



## Transitional advice for AQ2016 students

To be eligible to transfer to Q2022 you must have passed one exam under AQ2016 at the level you are currently studying. The recommendation is that you change to Q2022 unless you stand to lose any substantial exam passes under the AAT's transitional rules. This transitional guide below will help you to make your decision. The transitional arrangements mean that you need to review your own exam passes and then consider what would be best so that you can complete the level.

Please note that if you choose to remain on AQ2016 it is recommended that you complete your level before the end of September 2023. Assessments will not be able to be completed on AQ2016 after 30 September 2023.

If you are an apprentice, you must discuss and agree what is best for your apprenticeship with your Work Based Advisor before transferring.

Any achievement prior to AQ2016 (AQ2010, AQ2013 and NVQ) will not be recognised by the AAT after 1 September 2022 if you are part way through a level.

### AAT Certificate in Bookkeeping - Level 2

This table shows how the level 2 Bookkeeping units will transfer from AQ2016 to Q2022

AQ2016 unit	Q2022 unit equivalent	Transitional information
Bookkeeping Transactions (BTRN)	Introduction to Bookkeeping (ITBK)	If you have passed BTRN you will receive a 70% pass in ITBK
Bookkeeping Controls (BKCL)	Principles of Bookkeeping Controls (POBC)	If you have passed BKCL you will receive a 70% pass in POBC

The recommended approach would be to complete your Level 2 certificate in Bookkeeping on AQ2016 if you are already registered on the qualification.

As this is a short qualification it is advisable to check your registration with AAT and speak to us at Peak prior to transferring so we can advise on the best route to take if you are planning to transfer to the new Q2022 qualification and complete Level 3 Accountancy.



## AAT Foundation Certificate in Accounting - Level 2

This table shows how the level 2 units will transfer from AQ2016 to Q2022

AQ2016 unit	Q2022 unit equivalent	Transitional information
Bookkeeping Transactions (BTRN)	Introduction to Bookkeeping (ITBK)	If you have passed BTRN you will receive an equivalent pass in ITBK
Bookkeeping Controls (BKCL)	Principles of Bookkeeping Controls (POBC)	If you have passed BKCL you will receive an equivalent pass in POBC
Elements of Costing (ELCO)	Principles of Costing (PCTN)	If you have passed ELCO you will receive an equivalent pass in PCTN
Using Accounting Software (UACS)	None	You will lose any pass in UACS as this is not examined under Q2022
Foundation Synoptic assessment (FSYA)	The Business Environment synoptic assessment (BESY)	You will lose any pass in FSYA, as BESY is a very different exam in Q2022 and must be sat again.

If you have passed UACS and/or FSYA it is advisable to stay on AQ2016, as those units are not transferable. Otherwise, you can transfer to Q2022.

**If you are transferring from AQ2016 to Q2022, AAT will charge a £50 admin fee which then gives you AAT registration to the Level 2 qualification until you finish the level.**



## AAT Advanced Diploma in Accounting - Level 3

This table shows how the level 3 units will transfer from AQ2016 to Q2022

AQ2016 unit	Q2022 unit equivalent	Transitional information
Advanced Bookkeeping (AVBK) Final Accounts Preparation (FAPR)	Financial Accounting: Preparing Financial Statements (FAPS)	If you have passed both AVBK and FAPR you will receive an equivalent pass in FAPS based on your AVBK result.  If you have only passed AVBK you will not receive an equivalent pass. If you transfer, you will cover some of the AVBK content again in FAPS.
Management Accounting: Costing (MMAC)  Advanced Synoptic assessment (AVSY)  Spreadsheets for Accounting (SPSH)	Management Accounting Techniques (MATS)	If you have passed both MMAC and AVSY you will receive an equivalent pass in MATS, based on your MMAC result.  If you have passed both MMAC and SPSH, you will receive an equivalent pass in MATS, based on your MMAC result.  If you have only passed MMAC or AVSY/SPSH, you will not receive an equivalent pass. If you transfer, you will cover some of the content again in MATS.
Indirect Tax (IDRX)	Tax Processes for Businesses (TPFB)	If you have passed IDRX you will receive an equivalent pass in TPFB
Advanced Synoptic Assessment (ADSY)	None	You will lose any pass in ADSY, as this is not examined separately under Q2022
N/A	Business Awareness (BUAW)	<b>NEW:</b> This is a new unit for Q2022 so all students will need to complete this unit.

If you are transferring from AQ2016 to Q2022, AAT will charge a £75 admin fee which then gives you AAT registration to the Level 3 qualification until you finish the level.



# AAT Professional Diploma in Accounting - Level 4

This table shows how the level 4 units will transfer from AQ2016 to Q2022

## Mandatory units

AQ2016 unit	Q2022 unit equivalent	Transitional information
<b>Management Accounting: Budgeting (MABU)</b>  <b>Management Accounting: Decision and Control (MDCL)</b>	Applied Management Accounting (AMAC)	If you have passed both MABU and MDCL, you will receive a 70% pass in AMAC  If you have only passed MABU or MDCL, you will not receive an equivalent pass. If you transfer, you will cover some of the content again when you sit AMAC
<b>Financial Statements of Limited Companies (FSLC)</b>	Drafting and Interpreting Financial Statements (DAIF)	If you have passed FSLC, you will receive an equivalent pass in DAIF
<b>Professional Synoptic (PDSY) Assessment (plus Accounting Systems and Controls)</b>	Internal Accounting Systems and Controls (INAC)	If you have passed PDSY, you will receive an equivalent pass in INAC

## Optional units

AQ2016 unit	Q2022 unit equivalent	Transitional information
<b>Business Tax (BSTX)</b>	Business Tax (BNTA)	If you have passed BSTX you will receive an equivalent pass in BNTA*
<b>Personal Tax (PLTX)</b>	Personal Tax (PNTA)	If you have passed PLTX you will receive an equivalent pass in PNTA*
<b>External Auditing (ETAU)</b>	Audit and Assurance (AUDT)	If you have passed ETAU you will receive an equivalent pass in AUDT
<b>Cash and Treasury Management (CTRM)</b>	Cash and Financial Management (CSFT)	If you have passed CTRM you will receive an equivalent pass in CSFT
<b>Credit Management (CDMT)</b>	Credit and Debt Management (CRDM)	If you have passed CDMT you will receive an equivalent pass in CRDM

\*If you have passed either of the tax optional units and are planning to sit the other, it is advisable to stay on AQ2016 as you will sit your second tax unit under the same Finance Act- FA2020. Q2022 will be examined under Finance Act 2021 from September 2022 to December 2023, so you will need to learn the new tax rules if you transfer to Q2022.

**If you are transferring from AQ2016 to Q2022, AAT will charge a £100 admin fee which then gives you AAT registration to the Level 4 qualification until you finish the level.**

