

Qualifications 2022

AAT

first intuition

where people count



AAT QUALIFICATIONS 2022

Headline dates:

- 31 January 2022 – last registration for AQ2016 (current syllabus)
- 1 February 2022 – All registrations will be for qualifications 2022 from this date
- 28 February 2023 – last assessment date for AQ2016





Overview of old and new qualifications

Level 2

AQ2016	Quals 2022
Bookkeeping transactions	Introduction to bookkeeping
Bookkeeping controls	Principles of bookkeeping controls
Elements of costing	Principles of costing
Using accounting software	
Working effectively in finance (Synoptic test)	The business environment (Synoptic test)

Level 3

AQ2016	Quals 2022
Advanced bookkeeping	Final accounting
Final account preparation	
Management accounting costing	Management accounting techniques
Indirect tax	Tax processes for business
Ethics, spreadsheets and synoptic	Business awareness

Level 4

AQ2016	Quals 2022
Final statements of limited companies	Drafting and interpreting financial statements
Management accounting: Budgeting	Applied management accounting
Management accounting: Decision and control	
Internal controls (synoptic assessment)	Internal accounting systems and controls
choice of 2/5 options	choice of 2/5 options

Level	AQ2016	Quals 2022
Level 2	4 unit assessments and 1 synoptic assessment	3 unit assessments and 1 synoptic assessment
Level 3	4 unit assessments and 1 synoptic assessment	4 unit assessments
Level 4	5 unit assessments and 1 synoptic assessment	5 unit assessments

In addition to the papers of the AAT qualification, apprentices will also need to complete an additional synoptic exam at each of level 3 and 4 as part of their EPA's



Finance/Accounts Assistant Apprenticeship

Knowledge

- ▶ General Business
- ▶ Understanding your organisation
- ▶ Accounting systems and processes
- ▶ Basic accounting
- ▶ Ethical standards

Skills

- ▶ Attention to detail
- ▶ Communication
- ▶ Uses systems and processes
- ▶ Personal effectiveness

Behaviours

- ▶ Teamwork
- ▶ Personal development
- ▶ Professionalism
- ▶ Customer focus

ON-PROGRAMME

AAT Level 2 qualification (or ICB IAB ACCA)

AQ 2016	Quals 2022
Bookkeeping transactions	Introduction to bookkeeping
Bookkeeping controls	Principles of bookkeeping controls
Using accounting software	Principles of costing
Elements of costing	The business environment
Working effectively in accounting and finance	

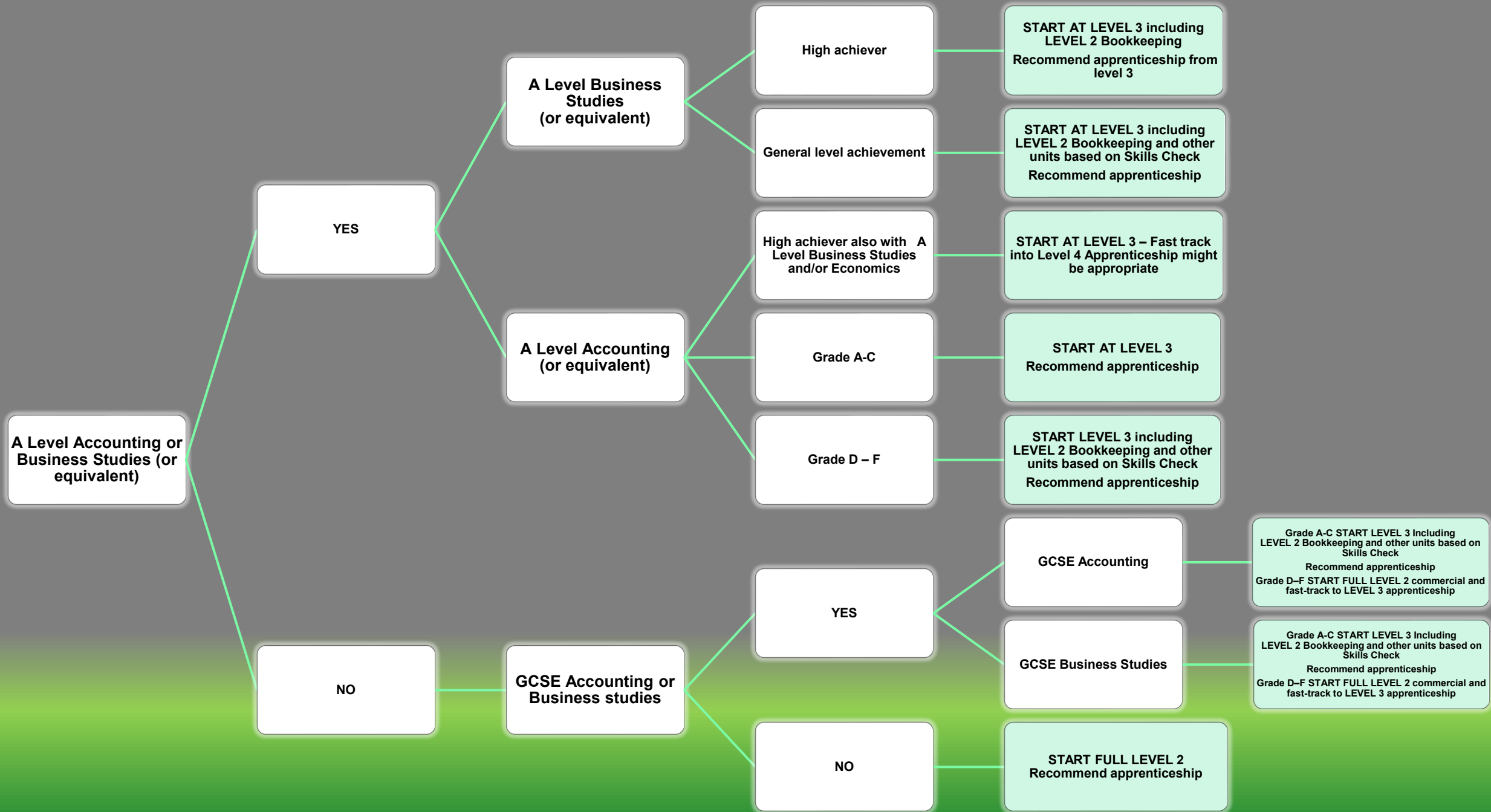
Skills and behaviours delivery

Skills	Behaviours
Attention to detail (ATD)	Teamwork (TWK)
Communication (COMM)	Personal development (PD)
Uses systems and processes (SYST)	Professionalism (PROF)
Personal effectiveness (PERS)	Customer focus (CF)

Portfolio of evidence

EPA

- ▶ In-tray assessment
- ▶ Structured interview based on portfolio of evidence



Themes

- **Technology**

- Starts at level 2 in The Business Environment (data, information security, digital technology, tool) and builds in Level 3 Business Awareness (through PESTLE, digital technologies, data protection, use in visualisation and communication) and in Level 4 as part of Internal controls and Accounting Systems (impact digital systems and tech developments and use – visualisation)

- **Ethics**

- Starts at Level 2 in The Business Environment (basic introductions and knowledge of principles), builds in Level 3 Business Awareness (similar to PETH but focus is on practical application and understanding), and in Level 4 as part of Internal controls and Accounting Systems (ethical conduct, use in organisation systems and ethical information for stakeholders – practical understanding)

- **Sustainability**

- Starts at level 2 in The Business Environment (CSR, role of finance in reporting, decision making and business responsibility) and builds in Level 3 Business Awareness (more in-depth understanding around the importance, PESTLE and responsibilities) and in Level 4 as part of Internal controls and Accounting Systems (importance of sustainable conduct)

- **Communication**

- This is another significant pillar with a build from the purpose of effective communication and basic preparations through to the characteristics of quality information, bid data and visualisation at Level 3 in the Business Awareness and the practical application in level 4 through decision making and recommendation. Data analysis and evaluation builds throughout.



Notes

- ▶ Guided learning hours increased for L2 and L3 but reduced for L4
- ▶ The only synoptic that forms part of the qualification is in level 2 (but apprentices will need to sit an additional synoptic exam at levels 3 and 4 as part of their EPA's)
- ▶ New 'themes' throughout all levels
- ▶ All levels have fewer assessments as part of the qualification
- ▶ For apprenticeships – full qualification will be completed 'on-programme' (before gateway)
- ▶ EPA – will be outside of the qualification (current synoptics used for L3 and L4 – L2 is a new in-tray task)



Highlights of transitional arrangements

- **Level 2**
- BTRN, BKCL and ELCO all have direct transfers
- UACS and SYN have been removed
- Business environment and synoptic will need to be passed
- **Level 3**
- AVBK **AND** FAPR must be passed to credit FAPS (combined unit equivalent)
- Indirect tax transfers directly
- Business awareness cannot be credited and will need to be passed
- MMAC **AND** AVSY must be passed to credit MATS (new management accounting unit)
- **Level 4**
- MABU **AND** MDCL will have to be passed to credit AMAC (combined unit equivalent)
- FSLC and PDSY and all options will have direct transfer

