



ACCA

Project report

Guidance for independent assessment and moderation

ACCA PROFESSIONAL ACCOUNTANT APPRENTICESHIP (LEVEL 7)
AND END-POINT ASSESSMENT (EPA)

Think Ahead

1. What is the EPA?

The EPA is the final test of the apprentice's competence as assessed by recognised end-point assessment organisations (EPAOs) for the Accountancy/Taxation Professional Apprenticeship Standard (the Standard).

The apprentice can progress to the EPA when they are deemed to be provisionally competent to take the EPA by their employer; this is referred to as the Gateway Assessment. To be considered ready for the EPA, all elements of the on-programme assessment should be complete – this may include professional exams, work-based professional development, other relevant training and evidence from regular performance reviews.

2. Elements of the EPA

The EPA comprises of two main elements:

- Strategic Business Leader (SBL) exam
- Project Report (PR)

2a Strategic Business Leader

SBL is an innovative case study exam sat under controlled conditions which covers the knowledge, ethical and professional skills and behaviours required by the Standard. The pass mark is 50%.

2b Project Report

The PR requires the apprentice to reflect on and evaluate the particular professional skills and behaviours which they have developed and demonstrated at work. These will be based on the competencies required in the Standard and the apprentice has to critically examine these through lessons learned. The detail included in the PR submitted for assessment will vary depending on the role of the apprentice and the type of work they have been involved in throughout their apprenticeship. The focus will be on the final twelve months of the apprenticeship.

3. Assessment of the PR element of the EPA

The PR will consist of four separate questions worth 100 marks each. These will all be based on the skills and behaviours detailed in the Standard.

The apprentice must successfully complete the PR to the satisfaction of an Independent Assessor.

The PR will be assessed by the Independent Assessor who will use a marking rubric to determine 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 apprentice's work experience, training or development.

Apprentices will need to score at least 50% (200 out of 400) to pass and the word count of the report must not exceed 4,000 words. It is not necessary to pass all four questions separately.

Apprentices will need to submit a declaration form confirming that the report is accurate, has been completed by the apprentice and is original work. A plagiarism check of the PR will be conducted following submission by the apprentice. Apprentices will not be expected to submit evidence as part of their submission, but the Independent Assessor reserves the right to request it as part of the marking process.

The format of the PR questions will be as follows:

Question 1 will always be on **building relationships**;

Question 2 will always be based on the **other skills** (business insight, ethics & integrity, leadership or problem solving & decision making) with apprentices choosing **one question from a choice of two**;

Question 3 will always be on continuous **improvement**; and

Question 4 will always be based on the other behaviours (adds value, flexibility or professional scepticism) with apprentices choosing **one question from a choice of two**.

Note that **questions 2 and 4 will therefore change for each separate submission date** and apprentices can only make choices based on the options available for those submissions.

There will not be a separate question on communication skills, as this will be assessed in every PR as part of the marking process.

Apprentices must use a different scenario (ie a different work situation) in answering each of the four questions. The overall word restriction limit of 4,000 words applies and each question response must be between 700 and 1,000 words.

PR skills and behaviours

The complete list of skills and behaviours which are examinable in the PR are provided in Table 1 below.

Table 1: Skills and behaviours

Skills	An accountancy or taxation professional will be able to:
Building relationships	Build trusted and sustainable relationships with individuals and organisations. Consistently support individuals and collaborate to achieve results as part of a team.
Business insight	Influence the impact of business decisions on relevant and affected communities based on an appreciation of different organisations and the environments in which they operate.
Communication	Communicate in a clear, articulate and appropriate manner. Adapt communications to suit different situations, individuals or teams.
Ethics and integrity	Identify ethical dilemmas, understand the implications and behave appropriately. Understand their legal responsibilities, both within the letter and spirit of the law, as well as be aware of the procedures for reporting concerns over potentially unethical activities.
Leadership	Take ownership of allocated projects and effectively manage their own time and the time of others. Demonstrate good project management skills to deliver high quality work within the appropriate timeline. Act as a role model and motivate others to deliver results.
Problem solving and decision making	Evaluate information quickly and draw accurate conclusions. Assess a problem from multiple angles to ensure all relevant issues are considered. Gather the appropriate facts and evidence in order to make decisions effectively.
Behaviours	An accountancy or taxation professional will be able to:
Adds value	Anticipate an individual's / organisation's future needs and requirements. Identify opportunities that can add value for the individual and organisation.
Continuous improvement	Take responsibility for their own professional development by seeking out opportunities that enhance their knowledge, skills and experience.
Flexibility	Adapt approach to assist organisations and individuals to manage their conflicting priorities as circumstances change.
Professional scepticism	Apply a questioning mind to conditions which may indicate a possible misstatement of financial information due to error or fraud.

4. PR assessment criteria

Table 2a below is an extract of the marking rubric that the Independent Assessor will use to mark each of the four question responses which has been submitted by the apprentice as part of the PR. The rubric is divided up into the categories of:

- Background and context
- Description of role, responsibility and actions
- Evaluation of professional skill / behaviour being assessed
- Critical examination of lessons learned
- Communication

Each of these categories forms the basis of how the apprentice should structure their responses to the questions in the PR. Within each category, certain elements have been identified which an apprentice should incorporate into their responses. For each of these elements, the Independent Assessor will determine the wording from the rubric which best describes the apprentice's response to that element. This means that each element will be assessed as having:

- No response
- Weak response
- Competent response
- Good response
- Excellent response

Table 2b below is a supplementary table which provides further guidance on the meaning that is intended by these key words in the context of the rubric.

At each marking session, the Independent Assessor will be provided with further guidance and detail on how marks should be awarded based on the assessment of each element in the rubric.

Table 2a: Project Report marking rubric extract

Background and context (10 marks available)				
<ul style="list-style-type: none"> ■ No summary of the background to the scenario ■ No context provided to the scenario 	<ul style="list-style-type: none"> ■ Weak summary of the background to the scenario ■ Weak context provided to the scenario 	<ul style="list-style-type: none"> ■ Competent summary of the background to the scenario ■ Competent context provided to the scenario 	<ul style="list-style-type: none"> ■ Good summary of the background to the scenario ■ Good context provided to the scenario 	<ul style="list-style-type: none"> ■ Excellent summary of the background to the scenario ■ Excellent context provided to the scenario
Description of role, responsibility and actions (10 marks available)				
<ul style="list-style-type: none"> ■ No description of the apprentice's role in the scenario ■ No description of the apprentice's responsibility in the scenario ■ No description of the apprentice's actions in the scenario 	<ul style="list-style-type: none"> ■ Weak description of the apprentice's role in the scenario ■ Weak description of the apprentice's responsibility in the scenario ■ Weak description of the apprentice's actions in the scenario 	<ul style="list-style-type: none"> ■ Competent description of the apprentice's role in the scenario ■ Competent description of the apprentice's responsibility in the scenario ■ Competent description of the apprentice's actions in the scenario 	<ul style="list-style-type: none"> ■ Good description of the apprentice's role in the scenario ■ Good description of the apprentice's responsibility in the scenario ■ Good description of the apprentice's actions in the scenario 	<ul style="list-style-type: none"> ■ Excellent description of the apprentice's role in the scenario ■ Excellent description of the apprentice's responsibility in the scenario ■ Excellent description of the apprentice's actions in the scenario

Evaluation of professional skill/behaviour being assessed (40 marks available)

<ul style="list-style-type: none"> ■ No evaluation to determine an appropriate course of action in the scenario ■ No use of judgement in the scenario ■ No analysis of relevant information available to the apprentice in the scenario ■ No sense of understanding the appropriate skill/behaviour 	<ul style="list-style-type: none"> ■ Weak evaluation to determine an appropriate course of action in the scenario ■ Weak use of judgement in the scenario ■ Weak analysis of relevant information available to the apprentice in the scenario ■ Weak sense of understanding the appropriate skill/behaviour 	<ul style="list-style-type: none"> ■ Competent evaluation to determine an appropriate course of action in the scenario ■ Competent use of judgement in the scenario ■ Competent analysis of relevant information available to the apprentice in the scenario ■ Competent sense of understanding the appropriate skill/behaviour 	<ul style="list-style-type: none"> ■ Good evaluation to determine an appropriate course of action in the scenario ■ Good use of judgement in the scenario ■ Good analysis of relevant information available to the apprentice in the scenario ■ Good sense of understanding the appropriate skill/behaviour 	<ul style="list-style-type: none"> ■ Excellent evaluation to determine an appropriate course of action in the scenario ■ Excellent use of judgement in the scenario ■ Excellent analysis of relevant information available to the apprentice in the scenario ■ Excellent sense of understanding the appropriate skill/behaviour
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Critical examination of lessons learned (30 marks available)

<ul style="list-style-type: none"> ■ No evidence of ability to critically examine experience ■ Analysis has no insight into lessons learned ■ No use of reflective approach, including consideration of future actions 	<ul style="list-style-type: none"> ■ Weak evidence of ability to critically examine experience ■ Weak insight into lessons learned ■ Weak reflective approach, including consideration of future actions 	<ul style="list-style-type: none"> ■ Competent evidence of ability to critically examine experience ■ Competent insight into lessons learned ■ Competent reflective approach, including consideration of future actions 	<ul style="list-style-type: none"> ■ Good evidence of ability to critically examine experience ■ Good insight into lessons learned ■ Good reflective approach, including consideration of future actions 	<ul style="list-style-type: none"> ■ Excellent evidence of ability to critically examine experience ■ Excellent insight into lessons ■ Excellent reflective approach, including consideration of future actions
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Communication (10 marks available)

<ul style="list-style-type: none"> ■ No structure ■ No professional language used ■ No conclusion 	<ul style="list-style-type: none"> ■ Weak structure ■ Weak use of professional language or major use of non-professional language throughout ■ Weak conclusion 	<ul style="list-style-type: none"> ■ Competent structure ■ Competent use of professional language throughout and little use of non-professional language ■ Competent conclusion 	<ul style="list-style-type: none"> ■ Good structure ■ Good use of professional language throughout and very little use of non-professional language ■ Good conclusion 	<ul style="list-style-type: none"> ■ Excellent structure ■ Excellent use of professional language throughout ■ Excellent conclusion
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Table 2b: Key words

Key word	Description
No response	No response has been provided for this element of the marking rubric.
Weak	The response provided for this element of the marking rubric is clearly below the level of competence expected of a Level 7 Accountancy / Taxation Professional.
Competent	The response provided for this element of the marking rubric is of a satisfactory quality to pass and meets the minimum requirements expected of a Level 7 Accountancy / Taxation Professional.
Good	The response provided for this element of the marking rubric demonstrates a clear level of competence and is slightly above the level that would normally be expected of a Level 7 Accountancy / Taxation Professional.
Excellent	The response provided for this element of the marking rubric far exceeds the standard that would normally be expected of a Level 7 Accountancy / Taxation Professional.

5. Timetable for completing the EPA and PR

The PR and the SBL exam must be completed as the two elements of the EPA.

The PR will be submitted electronically. Submission dates for the PR will be published for each exam session.

6. Resit rules for EPA (including the SBL exam)

Should the apprentice fail either component of the EPA (SBL and/or the PR), they are required to re-take those components. The number of times an apprentice is permitted to re-take the EPA and the date at which they do so is determined by the employer. However, there is a 7 year time limit for on-programme and EPA exam passes at the final level of the ACCA Qualification.

7. Independent assessment process and moderation

The Independent Assessor must be a qualified professional accountant as defined by the International Federation of Accountants (IFAC) and must have a minimum of 5 years recent experience of working in a professional services setting, with specific knowledge and experience of the relevant job role, so that competence of the apprentice can be effectively ascertained.

7a Role of the Independent Assessor

The Independent Assessor will be able to access, via a secure ACCA assessment portal, the PR of the apprentices they are assessing.

The Independent Assessor marks the PR without knowing who the apprentice is or who employs them. To ensure the independence of the Independent Assessor from the employer and the apprentice themselves, they will not be given details of the apprentice or their employer.

The information that the Independent Assessor must refer to are as follows:

- The Level 7 Accountancy / Taxation Professional Standard
- The Level 7 Accountancy / Taxation Professional Assessment Plan
- The assessment criteria (See section 4 above)
- The instructions and guidance issued by ACCA
- The PR submitted by the apprentice

The Independent Assessor must review the PR to establish that there is no evidence of plagiarism or malpractice. Training for all Independent Assessors will be provided for this. If there is evidence of plagiarism or malpractice then the PR should be marked as deferred and the evidence must be submitted to ACCA when submitting the assessment of the apprentice's PR. Reasons should be given for suspecting plagiarism/malpractice as evidenced from the report. Where the PR is deferred, it will be referred to the moderator following the marking process. (See Role of the moderator section below).

Regardless of whether the PR is deemed to be the apprentice's own work, the Independent Assessor must mark the complete PR. Further evidence then may be sought to confirm whether the work is accurate and original.

The Independent Assessor will be provided with a detailed marking rubric which will allow marks to be awarded against the specific elements of the apprentice's response. In advance of live marking commencing, the moderator will identify certain responses to be marked and discussed as part of a standardisation process.

Once the moderator is satisfied that a marking approach has been agreed, live marking will begin. An apprentice will be deemed to be competent if they achieve an overall mark of 50% across all four question responses provided.

7b Role of the Moderator

The moderator has five distinctly different roles. The first is to identify PR responses to be used as part of a standardisation process prior to live marking beginning. Once the moderator is satisfied that the Independent Assessors can apply the marking criteria satisfactorily, the moderator will allow live marking to begin.

The second is to review a random 10% sample of PR submissions which have been previously agreed as competent or non-competent by the Independent Assessors. This is to verify that the marking process has been carried out in a fair, objective and consistent manner.

The third role is to review all PR submissions where overall non-competence has been recorded by the Independent Assessors and moderate the final decision.

The fourth is to review any PR submissions which have been deferred by the Independent Assessors. The moderator has to confirm or overrule the deferment based on their opinion of whether suspicion of plagiarism or malpractice is justified. In the event of confirming the suspicions of the Independent Assessor, the moderator must contact ACCA.

The fifth role is to prepare an examiner's report which details some of the key areas in which apprentices did particularly well or particularly poorly. This is also an opportunity to provide any other guidance which the moderator feels may be of benefit to those apprentices who may need to resit the PR, or for apprentices who will be submitting a PR in the future.

The moderator has the ultimate authority to deem competence or non-competence.

The information that the moderator must refer to are as follows:

- The Level 7 Accountancy / Taxation Professional Standard
- The Level 7 Accountancy / Taxation Professional Assessment Plan
- The instructions and guidance issued by ACCA
- The assessment criteria (See Section 4 above)
- The PR submitted by the apprentice (as assessed by the Independent Assessor)
- The marking rubric as completed by the Independent Assessor

The moderator must therefore review the apprentice's PR against the criteria given in Section 4 and satisfy themselves of the correct determination of competence or non-competence and of the originality of the work in terms of plagiarism and malpractice.

Where the moderator needs to seek further clarification, they must contact the assessor to understand the reasons for differences in opinion about the PR.

Following these discussions, the moderator must decide on the final result and record this on the marking rubric and submit this to ACCA by the deadline date.

