ACCA

Professional discussion

Guidance for apprentices.

This information is applicable to apprentices on V1.2 of the Level 4 Professional Accounting Technician apprenticeship in England.

This document has been created to provide guidance to apprentices in preparing for and successfully passing the Professional Discussion (PD). It will cover:

1 General information

The Professional Discussion (PD) is one of the two end point assessments required by the Level 4 Professional Accounting Technician apprenticeship in England. The other end point assessment is the Role Scenario Assessment (RSA).

The PD is a formal two-way discussion between the apprentice and the assessor and is designed to allow an apprentice to demonstrate their competence in the knowledge, skills and behaviours (KSBs) not tested in the RSA. A list of the KSBs covered by the PD are included in Appendix 1 to this document.

The PD will 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.

2 Timings

The PD can only be completed once an apprentice has passed through gateway. This is towards the end of the Level 4 apprenticeship, when the apprentice, the learning provider and the employer agree the knowledge, skills and behaviours required by the apprenticeship have been achieved and can be assessed. Note that the RSA and the PD can be completed in any order or around the same time.

3 Registering

The PD has to be booked. Learning providers will make bookings on behalf of apprentices. Once a PD slot is booked, an email confirmation will be sent out.

At the time of booking, the apprentice must provide background information. This information will be provided to the assessor in advance of the PD and is not assessed. It provides context for the discussion.

The background information consists of three short questions which the apprentice needs to answer:

1. What type of organisation do you work for?
2. What department do you work in and what does it do?
3. What is your job description and role within the organisation?

Examples of background information are included in Appendix 2 to this document.

4 Assessment environment

The PD will take place on Teams. The apprentice should arrange for a quiet and clear workspace to complete the PD where they will not be disturbed.

The apprentice should not have anyone else in the room with them during the PD. Apprentices will be required to provide a full view of the room they are in at the start of the PD.

The apprentice can have notes with them and they can refer to these during the PD.

The PD will be recorded in order to facilitate moderation and quality control.

5 Structure

The PD will last 60 minutes. The assessor can extend this by up to 10% where it allows the apprentice to meet all the pass criteria. The assessor cannot suggest or choose to end the PD early, unless in an emergency.

The apprentice can end the discussion at any point. However, as this may impact the apprentice's ability to pass the PD, the independent assessor may encourage the apprentice to continue.

The assessor will ask the apprentice ten questions, designed to cover the six themes included in the general information section above. Where appropriate, the assessor may ask follow-up questions – this may be to help the apprentice provide further detail in order to meet the pass criteria or may be to allow the candidate to demonstrate further competence to meet the distinction criteria.

The assessor will keep accurate records of the assessment and will take notes during the assessment.

At the start of the discussion the assessor introduces themselves and the PD and will ask if the apprentice has any questions. They will then proceed to ask the required ten questions.

At the end of the PD, the assessor will not discuss any grading decision with the apprentice. The assessor's decision will be subject to a moderation and quality control process and will not be confirmed until this has been completed.

6 Grading

The grades available for the PD are fail, pass or distinction.

Descriptions as to what constitutes a pass and a distinction are detailed in the apprenticeship end point assessment plan and included in Appendix 3.

Each question must be awarded a grade: fail, pass, or in some cases, distinction. Four questions only have pass descriptors. Six have additional distinction descriptors.

Where an apprentice demonstrates all six distinction descriptors and all ten pass descriptors in answering the ten questions, they will be awarded a distinction.

Where an apprentice demonstrates pass or distinction descriptors across all ten questions, but did not achieve all six distinction descriptors, they will be awarded a pass.

Where an apprentice has not achieved at least a pass descriptor in all ten questions, they will be awarded a fail.

Results will be issued on specified results dates and will not be available straight after the PD is completed.

7 Resit/Retakes

Where an apprentice is awarded a fail they may resit or retake the PD. The process and requirements of a resit or retake will be the same as for a first attempt of the PD, although the apprentice should expect the questions to differ from their first attempt.

The PD must be resat or retaken within a 6-month period from the apprentice being notified of being awarded a fail grade, otherwise the entire EPA will need to be resat or retaken in full (this would include the PD and the RSA).

8 Examiner's Tips

This section provides some hints and tips for apprentices to help with the preparation for, and completion of, the PD.

Tip 1: Get ready early

Make sure you give yourself plenty of time in advance to get ready for the discussion. Check you have everything that you need and that any IT equipment is fully charged and functioning.

Knowing this in advance will allow you to relax and be ready to focus on the discussion itself without any stress due to running late or rushing.

Tip 2: Be familiar with the KSBs

The PD is designed to test whether you are competent in the knowledge, skills and behaviours (KSBs) listed in Appendix 1. Therefore, you should make sure you are familiar with the KSBs and should reflect on what examples you have that would demonstrate your competence.

In preparation for the discussion, you should note down specific examples from your apprenticeship that would demonstrate the KSBs. You may already keep a log of the work you have done throughout your apprenticeship or may have recorded this as part of your appraisal process. Refer to any such records and note which KSBs they relate to. If you have any gaps, reflect on whether you have any such examples, or speak to your employer/learning provider about how you can gain such experience.

The assessor's questions will focus on these KSBs so being prepared to address them will be the best step you can take to prepare yourself.

Tip 3: Give clear examples

Now you have prepared yourself with relevant examples of the KSBs, you should make sure to use them effectively in the discussion.

Wherever possible you should answer the assessor's questions with a clear example. Providing generic answers such as 'I think I would do this' or 'I usually do this' is not the best approach.

You may be familiar with the STAR method. When answering a question you can use the format of Situation – Task – Action – Result. This gives you a clear structure to provide the context and detail necessary to achieve a pass or distinction grade.

- Situation: Give a brief description of the context of your example
- Task: What were you responsible for, what were you required to do?
- Action: Describe clearly what you did in the situation. Focus on yourself specifically and what you did.
- Result: What was the outcome?

Remember, the assessor has only limited knowledge of your role. You need to make sure you give them sufficient information for them to understand how you achieved the KSB being asked about.

Tip 4: Practice

Ahead of the PD you should aim to practise. Don't just assume that having notes on your examples is sufficient preparation. The PD is 60 minutes, and you must answer ten questions. Therefore, it is important you practise calmly, clearly and concisely answering questions in a formal setting.

Consider asking a colleague or mentor for help and practise answering questions using the STAR method. You could also record yourself answering questions and listen back to consider how you could improve.

Tip 5: If you are unsure, ask

Although you are in a formal assessment setting, the assessor is there to enable you to show your competence and pass the PD. If you are unsure of anything, ask for clarity. If you have not understood a question, ask the assessor to clarify.

If you are unable to answer a question you can ask to pause it for now and come back to it later.

Tip 6: Pass versus distinction criteria

As a general guide, where you provide a clear example of how you demonstrated the KSBs being tested by each question you will meet the pass descriptor and achieve a pass grade.

A distinction can be achieved where you can additionally evaluate your example or draw out further reflections. For example, where you can explain why your actions were the most appropriate in those circumstances, why you made a particular choice or what you learned from the situation.

Tip 7: Relax and good luck

Remember that the assessor is there to help you demonstrate your competence and allow you the platform to achieve a pass or distinction grade. The PD is a two-way discussion and therefore try to relax and view it as an opportunity to share all that you have learned and the experience you have acquired.

Good luck!

Appendix 1

Level 4 Professional Accounting Technician apprenticeship knowledge, skills and behaviours

KNOWLEDGE
K3 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.
K9 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.
K10 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.
K11 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.
SKILL
S5 Participate in or support others with quality improvement activities, for example the improvement of personal working practices.
S6 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.
S8 Use workload management principles to plan, organise and prioritise own tasks, and manage time effectively.
S9 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.
S10 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.
S11 Build and maintain collaborative, professional relationships with internal and external stakeholders to deliver accounting tasks, recognising the importance of equality, diversity and inclusion.

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

Appendix 2
Example background information

Example 1

What type of organisation do you work for?
I work for a medium-sized professional services firm which provides services to clients including assurance, taxation and accounts preparation.

What department do you work in and what does it do?
I work within the audit department. My department works with several clients providing financial statement audit services and other related services. My clients cover a range of sectors including manufacturing, retail and health care.

What is your job description and role within the organisation?
My role within the team is to complete the procedures needed to gain sufficient and appropriate evidence to issue the audit opinion. I am also a 'data champion' which involves working within the department to promote the effective and embedded use of the firm's data tools in completing audit procedures.

Example 2

What type of organisation do you work for?
I work for a company that undertakes sustainable farming. The company undertakes farming that meets the needs of existing and future generations. It uses techniques which preserve soil fertility, prevent water pollution and protect biodiversity.

What department do you work in and what does it do?
I work in the finance department, which is responsible for the preparation of month-end management accounts, year-end financial statements, budgeting activities, the implementation of internal controls, the processing of payments and payroll and the completion of reconciliations.

What is your job description and role within the organisation?
My role within the team is to assist in the preparation of month and year end financials, which involves the preparation of month end reconciliations and review of period end journals. I also support the team in creating budgets and forecasts as well as acting as the payables and payroll assistant.

Appendix 3

Extract from End Point Assessment Plan

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 K11 S11 B2 B3 B4	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) 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) Outlines their approach to maintaining their own personal wellbeing based on the support and resources available. (B3)	Evaluates the effectiveness of their approach to building and maintaining collaborative, professional relationships with internal and external stakeholders when delivering accounting tasks. (S11)
The wider professional landscape K3 K10	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) Explains the impact and importance of key climate, environmental and emerging sustainability challenges on service delivery in accountancy. (K10)	Evaluates the importance to the wider financial and accounting professional landscape of staying abreast of changes in accounting technology and practice. (K3)
Digital and data K9 S6	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)	None
Adaptability and flexibility S8 B5	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)	Justifies their choice of workload management principles used to plan, organise and prioritise their own tasks effectively within a defined time frame. (S8)
Influence and value creation S9 S10 B1	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) Explains how they have actively engaged in the wider business and used different media to provide accounting information that has enabled key 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)	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) Justifies their choice of media used to communicate accounting information to enable key stakeholders to understand what is required. (S10)
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)

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THINK AHEAD