



ACCA



Project report
Guidance for apprentices

Think Ahead

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1. Introduction

Your Project Report (PR) is one element of your end-point assessment (EPA). The other element of your EPA is the Strategic Business Leader (SBL) exam. SBL and the PR together cover the knowledge, skills and behaviours that are identified in the Level 7 Accountancy / Taxation Professional Apprenticeship Standard.

It is necessary to pass both SBL and the PR to be deemed competent and meet the requirements of the Level 7 Accountancy / Taxation Professional Apprenticeship.

In the PR, you are required to answer four questions on skills and behaviours based on your own recent work experience.

Your apprenticeship will need to have a duration of at least 12 months to comply with government funding rules and it is anticipated that apprentices will typically complete their apprenticeship in 36 months although this may vary due to prior qualifications and relevant work experience.

The PR requires you to reflect on and evaluate particular professional skills and behaviours which you have developed and demonstrated at work. These will be based on the competencies required in the Level 7 Accountancy / Taxation Professional Apprenticeship Standard (the Standard) and you need to critically examine these through lessons learned.

The detail included in the PR submitted for assessment will vary depending on your role and the type of work that you have been involved in throughout your apprenticeship. The focus will be on the final twelve months of the apprenticeship to ensure the work experience undertaken is at a sufficient level of complexity to meet the Level 7 competencies.



2. Completion of the Project Report

You must complete two documents as part of your PR submission:

- The Project Report declaration form; and
- The Project Report submission form.

The declaration form contains your name, your student registration number (ACCA ID) and your main employment history. An extract from this form is shown in Table 1.

For many apprentices, there may only be one employer. However, please remember to include all employers from which you have obtained relevant work experience during your apprenticeship and provide details of the person who acted as your practical experience supervisor in each placement. If you remained at one employer in the period, but had more than one supervisor, please provide all the details. This allows ACCA to verify, if required, your demonstration of competence, at each employer.

Your answers to the four questions on the skills and behaviours are included in the submission form. An extract from a sample submission form is shown in Table 2.

The submission form should clearly show your ACCA ID but must **not** include your name or any other personal details that could identify you.

The PR may be completed flexibly depending on when you have time or are provided time by your employer, and as you consider and reflect on your work experience.

Remember that the content of your four answers is likely to focus on the final 12 months of your apprenticeship to ensure that the work scenario and the role you are undertaking within that scenario is at a sufficient level of complexity to meet the Level 7 competencies. Therefore, it is neither possible nor advisable to prescribe how long it might take to complete the PR as it will vary for each apprentice.

The EPA is the final part of your apprenticeship. It is recommended that the PR should only be submitted when you have already completed your studies for the SBL exam. This is because the skills and behaviours you demonstrate in the PR draw on what has been learned in preparation for the SBL exam element and should also focus on the final 12 months of your apprenticeship.

APPRENTICE AND PRACTICAL EXPERIENCE SUPERVISOR DETAILS

Table 1: Extract from Project Report declaration form

ACCA Think Ahead

**Professional Accountant apprenticeship (Level 7)
Project Report declaration form**

APPRENTICE AND PRACTICAL EXPERIENCE SUPERVISOR DETAILS

Apprentice name: Apprenticeship contact details:

Apprentice ACCA ID:

Organisation(s) name(s), and type(s) (sector and purpose)	Job title and brief summary of duties and responsibilities	Dates to / from	Practical experience supervisor(s) name, professional qualification(s) telephone number and email address

DECLARATION
I confirm that the project report has been completed by me from my own experience and is original work:

Name:

Signature:

When completed submit this document, together with your completed project report, to the following email address:
TBAssessment@accaglobal.com

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To ensure that the PR is all your own work, ACCA could request validation be provided by your employer. ACCA could also reserve the right to check your PR against the detailed practical experience records held as part of the qualification process. ACCA use plagiarism detection software as part of the marking process.

You will not be expected to submit evidence as part of your PR submission, but evidence may be requested from you as part of the PR marking process.

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

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 and integrity, leadership or problem solving and 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 you 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.

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

An example of how the skills and behaviours could be examined in the PR is detailed in the extract from a sample submission form included as Table 2 below. Each skill or behaviour has outcomes or elements associated with it taken from the Standard.

To be deemed competent and pass the PR, the Independent Assessor marking your PR needs to be satisfied that your PR verifies clearly that you have demonstrated the particular skills and behaviours to the level required by the Standard during your apprenticeship.

Appendix 1 provides you with some examples of how the different skills and behaviours, might be met. This is not exhaustive but rather illustrative of the levels required to be assessed as competent for the Level 7 Accountancy/ Taxation Professional Apprenticeship.

Table 2: Extract from the sample submission form

Question 1

(Word count should be a minimum of 700 words to a maximum of 1,000 words)

Building relationships

Based on your recent relevant experience, describe a scenario in which you built a trusted and sustainable relationship with an individual in order to collaborate to achieve a common goal.

You must include the following details in your response:

- The background and context to the scenario
- A description of your role, responsibilities and your actions within the scenario
- An evaluation of the particular professional skills and behaviours you used and developed in the context of the scenario; and
- A critical examination of the lessons you learned.

SAMPLE

Table 2: Extract from the sample submission form (continued)

Question 2

(Word count should be a minimum of 700 words to a maximum of 1,000 words)

Select the option to indicate which question you are answering

- a) **Business insight**
Based on your recent relevant experience, describe a scenario in which you influenced a business decision due to your appreciation of an organisation and the environment in which it operates.
- OR
- b) **Problem solving and decision making**
Based on your recent relevant experience, describe a scenario in which you assessed a problem from multiple angles to ensure all relevant issues were considered in making an effective decision.

You must include the following details in your response:

- The background and context to the scenario
- A description of your role, responsibilities and your actions within the scenario
- An evaluation of the particular professional skills and behaviours you used and developed in the context of the scenario; and
- A critical examination of the lessons you learned.

SAMPLE

Table 2: Extract from the sample submission form (continued)

Question 3

(Word count should be a minimum of 700 words to a maximum of 1,000 words)

Continuous improvement

Based on your recent relevant experience, describe a scenario in which you took responsibility for your own professional development by seeking out opportunities to enhance your knowledge, skills and experience.

You must include the following details in your response:

- The background and context to the scenario
- A description of your role, responsibilities and your actions within the scenario
- An evaluation of the particular professional skills and behaviours you used and developed in the context of the scenario; and
- A critical examination of the lessons you learned.

SAMPLE

Table 2: Extract from the sample submission form (continued)

Question 4

(Word count should be a minimum of 700 words to a maximum of 1,000 words)

Select the option to indicate which question you are answering

- a) Adds value**
Based on your recent relevant experience, describe a scenario in which you identified opportunities that added value to an individual or an organisation
- OR
- b) Flexibility**
Based on your recent relevant experience, describe a scenario in which you adapted your approach to assist an organisation or an individual to manage their conflicting priorities.

You must include the following details in your response:

- The background and context to the scenario
- A description of your role, responsibilities and your actions within the scenario
- An evaluation of the particular professional skills and behaviours you used and developed in the context of the scenario; and
- A critical examination of the lessons you learned.

SAMPLE



3. Project Report

It is important that your responses do not reveal your identity. Do not include your name, the name of your employer, the names of any clients or any colleagues in your PR responses in the submission form.

Your responses to each of the four questions in the PR must each address all the bullet points which are included in the submission form. These bullets are:

- The background and context to the scenario
- A description of your role, responsibilities and your actions within the scenario
- An evaluation of the particular professional skills and behaviours you used and developed in the context of the scenario; and
- A critical examination of the lessons you learned.

Each of your four question responses should clearly explain your role in the scenario and your achievement of the skill or behaviour. Do not simply explain what your team or your employer decided to do – the PR must clearly show your individual contribution and your individual achievement of the skill or behaviour.

You must be able to critically evaluate what you learnt and why. Your PR should not simply be a description of what you did. You must try to make some meaning of what you have experienced and make a judgment of how well you have achieved the skill or behaviour. Your evaluation should be honest.

There is no single model answer or right answer as each apprentice will have experienced different skills and behaviours and at different levels.

Remember that your responses must describe a scenario and your role within that scenario at the level required by the Standard.

The prescribed word count for each of your four question responses is between 700 and 1,000 words. There is a strict overall maximum word count for the PR of 4,000 words. You must keep within this specified overall word count. However, you need to write enough in each question response to ensure there is enough information from which to deem you competent. While succinctness and clarity are features of good communication, you must express your question answers in sufficient detail, and produce enough information, for you to be assessed as competent.

4. Preparing your Project Report

By answering the four questions you will gain some important personal insight into your competence in terms of both skills and behaviours and how the apprenticeship has benefited you.

An important aspect of working life is to actively critically evaluate your own performance and to identify your own personal development needs in the context of what your organisation does and your own role within it. Have you achieved what you intended to achieve? If not, then why not and what do you need to do better in the future?

You may have to work with others to achieve your work objectives and your ability to work with others and make the best use of your resources – and to communicate effectively – are important personal attributes.

The preparation of your PR is an opportunity for you to reflect on your apprenticeship, the skills and behaviours that you have developed and the lessons that you have learned.

You can ask your colleagues and/or your training provider to help you to prepare your Project Report. For example, they could help you to choose the best scenarios to base your question responses on, or they could proof read your project report before you submit it. However, your Project Report **MUST** describe your own experiences and be written by yourself, in your own words.

In order to ensure that your PR submission meets the overall requirements, we have included a checklist for you to complete on page two of the submission form.

The checklist should be read carefully and completed before your submit your submission form. The checklist asks you to confirm the following:

- I have completed the separate declaration form.
- I have included my ACCA ID number on this page.
- I have not included my name, the name of my employer or any other individual in my responses to the questions on the skills and behaviours in this submission form.
- I have submitted the correct form for the session.
- I have answered Question 1, either Question 2a or 2b, Question 3 and either Question 4a or 4b.
- I have ticked the boxes to indicate which question (a or b) I answered for Question 2 and Question 4.
- I have checked that each of my responses to the questions is between 700 and 1,000 words.
- I have checked that my responses for all four questions together is not in excess of 4,000 words.
- I have used a different scenario in each of my four question responses.
- I have clearly explained my role in each of the scenarios that I have used in my question responses.
- I have based my responses to each of the four questions on my recent relevant experience (ie within the last 12 months).
- I have included work experience that is at a sufficient level of complexity to meet the Level 7 requirements in my four question responses.



5. Project Report assessment

Your PR will be assessed Pass or Fail; it will not be given a grade.

To pass the PR you need to achieve 50%.

Each of the four questions is marked out of 100 using a rubric. You therefore need to score at least 200 marks out of a possible 400 marks to be deemed competent. Note that it is not necessary to pass each of the four questions individually.

Table 3 below is an extract of the marking rubric that will be used to mark each of the four question responses which you submit as part of your 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; and
- Communication

Each of these categories forms the basis of how you should structure your response to the questions in the PR.

For each of these elements, the Independent Assessor marking your PR will determine the wording from the rubric which best describes your 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 3: Extract from the marking rubric

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

Table 3: Extract from the marking rubric (continued)

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
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

Table 3: Extract from the marking rubric (continued)

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



6. Plagiarism and unfair practice

Your PR will not be accepted if it is discovered that you have engaged in plagiarism or any unfair practice in the process of completing your PR. Types of unfair practice include any of the following:

6.a PLAGIARISM

Plagiarism is taking or using another person's thoughts, writings or inventions and presenting them as your own. To avoid plagiarism, you must make sure that you personally write your statements and answers and create original material. Submitting another person's work and presenting it as your own either with or without their knowledge is defined as plagiarism. This includes copying in examinations; using notes or unauthorised materials in exams; impersonation – taking an assessment on behalf of or pretending to be another apprentice, or allowing another person to take an assessment on your behalf.

6.b DUPLICATION:

Duplication is submitting work for assessment that is the same as, or broadly similar to, work submitted earlier by someone else.

6.c FALSIFICATION:

Falsification is the invention of data, its alteration, its copying from any other source, or otherwise obtaining it by unfair means.

6.d CUSTOM-WRITING SERVICES

Using custom writing services is also an example of unfair practice which includes the use of any service which produces custom materials for a fee or other benefit. ACCA may consider any request placed with any form of custom writing service by the apprentice to be a form of unfair practice whatever use is then made of the material produced.



7. ACCA disciplinary process

In the event of you being deemed to have used any form of unfair practice, your PR will be deferred by the Independent Assessment team and the reasons for the deferral given to ACCA. Following deferral, your case will be referred to ACCA's professional conduct department to establish a case against you, which you will have a right to challenge or appeal against. If unfair practice is proven then your PR will be deemed to have failed and you may face further sanctions, up to and including permanently losing your ACCA Student and/or Apprenticeship status.

8. Successful completion of the end-point assessment

To pass the EPA as a whole, you must pass the SBL exam achieving at least 50% and be deemed competent in your PR submission, which requires being graded as a pass.

Should you fail any components, you are required to re-take those components. The number of times you are permitted to re-take the end-point assessment and the date at which you do so is determined by the employer. However, there is a seven year time limit for on-programme and end point assessment examination passes at the final level of the ACCA Qualification.

For the avoidance of doubt, all costs associated with an apprentice undertaking attempts at the on-programme assessments and all re-attempts of the EPA, unless further training has taken place, will not qualify for government funding (via the relevant funding mechanism).

9. Timetable for completing the end-point assessment and Project Report

The PR and the SBL exam must be completed as the two elements of the EPA. The PR should be submitted on the Monday one week before the start of the ACCA exam session. Further details can be found [here](#).

Appendix 1

Skills and Behaviours – example activities

Performance Objective	Description	Example activities
Building relationships	<i>Build trusted and sustainable relationships with individuals and organisations. Consistently support individuals and collaborate to achieve results as part of a team.</i>	<ul style="list-style-type: none"> ■ Leading on projects within the workplace. ■ Providing solutions to work problems with colleagues or clients to improve and maintain relationships. ■ Setting and monitoring deadlines to manage conflicting deadlines or requirements. ■ Resolving conflict when there are disagreements. ■ Addressing management and customer complaints. ■ Proactively engaging and advising internal customers throughout the organisation. ■ Leading on plans and projects to help you and your team and the organisation achieve objectives. ■ Working within management requirements and giving them regular progress updates. ■ Presenting at conferences, internally or by joining business-related group.
Business insight	<i>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.</i>	<ul style="list-style-type: none"> ■ Evaluating techniques and recommending outcomes for business decisions. ■ Analysing and evaluating a department's performance and identifying the key issues and making recommendations.
Communication*	<i>Communicate in a clear, articulate and appropriate manner. Adapt communications to suit different situations, individuals or teams.</i>	<ul style="list-style-type: none"> ■ Evaluating issues or problems and recommending resolutions and improvements and communicating these clearly.

* Remember that there isn't a separate question on communication skills, rather it is assessed in every PR as part of the marking process.

Performance Objective	Description	Example activities
Ethics and integrity	<i>Identify ethical dilemmas, understand the implications and behave appropriately. Understand their legal responsibilities, both within the letter and the spirit of the law, as well as be aware of the procedures for reporting concerns over potentially unethical activities</i>	<ul style="list-style-type: none"> ■ Act diligently and honestly, following codes of conduct, taking into account, and keeping up-to-date with, legislation. ■ Act with integrity, objectivity, professional competence and due care and confidentiality. ■ Identify and raise concerns about non-compliance. ■ Demonstrate a commitment to your personal and professional knowledge and development.
Leadership	<i>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.</i>	<ul style="list-style-type: none"> ■ Working effectively as leader, including delegating tasks and deadlines. ■ Collaborating with colleagues from across the business and with external stakeholders to achieve objectives. ■ Lead a team to make sure a project is effective.
Problem solving and decision making	<i>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.</i>	<ul style="list-style-type: none"> ■ Critically evaluating strategic and operational decisions using relevant decision-support techniques.
Adds value	<i>Anticipate an individual / organisation's future needs and requirements. Identify opportunities that can add value for the individual / organisation.</i>	<ul style="list-style-type: none"> ■ Interacting effectively with people including senior management who have different priorities and viewpoints. ■ Persuading and influencing others at a management level.
Continuous improvement	<i>Take responsibility for their own professional development by seeking out opportunities that enhance their knowledge, skills and experience.</i>	<ul style="list-style-type: none"> ■ Identify improvements to systems so they benefit your department and/or the wider organisation.

Performance Objective	Description	Example activities
Flexibility	<i>Adapt approach to assist organisations and individuals to manage their conflicting priorities as circumstances change.</i>	<ul style="list-style-type: none"> ■ Identify, evaluate and lead on ways to work differently within the organisation. ■ Proactively seek effective opportunities to intervene to prevent problems before they happen.
Professional scepticism	<i>Apply a questioning mind to conditions which may indicate a possible misstatement of financial information due to error or fraud.</i>	<ul style="list-style-type: none"> ■ Challenging briefs or opinions when justified – including colleagues at a senior management level. ■ Identifying and clearly communicating when you have witnessed incorrect or misleading information – for example, hearing arguments or reading reports. ■ Identifying and evaluating weaknesses in your organisation’s procedures and systems which could cause waste, fraud or error.

