TRANSITIONAL PROVISIONS
which are applicable for the students
who sat examinations between July 2015 - January 2020
For applying July 2020 Examination
[Transitional provisions are not applicable for the newly registered students in 2020]

S/N	CATEGORY OF STUDENTS – CURRICULUM 2015	TRANSITIONAL PROVISION - CURRICULUM 2020
	AA1 Level	**Level I**
01.	Those who passed/exempted all subjects at AA1 level.	They will be exempted from all the subjects at Level I.
02.	Those who sat for the AA1 level examination and failed some subjects. • AA11 - Financial Accounting Basics • AA12 - Quantitative Methods for Business • AA13 - Economics for Business and Accounting • AA15 - Business Operations and Management	They should sit and pass the following corresponding subjects at Level I • 101 - Financial Accounting (FAC) • 102 - Business Mathematics & Statistics (BMS) • 103 - Economics (ECN) • 104 - Business Environment (BEN)
	AA2 Level	**Level II**
03.	Those who passed/exempted all subjects at AA2 level.	They will be exempted from all the subjects at level II. Accordingly, they should not apply 202 - Information Systems in Digital Environment (ISD) subject.
04.	Those who sat for the AA2 level examination and failed some subjects. (Those who did not pass SS2-Information Technology (ITS) subject • AA21 - Advanced Financial Accounting • AA22 - Cost Accounting and Reporting • AA25 - Business Law and Ethics • AA26 - Business Management and Strategy • SS2 - Information Technology Skills	They should sit and pass the following corresponding subjects at Level II • 201 - Advanced Financial Accounting & Costing (AFC) • 203 - Business Law (BLA) • 204 - Business Management (BMA) • 202 - Information Systems in Digital Environment (ISD)
05.	Those who have sat all subjects at AA2 level with SS2 - ITS and **failed** only AA22 - Cost Accounting and Reporting	They will be exempted from all the subjects at Level II. (201-AFC exemption depends on sitting of AA22-CAR subject.)
06.	Those who have sat all subjects at AA2 level except AA22 Cost Accounting and Reporting (absent or not applied) and **passed** AA21 - Advanced Financial Accounting. (Those who **did not pass** the SS2 - IT skills subject.)	They **should apply** and pass the 201 - Advanced Financial Accounting & Costing (AFC) subject and 202 - Information Systems in Digital Environment (ISD) subject to complete the level II (201-AFC exemption depends on sitting of AA22-CAR subject.)
07.	Those who have sat all subjects at AA2 level without SS2 - ITS and failed only AA22 - Cost Accounting and Reporting	They should apply and pass the 202 - Information Systems in Digital Environment (ISD) to complete the level II. But, they will be exempted from 201 - Advanced Financial Accounting & Costing (AFC) subject as they sat the AA22 - CAR subject.
	AA3 Level	**Level III**
08.	Those who passed/exempted all subjects at AA3 level.	They will be exempted from all the subjects at Level III.
09.	Those who sat for the AA3 level examination and failed some subjects. • AA31 - Financial Accounting and Reporting • AA32 - Management Accounting and Finance • AA34 - Process, Controls and Audit • AA35 - Corporate and Personal Taxation	They should sit and pass the following corresponding subjects of Level III • 301 - Financial Reporting (FAR) • 302 - Management Accounting & Finance (MAF) • 303 - Financial Controls & Audit (FCA) • 304 - Corporate & Personal Taxation (CPT)
10.	Those who sat AA3 and passed the AA3 level without two talent skill subjects (ECS and ITS). (ECS and ITS subjects Absent, Fail or not applied).	They are exempted from all the subjects at level III and they have to sit and pass only 310 - Business Communication subject. They should not apply 202 - Information Systems in Digital Environment (ISD) subject.
	Talent (Skill) Capstone	**Talent subject (Skill Pillar)**
11.	Those who passed SS1 - Effective communication skills	They will be exempted from 310 - Business Communication
12.	Those who failed SS1 - Effective communication skills	They should apply and pass 310 - Business Communication
13.	Those who passed SS2 - IT skills	They will be exempted from 202 - Information Systems in Digital Environment (ISD) at level II
14.	Those who have passed/exempted all the technical subjects with SS1 (ECS) at all the levels without (not applied / failed) SS2-IT Skills.	They will be exempted from all the levels with 202 - Information Systems in Digital Environment (ISD) subject.

N.B: To become a passed finalist, student should complete 310-Business Communication (BC) subject.
For more information, please contact Examination Division of AAT Sri Lanka, Hot Line : 0114-377007 or Tel. No.: (011) 2559669, Ext. 506 / 509 / 510