

	Date ICAEW Studies Commenced	Papers Completed as at end of 2025	1st half 2026	2nd half 2026	1st half 2027	2nd half 2027	1st half 2028	2nd half 2028	1st half 2029	2nd half 2029
Cohort 2	Sep-26	n/a		Accounting fundamentals (cert) Assurance & risk fundamentals (cert) Business Law (cert)	Sustainability & ethics (cert) Business insight & performance (cert) Tax Fundamentals (new Cert)	Fundamental case study (D27) Assurance, risk & reporting (D27)	Tax compliance & planning (J28) Business & digital strategy (J28)	Corporate Financial Strategy (D28) Corporate reporting, data & reporting (D28)	Level 7 EPA preparation	Advanced (N29)
Cohort 2 Level 4 (& continued qualification after)	Sep-26	n/a		Accounting fundamnentials (cert) Assurance & risk fundamentals (cert) Business Law (cert)	Sustainability & ethics (cert) Business insight & performance (cert) Tax Fundamentals (cert)	Level 4 EPA D27 Assurance, risk & reporting (D27)	Tax Compliance & Planning (J28) Business & digital Strategy (J28)	Corporate Financial Strategy (D28) Corporate Reporting, data & assurance (D28)	New Advanced (J29)	
Cohort 2A (AAT/Exemptions route) (Note 1)	Sep-26	n/a		Sustainability & ethics (cert) Assurance & risk fundamentals (cert) Business Law (cert)	Tax Fundamentals (cert) Fundamental case study (J27) Assurance, risk & reporting (J27)	Tax compliance & planning (D27) Business & digital strategy (D27)	Corporate Financial Strategy (J28) Corporate reporting, data & reporting (J28)	Level 7 EPA preparation	New Advanced (J29)	
Cohort 3	Jan-26	n/a	Accounting fundamentals (cert) Business Law (cert) <i>(optional Dec-25 start)</i> Assurance & risk fundamentals (cert)	Sustainability & ethics (cert) Business insight & performance (cert) Tax Fundamentals (new cert)	Fundamental case study (J27) Assurance, risk & reporting (J27)	Tax compliance & planning (D27) Business & digital strategy (D27)	Corporate Financial Strategy (J28) Corporate reporting, data & reporting (J28)	Level 7 EPA preparation	New Advanced (J29)	
Cohort 3 Level 4 (& continued qualification after)	Jan-26	n/a	Accounting fundamentals (cert) Business Law (cert) <i>(optional Dec-25 start)</i> Assurance & risk fundamentals (cert)	Sustainability & ethics (cert) Business insight & performance (cert) Tax Fundamentals (new cert)	Level 4 EPA M27 Assurance, risk & reporting (J27)	Tax Compliance & Planning (D27) Business & digital Strategy (D27)	Corporate Financial Strategy (J28) Corporate Reporting, data & assurance (J28)	New Advanced (N28)		
Cohort 3a (AAT/Exemptions route) (Note 1)	Jan-26	n/a	Business Law (cert) <i>(optional Dec-25 start)</i> Assurance & risk fundamentals (cert) Tax Fundamentals (cert)	Sustainability & ethics (cert) Fundamantal case study (D26) Assurance, risk & reporting (D26)	Tax compliance & planning (J27) Business & digital strategy (J27)	Corporate Financial Strategy (D27) Corporate reporting, data & reporting (D27)	Level 7 EPA preparation	New Advanced (N28)		
Cohort 9	Sep-25	Accounting fundamentals (cert) Assurance & risk fundamentals (cert) Business Law (cert)	Business insight & performance (cert) Sustainability & ethics (cert) Tax Fundamentals (new Cert)	Fundamental case study (J26) Assurance, risk & reporting (J26)	Tax compliance & planning (J27) Business & digital strategy (J27)	Corporate Financial Strategy (D27) Corporate reporting, data & reporting (D27)	Level 7 EPA preparation	New Advanced (N28)		
Cohort 9 Level 4 (& continued qualification after)	Sep-25	Accounting fundamentals (cert) Assurance & risk fundamentals (cert) Business Law (cert)	Business insight & performance (cert) Sustainability & ethics (cert) Tax Fundamentals (cert)	EPA Dec 26 Assurance, risk & reporting (D26)	Tax Compliance & Planning (J27) Business & digital Strategy (J27)	Corporate Financial Strategy (D27) Corporate Reporting, data & assurance (D27)	New Advanced (J28)			
Cohort 9A (AAT/Exemptions route) (Note 1)	Sep-25	Assurance & risk fundamentals (cert) Business Law (cert) Sustainability & ethics (cert)	Tax Fundamentals (cert) Fundamental case study (J'26) Assurance, risk & reporting (J26)	Tax compliance & planning (D26) Business & digital strategy (D26)	Corporate Financial Strategy (J27) Corporate reporting, data & reporting (J27)	Level 7 EPA preparation	New Advanced (J28)			
Cohort 1 'Old pillar' route	Jan-25	AC/AS/Law (Certificate) AA/FAR (Professional)	Business insight & performance (cert) Tax Fundamentals (cert) Tax compliance & planning (J26) Business & digital strategy (J26)	Sustainability & ethics (cert) Fundamental case study (D26) Corporate financial strategy (D26)	Level 7 EPA preparation	New Advanced (N27)				
Cohort 1 'Certificate first' route (Note 2)	Jan-25	Certificate level	Fundamental case study (J26) Assurance, risk & reporting (J26)	Tax compliance & planning (D26) Business & digital strategy (D26)	Corporate Financial Strategy (J27) Corporate reporting, data & reporting (J27)	New Advanced (N27)				
Cohort 1a (AAT/Exemptions route) (Note 2)	Jan-25	AS/Law (Certificate) AA/FAR/TC/FM (Professional)	BPT (J26) BST (J26)	Level 7 EPA preparation	New Advanced (J27)					
Cohort 7 (Note 2)	Sep-24	AC/AS/Law/PTX/MI (Certificate) FAR/AA/TC/FM (Professional)	BTF (Certificate) BPT (J26) BST (J26)	Level 7 EPA preparation	New Advanced (J27)					
Cohort 7A (AAT/Exemptions route) (Note 1)	Sep-24	Certificate Level Professional Level		Advanced (N26)						
Cohort 8	Jan-24	Certificate Level Professional Level		Advanced (N26)						
Cohort 8A (AAT/Exemptions route) (Note 1)	Jan-24	Certificate Level Professional Level	Advanced (J26)							
Cohort 5	Sep-23	Certificate Level Professional Level	Advanced (J26)							

Certificate Level

OLD	NEW
Accounting (AC)	Accounting Fundamentals (ACF)
Assurance (AS)	Assurance & Risk Fundamentals (ASF)
Law	Business Law (BL)
Principles of Tax (POT)	Tax Fundamentals (TXF)
Management Information (MI)	Business Insight & Performance (BIP)
Business,Technology and Finance (BTF)	No equivalent
No equivalent	Sustainability & Ethics (SAE)

Professional Level

OLD	NEW
Audit & Assurance (A&A)	Assurance, Risk & Reporting (ARR)
Financial Accounting & Reporting (UK GAAP) (FAR)	Corporate Reporting, Data & Assurance (CRDA)
Tax Compliance (TC)	Tax Compliance & Reporting (TCP)
Financial Management (FM)	Corporate Financial Strategy (CFS)
Business Planning: Tax (BPT)	No equivalent
Business Strategy & Technology (BST)	Business & Digital Strategy (BDS)
No equivalent	Fundamental Case Study (FCS)

Notes

1.AAT/Exemption route: only applicable for relevant students and confirmation of exemptions

2. Cohort 7 and 1A are now doing new Advanced but as only two papers with some additional learning