

## Exemptions for Qualifications 2022

Please note: There are restrictions on how many exemptions are allowed within the AAT accounting qualifications and exemptions are only available for up to 50% of the units that make up an AAT qualification.

Students must pay an exemption fee for each unit that they receive an exemption from.

For some of the qualifications that have been approved the student must choose from the list of AAT units eligible for exemptions.

The 50% cap and exemption fees do not apply for transitions between AAT AQ2016 and AAT Q2022 units.

### Level 2 Accounting Qualifications

#### Association of Accounting Technicians (AAT)

If the student has completed the following **AAT AQ2016** units they will be exempt from the Q2022 units below:

Unit achieved AQ2016	Exemptions from: Q22 Level 2 Certificate in Accounting
Bookkeeping Transactions* (BTRN)	Introduction to Bookkeeping (ITBK)

Unit achieved	Exemptions from: Level 2 Certificate in Accounting
Bookkeeping Controls* (BKCL)	Principles of Bookkeeping Controls (POBC)

Unit achieved	Exemptions from: Level 2 Certificate in Accounting
Elements of Costing* (ELCO)	Principles of Costing (PCTN)

**International Association of Bookkeepers (IAB)**

If the student has completed the following **IAB** qualifications, they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 2 Certificate in Accounting
IAB Level 2 Certificate in Bookkeeping	Introduction to Bookkeeping (ITBK)
	Principles of Bookkeeping Controls (POBC)

Qualification achieved	Exemptions from TWO units: Level 2 Certificate in Accounting
IAB Level 2 Certificate in Computerised Accounting for Business (QCF)	Introduction to Bookkeeping (ITBK)
	Principles of Costing (PCTN)

**Open University (OU)**

If the student has completed the following **OU** qualification they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 2 Certificate in Accounting
B291 Financial Accounting	Introduction to Bookkeeping (ITBK)
	Principles of Bookkeeping Controls (POBC)

Qualification achieved	Exemptions from: Level 2 Certificate in Accounting
B124 Fundamentals of Accounting	Introduction to Bookkeeping (ITBK)
	Principles of Bookkeeping Controls (POBC)

**Scottish Qualifications Authority (SQA)**

If the student has the following **SQA** qualification they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 2 Certificate in Accounting
Advanced Certificate in Accounting/HNC in Accounting and/or Advanced Diploma in Accounting/HND in Accounting	Principles of Bookkeeping Controls (POBC)

Next Generation Higher National Certificate in Accounting	Exemptions from: Level 2 Certificate in Accounting
Recording Transactions in the Ledger	Introduction to Bookkeeping (ITBK)
Preparing Management Accounting	Principles of Costing (PCTN)

**SkillsFirst**

If the student has the following **Skillsfirst** qualification they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 2 Certificate in Accounting
Skillsfirst Level 2 Certificate in Computerised Accounting for Business	Introduction to Bookkeeping (ITBK)

## ICB

If the student has the following **ICB** qualification they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 2 Certificate in Accounting
ICB Level 2 Certificate in Bookkeeping	Introduction to Bookkeeping (ITBK)
	Principles of Bookkeeping Controls (POBC)

## ICB

If the student has the following **ICB** qualification, they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 2 Certificate in Accounting
ICB Level 2 Certificate in Manual Bookkeeping	Introduction to Bookkeeping (ITBK)
	Principles of Bookkeeping Controls (POBC)

## City & Guilds

If you have the following **City & Guilds** qualification, you'll be exempt from the Q2022 units below:

What I have	Exemptions from: Level 2 Certificate in Accounting
City & Guilds Level 2 Award in Bookkeeping and Accounts	Introduction to Bookkeeping (ITBK)

## Level 3 Diploma in Accounting

### Association of Accounting Technicians (AAT)

If the student has completed the following **AAT AQ2016** units they will be exempt from the Q2022 units as listed:

Unit achieved	Exemptions from: Level 3 Diploma in Accounting
Advanced Bookkeeping* (AVBK) + Final Accounts Preparation* (FAPR)	Financial Accounting: Preparing Financial Statements (FAPS)

Unit achieved	Exemptions from: Level 3 Diploma in Accounting
Management Accounting: Costing* (MMAC) + Advanced Synoptic assessment (ADSY)	Management Accounting Techniques (MATS)

Unit achieved	Exemptions from: Level 3 Diploma in Accounting
Indirect Tax	Tax Processes for Businesses (TPFB)

### Botswana Institute of Chartered Accountants (BICA)

If the student has completed the following module from BICA's Chartered Accountancy qualification they will be exempt from the Q2022 unit(s) below:

Module achieved	Exemptions from: Level 3 Diploma in Accounting
Principles of Taxation	Tax Processes for Businesses (TPFB)

### European Institute of Management and Finance (EIMF)

If the student has completed the following **EIMF** qualification they will be exempt from the Q2022 unit(s) below:

Qualification achieved	Exemptions from: Level 3 Diploma in Accounting
An overview of Cyprus's VAT legislation	Tax Processes for Businesses (TPFB)

### International Association of Bookkeepers (IAB)

If the student has completed the following **IAB** qualifications they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 3 Diploma in Accounting
Level 3 Certificate in Bookkeeping and Accounting – 601/9058/9	Financial Accounting: Preparing Financial Statements (FAPS)
IAB Level 3 Diploma in Accounting and Cash Management	Financial Accounting: Preparing Financial Statements (FAPS)

Students that have completed either of these qualifications or hold professional membership with IAB are eligible to apply for Bookkeeping Membership (AATQB).

### Institute of Chartered Accountants in England and Wales (ICAEW)

If the student has completed the following **ICAEW** modules they will be exempt from two of the Q2022 units below:

CFAB – Certificate in Finance, Accounting and Business Module achieved	Exemptions from a maximum of THREE: Level 3 Diploma in Accounting
ICAEW Accounting	Financial Accounting: Preparing Financial Statements (FAPS)
Business and Finance	Management Accounting Techniques (MATS)
Principles of Taxation	Tax Processes for Businesses (TPFB)

## ICB

If the student has the following **ICB** qualification they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 3 Diploma in Accounting
ICB Level 3 Certificate in Bookkeeping and Accounts	Financial Accounting: Preparing Financial Statements (FAPS)

Students that have completed this qualification or hold professional membership with ICB are eligible to apply for Bookkeeping Membership (AATQB).

## City & Guilds

If you have the following **City & Guilds** qualification you'll be exempt from the Q2022 units below:

What I have	Exemptions from: Level 3 Diploma in Accounting
City & Guilds Level 3 Award in Accounting and Bookkeeping	Financial Accounting: Preparing Financial Statements (FAPS)

## Irish Colleges Training Centre

If the student has completed the following qualification, they will be exempt from the following Q2022 unit below:

Qualification achieved	Exemptions from: Level 3 Diploma in Accounting
Indirect Tax	Tax Processes for Businesses (TPFB)

## Open University (OU)

If the student has completed one of the following **OU** qualifications they will be exempt from the Q2022 units below:

Qualification achieved	Exemptions from: Level 3 Diploma in Accounting
B291 Financial Accounting	Financial Accounting: Preparing Financial Statements (FAPS)

Qualification achieved	Exemptions from: Level 3 Diploma in Accounting
B292 Management Accounting	Management Accounting Techniques (MATS)

Qualification achieved	Exemptions from: Level 3 Diploma in Accounting
B124 Fundamentals of Accounting	Financial Accounting: Preparing Financial Statements (FAPS) Management Accounting Techniques (MATS)

### Pearson

If the student has completed the following qualification, they will be exempt from the following Q2022 units below:

LCCI Level 3 Certificate in Accounting Module achieved	Exemptions from a maximum of THREE: Level 3 Diploma in Accounting
Costings and Management Accounting	Management Accounting Techniques (MATS)
Financial Accounting	Financial Accounting: Preparing Financial Statements (FAPS)

### Scottish Qualifications Authority (SQA) HNC in Accounting

\*If the student has completed the following **SQA HNC in Accounting** qualification they will be exempt from two of the Q2022 units below:

Qualification achieved	Exemptions from THREE units: Level 3 Diploma in Accounting
Advanced Certificate in Accounting/HNC in Accounting	Financial Accounting: Preparing Financial Statements (FAPS)
	Management Accounting Techniques (MATS)
	Tax Processes for Businesses (TPFB)



**\*Students holding SQA HND in Accounting may also claim exemptions for Advanced Diploma Level 3 if they wish to.**

Qualification achieved	Exemptions from <b>THREE</b> units: <b>Level 3 Diploma in Accounting</b>
Next Generation Higher National Certificate	Financial Accounting: Preparing Financial Statements (FAPS)
	Management Accounting Techniques (MATS)
	Business Awareness (BUAW)

### **Sijil Pelajaran Malaysia (SPM)**

If the student has completed the following qualification, they will be exempt from the following Q2022 unit below:

Qualification achieved	Exemptions from: <b>Level 3 Diploma in Accounting</b>
Principles of Accounting	Financial Accounting: Preparing Financial Statements (FAPS)

### **T Level Technical Qualification in Accounting**

If the student has completed the T Level Technical Qualification in Accounting, they will be exempt from the Q2022 unit(s) below:

Qualification achieved	Exemptions from: <b>Level 3 Diploma in Accounting</b>
T Level Technical Qualification in Accounting	Business Awareness (BUAW)  Financial Accounting: Preparing Financial Statements (FAPS)

T Level students wishing to progress onto AAT's Level 4 Diploma in Professional Accounting would also benefit from completing the Q2022 Level 3 Management Accounting Techniques unit.

### Unirazak

If the student has completed the following **Unirazak** modules they will be exempt from a maximum of three of the Q2022 units below:

Diploma in Accounting	Exemptions from: Level 3 Diploma in Accounting
Modules achieved	
Cost Accounting	Management Accounting Techniques (MATS)
Financial Accounting I, II, and III	Financial Accounting: Preparing Financial Statements (FAPS)

## Professional Diploma in Accounting – Level 4

### Association of Accounting Technicians (AAT)

If the student has completed the following **AAT** AQ2016 units they will be exempt from the Q2022 units below:

Unit achieved	Exemptions from: Diploma in Professional Accounting
Management Accounting: Budgeting* (MABU) + Management Accounting: Decision and Control* (MDCL)	Applied Management Accounting (AMAC)

Unit achieved	Exemptions from: Diploma in Professional Accounting
Financial Statements of Limited Companies (FSLC)	Drafting and Interpreting Financial Statements (DAIF)

Unit achieved	Exemptions from: Diploma in Professional Accounting
Professional Synoptic (PDSY) Assessment	Internal Accounting Systems and Controls (INAC)

Unit achieved	Exemptions from: Diploma in Professional Accounting
Business Tax (BSTX)	Business Tax (BNTA)

Unit achieved	Exemptions from: Diploma in Professional Accounting
Personal Tax (PLTX)	Personal Tax (PNTA)

Unit achieved	Exemptions from: Diploma in Professional Accounting
External Auditing (ETAU)	Audit and Assurance (AUDT)

Unit achieved	Exemptions from: Diploma in Professional Accounting
Cash and Treasury Management (CTRM)	Cash and Financial Management (CSFT)

Unit achieved	Exemptions from: Diploma in Professional Accounting
Credit Management (CDMT)	Credit and Debt Management (CRDM)

#### Level 4 Professional Accounting Technician apprenticeship standard

If the student has completed the following **AAT** End Point Assessment they will be exempt from the Q2022 unit below:

Unit achieved	Exemptions from: Diploma in Professional Accounting
Professional Synoptic (PDSY) Assessment	Internal Accounting Systems and Controls (INAC)

#### Association of Chartered Certified Accountants (ACCA)

If the student has completed the following **ACCA** papers they will be exempt from the Q2022 units below:

Papers from: ACCA Fundamentals qualification (Part of Level 2s in Accountancy suite)		
• Diploma in Accounting and Business		
ACCA Paper achieved	Title of ACCA paper	Exemptions from a maximum of THREE units: Diploma in Professional Accounting
F2/FMA	Management Accounting	Applied Management Accounting (AMAC)
F3/FFA	Financial Accounting	Drafting and Interpreting Financial Statements (DAIF)
F6	Taxation (UK)	Business Tax (BNTA) Personal Tax (PNTA)
Papers from: ACCA Certified Accounting Technician (CAT) qualification		
FAU	ACCA Certificate In Audit (RQF Level 4)	Audit and Assurance (AUDT)
FFM	ACCA Certificate in Financial Management (RQF Level 4)	Cash and Financial Management (CSFT)
FTX	ACCA Certificate in Taxation (RQF Level 4)	Business Tax (BNTA) Personal Tax (PNTA)

**Please note:**

Students who are part-way through the ACCA qualification may be eligible to apply for full AAT membership through alternative routes. Please check [our website](#) for more information about our eligibility requirements.

**ATT**

If the student has completed the following **ATT** qualification they will be exempt from the Q2022 unit(s) below:

Qualification achieved	Exemptions from: Diploma in Professional Accounting
Paper 1: Personal Taxation	Personal Tax (PNTA)
Paper 2: Business Taxation	Business Tax (BNTA)

**Botswana Institute of Chartered Accountants (BICA)**

If the student has completed the following module from BICA's Chartered Accountancy qualification they will be exempt from the Q2022 unit(s) below:

Module achieved	Exemptions from: Diploma in Professional Accounting
Principles of Taxation	Business Tax (BNTA) Personal Tax (PNTA)

**CIMA**

If the student has completed the following **CIMA** qualification they will be exempt from the Q2022 unit(s) below:

Qualification achieved	Exemptions from: Diploma in Professional Accounting
BA2 Fundamentals of Management Accounting	Applied Management Accounting (AMAC) Cash and Financial Management (CSFT)

BA3 Fundamentals of Financial Accounting	Drafting and Interpreting Financial Statements (DAIF)
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### **CIPFA**

If the student has completed the following **CIPFA** qualification they will be exempt from the Q2022 unit(s) below:

<b>Qualification achieved</b>	<b>Exemptions from: Diploma in Professional Accounting</b>
Audit and Assurance	Audit and Assurance (AUDT)
Management Accounting	Applied Management Accounting (AMAC)
Company Financial Reporting	Drafting and Interpreting Financial Statements (DAIF)

### **Chartered Tax Institute of Malaysia (CTIM)**

If the student has completed the following **CTIM** modules they will be exempt from the Q2022 unit(s) below:

<b>Modules achieved</b>	<b>Exemptions from: Diploma in Professional Accounting</b>
Intermediate level: Business Taxation	Business Tax (BNTA)
Intermediate level: Personal Taxation	Personal Tax (PNTA)

### **European Institute of Management and Finance (EIMF)**

If the student has completed the following **EIMF** qualification they will be exempt from the Q2022 unit(s) below:

<b>Qualification achieved</b>	<b>Exemptions from: Diploma in Professional Accounting</b>
The Cyprus Taxation System	Business Tax (BNTA) Personal Tax (PNTA)

## Horizon Campus

If the student has completed the following **Horizon Campus** modules they will be exempt from a maximum of three of the Q2022 units below:

<b>Bachelor of Management Honours in Accounting and Finance</b>	<b>Exemptions from a maximum of THREE units: Diploma in Professional Accounting</b>
<b>Modules achieved</b>	
Management Accounting Fundamentals and Management Accounting	Applied Management Accounting (AMAC)
Advanced Financial Reporting and Corporate Reporting & Analysis	Drafting and Interpreting Financial Statements (DAIF) Audit and Assurance (AUDT)
Management Information Systems	Internal Accounting Systems and Controls (INAC)
Fundamentals of Finance Management	Cash and Financial Management (CSFT)
Business Taxation	Business Tax (BNTA)
Audit and Assurance	Audit and Assurance (AUDT)

## Institute of Chartered Accountants in England and Wales (ICAEW)

If the student has completed the following **ICAEW** modules they will be exempt from a maximum of three of the Q2022 units below:

<b>CFAB – Certificate in Finance, Accounting and Business</b>	<b>Exemptions from a maximum of THREE units: Diploma in Professional Accounting</b>
<b>Modules achieved</b>	
Accounting	Drafting and Interpreting Financial Statements (DAIF)
Assurance	Audit and Assurance (AUDT)
Business and Finance	Applied Management Accounting (AMAC) Drafting and Interpreting Financial Statements (DAIF)
Principles of Taxation	Personal Tax (PNTA) Business Tax (BNTA)

## Kolej Baitulmal

If the student has completed the following modules from the Diploma in Accounting qualification they will be exempt from the Q2022 unit(s) below:

<b>Module achieved</b>	<b>Exemptions from a maximum of THREE: Diploma in Accounting Professional Accounting</b>
Financial Accounting 3 and Financial Accounting 5	Drafting and Interpreting Financial Statements (DAIF)

Auditing	Audit and Assurance (AUDT)
Taxation 1 and Taxation 2	Business Tax (BNTA) and Personal Tax (PNTA)

### Open University (OU)

If the student has completed the following **OU** qualification they will be exempt from the Q2022 unit(s) below:

Qualification achieved	Exemptions from: Diploma in Professional Accounting
B292 Management Accounting	Applied Management Accounting (AMAC)

Qualification achieved	Exemptions from: Diploma in Professional Accounting
B293 Financial Accounting in Context	Drafting and Interpreting Financial Statements (DAIF)

Qualification achieved	Exemptions from: Diploma in Professional Accounting
B294 Financial Analysis and Decision Making	Cash and Financial Management (CSFT)

Qualification achieved	Exemptions from: Diploma in Professional Accounting
B391 Management Accounting and International Finance	Applied Management Accounting (AMAC)

### Pearson

If the student has completed the following **Pearson** qualification they will be exempt from the Q2022 unit below:

Qualification achieved	Exemptions from: Diploma in Professional Accounting
Pearson BTEC Level 5 HND Diploma in Business (Accounting) QCF	Drafting and Interpreting Financial Statements (DAIF)



**Scottish Qualifications Authority (SQA)**

If the student has completed the following **SQA** qualifications they will be exempt from a maximum of three of the Q2022 unit(s) below:

Qualification achieved	Exemptions from <b>THREE</b> units: <b>Diploma in Professional Accounting</b>
Advanced Diploma in Accounting/HND in Accounting	Drafting and Interpreting Financial Statements (DAIF)
	Cash and Financial Management (CSFT)
	Applied Management Accounting (AMAC)
	Business Tax (BNTA)

**The Career Academy**

If the student has completed the following **TCA** modules they will be exempt from the Q2022 unit(s) below:

Diploma in Accounting Modules achieved	Exemptions from: <b>Diploma in Professional Accounting</b>
'Management Accounting' and 'Advanced Management Accounting'	Applied Management Accounting (AMAC)
Business Taxation	Business Tax (BNTA)

**Unirazak**

If the student has completed the following **Unirazak** modules they will be exempt from a maximum of three of the Q2022 unit(s) below:

Diploma in Accounting Modules achieved	Exemptions from a maximum of <b>THREE</b> units: <b>Diploma in Professional Accounting</b>
Introduction to Finance	Cash and Financial Management (CSFT)
Financial Accounting IV and V	Drafting and Interpreting Financial Statements (DAIF)
Auditing	Audit and Assurance (AUDT)
Management Accounting	Applied Management Accounting (AMAC)
Principles of Taxation and/or Taxation	Personal Tax (PNTA)
	Business Tax (BNTA)