

AQA consultation response

Proposed subject content for post-16 L2 and L3 qualifications (for 2027)

June 2026

Executive summary

AQA is an independent education charity, providing high quality assessments that are fair, reliable and support students. Today, we're the largest provider of academic qualifications taught in schools and colleges. We set and mark exam papers for over half of all GCSEs and A-levels taken every year. Our qualifications are internationally recognised and taught in more than 40 countries around the world, and they're highly valued by employers and universities. And we have recently announced ambitious plans to develop and deliver all the new post-16 qualifications being introduced as part of the post-16 reforms in England, in collaboration with Training Qualifications UK (TQUK), part of the AQA Group.

AQA welcomes the opportunity to respond to the Department for Education's [consultation on the proposed subject content for tranche 1 of the new post-16 level 2 and 3 vocational qualifications](#) (V Levels, Foundation Certificates and Occupational Certificates), due to be introduced in September 2027. We will be responding separately to the [Ofqual consultation on regulating the qualifications](#).

Our response highlights concerns about two of the qualifications in particular: first, the Early Years Practitioner Occupational Certificate, where we believe that there is a mismatch between the stated aims of Occupational Certificates – to support progression into employment in a relevant occupation – and the plan that this Occupational Certificate should be a licence to practise. We urge DfE to rearticulate the aims of this Occupational Certificate, and to ask Ofqual to consider the implications of this for its proposed regulatory approach.

We are also concerned that the proposed content of the Accounting and Finance V Level is less applied than either employers or learners would expect, so the qualification risks being neither distinctive or engaging for learners, nor valued by employers.

We are broadly content with the proposed content for the other subjects. However, we have a general concern about the way transferable skills in the new qualifications are articulated.

Below are our answers to the consultation questions to which we responded substantively.

Early Years Practitioner Occupational Certificate (Level 2)

1. To what extent does the proposed content enable students to achieve the aims of the qualification?

Partly. We are concerned that there is a mismatch between the stated aims of Occupational Certificates – to support progression into employment in a relevant occupation – and the plan that the Early Years Practitioner Occupational Certificate should be a licence to practise, which meets DfE’s ‘full and relevant’ [early years qualification requirements and standards](#). The latter expectation is mentioned only in passing in the content document, rather than – as it should – driving every aspect of both the content and regulation of the qualification. It is not mentioned at all in the [policy steer letter from the Secretary of State](#) to Ofqual.

In particular, we do not believe it is consistent to use a compensatory model at qualification level, as Ofqual proposes, in a licence to practise qualification, where all learning outcomes need to be met; the draft content sets out lots of things that learners must know and understand, but the document does not explicitly say that all learning outcomes need to be met. There is therefore a significant risk that awarding organisations will not be able to show that Occupational Certificates meet DfE’s requirements for early years qualifications, a process that requires detailed mapping. And even if the new qualifications do manage to meet the requirements, they will risk lowering the quality of qualified staff coming into the sector, which will damage the confidence of early years employers and the public, as well as progression opportunities for learners.

We would therefore urge DfE to re-articulate the aims of this Occupational Certificate in line with the expectation that it is a licence to practise, and to ask Ofqual to consider the implications of this for the draft regulatory approach on which it is currently consulting. We think it would be more appropriate for compensation to be at unit/component level rather than qualification level, as is the case for existing early years qualifications. This would also have the advantage of preventing learners passing the qualifications on the unmet assessments alone.

DfE and Ofqual would also need to consider the implications of this for other Occupational Certificates, both in tranche 1 and later, most of which will not be licences to practise. We would support a move away from compensation at qualification level for all Occupational Certificates, to bring them into line with many of the qualifications they will be replacing, and so that the assessment approach is consistent across the Occupational Certificate suite. We think this would help to build employer confidence in them.

4. Are there any issues associated with delivering the content that should be considered to ensure that the content is manageable for providers to deliver?

No. There will inevitably be some challenges for providers given the speed at which the new qualifications are being introduced, but we believe they can be managed with appropriate support including from awarding organisations.

5. Is the content deliverable within the proposed size for the qualification?

Yes. This qualification is a lot bigger than some of the existing qualifications it replaces – for example, the TQUK Level 2 Diploma for the Early Years Practitioner, which is approved by the DfE as ‘full and relevant’, is only 300 GLH (455 TQT). It will take some careful planning and work with providers to make sure that best use is made of the additional teaching time available with the new Occupational Certificate.

8. *Is any of the content unclear or ambiguous?*

Yes. In addition to the points noted above, there are three smaller points where clarification would be helpful:

- The draft says that placements are normal for current qualifications, but it is not explicit that this is an expectation for the Occupational Certificates as well (it is in any case a requirement for Full and Relevant approval).
- There are references in the body of the content to developing skills in simulated situations, but nothing about which skills and experience should be developed as part of placements. This risks a lack of consistency across awarding organisations as they take different approaches to the balance between evidence from practical placements and simulations.
- LO3 should be explicit that it means environmental (not for example financial) sustainability.

11. *Is there anything else about the content that you would like to provide feedback on?*

As a general comment across all of the content drafts, the way that transferable skills are presented is inconsistent: some of them refer to the [Framework for transferable skills](#) that was published alongside the consultation - and some refer to things identified as behaviours in the Framework – but it would be useful if this could be done consistently, to help providers, teachers and awarding organisations understand expectations and support curriculum planning.

In particular, some of the transferable skills listed appear to be very sector-specific (and so not obviously transferable): in the Early Years Practitioner Occupational Certificate, for example, one of the transferable skills identified is ‘*decision making skills to propose appropriate first aid responses to emergency situations based on knowledge and understanding*’, which is both specific and significantly duplicates Learning Outcome 4. We do not think it would be difficult to make the references to transferable skills more consistent and useful, by referring directly to the Framework.

We would also suggest that more of the content drafts identify opportunities to develop literacy, numeracy and digital skills: this is done for the two Foundation Certificates, but not for any of the other qualifications, even though many Occupational Certificate learners and some V Level learners are likely to be doing maths and English resits. We believe there will be plenty of opportunities throughout these qualifications to contextualise and develop literacy, numeracy and digital skills.

Accounting and Finance V Level (Level 3)

1. *To what extent does the proposed content enable students to achieve the aims of the qualification?*

Partly. We are concerned that the content is less applied than either employers or learners would expect, so the qualification risks being neither distinctive or engaging for learners, nor valued by employers. In particular, we think there is too much emphasis on higher order skills, such as interpretation and evaluation, and less on giving students opportunities to learn from applying skills and knowledge by (for example) preparing accounts: the draft content makes clear that learners are not expected to (among other things) prepare full financial statements or apply procedural double entry bookkeeping – though a theoretical understanding of double entry bookkeeping is required. Although a lot of accounting is now automated and AI is having an impact, learners still need to understand how figures are

derived, including to help identify if there are errors. We think that the organisational scenarios that are a feature of the draft content could be expanded to allow development of a wider range of accounting and finance skills and concepts, in a way that would be engaging and valuable.

It is notable that some of the things that are proposed to be explicitly excluded from the V Level are required in the Accounting A-level, which risks the V Level being the less applied of the two options, and therefore less appealing to the learners it is aimed at when they are making choices at 16. Similarly, we think that employers would expect a learner moving from this V Level into a role like an assistant accountant to have experience of, for example, recording invoices into ledger accounts. Without this, there is a significant risk that this qualification will not gain credibility among employers.

2. How well does the proposed content support progression to higher-level study (defined as level 4+), or an apprenticeship?

Unsure. It may work reasonably well as a general academic qualification, developing and testing higher order analytical and interpretative skills, which are likely to be valued by higher education and by employers looking for a general business understanding. As above, though, we are less sure that it will work as an applied qualification that develops accounting knowledge and experience in particular.

8. Is there anything else about the content that you would like to provide feedback on?

As set out in the response on the Early Years Practitioner Occupational Certificate, the 'transferable skills' described here are very sector-specific, and therefore may have limited transferability in practice – for example, '*ethical awareness in the use and presentation of financial information*'. We think it would be clearer to identify transferable skills from the published Framework.