

The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font. The background of the entire page is a photograph of a modern building's interior, featuring a curved, multi-level structure with a prominent yellow light band and blue-tinted architectural details.

ACCA

A solid red vertical bar is positioned to the left of the main title.

## Explaining the End Point Assessment

ACCA PROFESSIONAL ACCOUNTANT APPRENTICESHIP  
(LEVEL 7)

Think Ahead



## INTRODUCTION

The Level 7 ACCA Professional Accountant apprenticeship is intended for those in full or part-time employment in a professional accountant role whether that be in the public, private or corporate sector and it can be in any size of organisation.

The syllabus is intended as a platform for launching the careers of fully qualified finance professionals and the apprenticeship standard has been mapped to the ACCA accountancy qualification. The work apprentices undertake will demonstrate organisational leadership and senior consultancy or advisory capabilities and relevant technical, ethical and professional skills.

## END-POINT ASSESSMENT (EPA)

The employer, with the support of the training provider, will monitor the apprentice's progress throughout the apprenticeship and will decide when they are ready for the end point assessment (EPA). The EPA will comprise of two components, both assessed by ACCA, and both must be individually passed. The two components are the *Strategic Business Leader (SBL)* exam and the *Project Report (PR)*.

The two components of the EPA have been mapped to the knowledge, skills and behaviours included in the Standard for the Accountancy/Taxation Professional Apprenticeship.

## SBL EXAM

The SBL exam is a case study based on a hypothetical scenario to assess the apprentice's understanding of complex business issues and will require an integration of the technical knowledge, professional skills and behaviours required by the Standard. All questions are compulsory, and each exam will contain a total of 80 technical marks and 20 Professional Skills marks. The detail of the structure of this exam is described in the Strategic Business Leader syllabus and study guide document [here](#).

The main technical areas examined in the SBL exam are:

- leadership
- governance

- strategy
- risk
- technology
- data analytics
- organisational control and audit
- finance and innovation
- change management

The SBL exam also assesses candidates on the following professional skills:

- analysis
- scepticism
- evaluation
- commercial acumen
- communication

The mapping of the SBL EPA against the knowledge, skills and behaviours required by the Standard can be seen in Table 1.

## PROJECT REPORT (PR)

The PR is a critical and evaluative reflection based on the apprentice's relevant work experience, examining how professional skills and behaviours have been used and developed in the context of their role. The focus will be on the final twelve months of the apprenticeship to ensure the evaluation addresses the skills and behaviours contained within the Standard at a sufficiently complex level. The PR will consist of four separate questions which are all based on the skills and behaviours detailed in the Level 7 Accountancy / Taxation Professional Apprenticeship Standard. The PR will be a maximum of 4,000 words and may be validated against any evidence of work experience which the Independent Assessor may subsequently request. Please refer to the PR guidance available on the [website](#).

The responses to the Project Report questions should be based around the apprentice's recent work experience and each question should be answered using a different scenario (ie a different work situation). This will allow demonstration of competence in skills and behaviours (see [Table 1](#)).

**Table 1:** Mapping the knowledge, skills and behaviours from the Level 7 Accountancy/Taxation Professional Apprenticeship to the two components of ACCA's EPA

	SBL	PR
<b>Knowledge</b>		
Assurance, risk and control	Covered by SBL Learning Outcomes	Not Covered
Business acumen	Covered by SBL Learning Outcomes	Not Covered
Financial information	Covered by SBL Learning Outcomes	Not Covered
Legislation, standards and principles	Covered by SBL Learning Outcomes	Not Covered
Strategic business management and governance	Covered by SBL Learning Outcomes	Not Covered
<b>Skills</b>		
Building relationships	Not Covered	Always covered as one of the PR questions
Business insight	Covered by SBL Learning Outcomes and the Professional Skills	Potentially covered as one of the PR questions
Communication	Covered by SBL Learning Outcomes and the Professional Skills	Covered through the marking of each PR question
Ethics and integrity	Covered by SBL Learning Outcomes	Potentially covered as one of the PR questions
Leadership	Covered by SBL Learning Outcomes	Potentially covered as one of the PR questions
Problem solving and decision making	Covered by SBL Learning Outcomes and the Professional Skills	Potentially covered as one of the PR questions
<b>Behaviours</b>		
Adds value	Covered by SBL Learning Outcomes	Potentially covered as one of the PR questions
Continuous improvement	Not Covered	Always covered as one of the PR questions
Flexibility	Covered by SBL Learning Outcomes	Potentially covered as one of the PR questions
Professional scepticism	Covered by SBL Professional Skills	Potentially covered as one of the PR questions

## ASSESSMENT

Apprentices must pass all the ACCA exams including the SBL exam in accordance with the usual ACCA requirements. Apprentices will not be assessed separately from students sitting the exams as part of other ACCA qualifications. This ensures independence, consistency and fairness. It also ensures that once the apprenticeship has been completed, the apprentice can work towards full ACCA membership by meeting the practical experience requirements, having already met all the other membership prerequisites.

The apprentice must also successfully complete the PR to the satisfaction of an Independent Assessor appointed by ACCA. The assessor will be a fully qualified professional accountant with experience in relevant finance and accounting functions. To ensure the assessor's independence, they will not have been engaged in any aspect of the candidate's on-programme assessment or have been engaged in the apprentice's work experience or training and development throughout the duration of the apprenticeship. These conditions will ensure the PR is judged independently, consistently and to the same reliable and fair standards as the formal ACCA exams.

The assessor will decide whether the apprentice has demonstrated the required competencies of the Standard. The grading of the PR will be 'Pass' or 'Fail'. Each question will be marked out of 100, using a rubric. The rubric will be based around the structure specified in the Level 7 Accountancy/Taxation Professional Assessment Plan. Apprentices will need to score at least 50% (score at least 200 marks out of the 400 marks available) to pass and the word count of the Project Report must not exceed 4,000 words. It is not necessary to pass all four questions separately.

Should the apprentice fail either SBL or the PR, they are required to re-take those components. The number of times an apprentice is permitted to re-take the end-point assessment 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 end point assessment exam passes at the final level of the ACCA Qualification.

