

Qualifications 2022 Exemption policy

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Qualifications 2022 RPL Policy

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1. Introduction

- 1.1. This policy is effective from 1 February 2022 for the Q2022 Level 2 Certificate in Bookkeeping, Level 2 Certificate in Accounting and Level 3 Certificate in Bookkeeping qualifications, but only under a controlled pilot with an AAT Approved training provider. The main launch of these qualifications will be 1 September 2022. This policy will come into effect on 1 September 2022 for the Level 3 Diploma in Accounting and the Level 4 Diploma in Professional Accounting.
- 1.2. AAT is the UK's leading professional body offering skills-based accountancy and finance qualifications. Our accountancy qualifications teach practical skills for the workplace. We work across the globe with around 130,000 members in more than 100 countries. Our members are represented at every level of the finance and accounting world, including learners, people already working in accountancy and self-employed business owners.
- 1.3. AAT qualifications are assessed primarily through externally set and marked assessments, which are administered by approved centres under controlled conditions. However, students who have already achieved comparable qualifications may be exempt from completing one or more AAT assessments.
- 1.4. This document sets out the policy and process for centres and for students who are intending to claim exemption for any AAT assessment.
- 1.5. This document is not applicable to centres who are planning to use the Recognition of Prior Learning (RPL) process for their students. For information about RPL please refer to the RPL policy available at, aat.org.uk/qualifications-and-courses/exemptions-recognition-prior-learning

2. Definition of an Exemption

- 2.1. **An exemption is where a learner who has successfully completed an external qualification containing a module or unit with at least 70% of the content of an equivalent AAT unit, may be regarded as 'exempt' from completing that unit as part of their AAT qualification.**

3. Current exemptions for AAT qualifications

- 3.1. The current list of exemptions for AAT qualifications, along with criteria and guidance on the process are available on the AAT website, aat.org.uk/qualifications-and-courses/exemptions-recognition-prior-learning
- 3.2. The list of exemptions has been based on the units/qualifications offered by other Awarding Organisations (AOs) that provide a direct like for like comparison, or at least a 70% match with AAT unit learning outcomes and assessment criteria. The list includes units from other regulated qualifications though it should be noted that some awards/units previously accepted have been removed as they are either no longer regulated or no longer eligible. The list also includes, where appropriate, qualifications from AAT approved professional organisations and other AAT quality assured unregulated qualifications.
- 3.3. Exemptions take account of the transfer/exemption arrangements between AQ2016 and Q2022. There are several exemptions for learners who achieved units from AQ2016 and who subsequently transferred to Q2022.
- 3.4. The list is subject to ongoing review taking account of further discussions with other AOs, and requests from centres and prospective learners. AAT is open to receiving applications from students and/or their centres suggesting alternative exemptions, subject to the general principles set out below.

4. General principles of applying for exemptions

The following are general principles that will be applied when considering exemption applications.

- 4.1. Students can claim exemptions for some AAT units using evidence of certified achievements. Previous AAT achievements gained within the last six years will automatically be credited to AAT students but certified achievements from other AOs must be claimed directly from AAT.
- 4.2. Applications for all exemptions should be sent to AAT directly by the student or their centre.
- 4.3. All relevant documentation including copies of certificates and, if required, letters of confirmation must be provided to claim an exemption. AAT reserves the right to contact AOs that awarded certificates to verify students' awards.
- 4.4. If a unit/qualification is not already on the exemptions list the centre will need to apply for that qualification to be included before an exemption can be considered. They will need to provide the mapping of the unit applied for against the relevant AAT unit. AAT will review the application and provide a decision to the centre within 10 working days of receipt.
- 4.5. Where a student is seeking exemption from qualifications/units not originally issued in English, clear mapping documents and a certified translation to English of these documents will be required, along with copies of the original language documents.

- 4.6. Where AAT believes that a qualification or unit does not contain sufficient relevant coverage, no exemption will be awarded, and the applicant will be notified and advised on how to proceed.
- 4.7. AAT will not award an exemption for an exemption already given by another AO.
- 4.8. Qualifications that are more than six years old cannot be considered for exemptions. The six-year period commences from the award date on the certificate issued by the AO.
- 4.9. If a student has failed an AAT assessment, AAT will not accept an exemption application for that unit for a period of two years from the date of the failed assessment.
- 4.10. Where individuals want recognition for previously achieved pre AQ2016 AAT units the student, with the support of their centre, will need to map their past achievement and supporting evidence against the assessment criteria for the new unit, to demonstrate that their prior learning is valid, authentic, current, and sufficient, and submit this via the Recognition of Prior Learning (RPL) route.
- 4.11. Entitlement to exemptions is entirely at the discretion of AAT based on a review and comparison of the qualifications/units in question. AAT's decision on any exemption applications is final.
- 4.12. Percentage scores for exempted units will be capped at 70%. This includes exemptions from AAT AQ2016 units. This ensures a level playing field for all learners, though they can of course improve upon this grade by sitting the AAT unit assessment. Achievements of more than 70% will then be used to calculate the overall grade.
- 4.13. Students may achieve up to 50% of a qualification's units (odd number of units are rounded up) using exemptions but must achieve at least one unit using the assessment method required by that unit. It is not possible for a student to be certified for any level of the AAT's qualifications using exemptions alone. For the avoidance of doubt, the following table shows the maximum number of permitted exemptions, depending on the total number of units required to achieve a qualification:

Number of units required to achieve an AAT qualification	Number of permitted unit exemptions
1	None
2	1
3	2
4	2
5	3
6	3
7	4
8	4
9	5

5. Policy for Higher Education Institutes

- 5.1. AAT will assess exemption applications based on Accreditation of Prior Certified Learning (APCL). Applications for APCL will only be considered from students who have achieved qualifications awarded by UK universities, Higher Education Institutes (HEIs) or Awarding Organisation (AOs)
- 5.2. In all cases, the qualification must be at, or above, the same academic level as the AAT unit for which the exemption is being sought. The qualification must also have equivalent or more learning hours as the AAT unit for which the exemption is being sought.
- 5.3. Exemption will be available for all units with AAT qualifications.
- 5.4. Where exemptions are granted for multiple units within a qualification, the student must achieve at least one unit using the assessments methods required by that unit. It is not possible to be certified for any level of the AAT's qualifications by means of exemptions alone. The following table shows the exemption rules.

Number of units required to achieve an AAT qualification	Number of permitted unit exemptions
1	None
2	1
3	2
4	2
5	3
6	3
7	4
8	4
9	5

- 5.5. For each exemption awarded, the HEI will be charged a fee equivalent to the published assessment fee.
- 5.6. Qualifications which are more than six years old cannot be considered for exemptions. The six year period commences from the award date on the certificate issued by the university, HEI or AO.
- 5.7. If a student has failed an AAT assessment, AAT will not accept an exemption application for that unit for a period of two years from the date of the failed assessment.

- 5.8. HEIs must carry out their own initial mapping exercise using AAT publicly available standards and specifications. At the time of application, the institute should notify AA of the unit/s for which exemption(s) is/are sought. Copies of any relevant modules or unit specifications which form part of the qualification referred to in the mapping document should also be included as part of the application. The initial HEI mapping will be followed by scrutiny, carried out by AAT subject matter experts, and must demonstrate a 100% match to each of the learning outcomes within the AAT unit for which an exemption is being sought. The scrutiny by the subject matter expert will be charged for at a rate agreed with AAT. AAT will then issue the results of the scrutiny and confirm successful or unsuccessful exemptions for that particular programme.
- 5.9. If an exemption application is unsuccessful, the applicants will be notified and the existing assessment fee will be charged should the unit be scheduled to be taken at a later date.
- 5.10. If an exemption application is successful, the exemption from the assessment will be given for the AAT unit(s) specified. Any unit(s) for which exemption has been granted will be listed on the official transcript as 'EXEMPTION' upon completion of the qualification.
- 5.11. AAT will not award credit certificates for AAT units against which a student has obtained an exemption, as the student would not have completed an AAT assessment for such units.
- 5.12. Exemptions are awarded at the discretion of AAT. There is no automatic entitlement to exemptions
- 5.13. AAT will not award exemptions given by another AO.
- 5.14. Any exemptions must be granted by AAT, in writing, before the applicant is entered for other AAT assessments.
- 5.15. No exemption is valid until the applicant has registered with AAT and paid the appropriate fees in full. The above does not affect published and agreed special arrangements.
- 5.16. If an exemption is not accepted and then the relevant AAT assessment is failed, the original exemption cannot be reclaimed.
- 5.17. Exemptions for units will be capped at 70%. This includes exemptions from AAT AQ2016 units.
- 5.18. AAT's decision on exemptions is final

6. Fees for exemptions

- 6.1 Where exemptions are awarded, a fee equivalent to the assessment fee will be charged per exemption. Centres and students will be advised how to pay this fee. The exemption will be recorded by AAT, directly on to the student's record on receipt of the payment. Exemption fees only apply to eligible learners with a completed qualification or units from external AOs. The exemption charges do not apply to transitional arrangements between AQ2016 and Q2022 units.
- 6.2 Where a student starts and does not complete an AAT qualification but has already applied and been charged for exemptions, AAT will not refund the fee amount.

The Association of Accounting Technicians

140 Aldersgate Street

London

EC1A 4HY

t: +44 (0)20 7397 3000

f: +44 (0)20 7397 3009

e: aat@aat.org.uk

aat.org.uk