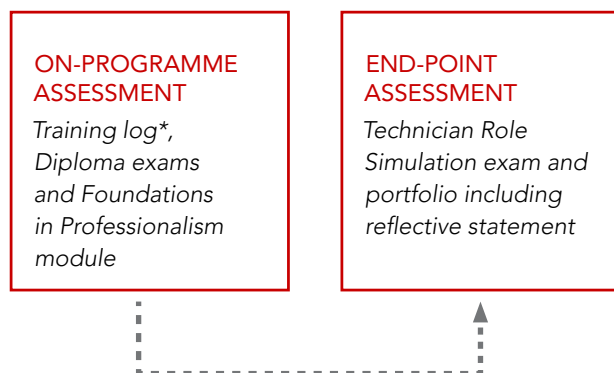
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## **On-programme and end-point assessment**

ACCA ACCOUNTING TECHNICIAN APPRENTICESHIP  
(LEVEL 4)

## Apprenticeship structure



\*The training log has been mapped to the skills and behaviours included in the appendix to the Apprenticeship Standard for the Professional Accounting Technician Apprenticeship. The apprentice completes a training log which provides the evidence to support the submission of a portfolio and reflective statement as part of the end-point assessment. The training log specifies the work activity undertaken and the portfolio, including the reflective statement (PRS) summarises the relevant work experience, reviewing how effectively the apprenticeship has helped the apprentice in their role and in developing them personally and as a professional at work, addressing the knowledge, skills and behaviours contained within the standard and demonstrated in the workplace. A template Training Log is available for the apprentice to download and use to record activities and evidence of skills and behaviours demonstrated during the apprenticeship. The template can be found at [here](#)

## Aim

The apprenticeship is intended for individuals in the role of ACCA Accounting Technician Apprenticeship (Level 4). This role may exist in an accounting practice, a professional services company or the accounting function of a business or other organisation.

The syllabus is intended for those who have responsibility for creating, and/or verifying and reviewing, accurate and timely financial information within the organisation in which they are employed or on behalf of another organisation. The work they undertake will be performed in order to meet relevant ethical, professional and legal standards, and will utilise the individual's knowledge of the business systems and processes, as well as standard accounting practices.

### B) Skills

- 1 Analysis
- 2 Communication
- 3 Leadership
- 4 Planning and prioritisation
- 5 Produces quality and accurate information
- 6 Teamworking and collaboration
- 7 Uses systems and processes.

## DETAILED SYLLABUS

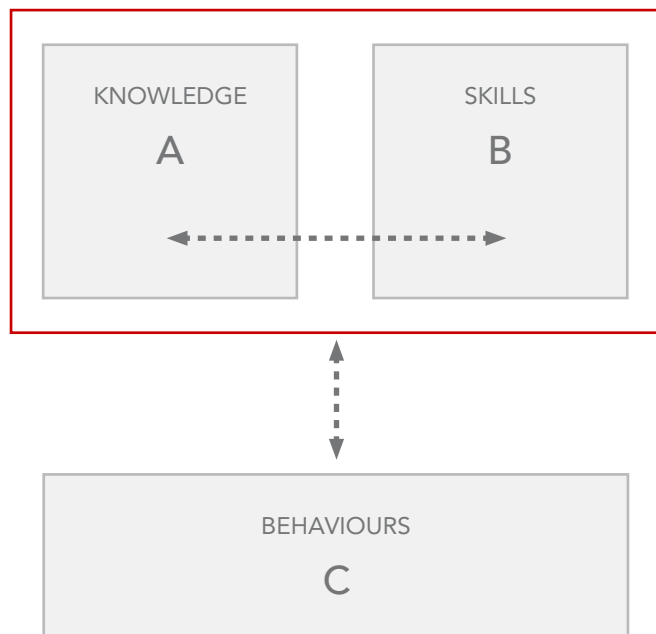
### A) Knowledge

- 1 Accounting
- 2 Business awareness
- 3 Ethical standards
- 4 Regulation and compliance
- 5 Systems and processes.

### C) Behaviours

- 1 Adaptability
- 2 Adding value
- 3 Ethics and integrity
- 4 Proactivity
- 5 Professional scepticism.

## Relational diagram of professional accounting technician standard



### ACCA ACCOUNTING TECHNICIAN APPRENTICESHIP (LEVEL 4) ASSESSMENT

The apprenticeship is intended for those in full or part-time employment in a technician role whether that be in the public, private or corporate sector and in any size of organisation.

The assessment has two components:

- An 'on-programme assessment' – completed either through a work experience route or a qualifications route; and
- An 'end-point assessment' (EPA).

### On-programme assessment

Candidates following the work experience route will be required to carry out a series of work-based assignments that require them to demonstrate competence of the knowledge set out by the standard and included in this syllabus. Candidates following the qualifications route will be required to complete exams set and marked by a professional body such as ACCA.

The qualifications route offered by ACCA for the on-programme assessment includes three two-hour computer-based on demand examinations: *Business and Technology (FBT)*; *Management Accounting (FMA)* and *Financial Accounting (FFA)*, which together form the *Diploma in Accounting and Business*. The candidate also has to undertake a *Foundations in Professionalism (FiP)* module which covers the relevant law, regulation, personal effectiveness and professional and personal ethics.

Candidates must complete the on-programme assessment of the ACCA Accounting Technician Apprenticeship (Level 4) before moving on to the end-point assessment.

### End-point assessment

The apprentice has to demonstrate a prescribed list of performance objectives during their period of work experience in a training log which they will have to summarise and present as part of their end-point assessment (EPA) as a portfolio of activities and reflect on how they have demonstrated the skills and behaviours contained within the standard.

The other element of the EPA is the technician role simulation exam which integrates the knowledge gained from the on-programme assessment, and the skills and behaviours from the Professional Accounting Technician Standard as an integrated case study.

# Approach to assessing the professional accounting technician standard

## GUIDE TO EXAM STRUCTURE

### On-programme assessment

The examinations element of the ACCA on-programme assessment are available on demand and are two-hour objective test examinations which contain a combination of short objective test questions such as multiple choice and other types of objective test questions. These three exams also include two longer multi-task questions which contain scenarios and a range of requirements to demonstrate knowledge, comprehension and application and analysis.

The detailed syllabi for these examinations (FBT, FMA and FFA) can be found on ACCA's website through the following link:

<http://www.accaglobal.com/uk/en/student/exam-support-resources/foundation-level-study-resources.html>

The other element of the on-programme assessment is the Foundations in Professionalism e-learning module which is a flexible online module covering a range of ethical, professional and behavioural skills within the standard.

### End-point assessment (EPA)

The EPA requires candidates to have a thorough understanding of the knowledge and skills covered by the Diploma in Accounting and Business examinations and the FiP or their equivalent. Candidates will also be required to summarise and reflect on experiential learning as evidenced in the portfolio including the reflective statement (PRS). The PRS can be submitted four times a year (March, June, September, December) with the deadline being the Friday immediately before the ACCA exam week. (exact dates available on the website).

The examination element of the EPA is the technician role simulation (TRS) exam. The TRS exam requires candidates to have an understanding of the knowledge components of the syllabus derived from the on-programme assessment and also demonstrate skills and behaviours that have not previously been tested. These include outcomes relating to the demonstration of appropriate digital and employability skills in preparing for and taking the TRS examination. This also includes being able to interact with different question item types, manage information presented in digital format and being able to use the relevant functionality and technology to prepare and present response options in a professional manner. These skills are specifically developed by practicing and preparing for the TRS exam, using the learning support content for computer-based exams available via the ACCA website and will need to be demonstrated during the live exam.

Pre-seen means that ACCA will provide some information to candidates in advance of the examination which they are expected to read, reflect on and discuss with others in their workplace prior to sitting the examination. Closed book means that no material may be brought into the examination.

For more detail on the EPA components please see section on Elements of the end-point assessment later in this document.

## GUIDANCE ON LEARNING HOURS

For the ACCA on-programme assessment, each of the *Diploma in Accounting and Business* examinations requires up to 300 hours of total qualification time which comprises guided learning time, self-study and practice, revision reading and examination time. The exams are available at registered computer-based exam (CBE) centres at times which can be booked on dates which are suitable for the candidate and/or their employer.

The FiP module can be taken flexibly at the candidate's own time and pace and takes approximately three hours to complete. The portfolio, including the reflective statement, is produced at or towards the end of the relevant work experience undertaken by the candidate.

For the EPA, the TRS examination requires no additional learning other than preparation related to the pre-seen material and is a final test of the candidate's competence, drawing upon all areas of the standard and simulates a working environment and the kind of tasks and problems such an apprentice at the level specified would be required to handle.

The duration of the apprenticeship is typically from 12 to 24 months.

# Study guide – ACCA Accounting Technician Apprenticeship (Level 4)

## A) KNOWLEDGE

### 1. Accounting

- A** Demonstrate knowledge and understanding of the core elements of double entry bookkeeping.
- B** Demonstrate a knowledge and understanding of relevant accounting standards.
- C** Understand transactions for basic accounts, including basic taxation.
- D** Draft basic financial statements.
- E** Interpret financial and management accounting information.
- F** Apply the main management accounting techniques for decision making.

### 4. Regulation and compliance

- A** Demonstrate knowledge of law relating to preparing and filing accounts.
- B** Demonstrate knowledge of law relating to basic taxation.
- C** Demonstrate awareness of law and regulation relating to fraud, bribery and money laundering.
- D** Recognise the need to remain competent and up to date and the importance of continuous professional development.

### 2. Business awareness

- A** Understand the relationship between the business and its main stakeholders.
- B** Identify and analyse the business environment using a suitable model such as PESTEL.
- C** Describe the different sectors in which organisations operate and the different ways in which they can be structured.
- D** Understand the relationship between the organisation and its customers, suppliers and competitors using a suitable model such as Porter's value chain and the five forces model.

### 5. Systems and processes

- A** Understand the main accounting systems that are used to record, process, verify and report financial information and reports.
- B** Identify and evaluate the effectiveness of IT systems and internal controls which can be applied to ensure the accuracy and validity of financial information.
- C** Understand the role of external and internal audit in giving assurance over these systems and processes and on the integrity of financial reports.

### 3. Ethical Standards

- A** Recognise the responsibility of accountants to act in the public interest.
- B** Demonstrate knowledge and understanding of the fundamental principles of ethical behaviour.
- C** Recognise and challenge others when fundamental principles of ethical behaviour are being threatened.
- D** Identify relevant safeguards against threats to fundamental principles of ethical behaviour.

## B) SKILLS

### 1. Analysis

- A** Process and interpret information in a way that can be understood by management to make effective decisions.
- B** Demonstrate how information can be used to add value to an organisation's activities.

### 5. Produces quality and accurate information

- A** Ensure work produced meets minimum standards of quality and complies with law and regulation.
- B** Make sure your work is accurate, error-free and delivered on time.

### 2. Communication

- A** Explain the various ways in which accountants communicate.
- B** Decide which forms of communication to use in different circumstances.
- C** Communicate effectively with colleagues, managers and at meetings, whether that be verbally or in writing.
- D** Prepare and give effective presentations.

### 6. Team working and collaboration

- A** Work effectively with others to achieve team and personal objectives.
- B** Maintain and create effective and professional working relationships.
- C** Act credibly and professionally in relations with immediate colleagues, across departments and external stakeholders.

### 3. Leadership

- A** Act proactively in work situations by identifying problems and suggesting solutions.
- B** Demonstrate the ability to formulate personal development plans and identify training needs.
- C** Monitor developments in the accountancy profession which can affect working practice and conduct.

### 7. Uses systems and processes

- A** Use accounting and control systems as applicable to the role and function.
- B** Effectively use IT software relevant to the role to improve communication, analysis and to aid decision-making.
- C** Use computer technology to efficiently access and manipulate relevant information.
- D** Work on relevant response options, using available functions and technology, as would be required in the workplace.
- E** Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
- F** Present data and information effectively, using the appropriate tools.

### 4. Planning and prioritisation

- A** Plan work effectively to meet objectives set.
- B** Monitor performance against your and others' expectations.
- C** Effectively prioritise your work using the importance/urgency criteria and adapt flexibly to changing priorities.



## B) BEHAVIOURS

### 1. Adaptability

- A** Listen effectively.
- B** Use sensitivity in assessing the needs and views of others.
- C** Demonstrate flexibility and discretion where appropriate.
- D** Adapt behaviour appropriately to the circumstances and the stakeholder.

### 2. Adding value

- A** Engage with stakeholders across the organisation, improving understanding and cooperation.
- B** Support and contribute to decisions, which improve effectiveness and efficiency and create value.
- C** Monitor and review procedures and processes, promoting continuous improvement – both in your department and across the wider business.

### 3. Ethics and integrity

- A** Behave honestly and with integrity.
- B** Demonstrate fundamental ethical principles in the professional environment.
- C** Respect others even when you experience conflict or when in disagreement with others.

### 4. Proactivity

- A** Take responsibility for your actions and for your areas of responsibility and objectives.
- B** Demonstrate drive and energy displaying a positive and cooperative attitude.
- C** Act resiliently to pressure and changing demands.

### 5. Professional scepticism

- A** Be vigilant and exercise due diligence in all aspects of work.
- B** Challenge and question information and assertions where justified.
- C** Recognise signals or weaknesses which may indicate risk of fraud or error.

## Elements of the end-point assessment

### THE PORTFOLIO AND REFLECTIVE STATEMENT (PRS)

The portfolio is a summary of the work experience gained during the apprenticeship in the training log completed at work. The completion of the training log is undertaken at the place of work and is a record of activities undertaken at work which relate to the requirements of the Level 4 Professional Accounting/Taxation Technician Apprenticeship Standard. A template Training Log can be found on the website [here](#). This should be downloaded and used throughout the apprenticeship to record work experience, activities and evidence of knowledge, skills and behaviours.

The portfolio contains statements made by the apprentice which demonstrates to the independent assessors that the apprentice has undertaken in their own workplace, relevant work experience and has achieved performance in specific areas and to a specified competency level. Evidence can be submitted in support of the statements, but is not necessarily required. The portfolio is therefore the evidence provided to the independent assessors to demonstrate that the apprentice has met the requirements of the Level 4 Professional Accounting/Taxation Technician Apprenticeship Standard.

#### The reflective statement

The reflective statement is a personal statement that requires candidates to reflect on the knowledge, skills and behaviours included within the Professional Accountancy Technician Apprenticeship Standard which they have demonstrated at work, based on sections A, B and C of the syllabus above. The reflective statement will be different depending on the role of the candidate and the type of work they have been involved in.

In addition the candidate must reflect on the knowledge, skills and behaviours that they have learned during their apprenticeship and demonstrated in the work place.

The reflective statement will involve completing a short background statement about the context of the organisation and role of the apprentice and answering three challenge questions about how the knowledge, skills and behaviours may have helped them personally, in their role. They also need to assess how they have developed professionally and what benefits the demonstration of the relevant skills and behaviours would or should have had on the organisation and its stakeholders including the wider public interest.

### Technician Role Simulation (TRS) exam

Candidates will also be required to complete a role simulation which will synoptically assess the application of knowledge, skills and behaviours demanded from employers. It is designed to assess candidates in a consistent way, regardless of job role or specialism. The role simulation will be developed and hosted by ACCA.

Prior to the TRS exam being sat, candidates will have access to pre-seen information about a fictitious organisation. This will contain basic information such as excerpts from a set of its most recent accounts, organisation chart and some emails/memos on the organisation's plans/issues. Candidates will then have some time to digest this information and discuss it with their colleagues. Candidates will not be permitted to bring their annotated copies of the pre-seen information into the TRS examination as it is a closed book examination. However, the pre-seen information will be provided again in the examination and does not need to be committed to memory.

The TRS will then be sat in a controlled environment at a venue approved by ACCA, under invigilated and timed conditions. During the TRS, the candidates will be presented with further information about the organisation and will be asked to complete a series of tasks. Each of the tasks will assess the application of knowledge from a minimum of three knowledge areas detailed in the Standard to ensure breadth of assessment. The tasks test written and objective skills, designed in such a way to ensure the candidate fully analyses the information both in the pre-seen material and extra information presented on the day. Simulations will be designed to ensure that they are fully synoptic and test not only knowledge, but also the skills and behaviours detailed in the Standard. Each of the tasks will assess the applications of skills and behaviours from a minimum of three skills and/or behaviour areas detailed in the Standard to ensure breadth of assessment.

Additional information about the organisation, presented during the TRS, may challenge what candidates were expecting to see, thereby assessing their adaptability as a behaviour. Written tasks will ensure that communication skills are demonstrated. We are therefore confident that the way the TRS is designed will ensure it is a fully synoptic assessment covering the breadth of knowledge, skills and behaviours detailed in the standard.



## Assessment

ACCA will produce, securely; a role simulation scenario (pre-seen information) for this element of the end-point assessment, requiring the completion of multiple tasks covering the breadth of the learning outcomes in the Standard. ACCA will produce two different TRS exams, in June and December; although different tasks will be required for the same scenario, to enable two attempts at the same pre-seen information in any single 12 month period.

All scenarios and tasks will be piloted and tested to ensure they are valid, reliable and comparable before being approved for use. There is a specimen exam and past exams with full answers and Examiners Reports on the website that should be used to familiarise yourself with the format and structure. They should also be used for practice perhaps under timed conditions. They can be found [here](#)

From September 2020, the Technician Role Simulation (TRS) exam has been available as a session CBE. TRS CBEs use the same kind of technology found in today's workplace, including specially designed spreadsheet and word processing response options. This means the exams closely reflect how a modern finance professional works, boosting employability skills.

The candidates must successfully complete the portfolio including the reflective statement to the satisfaction of the independent assessors.

The Portfolio and Reflective Statement (PRS) will be assessed by independent assessors who will decide whether the apprentice has demonstrated the required competencies of the Standard. To ensure the assessors' independence, they will not have been engaged in any aspect of the candidate's on-programme assessment. If a candidate only successfully completes one component of the PRS, the overall portfolio, including the reflective statement will be determined as a fail. There is no grading of the PRS and a candidate is either deemed to have passed or failed it.

The grading of the TRS exam will be 'Pass' or 'Fail' and the pass mark will be set at 70% to reflect the fact this is the end of the apprenticeship and to encourage candidates to demonstrate performance to a high standard. For those candidates that achieve a mark of 90% or higher on the role simulation, they will be awarded the grade 'Distinction' in addition to 'Pass'. This additional grade is designed to recognise and reward the achievement of the highest performing candidates in the TRS exam. The threshold of 90% will be reviewed on an ongoing basis in order to ensure that the 'Distinction' grade is awarded to the very highest performing candidates.

Both the PRS and the TRS exam will be marked by ACCA to ensure independence, consistency and reliable and accurate judgments.

Where a candidate fails either or both assessment elements of the end-point assessment, subject to the agreement of their employer, a candidate may reattempt them. There are no maximum number of attempts at the end-point assessment. However, where one assessment method is failed, it must be reattempted and passed within 12 months of the date that the other assessment method was passed. In the event that the 12-month period expires before the failed assessment is passed, the candidate must reattempt both assessment methods. For the avoidance of doubt, all costs associated with a candidate undertaking further attempts at the on-programme and end-point assessments will not qualify for government funding (via the relevant funding mechanism).

