

Exemptions for AAT Qualifications

Introductory Qualifications

International Association of Bookkeepers (IAB)

If you have one of the following **IAB** qualifications or units you'll be exempt from the following units:

What I have	IAB Unit	Exemptions from the Introductory Certificate in Accounting
IAB Level 1 Certificate in Payroll (QN: 601/0474/0)	Generating an Employee Record- M/505/1142	Payroll Processing (PAPR) Computerised Payroll Administration (CPYA)
	Making gross pay calculations F/505/1145	
	Payroll Processing J/505/1146	
	Processing leavers L/505/1150	
	Payroll Preparation H/505/1154	
	Computerised Payroll Administration T/505/1157	

Level 2 Qualifications

Association of Accounting Technicians (AAT)

If you've completed the following **AAT AQ2010** units you'll be exempt from the AQ2013 units below:

What I have	Exemptions from the Introductory Certificate in Accounting
AAT Computerised Accounting Software (CMPA) AQ2010	Computerised accounting (CPAG)

What I have	Exemptions from the Introductory Certificate in Accounting
AAT Basic Accounting II (BA II) AQ2010	Control accounts journals and the banking system (CJBS)

What I have	Exemptions from the Introductory Certificate in Accounting
AAT Basic Accounting I (BA I) AQ2010	Processing bookkeeping transactions (PBKT)

Association of Chartered Certified Accountants (ACCA)

If you've completed the following **ACCA** papers or units you'll be exempt from the units below:

What I have	Exemptions from the Introductory Certificate in Accounting
ACCA Level 2 Diploma in Financial and Management Accounting (QN: 601/0772/8)	Processing bookkeeping transactions(PBKT)
	Control accounts journals and the banking system (CJBS)
	Basic costing (BCST)
	Computerised accounting (CPAG)

What I have	Exemptions from the Introductory Certificate in Accounting
ACCA Level 4 Certificate in Financial Management (QN: 601/1075/2)	Work effectively in accounting and finance (WKAF)

City & Guilds

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

What I have	Exemptions from the Introductory Certificate in Accounting
City & Guilds Level 2 Award in Computerised Accounts (QN: 500/4292/0)	Computerised accounting (CPAG)

International Association of Bookkeepers (IAB)

If you have one of the following **IAB** qualifications or units you'll be exempt from the units below:

What I have	Exemptions from the Introductory Certificate in Accounting
IAB Level 2 Certificate in Bookkeeping (QN: 601/0730/3)	Processing bookkeeping transactions (PBKT)
	Control accounts journals and the banking system (CJBS)

What I have	IAB Unit	Exemptions from the Introductory Certificate in Accounting
IAB Level 2 Certificate in Bookkeeping Apprentices only	F/601/3649	Computerised accounting (CPAG)

What I have	Exemptions from the Introductory Certificate in Accounting
IAB Level 2 Certificate in Bookkeeping (QN: 601/0730/3)	Work effectively in accounting and finance (WKAF)

What I have	Exemptions from the Introductory Certificate in Accounting
IAB Level 2 Award in Computerised Bookkeeping (QN: 500/9261/3)	Computerised accounting (CPAG)

What I have	IAB Unit	AAT Level 2 Diploma in Accounting and Business
IAB Level 2 Certificate in Payroll (QN: 601/0477/6)	Y/502/8082	Introduction to payroll systems (IPSY)
	Y/505/1278	Computerised payroll skills (CPSK)

Open University (OU)

If you have one of the following **OU** qualifications you'll be exempt from the AQ2013 units below:

What I have	Exemptions from the Introductory Certificate in Accounting
B291 Financial Accounting	Processing bookkeeping transactions (PBKT)
	Control accounts, journals and the banking system (CJBS)

Scottish Qualifications Authority (SQA)

If you've completed the following **SQA** unit you'll be exempt from the AQ2013 unit below:

What I have	SQA Unit	Exemptions from the Introductory Certificate in Accounting
HNC Accounting: Using Financial Accounting Software	F7JP34	Computerised accounting (CPAG)

Intermediate qualifications

Association of Accounting Technicians (AAT)

If you've completed the following **AAT AQ2010** units you'll be exempt from the units below:

What I have	Exemptions from the Intermediate Diploma in Accounting
Accounts preparation I (API) AQ2010	Accounts preparation (ACPR)

What I have	Exemptions from the Intermediate Diploma in Accounting
Accounts preparation II (APII) AQ2010	Prepare final accounts for sole traders and partnerships (FSTP)

What I have	Exemptions from the Intermediate Diploma in Accounting
Costs and revenues (CRS) AQ2010	Costs and revenues (CSTR)

What I have	Exemptions from the Intermediate Diploma in Accounting
Indirect Tax (ITX) AQ2010	Indirect tax (ITAX)

What I have	Exemptions from the Intermediate Diploma in Accounting
Spreadsheets software (SPSW) AQ2010	Spreadsheet software (SDST)

Association of Chartered Certified Accountants (ACCA)

If you've completed the following **ACCA** papers or units you'll be exempt from the units below:

What I have	Exemptions from the Intermediate Diploma in Accounting
ACCA Level 2 Diploma in Financial and Management Accounting (QN: 601/0772/8)	Professional ethics (PETH)
	Spreadsheet software (SDST)

What I have	Exemptions from the Intermediate Diploma in Accounting
ACCA Level 3 Diploma in Financial and Management Accounting (QN: 601/0773/X)	Accounts preparation (ACPR)
	Prepare final accounts for sole traders and partnerships (FSTP)
	Costs and revenues (CSTR)
	Indirect tax (ITAX)
	Professional ethics (PETH)

What I have	Exemptions from the Intermediate Diploma in Accounting
ACCA Level 4 Certificate in Taxation (QN: 601/1074/0)	Indirect tax (ITAX)

What I have	Exemptions from the Intermediate Diploma in Accounting
ACCA Level 4 Diploma in Accounting and Business (QN: 601/0771/6)	Accounts preparation (ACPR)
	Prepare final accounts for sole traders and partnerships (FSTP)
	Professional ethics (PETH)

What I have	Exemptions from the Intermediate Diploma in Accounting
ACCA Level 4 Certificate in Financial Management (QN: 601/1075/2)	Professional ethics (PETH)

European Computer Driving Licence (ECDL)

If you have the following **ECDL** qualification you'll be exempt from the units below:

What I have	Exemptions from the Intermediate Diploma in Accounting
ECDL Level 2 Certificate in IT User Skills (ECDL Extra) (ITQ) (QCF)	Spreadsheet software (SDST)

What I have	Exemptions from the Intermediate Diploma in Accounting
Level 3 Certificate in IT User Skills (ECDL Advanced) (ITQ) (QCF)	Spreadsheet software (SDST)

International Association of Bookkeepers (IAB)

If you have the following **IAB** qualification you'll be exempt from the units below:

What I have	Exemptions from the Intermediate Diploma in Accounting
IAB Level 3 Diploma In Bookkeeping (QN: 601/0484/3)	Prepare Final Accounts For Sole Traders and Partnerships (FSTP)

What I have	Exemptions from the Intermediate Diploma in Accounting
IAB Level 3 Certificate in Computerised Accounting for Business (QN: 601/0482/X)	Computerised Accounting (CPAG)

Institute of Chartered Accountants in England and Wales (ICAEW)

If you've completed the following **ICAEW** modules you'll be exempt from the units below:

What I have	Exemptions from the Intermediate Diploma in Accounting
ICAEW Accounting Module	Accounts preparation (ACPR)
	Prepare Final Accounts for Sole Traders and Partnerships (FSTP)

Open University (OU)

If you have one of the following **OU** qualifications you'll be exempt from the units below:

What I have	Exemptions from the Intermediate Diploma in Accounting
B291 Financial Accounting	Accounts Preparation (ACPR)
	Prepare Final accounts for Sole Traders and Partnerships (FSTP)

What I have	Exemptions from the Intermediate Diploma in Accounting
B292 Management Accounting	Costs and revenues (CSTR)

Scottish Qualifications Authority (SQA)

If you've completed the following **SQA** units you'll be exempt from three of the units below:

What I have	SQA Unit	Exemptions from the Intermediate Diploma in Accounting
SQA HNC in Accounting : Recording financial Information	F7JV34*	Accounts preparation (ACPR)
		Prepare final accounts for sole traders and partnerships (FSTP)
		Indirect tax (ITAX)
		Control accounts journals and the banking system (CJBS)

*All 4 topics to be achieved

What I have	SQA Unit	Exemptions from the Intermediate Diploma in Accounting
SQA HNC in Accounting: Cost accounting	F7JR34	Costs and revenues (CSTR)

Institute of Certified Bookkeepers (ICB)

If you have one of the following **ICB** qualifications or units you'll be exempt from one of the two units below:

What I have	ICB Unit	Exemptions from Level 2 Certificate in Bookkeeping
ICB Level 2 Certificate in Bookkeeping	Underpinning knowledge	Processing bookkeeping transactions (PBKT)
	Business documents, ledger accounts and the division of the ledger	
	Books of prime entry, accounting for VAT	
	Making and receiving payments	Control accounts, journals and the banking systems (CJBS)
Use a computerised accounts package		

And or exemptions for both units from the Level 2 Certificate in Accounting

Exemptions from Level 2 Certificate in Accounting
Processing bookkeeping transactions (PBKT)
Control accounts, journals and the banking systems (CJBS)

If you have the following **ICB** qualification or units you'll be exempt from the units below

What I have	ICB Unit	Exemptions from Level 3 Certificate in Bookkeeping and Ethics and/or the Level 3 Diploma in Accounting
ICB Level 3 Certificate in Bookkeeping and Accounts	Underpinning knowledge	Accounts preparation (ACPR)
	Reconciliation of accounts and correction of errors	
	VAT returns	
	Calculate and post adjustments to the ledgers	Prepare final accounts for sole trader and partnerships (FSTP)
	Final accounts of non-incorporated businesses	

Advanced qualifications

Association of Accounting Technicians (AAT)

If you've completed the following **AAT AQ2010** units you'll be exempt from the AQ2013 units below:

What I have	Exemptions from the Advanced Diploma in Accounting
Financial statements (FNST) AQ2010	Financial statements (FSTM)

What I have	Exemptions from the Advanced Diploma in Accounting
Budgeting (BGT) AQ2010	Budgeting (BDGT)

What I have	Exemptions from the Advanced Diploma in Accounting
Financial performance (FNPF) AQ2010	Financial performance (FPFM)

What I have	Exemptions from the Advanced Diploma in Accounting
Business tax (BTX) (AQ2010)	Business tax (BTAX)

What I have	Exemptions from the Advanced Diploma in Accounting
Personal tax (PTX) (AQ2010)	Personal tax (PTAX)

What I have	Exemptions from the Advanced Diploma in Accounting
External auditing (EXA) (AQ2010)	External auditing (EXTA)

What I have	Exemptions from the Advanced Diploma in Accounting
Credit control (CRMC) (AQ2010)	Credit control (CRDC)

Association of Chartered Certified Accountants (ACCA)

If you've completed the following **ACCA** papers or units you'll be exempt from the units below:

What I have	Exemptions from the Advanced Diploma in Accounting
ACCA Level 4 Diploma in Accounting and Business (QN:601/0771/60)	Financial statements(FSTM)
	Budgeting (BDGT)
	Financial performance (FPFM)

What I have	Exemptions from the Advanced Diploma in Accounting	
ACCA Level 4 Certificate in Taxation (QN:601/1074/0)	L/504/3355	Business tax (BTAX)
	J/504/3354	Personal tax (PTAX)

What I have	Exemptions from the Advanced Diploma in Accounting	
ACCA Taxation (UK) (F6)	L/504/3355	Business tax (BTAX)
	J/504/3354	Personal tax (PTAX)

What I have	Exemptions from the Advanced Diploma in Accounting	
ACCA Level 4 Certificate in Financial Management (QN:601/1075/2)	Y/504/3357	Cash management (CSHM)
	D/504/3358	Credit control (CRDC)

What I have	Exemptions from the Advanced Diploma in Accounting	
ACCA - Diploma in Accounting and Business F1 Accountants in Business F2 Management Accounting F3 Financial Accounting	M/504/3350	Financial Statements
	T/504/3351	Budgeting
	A/504/3352	Financial Performance

Open University (OU)

If you have one of the following **OU** qualifications you'll be exempt from the units below:

What I have	Exemptions from the Advanced Diploma in Accounting	
B292 Management Accounting	Financial performance (FPFM)	
	Budgeting (BDGT)	

Pearson

If you have the following **Pearson** qualification or unit you'll be exempt from the unit below:

What I have	Pearson Unit	Exemptions from the Advanced Diploma in Accounting
Pearson BTEC Level 5 HND Diploma in Business 240+ (Accounting pathway) QCF (QN: 500/8239/5)	Financial Accounting and Reporting	Financial statements(FSTM)

Scottish Qualifications Authority (SQA)

If you've completed the following **SQA** units you'll be exempt from the AQ2013 units below:

What I have	SQA Unit	Exemptions from the Advanced Diploma in Accounting
SQA HND in Accounting: Financial reporting and analysis	F7R4 35	Financial statements(FSTM)

What I have	SQA Unit	Exemptions from the Advanced Diploma in Accounting
SQA HND in Accounting: Management accounting for planning and control	F8 2H 35	Costs and revenues (CSTR)
		Cash management (CSHM)
		Financial performance (FPFM)
		Budgeting (BDGT)

What I have	SQA Unit	Exemptions from the Advanced Diploma in Accounting
SQA HND in Accounting: business taxation	F7R6 35*	Business tax (BTAX)
		Indirect tax (ITAX)

*All 5 topics to be achieved

What I have	SQA Unit	Exemptions from the Advanced Diploma in Accounting
SQA HND in Accounting: Income Tax	F86X 35	Personal tax (PTAX)