



Cohort 7 (Note 1)  Sep-24  AS (Certifical AA/FAR (Production of AA/FAR)  Cohort 8  Cohort 8  Cohort 8A  (AAT/Exemptions route)  Jan-24  AS/Law (Certificate Learn of AA/FAR)  Sep-23  AC/AS/Law  Cohort 5A  (AAT/Exemptions route)  Sep-23  Certificate Learn of AA/FAR/TC/  Cohort 5A  (AAT/Exemptions route)  Jan-23  Certificate Learn of AA/FAR/AA/TC/  Cohort 6	Papers completed as at end of 2024	1st half 2025	2 <sup>nd</sup> half 2025	1st half 2026	2 <sup>nd</sup> half 2026	1st half 2027	2 <sup>nd</sup> half 2027	1st half 2028	2 <sup>nd</sup> half 2028
Cohort 9A (AAT/Exemptions route) (Note 3)  Jan-25  Cohort 1 (Note 2)  Cohort 1 CFAB  Jan-25  n/a  Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  AC/AS/Law  Cohort 7 (Note 1)  Sep-24  AS (Certificat AA/FAR (Production of the AA/FAR/TC/Cohort 5A (AAT/Exemptions route)  Cohort 5A (AAT/Exemptions route)  Sep-23  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Cohort 5A (AAT/Exemptions route)  Jan-23  Certificate L Cohort 6			Accounting Fundamentals (new cert)	Sustainability & Ethics (new cert)		Fundamental Case Study (J27)	Tax Compliance & Planning (D27)	Corporate Financial Strategy (J28)	New Advanced (N28)
Cohort 1 (Note 2)  Cohort 1 (Note 2)  Cohort 1 CFAB  Jan-25  n/a  Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  Cohort 7 (Note 1)  Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8  Cohort 8  Cohort 5A (AAT/Exemptions route)  Sep-23  Cohort 5A (AAT/Exemptions route)  Cohort 5A (AAT/Exemptions route)  Cohort 5A (Cohort 5A (AAT/Exemptions route)  Jan-23  Cohort 6				Business Insight & Performance (new cert)		Assurance, Risk & Reporting (J27)	Business & Digital Strategy(D27)	Corporate Reporting, Data & Ass (J28)	
Cohort 1 (Note 2)  Cohort 1 (Note 2)  Cohort 1 CFAB  Jan-25  n/a  Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  Cohort 7 (Note 1)  Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8  Cohort 8  Cohort 5A (AAT/Exemptions route)  Sep-23  Cohort 5A (AAT/Exemptions route)  Cohort 5A (AAT/Exemptions route)  Cohort 5A (AAT/Exemptions route)  Jan-23  Certificate L Cohort 6			Business Law (new cert)	Tax Fundamentals (new cert)					
(Note 3)  Jan-25  Cohort 1 (Note 2)  Cohort 1 CFAB  Jan-25  n/a  Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  Cohort 7 (Note 1)  Sep-24  AC/AS/Law  Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8  Cohort 8  Cohort 8  Cohort 5A (AAT/Exemptions route)  Sep-23  AC/AS/Law  AA/FAR (Pro  AA/FAR (Pro  AA/FAR (Pro  Cohort 5A (AAT/Exemptions route)  Sep-23  Cohort 5A (AAT/Exemptions route)  Cohort 6  Cohort 6  Cohort 6  Cohort 6  Cortificate L  Cohort 6			Assurance & Risk Fundamentals (new cert)		Tax Compliance & Planning (D26)	Corporate Financial Strategy(J27)	New Advanced (N27)		
Cohort 1 (Note 2)  Cohort 1 CFAB  Jan-25  n/a  Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  Cohort 7 (Note 1)  Sep-24  AC/AS/Law  Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8  Cohort 8  Cohort 5  Sep-23  AC/AS/Law  AA/FAR (Pro  AA/FAR (Pro  AA/FAR (Pro  AA/FAR (Pro  Cohort 5  Cohort 5  Cohort 5  Cohort 5  Cohort 6  Jan-23  Certificate L  Cohort 6			Business Law (new cert)	Fundamental Case Study (J26)	Business & Digital Strategy(D26)	Corporate Reporting, Data & Ass (J27)			
Cohort 1 (Note 2)  Cohort 1 CFAB  Jan-25  n/a  Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  AC/AS/Law  Cohort 7 (Note 1)  Sep-24  AS (Certificat AA/FAR (Production of the Cohort 5 AA/FAR (AAT/Exemptions route)  Sep-23  Cohort 5A (AAT/Exemptions route)  Sep-23  Cohort 5A (AAT/Exemptions route)  Cohort 6  Sep-23  Certificate L Professional Cohort 6			Tax Fundamentals (new cert)	Assurance, Risk & Reporting (J26)					
Cohort 1 CFAB  Jan-25  n/a  Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  AC/AS/Law  Cohort 7 (Note 1)  Sep-24  AS (Certificat AA/FAR (Production of the company of th		AC (Certificate)	AA (D25)	Tax Fundamentals (new cert)	Sustainability & Ethics (new cert)		New Advanced (N27)( Note 2)		
Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  Cohort 7 (Note 1)  Sep-24  AC/AS/Law  Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8  Cohort 8  Cohort 5  Sep-23  AC/AS/Law  AA/FAR (Pro AA/FAR (Pro AA/FAR (Pro AA/FAR (Pro Cohort 5  Cohort 5  Cohort 5A (AAT/Exemptions route)  Jan-24  Cohort 5A (AAT/Exemptions route)  Cohort 5A (AAT/Exemptions route)  Jan-23  Certificate L Cohort 6		AS (Certificate)	FAR (D25)	Business Insight & Performance (new cert)					
Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  Cohort 7 (Note 1)  Sep-24  AC/AS/Law  Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8  Cohort 8  Cohort 8  Cohort 5  Sep-23  AS/Law (Cettificat AA/FAR (Production of the AA/FAR)  Sep-23  Cohort 5  Cohort 5A (AAT/Exemptions route)  Sep-23  Cohort 5A (AAT/Exemptions route)  Cohort 6  Jan-23  Certificate L Cohort 6		Law (Certificate)		Tax Compliance & Planning (J26)	Business & Digital Strategy (D26)				
Cohort 1A (AAT/Exemptions route) (Note 1)  Sep-24  Cohort 7 (Note 1)  Sep-24  AC/AS/Law  Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8  Cohort 8A (AAT/Exemptions route)  Sep-23  AS/Law (Certificat AA/FAR (Production of the AA/FAR)  Cohort 5  Cohort 5A (AAT/Exemptions route)  Sep-23  Cohort 5A (AAT/Exemptions route)  Cohort 5A (AAT/Exemptions route)  Jan-23  Certificate L Cohort 6		AC (Certificate)	PTX (Certificate)	Corporate Financial Strategy (J26) Fundamental Case Study (J26)	Tax Compliance & Planning (D26)	Corporate Financial Strategy (J27)	New Advance (N27)		
Cohort 7 (Note 1)  Sep-24  Cohort 7 (Note 1)  Sep-24  AC/AS/Law  Cohort 7 (Note 1)  Sep-24  AS (Certifica AA/FAR (Production of AA/F		AS (Certificate)	` ´	Assurance, Risk & Reporting (J26)	Business & Digital Strategy (D26)	Corporate Reporting, Data & Ass (J27)	` '		
Cohort 7 (Note 1)  Sep-24  Cohort 7 (Note 1)  Sep-24  Cohort 7 (Note 1)  Sep-24  AC/AS/Law  Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8  Cohort 8  AS/Law (Certificat AA/FAR (Production of the content		Law (Certificate)	Sustainability & Ethics (new Cert)	Assurance, risk & neporting (020)	Dusiness & Digital Strategy (D20)	Corporate Reporting, Data & Ass (327)			
(AAT/Exemptions route) (Note 1)  Sep-24  AC/AS/Law  Cohort 7 (Note 1)  Sep-24  AS (Certificat L Cohort 8  Cohort 8A (AAT/Exemptions route)  Jan-24  AS/Law AA/FAR (Pro AA/FAR (Pro AA/FAR/TC/  Sep-23  AC/AS/Law AA/FAR/TC/  Cohort 5  Cohort 5  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional Cohort 6		AS (Certificate)	Law (Certificate) (June)	BPT (J26)		Advanced (J27) (Note 1)			
Cohort 7 (Note 1)  Sep-24  AC/AS/Law  Cohort 7 (Note 1)  Sep-24  AS (Certifica AA/FAR (Production AA/FAR (Pr		FAR (J25)	TC (D25)	BST (J26)					
Cohort 7 (Note 1)  Sep-24  AS (Certificat L Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8A (AAT/Exemptions route)  Sep-23  AC/AS/Law AA/FAR (Pro AA/FAR/TC/ Cohort 5  Cohort 5  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional Cohort 6		AA (J25)	FM (D25)						
Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8A (AAT/Exemptions route)  Jan-24  AS/Law (Cettificate L AA/FAR (Pro AA/FAR)  AC/AS/Law AA/FAR/TC/  Sep-23  AC/AS/Law/ FAR/AA/TC/  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional Cohort 6	AS/Law (Certificate)	AA (J25)	PTX (Certificate)	BTF (Certificate)		Advanced (J27) (Note 1)			
Cohort 7A (AAT/Exemptions route)  Jan-24  Cohort 8  Cohort 8A (AAT/Exemptions route)  Jan-24  AS/Law (Cettificate L AA/FAR (Pro AA/FAR)  AC/AS/Law AA/FAR/TC/  Sep-23  AC/AS/Law/ FAR/AA/TC/  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional Cohort 6		FAR (J25)	MI (Certificate)	BPT (J26)					
Cohort 7A (AAT/Exemptions route)  Jan-24  AC/AS/Law AA/FAR (Pro Cohort 8A (AAT/Exemptions route)  Jan-24  AS/Law (Cert AA/FAR/TC/  Sep-23  AC/AS/Law FAR/AA/TC/  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional Cohort 6			TC (D25)	BST (J26)					
Cohort 7A (AAT/Exemptions route)  Jan-24  AC/AS/Law AA/FAR (Pro Cohort 8A (AAT/Exemptions route)  Jan-24  AS/Law (Cert AA/FAR/TC/  Sep-23  AC/AS/Law FAR/AA/TC/  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional Cohort 6			FM (D25)						
Cohort 8  Cohort 8  Cohort 8  Jan-24  AC/AS/Law AA/FAR (Pro AA/FAR	Certificate)	Law (Certificate)	BPT (D25)		Advanced (N26)				
Cohort 8A (AAT/Exemptions route)  AS/Law (Cet AA/FAR/TC/ Sep-23 AC/AS/Law/ FAR/AA/TC/ Cohort 5A (AAT/Exemptions route)  Sep-23 Certificate L Professional Cohort 6		TC (J25)	BST (D25)						
Cohort 8A (AAT/Exemptions route)  AS/Law (Cet AA/FAR/TC/ Sep-23 AC/AS/Law/ Cohort 5 Cohort 5A (AAT/Exemptions route) Sep-23 Certificate L Professional Cohort 6		FM (J25)							
Cohort 8A (AAT/Exemptions route)  Sep-23  Cohort 5  Cohort 5A (AAT/Exemptions route)  Sep-23  Cortificate L Professional  Cohort 6		PTX (Certificate)	BTF (Certificate)		Advanced (N26)				
(AAT/Exemptions route)  AA/FAR/TC/  Sep-23  AC/AS/Law/ FAR/AA/TC/  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional  Cohort 6		MI (Certificate)	BPT (D25)						
(AAT/Exemptions route)  AA/FAR/TC/  Sep-23  AC/AS/Law/ FAR/AA/TC/  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional  Cohort 6		TC (J25)	BST (D25)						
(AAT/Exemptions route)  Sep-23  AC/AS/Law/ Cohort 5  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional Cohort 6		FM (J25)							
Cohort 5  Sep-23  AC/AS/Law/ FAR/AA/TC/  Cohort 5A (AAT/Exemptions route)  Sep-23  Certificate L Professional  Jan-23  Certificate L	* *	BPT (J25)		Advanced (J26)					
Cohort 5 FAR/AA/TC/  Cohort 5A Sep-23 Certificate L Professional  Cohort 6 Jan-23 Certificate L	FAR/TC/FM (Professional)	BST (J25)		4.4.400					
Cohort 5A (AAT/Exemptions route)  Sep-23 Certificate L Professional  Cohort 6  Jan-23 Certificate L		BTF (Certificate)		Advanced (J26)					
(AAT/Exemptions route) Professional  Cohort 6 Jan-23 Certificate L		BPT (J25)							
(AAT/Exemptions route) Professional  Cohort 6 Jan-23 Certificate L		BST (J25)	Advanced (NOS)						
Cohort 6 Jan-23 Certificate L			Advanced (N25)						
Cohort 6			Advanced (NOS)						
			Advanced (N25)						
	essional Level ificate Level	Advanced (125)							
Octobro Ch	essional Level	Advanced (J25)							
Sep-22 Certificate L		Advanced (J25)							
Cohort 3	essional Level	Auvanceu (J25)							

## Certificate Level

# OLD Accounting (AC) Accounting Fundamentals Assurance (AS) Law Business Law Principles of Tax (PTX) Tax Fundamentals Management Information (MI) Business, Technology and Finance (BTF) No equivalent

## Professional Level

OLD	NEW
Audit & Assurance (A&A)	Assurance, Risk & Reporting
Financial Accounting & Reporting UK (FAR)	Corporate Reporting, Data and Assurance
Tax Compliance (TC)	Tax Compliance & Planning
Financial Management (FM)	Corporate Financial Strategy
Business Planning Tax (BPT)	No equivalent
Business Strategy & Technology (BST)	Business & Digital Strategy
No equivalent	Fundamental Case Study
<b>0, 0,</b> ,	

## Advanced Level

OLD	NEW
Corporate Reporting (CR)	Technical Case Study
Strategic Business Management (SBM)	See note*
Case Study	Strategic Case Study

# Recommended Study Route

OLD	OLD (AAT/OTHER EXEMPTIONS FAST TRACK)	NEW ACA
1. AC/AS/Law	1. AS/AA/FAR	1. Certificate Level
2. AA/FAR	2. Law/TC/FM	2. Professional Level
3. PTX/MI/TC/FM	3. BPT/BST	3. Advanced level
4. BTF/BPT/BST	4. Advanced Level	
5. Advanced Level		

### Notes

- Plan is to sit old CR/SBM and new Strategic Case.
- 2. 2. Cohort 1 in 2026 will switch to New ACA still pillar approach or start with CFAB but new Advanced in Nov 27 has only 2 papers so will include some additional learning.
- 3. Cohort 9A will do all new ACA subejct to exemptions reommended study route (see new ACA).
- 4. Cohort 9 will do all new ACA recommended study route (see new ACA).
- \* Trainees must plan to sit and pass SBM by Nov 27 or will be required to do some additional learning.

AAT students - assumed AAT Level 4 exemptions granted in Certificate papers AC/PTX/MI/BTF. Under New ACA assumed will be granted Accounting Fundamentals, Tax Fundamentals, Business Insight & Performance this still to be confirmed - if exemptions granted do not match these, please contact us to discuss your study programme under old ACA.