



AAT to calculate results for two Level 2 qualifications

AAT has been in regular discussion with Ofqual over the past few weeks, to establish an agreed approach to providing outcomes for our qualifications in line with the recent announcement to develop an “extraordinary regulatory framework” to deliver results for regulated vocational and technical qualifications.

Following these discussions, we have agreed that AAT will calculate results for students who could reasonably have been expected to complete the following qualifications this summer:

- Foundation Certificate in Accounting – Level 2 (Level 5 in Scotland)
- Foundation Diploma in Accounting and Business – Level 2.

Calculated results will be issued on 13 August 2020.

Method of calculating results for the Level 2 Certificate and Diploma

AAT will calculate a percentage mark for the Foundation Synoptic Assessment (FSYA) only for any student who has already successfully completed the first three units which contribute to the assessed content of the synoptic: Bookkeeping Transactions (BTRN), Bookkeeping Controls (BKCL), and Elements of Costing (ELCO). The calculation will be based on students’ performance in the contributing units, taking account of the performance of previous student cohorts. All calculated results will be based on the same formula.

The mark generated for FSYA will then be used to generate an overall qualification grade, providing the student has also completed Using Accounting Software (UACS).

For students who still need to complete UACS or the additional units within the Diploma, recognition of prior learning (RPL) may be used, up to a maximum of 50% of the qualification (not including synoptic assessment).

AAT will contact all training providers with students that are eligible for calculated results shortly.

Other qualifications

The regulators require that any calculation of results is statistically valid, based on trusted evidence, and appropriate for the purpose of the qualification. Additionally, where qualifications are designed to signal occupational or professional competence, calculated results have not been deemed appropriate. Taking these factors into consideration, we are not able to calculate results for our other qualifications.

Frequently asked questions

Why was only the Foundation Diploma Synoptic Assessment (FSYA) selected for a

calculated result?

FSYA is the only assessment where calculation of results, based on the contributing units, is statistically valid and reliable. Unit assessments do not have data from other sources to allow us to calculate. Other synoptic assessments include a large proportion of content that is only assessed in that assessment.

Why can't you calculate results for the other synoptic assessments?

AAT has explored a variety of options in relation to the Advanced and Professional Diplomas in Accounting, focusing on the synoptic assessments, to see if these could be reliably calculated for students who have successfully completed contributory units.

Regrettably this has not proved possible as a large proportion of content assessed in both the Advanced Diploma Synoptic (AVSY) assessment and the Professional Diploma Synoptic (PDSY) assessment is not assessed elsewhere in either qualification, so it is not possible to produce reliable outcomes. Additionally, these qualifications are designed to signal a degree of occupational competence to employers, and as such, calculation of results is not deemed appropriate.

Why can't you allow apprentices to sit their End Point Assessment (EPA)? It's not regulated by Ofqual and it's not a performance table qualification, and other awarding organisations are able to do this.

Apprentices are still able to take the portfolio/reflective components of the EPA remotely, via the SEPA platform. However, the synoptic is a common component between the EPA and the accounting qualifications, and as such is also regulated by Ofqual. We must therefore take the same approach for both. Additionally, calculation of results is not permitted for EPAs by the Institute for Apprenticeships and Technical Education (IfATE).

Why can't you calculate a result for Using Accounting Software (UACS)?

We are unable to calculate a result for UACS because there is no reliable basis for the calculation. UACS also relies on demonstrable practical application of accounting software. Learners can use recognition of prior learning (RPL) to achieve this unit if applicable.

What can students do if they are unhappy with their calculated result?

Students can submit an enquiry to AAT via their training provider. On receipt of the enquiry, AAT will carry out an administrative check to ensure that the formula for calculating the FSYA result has been applied correctly and that all relevant information has been taken into consideration. Alternatively, students may take the FSYA assessment when it is reinstated later in the year to try and improve their result.

What can students do if they are unhappy with the grade they've been awarded for their qualification?

Students can submit an enquiry to AAT, via their training provider, within 10 working days of receiving their result. On receipt of their enquiry, AAT will carry out an administrative check to ensure that the overall grade for the qualification has been calculated correctly and that all relevant information has been taken into consideration. Further guidance on the process will be provided prior to the results being released.

If a student is normally entitled to a "reasonable adjustment" for assessments, how has that been reflected in their calculated result?

All calculated results have been derived by using evidence produced by each student in the form of previously achieved assessment results, so no student will have been unfairly disadvantaged.

Why aren't you using evidence from training providers to be able to calculate some other units?

We considered asking training providers to provide us with information to support the calculation process, based on their internal reviews. However, since there is no internal assessment as part of our qualifications, and training providers take different approaches to preparing students for final assessment, we were concerned that inconsistencies across providers could undermine this approach and make it difficult to make fair and reliable judgements. Ofqual have agreed that our approach to this is appropriate.

Who is eligible to have their FSYA result calculated?

Students that sat at least one of their Foundation level assessments between 1 April 2019 and 31 March 2020 and who have already successfully completed the first three units, Bookkeeping Transactions (BTRN), Bookkeeping Controls (BKCL) and Elements of Costing (ELCO), which contribute to the assessed content of the synoptic, are eligible to have their result calculated.

How will students know if they are going to get a calculated result?

AAT will contact all training providers to verify which students are eligible to receive a calculated result. If students are unsure if they are eligible, they should contact their training provider.

How long will you continue to calculate FSYA results for?

Results for FSYA will only be calculated as a one-off exercise, for students who meet the eligibility criteria and who could reasonably be expected to have taken the assessment from April to July 2020 and been awarded a qualification certificate over the summer.

Why aren't you releasing the results until August?

Ofqual requires all awarding organisations to release calculated results for vocational and technical qualifications at the same time as calculated results are released for GCSEs and A Levels. As the Foundation Certificate and Diploma are on the Key Stage 5 performance table list (qualifications for 16-19-year-olds), we will release results on 13 August 2020, at the same time as A Levels. Results will be issued following the normal process.

Will certificates look any different or say anything different to normal? Will people be able to tell that a student received a calculated result?

No, all certificates will be issued as normal and the statement of achievement (SOA) will be updated as normal via MyAAT. The certificate and SOA will not state that the FSYA result was calculated.

Will 16-19 students still need to undertake employer-led activities to complete the Foundation Certificate in Accounting or the Advanced Diploma in Accounting if they could not complete this before the coronavirus (Covid-19) lockdown?

16-19-year-old students who were reasonably expected to complete the Foundation Certificate in Accounting or the Advanced Diploma in Accounting this summer, and who were unable to complete the prescribed minimum requirements for employer-led activity before the Covid-19 lockdown, will be exempt from this requirement. However, the requirement will remain applicable for all other 16-19 students.

Can students use RPL to help them achieve other units that are not being calculated?

Yes, students can claim RPL for any units (excluding synoptic assessments, units that are only assessed as part of a synoptic assessment, and single unit qualifications) to a maximum of 50% of the qualification.

See the page detailing [how and for whom RPL can be applied](#).

Will there be a charge for a calculated result?

Yes. Each calculated result will be subject to the standard assessment entry fee for FSYA (£49).

If assessments resume, should students sit their FSYA assessment or wait for the

calculated result to be issued?

If a student is in the group identified to receive a calculated result, they will not be able to sit the assessment until after a result has been issued.

If a student does not currently meet the criteria, but assessments resume and they sit and pass, subsequently meeting the criteria, will they also be considered for a calculated result and/or is there a cut-off date?

No - the result will not be calculated as we are only calculating results as a one-off exercise. Students in this position will then need to sit FSYA as usual once assessments are available.

Will a student be included in calculation if they receive an RPL result in the interim?

Only results for contributory units taken before the assessments were suspended in March 2020, and the results for which were recorded on AAT's student records before 30 April 2020, will be used to calculate a result for FSYA.

Can a student opt out of a calculated result?

No. Training providers will be contacted by AAT to verify student eligibility for a calculated result. Results will automatically be issued on 13 August to all eligible students.

What can a student do if calculation results in a borderline pass, and they feel they could have achieved a higher grade? Can they take the assessment again?

If a student is unhappy with any calculated result they can sit the FSYA assessment when it is reinstated, but the normal fee for this will be charged.
