

	Date ICAEW studies commenced	Papers completed as at end of 2021	1 st half 2022	2 nd half 2022	1 st half 2023	2 nd half 2023	1 st half 2024	2 nd half 2024	1 st half 2025
Cohort 3	Sep-22	n/a		AC (Certificate) AS (Certificate) Law (Certificate)	AA (J23) FAR (J23) (Intro course commencing Dec 22)	PTX (Certificate) MI (Certificate) TC (D23) FM (D23)	BTF (Certificate) BPT (J24) BST (J24)		Advanced (J25)
Cohort 3A (AAT/Exemptions route)	Sep-22	n/a		AS (Certificate) AA (D22) FAR (D22)	Law (Certificate) TC (J23) FM (J23)	BPT (D23) BST (D23)		Advanced (N24)	
Cohort 4	Jan-22	n/a	AC (Certificate) AS (Certificate) Law (Certificate)	AA (D22) FAR (D22)	PTX (Certificate) MI (Certificate) TC (J23) FM (J23)	BTF (Certificate) BPT (D23) BST (D23)		Advanced (N24)	
Cohort 4A (AAT/Exemptions route)	Jan-22	n/a	AS (Certificate) FAR (J22) AA (J22)	Law (Certificate) TC (D22) FM (D22)	BPT (J23) BST (J23)		Advanced (J24)		
Cohort 1	Sep-21	AC/AS/Law (Certificate)	AA (J22) FAR (J22) (Intro course commencing Dec 21)	PTX (Certificate) MI (Certificate) TC (D22) FM (D22)	BTF (Certificate) BPT (J23) BST (J23)		Advanced (J24)		
Cohort 1A (AAT/Exemptions route)	Sep-21	AS (Certificate) FAR/AA (Professional)	Law (Certificate) TC (J22) FM (J22)	BPT (D22) BST (D22)		Advanced (N23)			
Cohort 2	Jan-21	AC/AS/Law (Certificate) FAR/AA (Professional)	PTX (Certificate) MI (Certificate) TC (J22) FM (J22)	BTF (Certificate) BPT (D22) BST (D22)		Advanced (N23)			
Cohort 2A (AAT/Exemptions route)	Jan-21	AS/Law (Certificate) FAR/AA/TC/FM (Professional)	BPT (J22) BST (J22)		Advanced (J23)				
Cohort 9	Sep-20	AC/AS/Law/PTX/MI (Certificate) FAR/AA/TC/FM (Professional)	BTF (Certificate) BPT (J22) BST (J22)		Advanced (J23)				
Cohort 9A (AAT/Exemptions route)	Sep-20	Certificate Level Professional Level		Advanced (N22)					
Cohort 10	Jan-20	Certificate Level Professional Level		Advanced (N22)					
Cohort 10A (AAT/Exemptions route)	Jan-20	Certificate Level Professional Level	Advanced (J22)						
Cohort 7	Sep-19	Certificate Level Professional Level	Advanced (J22)						

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 programme

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		