

Policy document

aat

Membership Criteria

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Membership Criteria

Purpose

1. This policy sets out AAT's requirements for each membership type.

Policy statement

2. AAT requires its membership to uphold high standards of conduct and professionalism. This promotes public confidence in the accountancy profession. It is in the public interest for AAT to check that *applicants* for membership at any level demonstrate not only technical competence but also their status as a *fit and proper* person to be a *member*. This policy sets out the terms upon which AAT makes such a determination.

Terminology

3. All terms in italics, save titles of publications, are defined in the *AAT Glossary* which supports the entire policy framework.

Policy detail

Students

4. In order to be admitted as a *student*, an *applicant* must:
 - a) be enrolled to study an AAT qualification
 - b) pay the *prescribed fee*.
5. Where an *applicant* does not demonstrate that they meet the requirements as set out in 4 above, their *application* will be rejected, unless AAT considers it would be unfair to do so.
6. Once admitted, a *student* must at all times:
 - a) pay the *prescribed fee*
 - b) comply with AAT's *Code of Professional Ethics*.

Affiliate membership

7. A *student* becomes eligible for *affiliate* membership on completion of the Level 4 Diploma in Accounting (or Level 8 in Scotland).
8. In order to remain as an *affiliate* a *member* must:
 - a) pay the *prescribed fee*
 - b) comply with AAT's *Code of Professional Ethics*; and
 - c) comply with AAT's *CPD* policy.

Associate membership

9. Associate membership requirements will be determined in accordance with the *Associate Membership* policy.
10. A *member* holding any category of membership under this policy may hold associate membership in addition, providing they meet the requirements as set out in that policy.

Full membership

11. In order to be admitted as a *full member* an applicant must:
 - a) have completed Level 4 Professional Diploma in Accounting (Level 8 in Scotland) or hold an equivalent qualification as outlined in Schedule 1 - Alternative routes to membership
 - b) meet AAT's *fit and proper* requirements as set out in the following policies:
 - i. *Criminal Convictions* policy
 - ii. *Disciplinary Sanctions* policy
 - iii. *Insolvency* policy
 - iv. *Civil Sanctions* policy
 - c) provide a professional reference which is acceptable to AAT. An acceptable reference must be from someone who:
 - i. has had knowledge of the *applicant* in a professional capacity for at least six months
 - ii. is not a relative of the *applicant*
 - d) satisfy AAT that they meet the work experience requirement as set out in Schedule 2 - Full membership work experience criteria
 - e) pay the prescribed fee.
12. Where an *applicant* is providing *self-employed accountancy services*, their *application* for full membership will not be accepted until their *licence* application is provisionally approved in accordance with the *Licensing Regulations*.
13. Where an *applicant* does not demonstrate that they meet the requirements as set out in 11 above, their *application* will be rejected, unless AAT considers it would be unfair to do so.
14. At all times whilst a *full member*, a *member* must:
 - a) continue to meet AAT's *fit and proper* requirements as set out in the following policies:
 - i. *Criminal Convictions* policy
 - ii. *Disciplinary Sanctions* policy
 - iii. *Insolvency* policy
 - iv. *Civil Sanctions* policy
 - b) pay the *prescribed fee*
 - c) comply with AAT's *Code of Professional Ethics*

- d) comply with the *CPD* policy; and
- e) hold a licence in accordance with the *Licensing Regulations* if providing *self-employed accountancy services* to clients.

Fellow membership

15. In order to be admitted as a *fellow member* an *applicant* must:

- a) have been a *full member* for at least five years
- b) meet AAT's *fit and proper* requirements as set out in the following policies:
 - i. *Criminal Convictions* policy
 - ii. *Disciplinary sanctions* policy
 - iii. *Insolvency* policy
 - iv. *Civil sanctions* policy
- c) provide a professional reference which is acceptable to AAT. An acceptable reference must be from someone who:
 - i. has had knowledge of the *applicant* in a professional capacity for at least six months
 - ii. is not a relative of the *applicant*
- d) satisfy AAT that they meet the work experience requirement as set out in Schedule 3 - Fellow membership work experience criteria
- e) pay the *prescribed fee*.

16. If an *applicant* does not demonstrate that he or she meets the requirements as set out in 15 above, their *application* will be rejected, unless AAT considers it would be unfair to do so.

17. At all times in order to remain as a *fellow member* they must:

- a) Meet AAT's *fit and proper* requirements as set out in the following policies:
 - i. *Criminal Convictions* policy
 - ii. *Disciplinary Sanctions* policy
 - iii. *Insolvency* policy
 - iv. *Civil Sanctions* policy
- b) pay the *prescribed fee*
- c) comply with the *CPD* policy; and
- d) hold a licence in accordance with the *Licensing Regulations* if providing *self-employed accountancy services* to clients.

Right of appeal

18. *Applicants* have the right to appeal any decisions made under this policy. Appeals will be dealt with in accordance with the *Appeals Regulations*.

Associated regulations and policies

- *Code of Professional Ethics*
- *AAT Regulations 2016*
- *Licensing Regulations*
- *Appeals Regulations*
- *Criminal Convictions* policy
- *Disciplinary Sanctions* policy
- *Insolvency* policy
- *Civil Sanctions* policy
- *CPD* policy
- *Insolvency* policy

Attachments:

Schedule 1 - Alternative routes to membership

Schedule 2 - Full membership work experience criteria

Schedule 3 - Fellow membership work experience criteria

Schedule 1 – Alternative routes to membership

1. Fully qualified and/or alternative professional membership

AAT will accept the following qualifications/membership statuses as equivalent to the Level 4 Diploma in Accounting (Level 8 in Scotland):

- Association of Chartered Certified Accountants (ACCA)
- Chartered Institute of Management Accountants (CIMA)
- Chartered Institute of Public Finance and Accountancy (CIPFA)
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Institute of Chartered Accountants of Scotland (ICAS)
- Institute of Chartered Secretaries and Administrators (ICSA)
- Accounting Technicians Ireland (formally IATI)
- Association of International Accountants (AIA)
- Institute of Financial Accountants (IFA)*
- National Institute of Accounting Technicians (NIAT) Philippines
- New Zealand Institute of Chartered Accountants (NZICA)**
- Hong Kong Institute of Accredited Accounting Technicians (HKIAAT)**

*must also pass the Professional Competency Test (PCT) – see 2b) below

**must be a full member

2. Part qualified

AAT will accept the following part-qualified students as having equivalent qualifications to the Level 4 Diploma in Accounting (Level 8 in Scotland):

- Association of Chartered Certified Accountants (ACCA) qualification
- Chartered Institute of Management Accountants (CIMA) professional qualification
- Chartered Institute of Public Finance and Accountancy (CIPFA) professional certificate and/or professional diploma
- The Institute of Chartered Accountants in England and Wales (ICAEW) ACA certificate and/or Certificate in Finance, Accounting and Business (CFAB) qualification
- The Institute of Chartered Accountants of Scotland (ICAS) Chartered Accountant qualification

a) Part-qualified *students* must have successfully completed prescribed elements of the equivalent qualification as outlined below:

Professional qualification	Under the syllabus effective from	Necessary units to meet the AAT equivalent
ACCA Qualification	Dec 2007	Fundamentals F1 Accountant in Business F2 Management Accounting F3 Financial Accounting <u>AND</u> at least two of the following: F6 Taxation F8 Audit and Assurance F9 Financial Management

Professional qualification	Under the syllabus effective from	Necessary units to meet the AAT equivalent
CIMA Certificate and Professional Qualification	2005	CIMA Certificate (or evidence of exemption from level) <u>AND</u> Operational level P1 Performance Operations F1 Financial Operations <u>AND</u> Management level F2 Financial Management
CIPFA Professional Qualification	Feb 2007	Professional Certificate (or evidence of exemption from level) Financial accounting Management accounting Financial reporting Audit and assurance <u>AND</u> Professional Diploma Public sector financial reporting Business management
ICAEW CFAB Certificate in Finance and Business	Sep 2013	Certificate level Accounting Assurance Business and Finance Management Information Principles of Taxation <u>AND</u> ICAEW Professional Level Financial Accounting and Reporting <u>OR</u> AAT Level 4 Financial Statements
ICAEW ACA Qualification	Sep 2007	Certificate level (or evidence of exemption from level) Accounting Assurance Business and Finance Management Information Principles of Taxation <u>AND</u> Professional Level Financial Accounting and Reporting
ICAS CA Qualification	2008	Test of competence Business Management Finance Financial Accounting Principles of Auditing and Reporting <u>AND</u> Test of Professional Skills Assurance and Business Systems Financial Reporting Taxation

- b) *Applicants* via the part-qualified and IFA routes are also required to pass the Professional Competence Test (PCT).

3. Accounting or finance degree with partner university

AAT will accept the following degrees as equivalent to the Level 4 Diploma in Accounting (Level 8 in Scotland):

- Birmingham City University – BA (Hons) in Accountancy or BA (Hons) in Accounting and Finance
- University of Chester – BSc (Hons) in Accounting-Finance
- Coventry University College – BA (Hons) Management and Professional Accounting
- Edge Hill University – BSc (Hons) in Accounting
- University of Glamorgan – BA (Hons) in Accounting and Finance
- University of Hull – BSc Accounting (with Professional Experience) or BSc Financial Management (with Professional Experience)
- London South Bank University – Foundation Degree in Accounting
- Liverpool John Moores University – BSc (Hons) in Accounting and Finance
- Northumbria University – BA (Hons) in Accounting
- Middlesex University – BA (Hons) in Accounting and Finance
- University of Portsmouth – BA (Hons) in Accounting and Finance
- University of Wolverhampton – BA (Hons) in Accounting and Finance

Schedule 2 – Full membership work experience criteria

Applicants for full membership are required to submit evidence of work-based experience to demonstrate competence in seven personal effectiveness competences and one technical competence using examples from the workplace.

• **Personal effectiveness competences**

- *Applicants* who have completed the AAT Professional Diploma in Accounting under AQ2016 are required to demonstrate their work-based experience in the following three personal effectiveness competences:
 - Commitment to continuing professional development (CPD)
 - Managing time and workload
 - Teamwork
- *Applicants* who have completed the AAT Level 4 Diploma in Accounting under AQ2013 or AQ2010 are required to demonstrate their work-based experience in the following five personal effectiveness competences:
 - Communication skills
 - Commitment to continuing professional development (CPD)
 - Behaving ethically
 - Managing time and workload
 - Teamwork
- *Applicants* are required to submit evidence of work-based experience gained within the past five years.
- Acceptable work experience must include relevant examples from the workplace which relate to each competency.

• **Technical competence**

- *Applicants* are required to submit evidence of work-based experience in one technical competence.
- *Applicants* who have completed the AAT Professional Diploma in Accounting under AQ2016 are required to select the area of competence they wish to cover from topics they covered under their qualification or are considered acceptable by AAT.
- *Applicants* who they have completed the AAT Level 4 Diploma in Accounting under AQ2013 or AQ2010 are required to choose one from the following list of eight:
 - Financial Accounting
 - Management Accounting
 - Cost Accounting
 - Taxation
 - Payroll
 - Audit
 - Credit Control
 - Teaching
- *Applicants* are required to submit evidence of work-based experience gained within the past five years.

- *Applicants* are required to have their technical competence verified. The verifier must be or have been a line manager or higher in seniority to the *applicant* and know of the *applicant's* work. Where an *applicant* is unable to identify an appropriate verifier, AAT will consider alternatives on a discretionary basis. In order for evidence of the technical work experience to be approved by AAT the verifier must rate the applicant as competent.

Guidance

Further details of the work-based evidence required can be found in the *Work experience guide*, available on the AAT website at **aat.org.uk**

Schedule 3 – Fellow membership work experience criteria

Applicants for fellow membership are required to submit evidence of five years' senior or managerial work experience.

1. Senior/managerial work experience

- Acceptable senior/managerial work experience is defined as experience gained in a role where the *applicant* has sole responsibility for tasks, has supervisory or managerial responsibilities for staff, works independently and/or undertakes specialist project work.
- Work experience must have been gained since the *applicant* became an AAT *full member*.
- Part-time work will be calculated on a pro-rata basis based on a 35-hour week.

2. Verification

- *Applicants* are required to have a minimum of three years' work experience verified.
- The chosen verifier must know directly of the *applicant's* work.

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