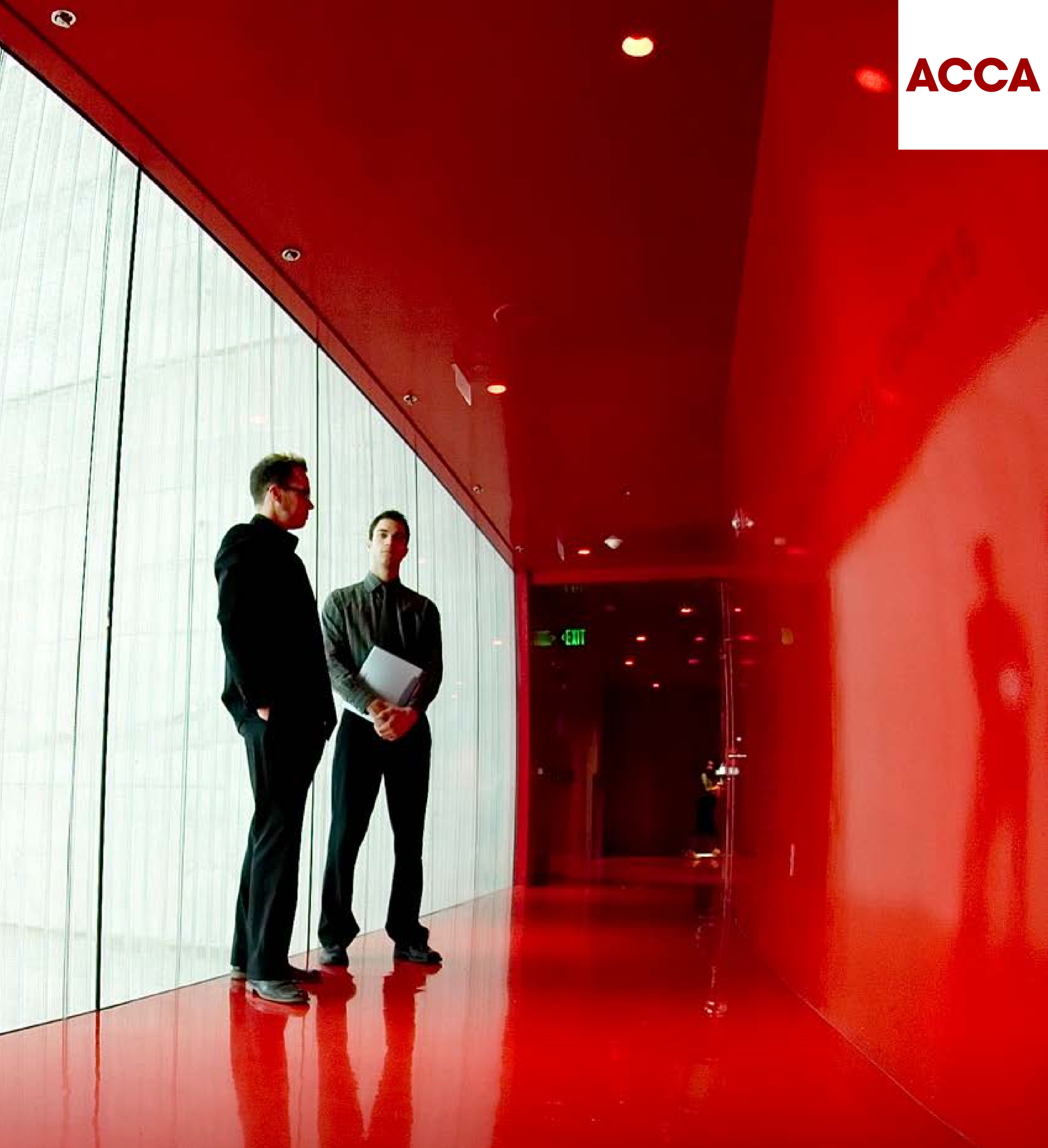

On-programme and end-point assessment.

ACCA Professional Accounting Technician Apprenticeship
(Level 4 Version 1.2)

Apprenticeship structure

ON-PROGRAMME ASSESSMENT

Diploma exams and Foundations in Professionalism module

END-POINT ASSESSMENT

Role scenario assessment and professional discussion

Aim

The apprenticeship is intended for individuals working as accounting technicians. 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 based on the knowledge, skills and behaviours which are specified in the Level 4 Professional Accounting Technician apprenticeship occupational standard and it 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.

The syllabus for the Level 4 Professional Accounting Technician apprenticeship is based on the knowledge, skills and behaviours which an apprentice will develop. These are all included in the occupational standard.

Detailed syllabus

KNOWLEDGE	
K1	The principles of professional ethics and codes of conduct in an accounting environment including approaches to interpreting ethics in complex situations.
K2	Professional standards and legal regulations relevant to an organisation's financial information such as accounting standards, ethical codes and internal principles.
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.
K4	Principles of double entry bookkeeping and accounting standards to create and report financial information to the users of accounts.
K5	Principles of financial accounting for a range of single entities. For example, sole traders, limited companies or partnerships, adjustment and reporting including standard year end journal entries and the correction of errors.
K6	Principles of management accounting for example, the purpose of management accounting, budgetary planning and control, costing, decision making.
K7	Principles of interpretation of financial information for management accounts preparation or the drafting of financial statements, such as ratio analysis.
K8	Systems of risk management and financial control, and identification of potential vulnerabilities that could lead to issues such as internal fraud or money laundering.
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.

SKILLS	
S1	Collate and analyse financial information and show how that information can be used most effectively to support value creation within an organisation.
S2	Apply accounting principles and adhere to legislation to ensure records are accurate and compliant with law or company policy when delivering accounting activities, such as the financial accounting of single entities, limited companies or partnerships or management accounting activities for an organisation.
S3	Apply professional scepticism when undertaking accounting activities to inform and evaluate decision making on the content of true and fair accounts, being alert to conditions that may indicate possible misstatement of financial information due to error or fraud, establishing the facts sensitively and being aware of unconscious bias.
S4	Interpret financial information for accounting purposes, such as using judgement to determine the correct way to report or account for transaction or undertaking ratio analysis.
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.
S7	Deliver accounting tasks with a critical eye to transactions and trends, demonstrating a 'right first time approach'.
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.

BEHAVIOURS	
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.

ACCA Professional 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 onprogramme 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 Professional Accounting Technician Apprenticeship (Level 4) before moving on to the end-point assessment.

End-point assessment

There are two end point assessments. The first assessment is a professional discussion. In the professional discussion, an independent assessor and the apprentice have a formal two-way conversation. It gives the apprentice the opportunity to demonstrate the knowledge, skills and behaviours mapped to this assessment method.

The other element of the EPA is the role scenario assessment exam which integrates the knowledge gained from the on-programme assessment, and the skills 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 by selecting the foundation level in this link:

https://www.accaglobal.com/uk/en/student/exam-support-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.

In the professional discussion, the apprentice's competence will be assessed across six themes:

1 Ethical and professional working practices
2 The wider professional landscape
3 Digital and data
4 Adaptability and flexibility
5 Influence and value creation
6 Continuous improvement.

The professional discussion is a 60 minute online meeting in which the independent assessor will ask 10 questions which cover all six themes. The answers to each question will be graded and these grades will together determine whether the apprentice has failed, passed or passed with distinction.

The examination element of the EPA is the exam. The role scenario assessment (RSA) exam requires candidates to have an understanding of the knowledge components of the syllabus derived from the on-programme assessment and also demonstrate skills 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 RSA 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 RSA 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.

The RSA exam has a pre-seen element and is a closed book 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 the 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.

Preparation of the professional discussion should take place towards the end of the relevant work experience undertaken by the candidate. Candidates should follow the guidance on preparation provided by ACCA.

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

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

Elements of the end-point assessment

The Professional Discussion (PD)

The PD is a formal two-way discussion between the candidate and the assessor and is designed to allow a candidate to demonstrate their competence in the knowledge, skills and behaviours (KSBs) not tested in the RSA.

The PD will assess the candidate'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.

The PD has to be booked. Learning providers will make bookings on behalf of candidates. Once a PD slot is booked, an email confirmation will be sent out. At the time of booking, the candidate 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 candidate 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?

The PD will take place on Teams. The candidate should arrange for a quiet and clear workspace to complete the PD where they will not be disturbed. The candidate should not have anyone else in the room with them during the PD. Candidates will be required to provide a full view of the room they are in at the start of the PD. The candidate 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.

The assessor will ask the candidate 10 questions, designed to cover the six themes. Where appropriate, the assessor may ask follow-up questions – this may be to help the candidate 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 end of the PD, the assessor will not discuss any grading decision with the candidate. The assessor's decision will be subject to a moderation and quality control process and will not be confirmed until this has been completed.

Role Scenario Assessment (RSA) 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 RSA 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 RSA 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 RSA examination will then be sat in a controlled environment at a venue approved by ACCA, under invigilated and timed conditions. During the RSA examination, the candidates will be presented with further information about the organisation and will be asked to complete a series of tasks. 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.

Additional information about the organisation, presented during the RSA examination, 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 RSA is designed will ensure it is a fully synoptic assessment covering the breadth of knowledge, skills and behaviours detailed in the standard.

RSA is a computer-based exam (CBE). 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.

A specimen RSA exam and a full debrief is available on our website. We have als produced a number of video debriefs which cover preparing for the RSA exam as well as explanations of the CBE system.

Assessment

The Professional Discussion 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. The Professional Discussion can be graded as fail, pass or pass with distinction. Grading is based on the grading criteria detailed within the Level 4 Professional Accounting Technician apprenticeship end point assessment plan.

The grading of the RSA exam will be 'Pass' or 'Fail' and the pass mark will be set at 60% 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 80% 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 RSA exam.

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 six months of the date that the other assessment method was passed. In the event that the six-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).

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