



# Professional accounting technician

This is not the latest approved version of this apprenticeship. View the latest version

## Key information

- ✓ Proposal approved
- ✓ Occupational standard approved
- ✓ End-point assessment plan approved
- ✓ Funding approved

**Reference:** ST0003

**Level:** 4

**Typical duration to gateway:** 18 months

**Typical EPA period:** 3 months

**Maximum funding:** £12000

**Route:** Legal, finance and accounting

**Integration:** None

**Date updated:** 03/12/2024

**Lars code:** 117

**EQA provider:** Ofqual

**Example progression routes:**

Accountancy or taxation professional,  
Data engineer,

Data scientist (integrated degree),

Sustainability business specialist (integrated degree),

Senior leader,

Artificial intelligence (AI) data specialist

**Review:** this apprenticeship will be reviewed in accordance with our change request policy.

## End-point assessment plan

### Introduction and overview

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

Professional accounting technician apprentices, their employers and training providers should read this document.

A full-time professional accounting technician apprentice typically spends 18 months on-programme. The apprentice must spend at least 12 months on-programme and complete the required amount of off-the-job training in line with the apprenticeship funding rules.

The EPA should be completed within an EPA period lasting typically 3 months, subject to the availability of role scenario assessment opportunities.

The apprentice must complete their training and meet the gateway requirements before starting their EPA. The EPA will assess occupational competence.

An approved EPAO must conduct the EPA for this apprenticeship. Employers must work with the training provider to select an approved EPAO from the apprenticeship providers and assessment register (APAR).

This EPA has 2 assessment methods.

The grades available for each assessment method are below.

Assessment method 1 - role scenario assessment:

- fail
- pass
- distinction

Assessment method 2 - professional discussion:

- 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><b>On-programme - typically 18 months</b></p>	<p>The apprentice must:</p> <ul style="list-style-type: none"> <li>• complete training to develop the knowledge, skills and behaviours (KSBs) outlined in this apprenticeship's standard</li> <li>• complete training towards English and mathematics qualifications in line with the apprenticeship funding rules</li> </ul>
<p><b>End-point assessment gateway</b></p>	<p>The apprentice's employer must be content that the apprentice is occupationally competent.</p> <p>The apprentice must:</p> <ul style="list-style-type: none"> <li>• confirm they are ready to take the EPA</li> <li>• have achieved English and mathematics qualifications in line with the apprenticeship funding rules</li> </ul>
<p><b>End-point assessment - typically 3 months</b></p>	<p><b>The grades available for each assessment method are below</b></p> <p>Role scenario assessment:</p> <ul style="list-style-type: none"> <li>• fail</li> <li>• pass</li> <li>• distinction</li> </ul> <p>Professional discussion:</p> <ul style="list-style-type: none"> <li>• fail</li> <li>• pass</li> <li>• distinction</li> </ul> <p><b>Overall EPA and apprenticeship can be graded:</b></p> <ul style="list-style-type: none"> <li>• fail</li> <li>• pass</li> <li>• merit</li> </ul>

	<ul style="list-style-type: none"> <li>• distinction</li> </ul>
<b>Professional recognition</b>	<p>This apprenticeship aligns with:</p> <ul style="list-style-type: none"> <li>• Institute of Chartered Accountants in England and Wales for Entry</li> </ul> <p>This apprenticeship aligns with:</p> <ul style="list-style-type: none"> <li>• Association of Chartered Certified Accountants for Entry</li> </ul> <p>This apprenticeship aligns with:</p> <ul style="list-style-type: none"> <li>• Association of Accounting Technicians for Level 4</li> </ul> <p>This apprenticeship aligns with:</p> <ul style="list-style-type: none"> <li>• Chartered Institute of Management Accountants for Level 4</li> </ul>
<b>Re-sits and re-takes</b>	<p>The details for re-sits and re-takes are below:</p> <ul style="list-style-type: none"> <li>• re-take and re-sit grade cap: distinction</li> <li>• For the professional discussion, a re-sit is typically taken within 1 month 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.</li> <li>• For the role scenario assessment, a re-sit should be taken at the next available assessment opportunity and not more than 6 months after the EPA outcome notification. The timescale for a re-take is dependent on how much training is required.</li> <li>• 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.</li> </ul>

## 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, subject to availability of role scenario assessment opportunities.

The EPAO should confirm the gateway requirements have been met and start the EPA as quickly as possible.

## EPA gateway

The apprentice's employer must be content that the apprentice is occupationally competent. That is, they are deemed to be working at or above the level set out in the apprenticeship standard and ready to undertake the EPA. The employer may take advice from the apprentice's training provider, but the employer must make the decision. The apprentice will then enter the gateway.

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

They must:

- confirm they are ready to take the EPA
- have achieved English and mathematics qualifications in line with the apprenticeship funding rules

Gateway evidence must be submitted to the EPAO, along with any organisation specific policies and procedures 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.

## Role scenario assessment

### Overview

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

### Rationale

This assessment method is being used because:

- professional accounting technicians work in an occupation in which competence can be readily tested through questions that require the application of knowledge and skills to a specific scenario. Using a scenario enables the assessor to establish the extent of the apprentice's competence beyond straightforward recall by assessing the method, and or reasoning for the approach taken to suggest a solution to the scenario problems or questions.
- the scenario will focus on the application of technical knowledge and skills to provide solutions to real-world based scenarios typically encountered by the apprentice during their on-programme training and work.
- it allows for the efficient assessment of the application of knowledge and skills where there is a right or wrong answer.
- it allows for flexibility in terms of when, where, and how it is taken.

- it allows larger volumes of apprentices to be assessed at one time.

## Delivery

The role scenario assessment must be structured to give the apprentice the opportunity to demonstrate the knowledge and skills mapped to this assessment method to the highest available grade.

The assessment must be computer based.

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

Prior to the role scenario assessment commencing, the apprentice will have access to pre-seen information about a fictitious organisation. This will contain basic information, such as excerpts from a set of their most recent accounts, organisation chart, and some emails or memos containing the organisation's plans or issues.

The apprentice will have at least 10 working days to digest this information, discuss it with their colleagues, and have access to tutorials designed to familiarise them with the role scenario assessment approach.

During the role scenario assessment, the apprentice will be presented with further information about the organisation and will be asked to complete a series of 4 short tasks. Each of the tasks will assess the application of knowledge and skills mapped to this assessment method. The tasks must be designed in such a way to ensure the apprentice fully analyses the information in both the pre-seen material and the extra information presented on the day.

The scenario will be designed to ensure that it tests not only knowledge but also the skills mapped to this assessment method.

## Role scenario administration

The apprentice must have 150 minutes to complete the test.

The role scenario assessment is closed book which means that the apprentice cannot bring any written materials with them when taking the role scenario assessment. The EPAO will provide a copy of the pre-seen information as part of the resources in the assessment.

Equipment arrangements, such as stationery and non-programmable calculators, will be determined by the EPAO.

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.

The apprentice is not allowed to bring other equipment into the assessment unless previously agreed with the EPAO, in line with their reasonable adjustment policy.

Digital equipment and software required for the undertaking of the role scenario assessment will be stated by the EPAO in advance.

The apprentice must take the role scenario assessment in a suitably controlled environment that is a quiet space, free from distractions and influence, in the presence of an invigilator. The

invigilator may be the independent assessor, or another external person employed by the EPAO.

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

The EPAO must verify the apprentice's identity and ensure invigilation of the apprentice for example, with 360-degree cameras and screen sharing facilities.

The EPAO can delegate invigilation to another party through commercial contracting arrangements but retains ultimate responsibility for the delivery of the role scenario assessment.

## Marking

The EPAO must develop a marking scheme for the questions related to the written tasks in the role scenario assessment. The role scenario assessment must be marked by an independent assessor or marker employed by the EPAO. They must follow the marking scheme produced by the EPAO.

Any incorrect or missing answers get zero marks.

For short-answer questions, a maximum mark will be assigned, and a range of possible responses can be scored between zero and that maximum mark, where elements of competence are evidenced short of the full mark.

The role scenario assessment will require the apprentice to explain, describe, analyse, and interpret information. Performance against the underpinning knowledge and skills determines the overall score for this assessment method.

To attain a maximum score within specific sets of questions in the tasks, the apprentice will be required to demonstrate that they have evaluated or justified their approach to resolving elements of the role scenario assessment.

Marks are awarded on a percentage basis, providing EPAOs with the freedom to design high-quality role scenarios that can vary over time, with a range of marks available to meet the percentages specified in the marking grid in the Grading Section of this plan. When delivering results to apprentices, EPAOs will ensure that the percentages specified in the marking grid represent occupational competence as described in the pass and distinction grade descriptors.

The EPAO is responsible for overseeing the marking of the role scenario assessment. The EPAO must ensure standardisation and moderation of assessments with written answers.

## Assessment location

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

The assessment could take place remotely if the appropriate technology and systems are in place to prevent malpractice.

## Question and resource development

The EPAO must develop a purpose-built assessment specification. It is recommended that this is created in consultation with employers of the occupation. must maintain the security and confidentiality of EPA materials when consulting with employers. The assessment specification 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 knowledge and skills statements mapped to this assessment method. The EPAO must ensure that questions are refined and developed to a high standard. The questions must be unpredictable.

The EPAO must ensure that the 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 role scenario assessment:

- independent assessor assessment materials which include:
  - training materials
  - administration materials
  - moderation and standardisation materials
  - guidance materials
  - grading guidance
  - role scenario assessment specification
  - sample role scenario assessments and mark schemes
  - live role scenario assessments and mark schemes
- EPA guidance for the apprentice and the employer

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

## Professional discussion

### Overview

In the professional discussion, an independent assessor and apprentice have a formal two-way conversation. It gives the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method.

### Rationale

This assessment method is being used because:

- it will allow some KSBs which may not naturally occur in every workplace or may take too long to observe to be assessed and allow for the assessment of a disparate set of KSBs
- professional discussion enables the apprentice to evidence a deeper level of competence and understanding



- it is cost effective, as it can be carried out remotely using digital technologies and on the same day as other assessment methods making best use of assessor and apprentice time.

reduces the assessment burden on the apprentice

## 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 assess the apprentice's competence against the following themes:

- Ethical and professional working practices
- The wider professional landscape
- Digital and data
- Adaptability and flexibility
- Influence and value creation
- Continuous improvement

The EPAO must give an apprentice at least 7 days' notice of the professional discussion. "Days" refers to the number of working days.

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

The apprentice may choose to end the assessment method early. The apprentice must be confident they have demonstrated competence against the assessment requirements for the assessment method. The independent assessor or EPAO must ensure the apprentice is fully aware of all assessment requirements. The independent assessor or EPAO cannot suggest or choose to end the assessment methods early, unless in an emergency. The EPAO is responsible for ensuring the apprentice understands the implications of ending an assessment early if they choose to do so. The independent assessor may suggest the assessment continues. The independent assessor must document the apprentice's request to end the assessment early.

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 that this is created in consultation with employers of the occupation. The EPAO must maintain the security and confidentiality of EPA materials when consulting with 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 the 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:

- 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 and moderation.

## Grading

### Professional discussion

Fail - does not meet pass criteria

THEME KSBS	PASS APPRENTICES MUST DEMONSTRATE ALL OF THE PASS DESCRIPTORS	DISTINCTION APPRENTICES MUST DEMONSTRATE ALL OF THE PASS DESCRIPTORS AND ALL OF THE DISTINCTION DESCRIPTORS
Ethical and professional working practices <a href="#">K11</a> <a href="#">S11</a> <a href="#">B2</a> <a href="#">B3</a> <a href="#">B4</a>	<p>Explains their approach to building and maintaining open, honest, empathetic and collaborative professional relationships with internal and external stakeholders when delivering accounting tasks, and how they actively encourage this behaviour with colleagues whilst recognising the importance of equality, diversity and inclusion. (S11, B4)</p> <p>Explains the impact of equality, diversity and inclusion on service delivery in accounting, and how they apply a transparent, objective and sustainable manner to meet the ethical requirements of the profession whilst actively encouraging this behaviour with colleagues within their team. (K11, B2)</p> <p>Outlines their approach to maintaining their own personal wellbeing based on the support and resources available. (B3)</p>	<p>Evaluates the effectiveness of their approach to building and maintaining collaborative, professional relationships with internal and external stakeholders when delivering accounting tasks. (S11)</p>

<p>The wider professional landscape <a href="#">K3</a> <a href="#">K10</a></p>	<p>Describes the wider financial and accounting professional landscape, including the role of accountancy, regulators and professional bodies, and how they stay abreast of changes in accounting technology and practice. (K3)</p> <p>Explains the impact and importance of key climate, environmental and emerging sustainability challenges on service delivery in accountancy. (K10)</p>	<p>Evaluates the importance to the wider financial and accounting professional landscape of staying abreast of changes in accounting technology and practice. (K3)</p>
<p>Digital and data <a href="#">K9</a> <a href="#">S6</a></p>	<p>Explains how they use software packages to compliantly and safely handle and analyse data and assist with accounting tasks in line with cyber and data security requirements. (K9, S6)</p>	<p>None</p>
<p>Adaptability and flexibility <a href="#">S8</a> <a href="#">B5</a></p>	<p>Explains how they apply workload management principles to effectively plan, organise and prioritise their own tasks within a defined time frame, enabling themselves and colleagues to adapt to changing requirements to maintain organisational standards. (S8, B5)</p>	<p>Justifies their choice of workload management principles used to plan, organise and prioritise their own tasks effectively within a defined time frame. (S8)</p>
<p>Influence and value creation <a href="#">S9</a> <a href="#">S10</a> <a href="#">B1</a></p>	<p>Explains how they have used accounting information to add value to the organisation through their use of data visualisations, analysis and interpretation, and how their approach has facilitated understanding for non-finance stakeholders. (S9)</p> <p>Explains how they have actively engaged in the wider business and used different media to provide accounting information that has enabled key</p>	<p>Evaluates the effectiveness of the accounting information used and choice of data visualisations, analysis and interpretation in adding value to the organisation and facilitating understanding for non-finance stakeholders. (S9)</p> <p>Justifies their choice of media used to communicate accounting information to enable key stakeholders to understand what is required. (S10)</p>

	stakeholders to understand what is required and has contributed to influencing business decisions, considering the risks and benefits to the organisation of social media and other digital applications. (S10, B1)	
Continuous improvement S5 B6	Explains their contribution to quality improvement activities, including reflections on their own practice and how they have sought opportunities for continuous professional development. (S5, B6)	Evaluates the effectiveness of their contribution to quality improvement activities. (S5)

### Role scenario assessment

GRADE	MINIMUM MARKS REQUIRED	MAXIMUM MARKS REQUIRED
Fail	0	59
Pass	60	79
Distinction	80	100

### Overall EPA grading

Performance in the EPA determines the overall grade of:

- fail
- pass
- merit
- distinction

An independent assessor must individually grade the role scenario assessment in line with this EPA plan.

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

The role scenario assessment will be graded in accordance with the following principles:

- grading descriptors inform the awarding of marks such that distinction level responses translate into higher marks within the question.
- the grading table sets out the marks to be achieved for each level of attainment.

If the apprentice fails one assessment method or more, 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 both methods.

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

ROLE SCENARIO ASSESSMENT	PROFESSIONAL DISCUSSION	OVERALL GRADING
Any grade	Fail	Fail
Fail	Any grade	Fail
Pass	Pass	Pass
Distinction	Pass	Merit
Pass	Distinction	Merit
Distinction	Distinction	Distinction

## Re-sits and re-takes

If the apprentice fails one assessment method or more, they 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. The apprentice should have a supportive action plan to prepare for a re-sit or a re-take.

The employer and the EPAO should agree the timescale for a re-sit or re-take.

- For the role scenario assessment, a re-sit should be taken at the next available assessment opportunity and not more than 6 months after the EPA outcome notification. The timescale for a retake is dependent on how much training is required.
- For the professional discussion, a re-sit is typically taken within 1 month 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.

The apprentice will get a maximum EPA grade of distinction if they need to re-sit or re-take one or more assessment methods.

## Roles and responsibilities

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

EPAO	<ul style="list-style-type: none"> <li>• pass the certificate to the apprentice upon receipt</li> </ul> <p>As a minimum, the EPAO must:</p> <ul style="list-style-type: none"> <li>• conform to the requirements of this EPA plan and deliver its requirements in a timely manner</li> <li>• conform to the requirements of the apprenticeship provider and assessment register</li> <li>• conform to the requirements of the external quality assurance provider (EQAP)</li> <li>• understand the apprenticeship including the occupational standard and EPA plan</li> <li>• make all necessary contractual arrangements including agreeing the price of the EPA</li> <li>• develop and produce assessment materials including specifications and marking materials, for example mark schemes, practice materials, training material</li> <li>• maintain and apply a policy for the declaration and management of conflict of interests and independence. This must ensure, as a minimum, there is no personal benefit or detriment for those delivering the EPA or from the result of an assessment. It must cover: <ul style="list-style-type: none"> <li>• apprentices</li> <li>• employers</li> <li>• independent assessors</li> <li>• any other roles involved in delivery or grading of the EPA</li> </ul> </li> <li>• have quality assurance systems and procedures that ensure fair, reliable and consistent assessment and maintain records of internal quality assurance (IQA) activity for external quality assurance (EQA) purposes</li> <li>• appoint independent, competent, and suitably qualified assessors in line with the requirements of this EPA plan</li> <li>• appoint administrators, invigilators and any other roles where required to facilitate the EPA</li> <li>• deliver induction, initial and on-going training for all their independent assessors and any other roles involved in the delivery or grading of the EPA as specified within this EPA plan. This should include how to record the rationale and evidence for grading decisions where required</li> <li>• conduct standardisation with all their independent assessors before allowing them to deliver an EPA, when the EPA is</li> </ul>
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	<p>updated, and at least once a year</p> <ul style="list-style-type: none"> <li>• conduct moderation across all of their independent assessors' decisions once EPAs have started according to a sampling plan, with associated risk rating of independent assessors</li> <li>• monitor the performance of all their independent assessors and provide additional training where necessary</li> <li>• develop and provide assessment recording documentation to ensure a clear and auditable process is in place for providing assessment decisions and feedback to all relevant stakeholders</li> <li>• use language in the development and delivery of the EPA that is appropriate to the level of the apprenticeship</li> <li>• arrange for the EPA to take place in a timely manner, in consultation with the employer</li> <li>• provide information, advice, and guidance documentation to enable apprentices, employers and training providers to prepare for the EPA</li> <li>• confirm the gateway requirements have been met before they start the EPA for an apprentice</li> <li>• arrange a suitable venue for the EPA</li> <li>• maintain the security of the EPA including, but not limited to, verifying the identity of the apprentice, invigilation and security of materials</li> <li>• where the EPA plan permits assessment away from the workplace, ensure that the apprentice has access to the required resources and liaise with the employer to agree this if necessary</li> <li>• confirm the overall grade awarded</li> <li>• maintain and apply a policy for conducting appeals</li> </ul>
<p>Independent assessor</p>	<p>As a minimum, an independent assessor must:</p> <ul style="list-style-type: none"> <li>• be independent, with no conflict of interest with the apprentice, their employer or training provider, specifically, they must not receive a personal benefit or detriment from the result of the assessment</li> <li>• have, maintain and be able to evidence up-to-date knowledge and expertise of the occupation</li> <li>• have the competence to assess the EPA and meet the requirements of the IQA section of this EPA plan</li> <li>• understand the apprenticeship's occupational standard and EPA plan</li> </ul>

	<ul style="list-style-type: none"> <li>• attend induction and standardisation events before they conduct an EPA for the first time, when the EPA is updated, and at least once a year</li> <li>• use language in the delivery of the EPA that is appropriate to the level of the apprenticeship</li> <li>• work with other personnel, where used, in the preparation and delivery of assessment methods</li> <li>• conduct the EPA to assess the apprentice against the KSBs and in line with the EPA plan</li> <li>• make final grading decisions in line with this EPA plan</li> <li>• record and report assessment outcome decisions</li> <li>• comply with the IQA requirements of the EPAO</li> <li>• comply with external quality assurance (EQA) requirements</li> </ul>
Training provider	<p>As a minimum, the training provider must:</p> <ul style="list-style-type: none"> <li>• conform to the requirements of the apprenticeship provider and assessment register</li> <li>• ensure procedures are in place to mitigate against any conflict of interest</li> <li>• work with the employer and support the apprentice during the off-the-job training to provide the opportunities to develop the KSBs as outlined in the occupational standard</li> <li>• deliver training to the apprentice as outlined in their apprenticeship agreement</li> <li>• monitor the apprentice's progress during any training provider led on-programme learning</li> <li>• ensure the apprentice is prepared for the EPA</li> <li>• work with the employer to select the EPAO</li> <li>• advise the employer, upon request, on the apprentice's readiness for EPA</li> <li>• ensure that all supporting evidence required at the gateway is submitted in line with this EPA plan</li> <li>• remain independent from the delivery of the EPA</li> </ul>
Marker	<p>As a minimum, the marker must:</p> <ul style="list-style-type: none"> <li>• attend induction training as directed by the EPAO</li> <li>• have no direct connection or conflict of interest with the apprentice, their employer or training provider</li> </ul>

	<ul style="list-style-type: none"> <li>mark test answers in line with the EPAO's mark scheme and procedures</li> </ul>
Invigilator	<p>As a minimum, the invigilator must:</p> <ul style="list-style-type: none"> <li>attend induction training as directed by the EPAO</li> <li>not invigilate an assessment, solely, if they have delivered the assessed content to the apprentice</li> <li>invigilate and supervise the apprentice during tests and in breaks during assessment methods to prevent malpractice in line with the EPAO's invigilation procedures</li> </ul>

## Reasonable adjustments

### Reasonable adjustments

The EPAO must have reasonable adjustments arrangements for the EPA.

This should include:

- how an apprentice qualifies for a 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.

### Special considerations

The EPAO must have special consideration arrangements for the EPA.

This should include:

- how an apprentice qualifies for a special consideration
- what special considerations will be given

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

## Internal quality assurance

Internal quality assurance refers to the strategies, policies and procedures that an EPAO must have in place to ensure valid, consistent and reliable EPA decisions.

EPAOs for this EPA must adhere to the requirements within the roles and responsibilities table.

They must also appoint independent assessors who:

- have recent relevant experience of the occupation or sector to at least occupational level 2 gained in the last 5 years or significant experience of the occupation or sector
- have professional body membership with:

Any of the following:

- Association of Accounting Technicians AAT
- Association of Chartered Certified Accountants ACCA
- Chartered Institute of Management Accountants CIMA
- Chartered Institute of Public Finance Accountants CIPFA
- Institute of Chartered Accountants England and Wales ICAEW
- Institute of Chartered Accountants Scotland ICAS

## 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
- assessing multiple apprentices simultaneously where the assessment method permits this
- conducting assessment methods on the same day

## Professional recognition

This apprenticeship aligns with:

- Institute of Chartered Accountants in England and Wales for Entry

This apprenticeship aligns with:

- Association of Chartered Certified Accountants for Entry

This apprenticeship aligns with:

- Association of Accounting Technicians for Level 4

This apprenticeship aligns with:

- Chartered Institute of Management Accountants for Level 4

## KSB mapping table

KNOWLEDGE	ASSESSMENT METHODS
<p><b>K1</b> The principles of professional ethics and codes of conduct in an accounting environment including approaches to interpreting ethics in complex situations.</p>	Role scenario assessment
<p><b>K2</b> Professional standards and legal regulations relevant to an organisation's financial information such as accounting standards, ethical codes and internal principles.</p>	Role scenario assessment
<p><b>K3</b> The wider financial and accounting professional landscape including the role of accountancy, the requirement to stay abreast of changes in accounting technology and practice and awareness of the role of regulators and professional bodies.</p>	Professional discussion
<p><b>K4</b> Principles of double entry bookkeeping and accounting standards to create and report financial information to the users of accounts.</p>	Role scenario assessment
<p><b>K5</b> Principles of financial accounting for a range of single entities. For example, sole traders, limited companies or partnerships, adjustment and reporting including standard year end journal entries and the correction of errors.</p>	Role scenario assessment
<p><b>K6</b> Principles of management accounting for example, the purpose of management accounting, budgetary planning and control, costing, decision making.</p>	Role scenario assessment
<p><b>K7</b> Principles of interpretation of financial information for management accounts preparation or the drafting of financial statements, such as ratio analysis.</p>	Role scenario assessment
<p><b>K8</b> Systems of risk management and financial control, and identification of potential vulnerabilities that could lead to issues such as internal fraud or money laundering.</p>	Role scenario assessment
<p><b>K9</b></p>	Professional discussion

<p>Principles of data analysis, data security and cyber security to support collation, analysis and compliant handling of data and working safely online in an accounting context.</p>	
<p><b>K10</b> The nature and importance of key climate, environmental and emerging sustainability challenges and their impact on service delivery in accountancy, such as sustainable business practices, risk, government regulation, and the benefits of economic sustainability for stakeholders.</p>	Professional discussion
<p><b>K11</b> The impact of equality, diversity and inclusion on service delivery within accountancy, for example enhancing organisational reputation with customers, investors, and staff, improving business performance, and growth.</p>	Professional discussion

SKILL	ASSESSMENT METHODS
<p><b>S1</b> Collate and analyse financial information, and show how that information can be used most effectively to support value creation within an organisation.</p>	Role scenario assessment
<p><b>S2</b> Apply accounting principles and adhere to legislation to ensure records are accurate and compliant with law or company policy when delivering accounting activities, such as the financial accounting of single entities, limited companies or partnerships or management accounting activities for an organisation.</p>	Role scenario assessment
<p><b>S3</b> Apply professional scepticism when undertaking accounting activities to inform and evaluate decision making on the content of true and fair accounts, being alert to conditions that may indicate possible misstatement of financial information due to error or fraud, establishing the facts sensitively and being aware of unconscious bias.</p>	Role scenario assessment
<p><b>S4</b> Interpret financial information for accounting purposes, such as using judgement to determine the correct way to report or account for transaction or undertaking ratio analysis.</p>	Role scenario assessment
<p><b>S5</b> Participate in or support others with quality improvement activities, for example the improvement of personal working practices.</p>	Professional discussion
<p><b>S6</b> Use software packages to assist with accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data.</p>	Professional discussion
<p><b>S7</b> Deliver accounting tasks with a critical eye to transactions and trends, demonstrating a 'right first time approach'.</p>	Role scenario assessment
<p><b>S8</b> Use workload management principles to plan, organise and prioritise own tasks, and manage time effectively.</p>	Professional discussion

<b>S9</b> Use accounting information to add value to the organisation through use of data visualisations, analysis and interpretation, and communicate financial information in a way that facilitates understanding for non-finance stakeholders.	Professional discussion
<b>S10</b> Communicate accounting information through a variety of media to enable key stakeholders to understand what is required, considering the risks and benefits to the organisation of social media and other digital applications.	Professional discussion
<b>S11</b> Build and maintain collaborative, professional relationships with internal and external stakeholders to deliver accounting tasks, recognising the importance of equality, diversity and inclusion.	Professional discussion



BEHAVIOUR	ASSESSMENT METHODS
<p><b>B1</b> Actively engages in the wider business and provides information that contributes to influencing business decisions.</p>	Professional discussion
<p><b>B2</b> Applies a transparent, objective and sustainable manner to meet the ethical requirements of the profession and actively encourages this behaviour with colleagues in their team.</p>	Professional discussion
<p><b>B3</b> Committed approach to personal wellbeing and has an awareness of support and resources available.</p>	Professional discussion
<p><b>B4</b> Works collaboratively with others, contributing to cultivating an open, honest, and empathetic work environment, and actively encourages this behaviour with colleagues in their team.</p>	Professional discussion
<p><b>B5</b> Adaptable and accepts changing priorities and working requirements to enable self and colleagues the flexibility to maintain high standards in a changing environment.</p>	Professional discussion
<p><b>B6</b> Reflects on own practice and seeks learning opportunities for continuous professional development.</p>	Professional discussion

## Mapping of KSBs to grade themes

### Professional discussion

KSBS GROUPED BY THEME	KNOWLEDGE	SKILLS	BEHAVIOUR
Ethical and professional working practices K11 S11 B2 B3 B4	The impact of equality, diversity and inclusion on service delivery within accountancy, for example enhancing organisational reputation with customers, investors, and staff, improving business performance, and growth. (K11)	Build and maintain collaborative, professional relationships with internal and external stakeholders to deliver accounting tasks, recognising the importance of equality, diversity and inclusion. (S11)	<p>Applies a transparent, objective and sustainable manner to meet the ethical requirements of the profession and actively encourages this behaviour with colleagues in their team. (B2)</p> <p>Committed approach to personal wellbeing and has an awareness of support and resources available. (B3)</p> <p>Works collaboratively with others, contributing to cultivating an open, honest, and empathetic work environment, and actively encourages this behaviour with colleagues in their team. (B4)</p>
The wider professional landscape K3 K10	The wider financial and accounting professional landscape including the role of accountancy, the requirement to stay abreast of changes in accounting technology and practice and awareness of the role of regulators and professional bodies. (K3)	None	None

	The nature and importance of key climate, environmental and emerging sustainability challenges and their impact on service delivery in accountancy, such as sustainable business practices, risk, government regulation, and the benefits of economic sustainability for stakeholders. (K10)		
Digital and data K9 S6	Principles of data analysis, data security and cyber security to support collation, analysis and compliant handling of data and working safely online in an accounting context. (K9)	Use software packages to assist with accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data. (S6)	None
Adaptability and flexibility S8 B5	None	Use workload management principles to plan, organise and prioritise own tasks, and manage time effectively. (S8)	Adaptable and accepts changing priorities and working requirements to enable self and colleagues the flexibility to maintain high standards in a changing environment. (B5)
Influence and value creation S9 S10 B1	None	Use accounting information to add value to the organisation through use of data visualisations, analysis and interpretation, and	Actively engages in the wider business and provides information that contributes to influencing business decisions. (B1)

		<p>communicate financial information in a way that facilitates understanding for non-finance stakeholders. (S9)</p> <p>Communicate accounting information through a variety of media to enable key stakeholders to understand what is required, considering the risks and benefits to the organisation of social media and other digital applications. (S10)</p>	
Continuous improvement S5 B6	None	Participate in or support others with quality improvement activities, for example the improvement of personal working practices. (S5)	Reflects on own practice and seeks learning opportunities for continuous professional development. (B6)

## Version log

Version	Change detail	Earliest start date	Latest start date
Revised version awaiting implementation	Occupational standard, end-point assessment and funding band revised	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	04/03/2019	Not set
1.0	Retired	21/07/2016	03/03/2019

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