



ASSISTANT ACCOUNTANT

Key information

Reference: ST0002

Version: 1.2

Level: 3

Typical duration to gateway: 15 months

Typical EPA period: 3 months

Maximum funding: £12000

Route: Legal, finance and accounting

Date updated: 01/08/2023

Approved for delivery: 7 September 2016

Lars code: 133

EQA provider: Ofqual

Example progression routes:

Professional accounting or taxation technician,
Accountancy or taxation professional

Review: This apprenticeship standard will be reviewed after three years.

End-point assessment plan

V1.2

Introduction and overview

This document explains the requirements for end-point assessment (EPA) for the assistant accountant apprenticeship. End-point assessment organisations (EPAOs) must follow this when designing and delivering the EPA.

Assistant accountant apprentices, their employers and training providers should read this document.

An approved EPAO must conduct the EPA for this apprenticeship. Employers must select an approved EPAO from the Education and Skills Funding Agency's Register of end-point assessment organisations (RoEPAO).

A full-time apprentice typically spends 15 months on-programme (this means in training before the gateway) working towards competence as an assistant accountant. All apprentices must spend at least 12 months on-programme. All apprentices must complete the required amount of off-the-job training specified by the apprenticeship funding rules.

This EPA has 2 assessment methods.

The grades available for each assessment method are:

Assessment method 1 - knowledge assessment:

- fail
- pass

- distinction

Assessment method 2 - professional discussion underpinned by a portfolio:

- fail
- pass
- distinction

The result from each assessment method is combined to decide the overall apprenticeship grade. The following grades are available for the apprenticeship:

- fail
- pass
- merit
- distinction

EPA summary table

<p>On-programme - typically 15 months</p>	<p>The apprentice must complete training to develop the knowledge, skills and behaviours (KSBs) of the occupational standard.</p> <p>The apprentice must complete training towards English and maths qualifications in line with the apprenticeship funding rules.</p> <p>The apprentice must complete training towards any other qualifications listed in the occupational standard.</p> <p>The qualification(s) required are one of:</p> <p>AAT Advanced Diploma in Accounting</p> <p>Level 3 Diploma in Accounting</p> <p>The apprentice must compile a portfolio of evidence.</p>
<p>End-point assessment gateway</p>	<p>The employer must be content that the apprentice is working at or above the occupational standard.</p> <p>The apprentice's employer must confirm that they think the apprentice:</p> <ul style="list-style-type: none"> • is working at or above the occupational standard as an assistant accountant • has the evidence required to pass the gateway and is ready to take the EPA <p>The apprentice must have passed any other qualifications listed in the assistant accountant occupational standard ST0002.</p> <p>The qualification(s) required are:</p> <p>AAT Advanced Diploma in Accounting</p> <p>The qualification(s) required are:</p> <p>Level 3 Diploma in Accounting</p> <p>The apprentice must have achieved English and maths qualifications in line with the apprenticeship funding rules.</p> <p>For the professional discussion underpinned by a portfolio the apprentice must submit a portfolio of evidence.</p>

	The apprentice must submit any policies and procedures as requested by the EPAO.
End-point assessment - typically 3 months	<p>Grades available for each assessment method:</p> <p>Knowledge assessment</p> <ul style="list-style-type: none"> • fail • pass • distinction <p>Professional discussion underpinned by a portfolio</p> <ul style="list-style-type: none"> • fail • pass • distinction <p>Overall EPA and apprenticeship can be graded:</p> <ul style="list-style-type: none"> • fail • pass • merit • distinction
Professional recognition	This apprenticeship aligns with AAT for Qualified Bookkeeper . The experience gained and responsibility held by the apprentice on completion of the apprenticeship will either wholly or partially satisfy the requirements for registration at this level.
Re-sits and re-takes	<ul style="list-style-type: none"> • Re-take and re-sit grade cap: distinction • Re-sit timeframe: typically 1 months • Re-take timeframe: typically 3 months

Duration of end-point assessment period

The EPA is taken in the EPA period. The EPA period starts when the EPAO confirms the gateway requirements have been met and is typically 3 months.

The expectation is that the EPAO will confirm the gateway requirements have been met and the EPA starts as quickly as possible.

EPA gateway

The apprentice's employer must confirm that they think their apprentice is working at or above the occupational standard. The apprentice will then enter the gateway. The employer may take advice from the apprentice's training provider(s), but the employer must make the decision.

The apprentice must meet the gateway requirements before starting their EPA.

These are:

- achieved English and maths qualifications in line with the apprenticeship funding rules
- achieved either/or AAT Advanced Diploma in Accounting
- achieved either/or Level 3 Diploma in Accounting
- for the professional discussion underpinned by a portfolio the apprentice must submit portfolio of evidence

Portfolio of evidence requirements:

The apprentice must compile a portfolio of evidence during the on-programme period of the apprenticeship. It should only contain evidence related to the KSBs that will be assessed by this assessment method. It will typically contain 10 discrete pieces of evidence. Evidence must be mapped against the KSBs. Evidence may be used to demonstrate more than one KSB; a qualitative as opposed to quantitative approach is suggested.

Evidence sources may include:

- workplace product evidence such as spreadsheets, working papers, email communications, meeting minutes, timesheets, screenshots of accounting dashboards and data analytics etc
- appraisal and 1-2-1 objective setting,
- job related certificates
- completed observation checklist and related action plans
- worksheets, assignment projects and reports
- record of any formal discussions
- peer feedback

This is not a definitive list, other evidence sources can be included.

In cases where the apprentice is working in a confidential environment, or handling sensitive data that falls under the requirements of GDPR the employer may either:

- insist that the independent assessor (on behalf of the EPAO) reviews the portfolio at the employer's premises only and that the portfolio is not made available for review away from those premises.

Or

- redact such elements of the data that would identify individuals or potentially sensitive organisational transactions whilst retaining the relevance of the evidence being supplied for the

purpose of assessment.

In such circumstances the EPAO and independent assessor should use their discretion to make suitable arrangements to verify to their satisfaction that the portfolio was completed and available for review at the gateway. Detailed arrangements for satisfactory portfolio review by the independent assessor must be agreed with the employer as part of their arrangement with the EPAO.

The portfolio of evidence should not include reflective accounts or any methods of self-assessment. Any employer contributions should focus on direct observation of performance (for example, witness statements) rather than opinions. The evidence provided should be valid and attributable to the apprentice; the portfolio of evidence should contain a statement from the employer and apprentice confirming this.

The EPAO should not assess the portfolio of evidence directly as it underpins the discussion. The independent assessor should review the portfolio of evidence to prepare questions for the discussion. They are not required to provide feedback after this review.

The apprentice must submit any policies and procedures as requested by the EPAO.

Order of assessment methods

The assessment methods can be delivered in any order.

The result of one assessment method does not need to be known before starting the next.

Knowledge assessment

Overview

In the knowledge assessment, the apprentice answers questions in a controlled and invigilated environment. It gives the apprentice the opportunity to demonstrate the knowledge mapped to this assessment method.

Rationale

This assessment method is being used because assistant accountants work in an occupation in which competence can be readily tested through questions that require the application of knowledge to specific scenarios. These scenarios enable the assessor to establish the extent of the apprentice's competence beyond straightforward recall by assessing the reasoning for the approach taken to resolving a particular problem or question.

- The knowledge assessment environment should be designed to place the minimum stress on the candidate in terms of timed outputs as accountancy is not an occupation that requires performance against the clock in isolation. It is suggested that the EPAO design the scenario based multiple choice test to provide a minimum and maximum timeframe for completion to provide guidance to candidates on the scale of work required and relieve the time pressure element as far as possible within an invigilated test environment.
- The scenarios will focus on application of logic and reason to resolve real-world scenarios typically encountered in an apprentices on-programme training.
- allows for the efficient assessment of the application of knowledge where there is a right or wrong answer.

- allows for flexibility in terms of when, where and how it is taken.
- allows larger volumes of apprentices to be assessed at one time.

The test should typically be 90 minutes to complete with an additional 60 minutes available for preparation, research and reflection time as needed to deliver a total timescale of 150 minutes for the knowledge assessment to be completed within. Each apprentice will decide how much of the 150 minutes available they need to use to complete the questions in the knowledge assessment.

The test should comprise 40 multiple choice questions over 4 themes.

Delivery

The knowledge assessment must be structured to give the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method to the highest available grade.

The knowledge assessment must be computer based.

The knowledge assessment must consist of 40 multiple-choice questions.

Multiple-choice questions must have four options, including one correct answer.

The knowledge assessment should comprise 40 questions over 4 themes.

1. Professional standards and ethics
2. Digital and data security
3. Financial investigation and queries
4. Financial statements and Bookkeeping

The assessment of the following KSBs must include the requirement to perform a calculation:

K1, K2, K3, K5, S1, S2, S3, S4 and S5.

The knowledge assessment must consist of a maximum of 25% multiple-choice questions where there is one correct answer and 3 plausible distractors and a combination of calculation-based questions, multiple mark short questions for example drag and drop, pick list etc for a scenario based on the 4 listed themes to ensure apprentices can demonstrate their competence across the breadth of the KSBs.

The test should be presented as an online series of questions.

The apprentice must be given at least 14 days notice of the date and time of the knowledge assessment.

Knowledge Assessment administration

The apprentice must have 150 minutes to complete the Knowledge Assessment. This comprises 90 minutes for the test and a further 60 minutes being available to the apprentice for reflection and planning as needed.

The knowledge assessment is open book which means that the apprentice can refer to reference books or materials whilst taking the Knowledge Assessment.

In the Knowledge Assessment, the apprentice will be permitted to have access to text books used during their course of study for the apprenticeship.

The following equipment is allowed to be used during the knowledge assessment:

Apprentices may bring with them pens, pencils, erasers, and a scientific or accountancy calculator.

Calculators must not emit audible tones or function as any other digital device.

Apprentices must not have access to the internet for the duration of the assessment. This includes any potential technological, web-enabled sources of information such as, but not limited to, iPods, mobile phones, MP3/4 players, smart watches which have a data storage device.

No other equipment is allowed.

The knowledge assessment must be taken in the presence of an invigilator under the responsibility of the EPAO.

The EPAO must have an invigilation policy setting out how the knowledge assessment must be conducted. It must state the ratio of apprentices to invigilators for the setting and allow the Knowledge Assessment to take place in a secure way.

The EPAO is responsible for the security of the knowledge assessment including the arrangements for on-line testing. The EPAO must ensure that their security arrangements maintain the validity and reliability of the knowledge assessment.

Marking

The knowledge assessment must be marked by an independent assessor or marker employed by the EPAO. They must follow a marking scheme produced by the EPAO. Marking by computer is allowed where question type supports this.

A correct entry gets 1 mark.

Any incorrect or missing answers get zero marks.

The EPAO is responsible for overseeing the marking of the knowledge assessment. The EPAO must ensure standardisation and moderation of knowledge assessment.

Assessment location

The apprentice must take the knowledge assessment in a suitably controlled and invigilated environment that is a quiet room, free from distractions and influence. The EPAO must check the venue is suitable.

The knowledge assessment may take place remotely if the appropriate technology and systems are in place to prevent malpractice. The EPAO must ensure invigilation of the apprentice for example with, and not limited to, 360-degree cameras and screen sharing facilities.

Question and resource development

The EPAO must develop a purpose-built assessment specification and question bank. It is recommended this is done in consultation with employers of this occupation. The EPAO should maintain the security and confidentiality of EPA materials when consulting employers. The assessment specification and question bank must be reviewed at least once a year to ensure they remain fit-for-purpose.

The assessment specification must be relevant to the occupation and demonstrate how to assess the KSBs mapped to this assessment method. The EPAO must ensure that questions are refined and developed to a high standard. The questions must be unpredictable. A question bank of sufficient size will support this.

The EPAO must ensure that apprentice has a different set of questions in the case of re-sits or re-takes.

The EPAO must produce the following materials to support the knowledge assessment:

- independent assessor assessment materials which include:
 - training materials
 - administration materials
 - moderation and standardisation materials
 - guidance materials
 - grading guidance
 - Knowledge Assessment specification
 - sample Knowledge Assessment and mark schemes
 - live Knowledge Assessments and mark schemes
 - question bank
- EPA guidance for the apprentice and the employer

The EPAO must ensure that the EPA materials are subject to quality assurance procedures including standardisation, training, and moderation.

Professional discussion underpinned by a portfolio

Overview

In the discussion, an independent assessor and apprentice have a formal two-way conversation.

The apprentice can refer to and illustrate their answers with evidence from their portfolio of evidence. It gives the apprentice the opportunity to demonstrate their competency across the KSBs mapped to this EPA method.

Rationale

This assessment method is being used because: a professional discussion enables an apprentice to demonstrate competence to the highest level against the KSBs mapped to this assessment method. It is a key element of the occupation to be able to explain key concepts clearly and

accurately and this makes a professional discussion a valid assessment method for this occupation.

Delivery

The professional discussion must be structured to give the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method to the highest available grade.

An independent assessor must conduct and assess the professional discussion.

The purpose of the independent assessor's questions will be to explore competence within the KSBs mapped to the method and provide an opportunity for the apprentice to demonstrate distinction level criteria.

The EPAO must give an apprentice 14 days notice of the professional discussion.

The independent assessor must have at least 4 week(s) to review the supporting documentation. The apprentice must have access to their portfolio of evidence during the professional discussion.

The apprentice can refer to and illustrate their answers with evidence from their portfolio of evidence however the portfolio of evidence is not directly assessed.

The professional discussion must last for 60 minutes. The independent assessor can increase the time of the professional discussion by up to 10%. This time is to allow the apprentice to respond to a question if necessary.

The independent assessor must ask at least 10 questions. Follow-up questions are allowed where clarification is required. The independent assessor must use the questions from their EPAO's question bank or create their own questions in-line with the EPAO's training.

The independent assessor must make the grading decision. The independent assessor must keep accurate records of the assessment. They must record:

- the apprentice's answers to questions
- the KSBs demonstrated in answers to questions
- the grade achieved

Assessment location

The professional discussion must take place in a suitable venue selected by the EPAO (for example the EPAO's or employer's premises).

The professional discussion can be conducted by video conferencing. The EPAO must have processes in place to verify the identity of the apprentice and ensure the apprentice is not being aided.

The professional discussion should take place in a quiet room, free from distractions and influence.

Question and resource development

The EPAO must develop a purpose-built assessment specification and question bank. It is recommended this is done in consultation with employers of this occupation. The EPAO should

maintain the security and confidentiality of EPA materials when consulting employers. The assessment specification and question bank must be reviewed at least once a year to ensure they remain fit-for-purpose.

The assessment specification must be relevant to the occupation and demonstrate how to assess the KSBs mapped to this assessment method. The EPAO must ensure that questions are refined and developed to a high standard. The questions must be unpredictable. A question bank of sufficient size will support this.

The EPAO must ensure that apprentice has a different set of questions in the case of re-sits or re-takes.

The EPAO must produce the following materials to support the professional discussion underpinned by a portfolio:

- independent assessor assessment materials which include:
 - training materials
 - administration materials
 - moderation and standardisation materials
 - guidance materials
 - grading guidance
 - question bank
- EPA guidance for the apprentice and the employer

The EPAO must ensure that the EPA materials are subject to quality assurance procedures including standardisation, training, and moderation.

Grading

Professional discussion underpinned by a portfolio

Fail - does not meet pass criteria

THEME KSBS	PASS APPRENTICES MUST DEMONSTRATE ALL THE PASS DESCRIPTORS	DISTINCTION APPRENTICES MUST DEMONSTRATE ALL THE PASS DESCRIPTORS AND ALL OF THE DISTINCTION DESCRIPTORS
Digital and data security K7 S9 S10	<ul style="list-style-type: none"> Explains the principles of cyber-security and working safely online within a finance and accounting context. (K7) Applies finance and accounting software to present key financial information in line with data security and legislative requirements (S9) Discusses how they use software packages to assist with basic accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data. (S10) 	<ul style="list-style-type: none"> Evaluates how they utilise digital skills to present key financial information using finance and accounting software and applications in line with cyber and data security requirements, using data securely and safely, including backing up data. (K7,S9, S10)
Wider professional landscape K10 K11 K12 B2 B6 B7 B8	<ul style="list-style-type: none"> Outlines the principles of professional ethics and codes of conduct in a finance and accounting environment, adopting a transparent, objective, and sustainable manner to meet these requirements (K12, B2) Describes the wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies.(K11) Outlines the role of accountancy or finance within the organisational business strategy. (K10) Describes how they demonstrate a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an 	N/A

	<p>open, honest, and empathetic work environment. (B6)</p> <ul style="list-style-type: none"> • Describes how they apply a critical eye to transactions and trends for reasonableness, demonstrating a 'right first time approach' (B7) • Summarises how they carry out the duties of their role by reference to sustainability good practice whether specific to their occupation or externally recognised. For example, by prioritising practices in their work that contribute to minimising or reversing climate change by reducing the use of non-renewable resources (B8) 	
<p>Stakeholder engagement and communication K9 S7 S8 S11 B1 B3 B4 B5</p>	<ul style="list-style-type: none"> • Summarises the approaches to diversity, inclusion and cultural awareness whilst collaboratively working to have an impact on finance and accountancy (K9, B1) • Describes engagements with wider stakeholders in order to develop effective working relationships and to keep up to date with changes in the finance industry (S7, B5) • Describes how they communicate financial information in a way that non-finance stakeholders can interpret and understand whilst embracing change, working to deadlines and maintaining high standards in an ever-changing environment (S8, B3, B4) • Describes how using varying approaches and different media methods to communicate has a benefit to the organisation, whilst observing the risks involved in using digital applications. (S11) 	<ul style="list-style-type: none"> • Evaluates how diversity, inclusion and cultural awareness has an impact on finance and accountancy. (K9) • Evaluates how they communicate financial information in a way that non-finance stakeholders can interpret and understand whilst embracing change, working to deadlines and maintaining high standards in an ever-changing environment (S8, B3, B4) • Evaluates engagements with wider stakeholders in order to develop effective working relationships and to keep up to date with changes in the finance industry (S7, B5)

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Knowledge assessment

GRADE	MINIMUM MARKS REQUIRED	MAXIMUM MARKS REQUIRED
Fail	0	27
Pass	28	34
Distinction	35	40

Overall EPA grading

Performance in the EPA determines the apprenticeship grade of:

- fail
- pass
- merit
- distinction

An independent assessor must individually grade the: knowledge assessment in line with this EPA plan.

The EPAO must combine the individual assessment method grades to determine the overall EPA grade.

If the apprentice fails one or more assessment methods, they will be awarded an overall fail.

To achieve an overall pass, the apprentice must achieve at least a pass in all the assessment methods. To achieve an overall EPA 'merit,' the apprentice must achieve a pass in one method and a distinction in the remaining method. To achieve an overall EPA 'distinction,' the apprentice must achieve a distinction in the test and a distinction in the professional discussion.

Grades from individual assessment methods must be combined in the following way to determine the grade of the EPA overall.

KNOWLEDGE ASSESSMENT	PROFESSIONAL DISCUSSION UNDERPINNED BY A PORTFOLIO	OVERALL GRADING
Fail	Any grade	Fail
Any grade	Fail	Fail
Pass	Pass	Pass
Pass	Distinction	Merit
Distinction	Pass	Merit

Distinction	Distinction	Distinction
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Re-sits and re-takes

An apprentice who fails one or more assessment method(s) can take a re-sit or a re-take at their employer's discretion. The apprentice's employer needs to agree that a re-sit or re-take is appropriate. A re-sit does not need further learning, whereas a re-take does.

An apprentice should have a supportive action plan to prepare for a re-sit or a re-take.

The employer and EPAO agree the timescale for a re-sit or re-take. A re-sit is typically taken within 1 months of the EPA outcome notification. The timescale for a re-take is dependent on how much re-training is required and is typically taken within 3 months of the EPA outcome notification.

Failed assessment methods must be re-sat or re-taken within a 6-month period from the EPA outcome notification, otherwise the entire EPA will need to be re-sat or re-taken in full.

Re-sits and re-takes are not offered to an apprentice wishing to move from pass to a higher grade.

An apprentice will get a maximum EPA grade of distinction for a re-sit or re-take, unless the EPAO determines there are exceptional circumstances.

Roles and responsibilities

ROLES	RESPONSIBILITIES
Apprentice	<p>As a minimum, the apprentice should:</p> <ul style="list-style-type: none"> • participate in and complete on-programme training to meet the KSBs as outlined in the occupational standard for a minimum of 12 months • complete the required amount of off-the-job training specified by the apprenticeship funding rules and as arranged by the employer and training provider • understand the purpose and importance of EPA • meet the gateway requirements • undertake the EPA
Employer	<p>As a minimum, the apprentice's employer must:</p> <ul style="list-style-type: none"> • select the EPAO and training provider • work with the training provider (where applicable) to support the apprentice in the workplace and to provide the opportunities for the apprentice to develop the KSBs • arrange and support off-the-job training to be undertaken by the apprentice • decide when the apprentice is working at or above the occupational standard and is ready for EPA • ensure that supporting evidence required at the gateway is submitted in line with this EPA plan • liaise with the training provider and EPAO to ensure the EPA is booked in a timely manner <p>Post-gateway, the employer must:</p> <ul style="list-style-type: none"> • confirm arrangements with the EPAO for the EPA (who, when, where) in a timely manner (including providing access to any employer-specific documentation as required, for example company policies) • ensure that the EPA is scheduled with the EPAO for a date and time which allows the opportunity for the apprentice to be assessed against the KSBs • remain independent from the delivery of the EPA • ensure the apprentice is given sufficient time away from regular duties to prepare for, and complete all post-gateway elements of the EPA, and that any required supervision during this time (as stated within this EPA plan) is in place

	<ul style="list-style-type: none"> • where the apprentice is assessed in the workplace, ensure that the apprentice has access to the resources used on a regular basis • pass the certificate to the apprentice upon receipt from the EPAO
EPAO	<p>As a minimum, the EPAO must:</p> <ul style="list-style-type: none"> • conform to the requirements of this EPA plan and deliver its requirements in a timely manner • conform to the requirements of the register of end-point assessment organisations (RoEPAO) • conform to the requirements of the external quality assurance provider (EQAP) for this apprenticeship • understand the occupational standard • make the EPA contractual arrangements, including agreeing the price of the EPA • develop and produce assessment materials as detailed for each assessment method in this EPA plan • appoint qualified and competent independent assessors in line with the requirements of this EPA plan to conduct assessments and oversee their working • appoint administrators (and invigilators where required) to administer the EPA • provide training for independent assessors in terms of good assessment practice, operating the assessment tools and grading • provide information, advice, guidance and documentation to enable apprentices, employers and training providers to prepare for the EPA • confirm all gateway requirements have been met as quickly as possible • arrange for the EPA to take place, in consultation with the employer • ensure that the apprentice has access to the required resources and liaise with the employer to agree this if necessary, where the apprentice is not assessed in the workplace • develop and provide assessment recording documentation to ensure a clear and auditable process is in place for providing assessment decisions and feedback to stakeholders

	<ul style="list-style-type: none"> • have no direct connection with the apprentice, their employer or training provider in all instances; there must be no conflict of interest • have policies and procedures for internal quality assurance (IQA), and maintain records of IQA activity and moderation for external quality assurance (EQA) purposes • deliver induction training for independent assessors, and for invigilators and markers (where used) • undertake standardisation activity on this apprenticeship for an independent assessor before they conduct an EPA for the first time, if the EPA is updated and periodically (a minimum of annually) • manage invigilation of the apprentice to maintain security of the assessment in line with the EPAO's malpractice policy • verify the identity of the apprentice • use language in the development and delivery of the EPA that is appropriate to the level of the occupational standard
Independent assessor	<p>As a minimum, an independent assessor must:</p> <ul style="list-style-type: none"> • have the competence to assess the apprentice at the level of this apprenticeship and hold any required qualifications and experience in line with the requirements of the independent assessor as detailed in the IQA section of this EPA plan • understand the occupational standard and the requirements of this EPA • have, maintain and be able to evidence, up-to-date knowledge and expertise of the occupation • deliver the end-point assessment in-line with this EPA plan • comply with the IQA requirements of the EPAO • have no direct connection or conflict of interest with the apprentice, their employer or training provider; in all instances; there must be no conflict of interest • attend induction training • attend standardisation events when they start working for the EPAO, before they conduct an EPA for the first time and a minimum of annually for this apprenticeship • assess each assessment method, as determined by the EPA plan • assess the KSBs assigned to each assessment method, as shown in the mapping of KSBs to assessment methods in this EPA plan

	<ul style="list-style-type: none"> • make the grading decisions • record and report assessment outcome decisions, for each apprentice, following instructions and using assessment recording documentation provided by the EPAO, in a timely manner • use language in the development and delivery of the EPA that is appropriate to the level of the occupational standard • mark open (constructed) test answers accurately according to the EPAO's mark scheme and procedures
Training provider	<p>As a minimum, the training provider must:</p> <ul style="list-style-type: none"> • work with the employer and support the apprentice during the off-the-job training to provide the opportunities to develop the KSBs as listed in the occupational standard • conduct training covering the KSBs agreed as part of the Commitment Statement or the Individual Learning Plan • monitor the apprentice's progress during any training provider led on-programme learning • advise the employer, upon request, on the apprentice's readiness for EPA • remain independent from the delivery of the EPA
Marker	<p>As a minimum, the marker must:</p> <ul style="list-style-type: none"> • attend induction training as directed by the EPAO • have no direct connection or conflict of interest with the apprentice, their employer or training provider in all instances • mark test answers in line with the EPAO's mark scheme and procedures
Invigilator	<p>As a minimum, the invigilator must:</p> <ul style="list-style-type: none"> • attend induction training as directed by the EPAO • have no direct connection or conflict of interest with the apprentice, their employer or training provider in all instances • invigilate and supervise apprentices during tests and in breaks during assessment methods to prevent malpractice in accordance with the EPAO's invigilation procedures

Reasonable adjustments

The EPAO must have reasonable adjustments arrangements for the EPA.

This should include:

- how an apprentice qualifies for reasonable adjustment
- what reasonable adjustments may be made

Adjustments must maintain the validity, reliability and integrity of the EPA as outlined in this EPA plan.

Internal quality assurance

Internal quality assurance refers to how the EPAO ensures valid, consistent and reliable EPA decisions. The EPAO must adhere to the requirements within the roles and responsibilities section and:

- have effective and rigorous quality assurance systems and procedures that ensure fair, reliable and consistent EPA regardless of employer, place, time or independent assessor
- appoint independent assessors who are competent to deliver the EPA and who:
 - have recent relevant experience of the occupation or sector to at least occupational level 4 gained in the last 2 years or significant experience of the occupation or sector
- operate induction training for anyone involved in the delivery or assessment of the EPA
- provide training for independent assessors in good assessment practice, operating the assessment tools and making grading decisions
- provide ongoing training for markers and invigilators
- provide standardisation activity for this apprenticeship standard for all independent assessors:
 - before they conduct an EPA for the first time
 - if the EPA is updated
 - periodically as appropriate (a minimum of annually)
- conduct effective moderation of EPA decisions and grades
- conduct appeals where required, according to the EPAO's appeals procedure, reviewing and making final decisions on EPA decisions and grades
- have no direct connection with the apprentice, their employer or training provider; in HEI.

Value for money

Affordability of the EPA will be aided by using at least some of the following:

- completing applicable assessment methods online (for example computer-based assessment)
- utilising digital remote platforms to conduct applicable assessment methods
- using the employer's premises

Professional recognition

This apprenticeship aligns with:

AAT for Qualified Bookkeeper

KSB mapping table

KNOWLEDGE	ASSESSMENT METHODS
<p>K1 Principles of financial accounting, adjustment and reporting including calculation and input of accruals and prepayments, maintenance of the fixed asset register, accounting for asset purchase and disposal, depreciation, and financing.</p>	Knowledge assessment
<p>K2 Principles of management accounting for example, the principles of provision of costings, awareness of monthly and rolling forecasting and including the principles of financial planning, the calculation of income and expenditure budgets, budget holder sign off, and the investigation and reporting of variances to budgets.</p>	Knowledge assessment
<p>K3 Principles of creating and maintaining financial records including accounts payable, accounts receivable, cash management and principles of payroll.</p>	Knowledge assessment
<p>K4 Fundamentals of potential vulnerabilities within systems of financial control such as internal fraud and money laundering.</p>	Knowledge assessment
<p>K5 Fundamentals of indirect taxation including approaches to completing indirect tax returns and supporting documentation and records.</p>	Knowledge assessment
<p>K6 Fundamentals of digital financial and accounting packages and applications including the maintenance of key databases, spreadsheets, data analytics and the appropriate use of data to provide information.</p>	Knowledge assessment
<p>K7 Principles of cyber-security and working safely online within a finance and accounting context.</p>	Professional discussion underpinned by a portfolio
<p>K8 Principles of data security and legislative requirements regarding data handling in a financial and accounting context.</p>	Knowledge assessment

<p>K9 Approaches to diversity, inclusion and cultural awareness and their impact on finance and accountancy.</p>	Professional discussion underpinned by a portfolio
<p>K10 The role of accountancy or finance within the organisational business strategy.</p>	Professional discussion underpinned by a portfolio
<p>K11 The wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies.</p>	Professional discussion underpinned by a portfolio
<p>K12 The principles of professional ethics and codes of conduct in a finance and accounting environment.</p>	Professional discussion underpinned by a portfolio

SKILL	ASSESSMENT METHODS
<p>S1 Assist with the investigation and response to financial information queries.</p>	Knowledge assessment
<p>S2 Record and analyse financial data using the organisation's standard tools and processes.</p>	Knowledge assessment
<p>S3 Apply double entry bookkeeping and accounting standards to process financial documents, generate financial statements and report financial information to users of accounts.</p>	Knowledge assessment
<p>S4 Assist with production of accurate financial information for the preparation of accounts.</p>	Knowledge assessment
<p>S5 Reconcile financial data, such as, preparation of reconciliations or review of reconciliations.</p>	Knowledge assessment
<p>S6 Investigate, resolve or escalate transactional queries and errors within their remit as appropriate.</p>	Knowledge assessment
<p>S7 Develop and maintain effective working relationships with stakeholders.</p>	Professional discussion underpinned by a portfolio
<p>S8 Communicate financial information in a way that non-finance stakeholders can interpret and understand.</p>	Professional discussion underpinned by a portfolio
<p>S9 Utilise digital skills to present key financial information using finance and accounting software and applications.</p>	Professional discussion underpinned by a portfolio
<p>S10 Use software packages to assist with basic accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data.</p>	Professional discussion underpinned by a portfolio

<p>S11 Communicate using varying approaches and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications.</p>	<p>Professional discussion underpinned by a portfolio</p>
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BEHAVIOUR	ASSESSMENT METHODS
<p>B1 Collaborative and inclusive - builds strong collaborative working relationships recognising the importance of diversity and inclusion.</p>	<p>Professional discussion underpinned by a portfolio</p>
<p>B2 Ethical and Professional - applies a transparent, objective and sustainable manner to meet the ethical requirements of the profession.</p>	<p>Professional discussion underpinned by a portfolio</p>
<p>B3 Organised with an attention to detail – organises work efficiently and effectively to meet required targets, escalating queries or problems as appropriate. Demonstrates a professional approach to working to deadlines.</p>	<p>Professional discussion underpinned by a portfolio</p>
<p>B4 Embracing change - accepts changing priorities and working requirements readily and has the flexibility to maintain high standards in a changing environment.</p>	<p>Professional discussion underpinned by a portfolio</p>
<p>B5 Engaging with wider stakeholders and keeping up to date with changes in the finance industry which impact their organisation or role.</p>	<p>Professional discussion underpinned by a portfolio</p>
<p>B6 Wellbeing and resilience – demonstrates a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an open, honest, and empathetic work environment.</p>	<p>Professional discussion underpinned by a portfolio</p>
<p>B7 Professional judgement – applying a critical eye to transactions and trends for reasonableness, demonstrating a ‘right first time approach’.</p>	<p>Professional discussion underpinned by a portfolio</p>
<p>B8 Carry out the duties of their role by reference to sustainability good practice whether specific to their occupation or externally recognised. For example, by prioritising practices in their work that contribute to minimising or reversing climate change by reducing the use of non-renewable resources.</p>	<p>Professional discussion underpinned by a portfolio</p>

Mapping of KSBs to grade themes

Professional discussion underpinned by a portfolio

KSBS GROUPED BY THEME	KNOWLEDGE	SKILLS	BEHAVIOUR
<p>Digital and data security K7 S9 S10</p>	<p>Principles of cyber-security and working safely online within a finance and accounting context. (K7)</p>	<p>Utilise digital skills to present key financial information using finance and accounting software and applications. (S9)</p> <p>Use software packages to assist with basic accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data. (S10)</p>	<p>None</p>
<p>Wider professional landscape K10 K11 K12 B2 B6 B7 B8</p>	<p>The role of accountancy or finance within the organisational business strategy. (K10)</p> <p>The wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies. (K11)</p> <p>The principles of professional ethics and codes of conduct in a finance and accounting environment. (K12)</p>	<p>None</p>	<p>Ethical and Professional - applies a transparent, objective and sustainable manner to meet the ethical requirements of the profession. (B2)</p> <p>Wellbeing and resilience – demonstrates a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an open, honest, and empathetic work environment. (B6)</p> <p>Professional judgement – applying a critical eye to transactions</p>

			<p>and trends for reasonableness, demonstrating a 'right first time approach'. (B7)</p> <p>Carry out the duties of their role by reference to sustainability good practice whether specific to their occupation or externally recognised. For example, by prioritising practices in their work that contribute to minimising or reversing climate change by reducing the use of non-renewable resources. (B8)</p>
<p>Stakeholder engagement and communication K9 S7 S8 S11 B1 B3 B4 B5</p>	<p>Approaches to diversity, inclusion and cultural awareness and their impact on finance and accountancy. (K9)</p>	<p>Develop and maintain effective working relationships with stakeholders. (S7)</p> <p>Communicate financial information in a way that non-finance stakeholders can interpret and understand. (S8)</p> <p>Communicate using varying approaches and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications. (S11)</p>	<p>Collaborative and inclusive - builds strong collaborative working relationships recognising the importance of diversity and inclusion. (B1)</p> <p>Organised with an attention to detail - organises work efficiently and effectively to meet required targets, escalating queries or problems as appropriate. Demonstrates a professional approach to working to deadlines. (B3)</p>

			<p>Embracing change - accepts changing priorities and working requirements readily and has the flexibility to maintain high standards in a changing environment. (B4)</p> <p>Engaging with wider stakeholders and keeping up to date with changes in the finance industry which impact their organisation or role. (B5)</p>
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Version log

Version	Change detail	Earliest start date	Latest start date	Latest end date
1.2	End-point assessment plan, standard and funding revised.	01/08/2023	Not set	Not set
1.1	The funding band for this standard has been reviewed as part of the apprenticeship funding band review. The new funding band is £8000	03/10/2018	31/07/2023	Not set
1.0	Retired	07/09/2016	02/10/2018	Not set

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