

	Date ICAEW studies commenced	Papers completed as at end of 2024	1 st half 2025	2 nd half 2025	1 st half 2026	2 nd half 2026	1 st half 2027	2 nd half 2027	1 st half 2028
Cohort 9	Sep-25	n/a		AC (Certificate) AS (Certificate) Law (Certificate)	AA (J26) FAR (J26)	PTX (Certificate) MI (Certificate) TC (D25) FM (D25)	BTF (Certificate) BPT (J27) BST (J27)		Advanced (J28)
Cohort 9A (AAT/Exemptions route)	Sep-25	n/a		AS (Certificate) AA (D25) FAR (D25)	Law (Certificate) TC (J26) FM (J26)	BPT (D25) BST (D25)		Advanced (N27)	
Cohort 1	Jan-25	n/a	AC (Certificate) AS (Certificate) Law (Certificate)	AA (D25) FAR (D25)	PTX (Certificate) MI (Certificate) TC (J26) FM (J26)	BTF (Certificate) BPT (D25) BST (D25)		Advanced (N27)	
Cohort 1A (AAT/Exemptions route)	Jan-25	n/a	AS (Certificate) FAR (J25) AA (J25)	Law (Certificate) (June) TC (D25) FM (D25)	BPT (J26) BST (J26)		Advanced (J27)		
Cohort 7	Sep-24	AC/AS/Law (Certificate)	AA (J25) FAR (J25)	PTX (Certificate) MI (Certificate) TC (D25) FM (D25)	BTF (Certificate) BPT (J26) BST (J26)		Advanced (J27)		
Cohort 7A (AAT/Exemptions route)	Sep-24	AS (Certificate) AA/FAR (Professional)	Law (Certificate) TC (J25) FM (J25)	BPT (D25) BST (D25)		Advanced (N26)			
Cohort 8	Jan-24	AC/AS/Law (Certificate) AA/FAR (Professional)	PTX (Certificate) MI (Certificate) TC (J25) FM (J25)	BTF (Certificate) BPT (D25) BST (D25)		Advanced (N26)			
Cohort 8A (AAT/Exemptions route)	Jan-24	AS/Law (Certificate) AA/FAR/TC/FM (Professional)	BPT (J25) BST (J25)		Advanced (J26)				
Cohort 5	Sep-23	AC/AS/Law/PTX/MI (Certificate) FAR/AA/TC/FM (Professional)	BTF (Certificate) BPT (J25) BST (J25)		Advanced (J26)				
Cohort 5A (AAT/Exemptions route)	Sep-23	Certificate Level Professional Level		Advanced (N25)					
Cohort 6	Jan-23	Certificate Level Professional Level		Advanced (N25)					
Cohort 6A (AAT/Exemptions route)	Jan-23	Certificate Level Professional Level	Advanced (J25)						
Cohort 3	Sep-22	Certificate Level Professional Level	Advanced (J25)						

CERTIFICATE LEVEL		PROFESSIONAL LEVEL		ADVANCED LEVEL
AC	Accounting	AA	Audit & Assurance	Corporate Reporting
AS	Assurance	FAR	Financial Accounting & Reporting (UK GAAP)	Strategic Business Management
Law	Law	TC	Tax Compliance	Case Study
PTX	Principles of Tax	FM	Financial Management	
BTF	Business, Technology and Finance	BPT	Business Planning: Tax	
MI	Management Information	BST	Business Strategy & Technology	

Note AAT students - assumed AAT Level 4 exemptions granted in Certificate papers AC/PTX/MI/BTF - if exemptions granted do not match these, please contact us to discuss your study program

RECOMMENDED STUDY ROUTE		RECOMMENDED STUDY ROUTE (AAT/OTHER EXEMPTIONS FAST TRACK)	
1	AC/AS/Law	1	AS/AA/FAR
2	AA/FAR	2	Law/TC/FM
3	PTX/MI/TC/FM	3	BPT/BST
4	BTF/BPT/BST	4	Advanced Level
5	Advanced Level		