

- students living in Scotland, Wales or Northern Ireland
- international students
- students on an apprenticeship programme
- part-time students
- students who are self-funded.
- students studying the Professional Diploma in Accounting or an AAT short course qualification.

## 9.8. Voiding of assessments

There are two reasons available for you to void an assessment:

- before an assessment has started: **Void – Not yet started**
- after an assessment has started: **Void**

You must provide a valid reason for voiding an assessment after it has started, by completing the text box during the void process.

Where re-sit restrictions apply, the voiding of assessments on the assessment platform must not be used to circumvent these restrictions.

AAT monitors the use of voiding on the assessment platform. If we find that any student has accessed a substantial amount of any assessment to which re-sit restrictions apply, and the assessment has been voided, AAT may request an explanation from the training provider, and will reserve the right to change the result to Not Yet Competent.

Training providers will be invoiced for any assessment where the terms and conditions have been accepted at the start of the assessment. AAT will not provide a credit note if a training provider has voided an assessment after the terms and conditions have been accepted.

## 10. AAT Assessment venue supply policy

- 10.1. AAT recognises that the requirement for assessment venues arises mostly, but not exclusively, from the needs of students studying with distance learning training providers.
- 10.2. AAT also recognises that most distance learner training providers will accept students only when they know that students will have access to an assessment venue that is local to them.
- 10.3. All training providers are expected to continue to assist students to find an existing assessment venue, should they need one.
- 10.4. AAT follow a collaborative approach between training providers and AAT to finding new assessment venues for students, utilising knowledge of UK based organisations that have potential for becoming or providing additional assessment venues.
- 10.5. AAT will maintain a register of assessment venues, if for any reason an assessment venue on the register ceases to provide assessment services, we will seek to replace that assessment venue with another in the same general area.

## 11. Exemptions

- 11.1. Students can claim exemptions from some AAT units using evidence of certificated achievement. Previous relevant AAT achievements will automatically be credited to AAT students, but certificated achievements from other awarding organisations must be claimed directly from AAT.

Access the [list of exemptions](#).

Access the [exemptions policy](#).

## 12. Recognition of prior learning (RPL)

- 12.1. RPL is a method of assessment that may lead to the award of units within AAT qualifications. It is known by a variety of titles including the Recognition of Prior Achievement and Accreditation of Prior Learning.

The RPL policy can be accessed [here](#).

## 13. Complaints

- 13.1. Training providers must have a published complaints procedure. When student members are not satisfied with the service offered by a training provider, they have the right to have their complaint investigated. Where complaints are raised and are not resolved through a training provider's complaints procedure, the complaint may be referred to AAT for consideration. Complaints should be sent to [aatquality.assurance@aat.org.uk](mailto:aatquality.assurance@aat.org.uk)
- 13.2. Complaints may be reported anonymously. However, AAT will only act on an allegation if the training provider can be identified from the details provided.
- 13.3. The complaints procedure is available at [aat.org.uk/about/help-and-support/complaints](https://aat.org.uk/about/help-and-support/complaints)

## 14. Reviewing suspected malpractice or maladministration

- 14.1. Malpractice refers to any deliberate action(s), neglect, default or other practice that compromises, or could compromise:

- the assessment process
- the integrity of AAT qualifications
- the validity of a result or certificate
- the reputation and credibility of the awarding organisation
- the qualification or the wider qualifications community.

- 14.2. In short, malpractice can be the breach of any published regulations or code of practice, whether intentional or inadvertent, or any practices which place the integrity of qualifications at risk. It can be caused by training providers and their staff, their candidates, and awarding organisations.

- 14.3. Please refer to the following documents on the process for dealing with suspected cases of malpractice or maladministration:

- *Code of Practice for AAT Approved Organisations*

- *Policy and supporting guidance on preventing, investigating and dealing with malpractice and maladministration*
- *Whistleblowing policy.*

These resources are available on our dedicated '[Quality assurance resource](#)' web page.

## 15. Data protection and information/cyber security

15.1 AAT are required to work with approved organisations to ensure that the appropriate contingency plans are in place should they experience cyber-attacks that prevent the delivery of qualifications and assessments.

15.2 Approved organisations shall therefore provide AAT with details of their cyber security and resilience to prevent, detect respond and recover to any potential cyber-attacks on an at least annual basis of review by completing the self-assessment at <https://www.aat.org.uk/support/quality-assurance/resources>. Centre(s) shall inform AAT of any material changes as they occur if substantial changes are made to technology, infrastructure, certifications, or mitigations, either in place or Planned.

15.3 Please refer to the following documents for further information on the on-going requirements that need to be met regarding data protection and information/cyber security:

- *Code of Practice for AAT Approved Organisations*
- *Approved Organisation self-assessment form*

These resources are available on our dedicated '[Quality assurance resource](#)' web page.

## 16. Reasonable adjustments and special considerations

16.1. AAT and AAT approved assessment centres have a duty to ensure that individual students or apprentices can access qualifications and assessments in a way that is most appropriate for their individual needs. This duty can be met via the application of reasonable adjustments and special consideration.

16.2. A reasonable adjustment is an arrangement that can be put in place by AAT or the assessment centre prior to an assessment to help students with a long-term disability such as dyslexia, or who are temporarily impaired, such as a student who has broken their arm, to do their best. For example, applying extra time for dyslexic students, or the use of a Scribe for a student with a broken arm.

16.3. All reasonable adjustments must be approved and put in place prior to the assessment taking place. However, they must not affect the reliability and validity of the assessment outcomes and must not advantage that student.

16.4. Where reasonable adjustments have been applied, the work produced by the student or apprentice will be marked to the same standard as the work of other assessed students or apprentices.

16.5. Special consideration is a process which takes into account the student's circumstances, for example, a temporary illness or injury, or some other event outside of the student's control, at or shortly before the time of assessment, which has or is likely to have had an effect on the student's ability to take the assessment, in light of the result that has been / will be issued.

- 16.6. A student or apprentice may be eligible for special consideration if their performance in an assessment is affected by circumstances beyond their control, e.g., recent personal illness, accident, bereavement, serious disturbance during the assessment or where alternative assessment arrangements which were agreed in advance of the assessment proved inappropriate or inadequate.
- 16.7. Further information and guidance on student eligibility for, and the application of, reasonable adjustments and special consideration in AAT Assessments is available at [aat.org.uk/assessment/rasc-guidance](https://aat.org.uk/assessment/rasc-guidance)

## 17. Language of assessments

- 17.1. AAT assessments are only available in English.
- 17.2. AAT does not currently provide assessments in any other language. However, AAT will keep this under review and will consider the changing needs of students, training providers and other users of AAT qualifications in determining future policy.

## 18. Copyright of AAT assessments

- 18.1. AAT assessment material is copyright protected and training providers cannot directly or indirectly produce material that is derived from AAT assessments. Therefore, cosmetic changes to AAT assessment material through the alteration of names and/or numerical values are a breach of AAT copyright.
- 18.2. AAT assessment material is not intended for use with other awarding organisations' qualifications.

## 19. Support for training providers

- 19.1. A wide range of support services are available to AAT approved training providers.

### 19.2. Centre Support team

The Centre Support team is the first point of contact for all training provider queries, including the following areas:

- assessments and scheduling through the assessment platform
- support and events for Tutors and Exams Officers.

Centre Support can be contacted by telephone on +44 (0)20 3735 2443, or by email at [centre.support@aat.org.uk](mailto:centre.support@aat.org.uk)

### 19.3. Support and events

AAT runs a wide variety of webinars and events specifically tailored to meet the needs of those involved in the delivery and administration of AAT qualifications.

Most events and support services are free, for example the WebEx sessions that are run online, and the regional network meetings.

Details of all support, services and forthcoming events can be found on AAT's website, within *SummingUp* (our weekly newsletter) and from the AAT Centre Support team on **+44 (0)20 3735 2443**, or by email at [centre.support@aat.org.uk](mailto:centre.support@aat.org.uk)

### 19.4. AAT website

The website contains resources for those running AAT qualifications. It provides support tools, and advice and information on a range of issues, including:

- guidance and support material relating to assessments
- troubleshooting guides
- assessment News section giving up to date advice and guidance on assessments matters
- practice assessments
- Sample Assessment and Mark Schemes
- interactive e-learning resources, including the Greenlight tests for students
- marketing support and services, including marketing materials for open days and the 'Promote your centre' service
- online services, for example statements of achievement and student member registration payment codes
- new qualification update pages

- online booking for our events.

### 19.5. Ordering publications and marketing support

As an AAT Approved training provider, you can call upon a range of support materials designed to build awareness of your training provider and present a professional and welcoming image.

Whether you're running an open day or recruitment event, marketing support is available to you, including:

- the latest AAT publications, including student guides and brochures
- event packs for your open days
- posters
- social media banners.

You can browse through and order these materials online by visiting [aat.org.uk/marketingmaterials](http://aat.org.uk/marketingmaterials)

### 19.6. SummingUp

*SummingUp* is a weekly electronic newsletter produced by AAT to provide training providers with news and information on:

- changes to AAT's assessment policy
- regulatory criteria and guidance
- feedback on assessment performance
- useful and inspiring articles for your students
- forthcoming AAT events.

*SummingUp* is emailed to training providers each Friday morning and is also available to view on the website at [aat.org.uk/news/training-providers/summing-up](http://aat.org.uk/news/training-providers/summing-up). If you have a MyAAT account, you will receive *SummingUp* each Friday morning.

If you have a colleague who would like to receive this information, but they do not require MyAAT, you can add them through the 'new user' service available via your MyAAT accounting.

### 19.7. SummingUp Live

Our monthly SummingUp Live webinar gives training providers the opportunity to hear the latest training provider news in a different format. We highlight the most important news from the month and look ahead to what's coming up. Throughout the webinar AAT staff members are on hand to answer any raised questions. You can listen to previous recordings or sign up to the next webinar at [aat.org.uk/SummingUpLive](http://aat.org.uk/SummingUpLive)

## Appendix 1: Incident reporting forms

### Form 1 - Potential malpractice/maladministration incident report form

Training provider	
Training provider number	
Date of incident	
Assessment concerned	
Venue	
Name of invigilator	
Incident reported by	

Name(s) of student(s) involved:

Student name	AAT membership number

Nature of incident:

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Incident report submitted by:

Position:

Date:

Once completed, please submit this form to the Awarding Organisation Compliance team at [aatquality.assurance@aat.org.uk](mailto:aatquality.assurance@aat.org.uk)

## Form 2 – Data Security Incident

Training provider		Training provider number	
Date(s) of incident			
Incident reported by			

The nature of the breach e.g. phishing, ransomware, exploited web vulnerabilities etc.	
How many separate attacks there have been and the dates and nature of those attacks.	
The nature and extent of the loss of data/evidence/information, such as personal data, assessment materials and qualification results.	
The location of the data breach.	
The categories and approximate number of data subjects/candidates affected.	
The categories and approximate number of personal data records affected.	
The name and contact details of the incident lead.	
Likely consequences of the data breach.	
Steps proposed or taken to address the data breach, including any actions taken to mitigate possible adverse effects.	
How many centres were/are affected, and how.	
The potential or actual impact on your ability to develop, deliver and award your qualifications.	
Any concerns you may have about the centres' ability to meet their contractual agreements, in their delivery of qualifications and assessments.	
Where any lost materials/data may constitute a GDPR breach confirmation that the centre/s have reported this through the appropriate channels, including whether the Information Commissioner's Office, DfE, Action Fraud, NCSC, NCA or any other Regulators or enforcement bodies have been informed.	
Whether any AAT data has been exfiltrated or put at risk, for example personal data shared between the parties or credentials used to access AAT systems.	
Whether the affected centre/s have relationships with any other Awarding Organisation and if so which AO's.	

Incident report submitted by:

Position:

Date:

Once completed, please submit this form to [aatquality.assurance@aat.org.uk](mailto:aatquality.assurance@aat.org.uk) and [dataprotection@aat.org.uk](mailto:dataprotection@aat.org.uk)

## Appendix 2: AAT qualifications

### Accounting Qualifications (AQ16)

#### AAT Foundation Certificate in Accounting (Level 2)

Unit	Unit code	Assessment	Marking
Bookkeeping Transactions	BTRN1	Unit	Computer marked
Bookkeeping Controls	BKCL1	Unit	Computer marked
Elements of Costing	ELCO1	Unit	Computer marked
Using Accounting Software	UACS1	Unit	Externally assessed
Work Effectively in Finance*	WEFN1		
Foundation Synoptic assessment	FSYA1	Synoptic	Externally assessed

#### AAT Foundation Diploma in Accounting and Business (Level 2)

Unit	Unit code	Assessment	Marking
Bookkeeping Transactions	BTRN2	Unit	Computer marked
Bookkeeping Controls	BKCL2	Unit	Computer marked
Elements of Costing	ELCO2	Unit	Computer marked
Using Accounting Software	UACS2	Unit	Externally assessed
Work Effectively in Finance*	WEFN2		
Foundation Synoptic assessment	FSYA2	Synoptic	Externally assessed
Business Communications and Personal Skills	BPLS1	Unit	Computer marked
Developing Lifelong Learning Skills			
Introduction to Business and Company Law	IBLW1	Unit	Computer marked
Introduction to Payroll	INPY1	Unit	Computer marked

#### AAT Advanced Diploma in Accounting (Level 3)

Unit	Unit code	Assessment	Marking
Advanced Bookkeeping	AVBK1	Unit	Computer marked
Final Accounts Preparation	FAPR1	Unit	Computer marked
Management Accounting: Costing	MMAC1	Unit	Computer marked
Indirect Tax	IDRX1	Unit	Computer marked
Ethics for Accountants*	ETFA1		
Spreadsheets for Accounting*	SPSH1		
Advanced Diploma Synoptic assessment**	AVSY1	Synoptic	Externally assessed

#### AAT Professional Diploma in Accounting (Level 4)

Unit	Unit code	Assessment method	Marking
Financial Statements of Limited Companies	FSLC1	Unit	Externally assessed
Management Accounting: Budgeting	MABU1	Unit	Externally assessed
Management Accounting: Decision and Control	MDCL1	Unit	Externally assessed
Accounting Systems and Controls*	ASYC1		
Professional Diploma Synoptic assessment	PDSY1	Synoptic	Externally assessed
Business Tax	BSTX1	Unit	Externally assessed
Personal Tax	PLTX1	Unit	Externally assessed
Credit Management	CDMT1	Unit	Externally assessed
External Auditing	ETAU1	Unit	Externally assessed

Cash and Treasury Management	CTRM1	Unit	Externally assessed
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\* Unit awarded on completion of the synoptic assessment.

\*\* This assessment is split into two individual component parts. Each competent part is 1 hour 30 mins long, and unused time from part 1 cannot be carried across to part 2.

## AAT Accounting Apprenticeships

AAT Assistant Accountant End Point Assessment (Level 3)			
Assistant Accountant Portfolio and Reflective	AARF1	EPA	Externally assessed
Advanced Diploma Synoptic assessment	AVSY2	Synoptic	Externally assessed

AAT Professional Accountant End Point Assessment (Level 4)			
Professional Accounting Technician Portfolio and Reflective	PPRF1	EPA	Externally assessed
Professional Diploma Synoptic assessment	PDSY2	Synoptic	Externally assessed

## Short qualifications

### Access Award in Accounting Software

Unit	Unit code	Assessment	Marking
Access to Accounting Software	AASW1	Unit	Externally assessed

### Access Award in Bookkeeping

Unit	Unit code	Assessment	Marking
Access to Bookkeeping	ATBK1	Unit	Computer marked

### Access Award in Business Skills

Unit	Unit code	Assessment	Marking
Preparing for Work	PPFW1		
Using Numbers in Business	UNBS1		
Sales and purchases in business	SPBS1		
Access to Business Skills	ABSK1	Unit	Computer marked

### AAT Foundation Certificate in Bookkeeping (Level 2)

Unit	Unit code	Assessment	Marking
Bookkeeping Transactions	BTRN3	Unit	Computer marked
Bookkeeping Controls	BKCL3	Unit	Computer marked

### AAT Foundation Award in Accounting Software (Level 2)

Unit	Unit code	Assessment	Marking
Using Accounting Software	UACS3	Unit	Externally assessed

### AAT Advanced Certificate in Bookkeeping (Level 3)

Unit	Unit code	Assessment	Marking
Advanced Bookkeeping	AVBK2	Unit	Computer marked
Final Accounts Preparation	FAPR2	Unit	Computer marked
Indirect Tax	IDRX2	Unit	Computer marked

## AAT Qualifications – Scotland

England, Wales, NI, Non-UK	Scotland
AAT Foundation Certificate in Accounting - Level 2	AAT Foundation Certificate in Accounting at SCQF Level 5
AAT Advanced Diploma in Accounting - Level 3	AAT Advanced Diploma in Accounting at SCQF Level 6
AAT Professional Diploma in Accounting - Level 4	AAT Professional Diploma in Accounting at SCQF Level 8
AAT Level 1 Award in Accounting	AAT Award in Accounting at SCQF Level 4
AAT Level 2 Certificate In Accounting	AAT Certificate in Accounting at SCQF Level 5
AAT Level 3 Diploma In Accounting	AAT Diploma in Accounting at SCQF Level 6
AAT Level 4 Diploma In Accounting	AAT Diploma in Accounting at SCQF Level 8

For the use of RPL/exemptions please refer to the policy at [aat.org.uk/find-a-course/exemptions](https://aat.org.uk/find-a-course/exemptions).

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