

Portfolio and reflective statement.

GUIDANCE FOR COMPLETION



1 Introduction

Throughout your apprenticeship, you will need to keep a summary of your practical work experience in a training log to demonstrate that you have met the requirements set out in the Professional Accounting/Taxation Technician Standard. A template training log can be downloaded from the website at apprentice and employment details are recorded in Table 1. You are required to document that you have demonstrated the skills and behaviours detailed below in Tables 2(a) and 2(b).

Your practical experience supervisor must verify that the examples given, support attainment of that relevant skill or behaviour. When you have undertaken each activity you should log your completion and how you achieved it in the training log which is the source document for the Portfolio and Reflective Statement (PRS). The PRS includes all the skills and behaviours identified in the Level 4 Professional Accounting Standard.

2 Completion of the PRS

You must enter your name and student registration number and your main employment history details shown in Table 1. Remember to include all employers from which you have obtained relevant work experience and the information on who acted as your practical experience supervisor, to verify demonstration of competencies, at each employer.

Each skill and behaviour has several outcomes or elements associated with it taken from the Professional Accounting/Taxation Technician Standard. In the training log you should tick off the elements after you have completed them as shown in the fourth column of the form given in Tables 2(a) and 2(b) below. To demonstrate each of these, for the skills and behaviours; within the portfolio you must make a statement of between 100-300 words, including examples of the type of work you have undertaken. The portfolio output is the statement you make in the right-hand column of the

form given in Table 2 along with any supporting evidence in the form of attached documents (please see further guidance at section 6 page 17). To be deemed competent, the independent assessors need to be satisfied that your statements and any evidence you provide verifies that you have demonstrated all the skills and behaviours included within the standard during your apprenticeship. Where it is not possible for confidentiality reasons to include all necessary evidence in the form of original documents, you must give specific examples of work carried out to allow the independent assessor(s) to establish the attainment of any skill or behaviour to be able to verify your competence. In writing your statements against each objective, you are primarily addressing the overall description of the skill or behaviour, but you will need to refer to the constituent elements of each skill or behaviour to help you structure your statement adequately.

The reflective statement component is made up of one background statement and three challenge questions in Table 3 asking you, the apprentice, to reflect on how useful you consider the knowledge, skills and behaviours covered in the standard have been and will be for you individually in your role, for your organisation and in the wider interests of stakeholders and the public.

Table 1 below shows the information you must supply when submitting your PRS.



Apprentice and practical experience supervisor details

Table 1 – Apprentice and employment details

Apprentice summary employment record			
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

Apprentice name:

Apprentice contact details:

Portfolio – skills

Below in Tables 2(a) and 2(b) are the proformas giving details of the key skills and behaviours to be covered within the standard. In these documents examples of the types of evidence or activities you could include to demonstrate your competence, are given for each skill and behaviour. You should refer to your training log where you will have recorded relevant work experience and activities against the skills and behaviours. The form also includes references to which ACCA on-programme exam each of these skills and behaviours are linked with.

Table 2 (a)

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
Skills	Analysis	<i>Create and interpret information and show how that information can be used most effectively to add value to the organisation.</i>	A	Process and interpret information in a way that can be understood by management to make effective decisions.	- Applying techniques to support and justify decisions – for example, formulas within spreadsheets and what-if analysis. - Analysing a department's performance and identifying the key issues.	FMA, Management Accounting; FFA, Financial Accounting.	
			B	Demonstrate how information can be used to add value to an organisation's activities.	Evaluating strategic and operational decisions using decision-support techniques – for example, discounted cash-flow analysis (DCF).		

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
	Communication	<i>Effectively communicate relevant information across the organisation and to appropriate stakeholders in both written and verbal formats.</i>	A	Explain the various ways in which accountants communicate.	- Communicating in a way that suits the audience or audiences, using the right tone, style and medium. This could include communicating with clients from different cultures. - Developing relationships in meetings that lead to positive outcomes.	FBT, Business and Technology	
			B	Decide which forms of communication to use in different circumstances.	- Discussing work problems with colleagues or clients to improve and maintain relationships. - Planning for and engaging positively with the appraisal process. - Using media and technology to contribute to business-related discussions – for example, contributing to intranet community conversations, hosting teleconferences or making online presentations.		
			C	Communicate effectively with colleagues, managers and at meetings, whether that be verbally or in writing.	- Presenting internally or externally. - Participating effectively in interviews.		

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
			D	Prepare and give effective presentations.	■ Drafting reports effectively. ■ Dealing well with conflicting deadlines or requirements. ■ Acting responsibly and with maturity when there are disagreements. ■ Addressing service level complaints. ■ Engaging with internal customers throughout the organisation. ■ Discussing expectations of your work with your supervisor. ■ Working within your supervisor's requirements and giving them regular progress updates. ■ Networking at conferences, internally or by joining business-related groups.		

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
	Leadership	<i>Proactively manage their own development and is committed to the job and their profession.</i>	A	Act proactively in work situations by identifying problems and suggesting solutions.	- Reporting any issues or problems and suggesting ways to resolve or improve them. - Taking part in training and development activities to make you more effective in your role. - Keeping up to date with your profession – including changes to laws, codes of conduct and new areas of interest.	FBT, Business and Technology	
			B	Demonstrate the ability to formulate personal development plans and identify training needs.			
			C	Monitor developments in the accountancy profession which can affect working practice and conduct.			
	Planning and prioritisation	<i>Work to tight deadlines and respond to changing priorities. Effectively plan and prioritise time and co-ordinate the input of others in order to meet both deadlines and changing priorities.</i>	A	Plan work effectively, to meet objectives set.	- Contributing to plans and projects to help you and your team achieve objectives. - Analysing performance variances in your department. - Using planning tools and techniques to prioritise your workload.	FBT, Business and Technology; FMA, Management Accounting.	
			B	Monitor performance against your and others' expectations.			
			C	Effectively prioritise your work using the importance/urgency criteria and adapt flexibly to changing priorities.			

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
	Produces quality and accurate information	<i>Apply accounting knowledge to consistently deliver high quality, accurate data and information in a timely fashion.</i>	A	Ensure work produced meets minimum standards of quality and complies with laws and regulations.	■ Taking part in appraisals and training to improve your competence and effectiveness.	All exams	
			B	Make sure your work is accurate, error-free and delivered on time.	■ Keeping up to date with changes to relevant laws and regulations. ■ Working successfully to tight deadlines.		
	Team working and collaboration	<i>Work effectively in a team and with others maintaining effective professional working relationships – both internally and externally across organisations.</i>	A	Work effectively with others to achieve team and personal objectives.	■ Working effectively as part of a team, taking responsibility for assigned tasks and deadlines.	FBT Business and Technology	
			B	Maintain and create effective and professional working relationships.	■ Collaborating with colleagues from across the business and with external stakeholders to achieve objectives.		
			C	Act credibly and professionally in relations with immediate colleagues, across departments and external stakeholders.	■ Working in a team to make sure a project is effective.		

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
	Uses systems and processes	<i>Understand the systems and processes of the organisation sufficiently, as applicable to the role. Proficient in the IT systems applicable to the role.</i>	A	Use accounting and control systems applicable to the role and function.	■ Using the relevant IT processes and systems. ■ Becoming more proficient in relevant IT systems.	FBT, Business and Technology.	
			B	Effectively use IT software relevant to the role to improve communication, analysis and to aid decision-making.			

Portfolio – behaviours

Table 2 (b)

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
Behaviours	Adaptability	<i>Willing to both listen and learn to accept changing priorities and working requirements and has the flexibility to maintain high standards in a changing environment.</i>	A	Listen effectively.	■ Interacting effectively with people who have different priorities and viewpoints. ■ Persuading and influencing others.	FBT, Business and Technology; FMA, Management Accounting.	
			B	Use sensitivity in assessing the needs and views of others.			
			C	Demonstrate flexibility and discretion where appropriate.			
			D	Adapt behaviour appropriately to the circumstances and the stakeholder.			

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
	Adding Value	<i>Actively engage in the wider business, as appropriate, and look to provide information that positively contributes to influencing business decisions. Continually strive to improve own working processes and those of the organisation.</i>	A	Engage with stakeholders across the organisation, improving understanding and cooperation.	Improving a system so it benefits your department or organisation.	All exams.	
			B	Support and contribute to decisions, which improve effectiveness and efficiency and create value.			
			C	Monitor and review procedures and processes, promoting continuous improvement – both in your department and across the wider business.			

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
Behaviours	Ethics and Integrity	<i>Honest and principled in all their actions and interactions. They will respect others and met the ethical requirements of their profession.</i>	A	Behave honestly and with integrity.	■ Applying legislation appropriately to client needs. ■ Continually reviewing legislation and regulation that affects your working environment.	All exams.	
			B	Demonstrate fundamental ethical principles in the professional environment	■ Briefing a team on a new standard and how to apply it. ■ Keeping sensitive information confidential and disclosing only to those who need it or when disclosure is legally required.		
			C	Respect others even when you experience conflict or when in disagreement with others.	■ Recognising unethical behaviour and telling your line manager about what you have seen. ■ Avoiding situations where there may be any threat to your professional independence. ■ Deciding what information is important and reliable, using it to support your decision making. ■ Completing all the code of conduct and/or professional ethics training provided by your organisation. ■ Checking transactions and supporting documents to verify the accuracy of accounting records.		

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100–300 words)
	Proactivity	<i>Take responsibility. Demonstrates the drive and energy to get things done even under pressure.</i>	A	Take responsibility for your actions and for your areas of responsibility and objectives.	■ Suggesting ways to work differently to your colleagues or line manager. ■ Looking for opportunities to intervene, helping prevent problems before they happen.	All exams.	
			B	Demonstrate drive and energy displaying a positive and cooperative attitude.			
			C	Act resiliently to pressure and changing demands.			
	Professional Scepticism	<i>Demonstrates an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement of financial information due to error or fraud.</i>	A	Be vigilant and exercise due diligence in all aspects of work.	■ Challenging briefs or opinions when justified – even with colleagues who are more senior than you. ■ Describing when you have witnessed incorrect or misleading information – for example, hearing arguments or reading reports. ■ Identifying weaknesses in your organisation's procedures and systems which could cause waste, fraud or error.	All exams.	
			B	Challenge and question information and assertions, where justified.			
			C	Recognise signals which may indicate a risk of fraud or error.			

Reflective statement

Table 3 below shows an example of the reflective statement.

Table 3 – reflective statement sample assessment form

Background statement	Your background statement should be a minimum of 300 words with a maximum limit of 400 words.
Background statement Describe your organisation and its business model, explaining what your department does to support the aims of the organisation and summarising your own job description and role within the organisation.	
Challenge questions	Answer each of the 3 challenge questions with a minimum word limit of 500 and a maximum limit of 600
Question 1 Describe the benefits of acquiring knowledge assessed and in the on-programme assessments and how they apply to your role and identify which were most or least relevant, explaining why.	

Challenge questions	Answer each of the 3 challenge questions with a minimum word limit of 500 and a maximum limit of 600
Question 2 Discuss the skills from the portfolio and how these are useful in you becoming more effective at work and identify which will most help you develop your potential in the future explaining why.	
Question 3 Explain which of the behaviours you have demonstrated are most important for you personally and professionally, for the organisation you work for and in the wider interests of stakeholders, including the public interest.	

The maximum word count of the entire reflective statement should be no more than 2,200 words.

3 What do we mean by reflection?

Reflection, or critical reflection as it may also be called, is a key professional skill. Reflection requires you to review and evaluate the experiences you have had and the learning you have acquired, to become a reflective practitioner. You should note the emphasis on evaluation. Your reflective statement should not be a description of what you did – it must be an evaluation of your experience during the apprenticeship period, being able to critically evaluate what you believe you learned most from and why. You must try to make some meaning of what you have experienced, and make a judgment of how well you have achieved your objectives, and come to a conclusion about the value of undertaking your apprenticeship. Your evaluation should be honest. There is no model answer or right answer to any of the three questions as different individuals may gain most, or least, from a wide variety of the skills and behaviours. So you may need to accept that not all your experiences will necessarily be positive, as things may not always go to plan, or happen in the way that you might want them. Your evaluation should reflect on what actually happened and what you honestly believe.

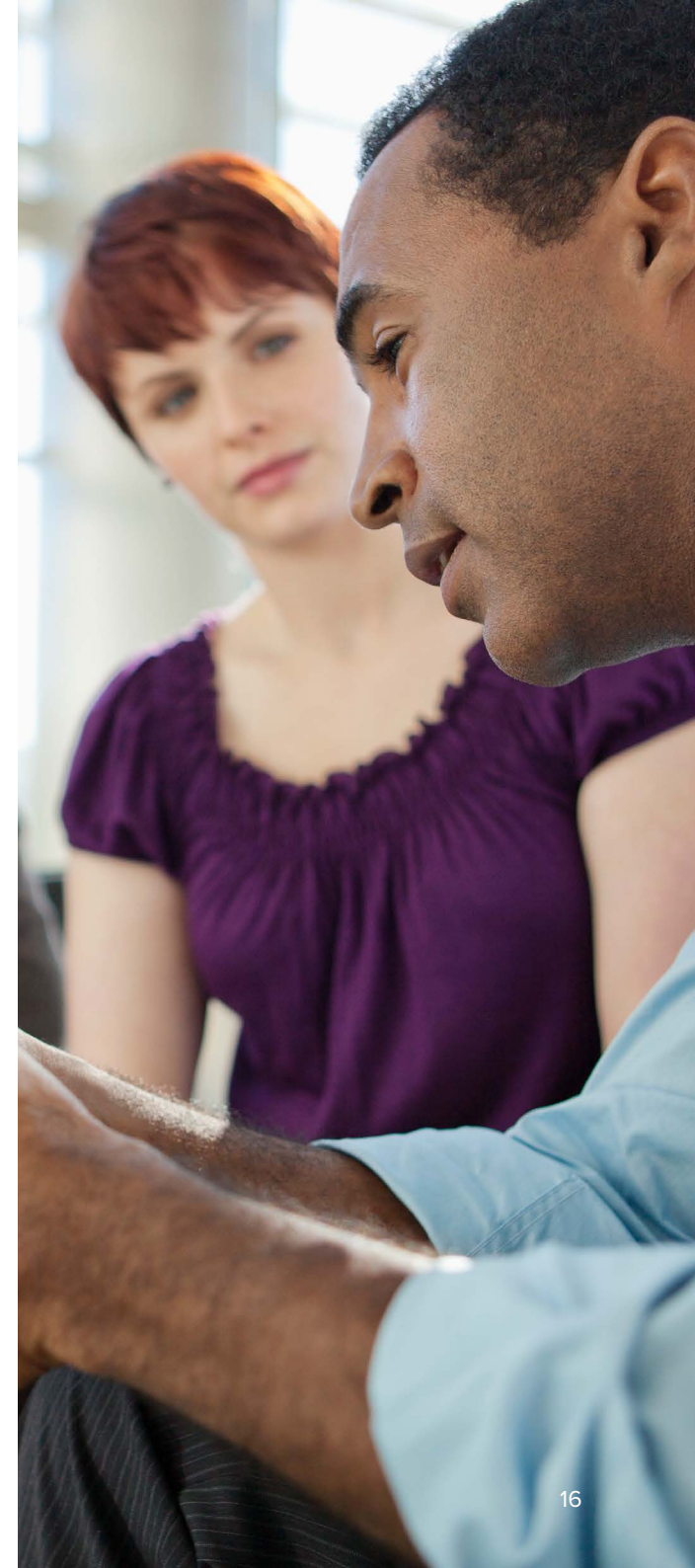
4 Preparing your reflective statement answers

An important aspect of working life is to actively 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.

If coming through the examination route or the work experience route, the knowledge and skills you will have gained from the exams and/or by undertaking tasks at work should have enhanced your practical skills and behaviours. So essentially, unlike in the portfolio where you are verifying that you have demonstrated all the skills and behaviours effectively; in the reflective statement you are required to evaluate the broader benefits for you personally, the organisation and the wider public interest, from doing the apprenticeship as a complete learning experience.

By completing the background statement and answering the challenge questions you will gain some important personal insight into your competence and how the apprenticeship has benefited you personally, your department and your organisation as a whole.

There is one background statement with a minimum of 300 words. There are then three challenge questions with a minimum word limit of 500 words and a maximum limit of 600 words in each. The maximum word count of the entire reflective statement should be no more than 2,200 words. This means you can decide how to allocate your word count to each question, subject to the minimum and maximum allowed for each separate question, and the maximum overall. You may find that you want to write more about one or two particular questions. You need to ensure that you write enough about each question to ensure the independent assessor has enough information from which to deem you competent. While succinctness and clarity are features of good communication, there must always be enough evidence from the narratives produced that you have expressed your answers sufficiently for the independent assessors to be able to judge you as being assessed as competent but bearing in mind that you must adhere to client confidentiality rules and protocols of your organisation.



5 Assessment

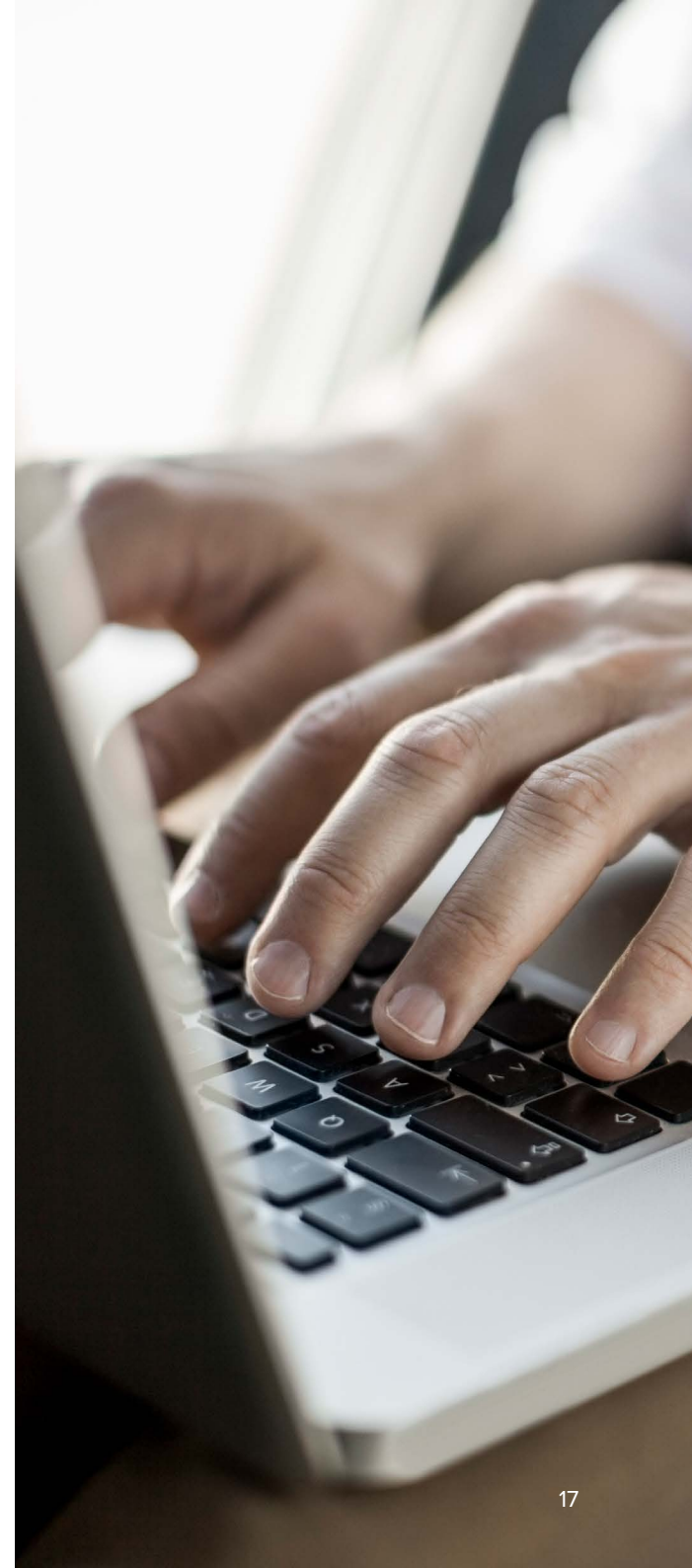
Your PRS will be assessed pass or fail; it will not be given a grade. However you should give both elements equal importance since you must pass both in order to pass the PRS overall.

To pass the portfolio element you must be deemed to be competent in all the skills and behaviours. You also have to satisfy the requirements of the reflective statement. If you do not, then you will not pass the PRS, regardless of how well you have satisfied the portfolio element.

You must demonstrate your ability to reflect on the judgments that you have made and the actions that you have taken while undertaking your apprenticeship. The independent assessor will want evidence that you recognise your own strengths and weaknesses and how these might have been enhanced or addressed during the apprenticeship.

Reflective statement – Assessment criteria

Reflective statement	Competent	Not competent
To be deemed competent if the background statement and each challenge question is individually answered to a competent level.	Makes a reasonable attempt to address the four statements. There must be sufficient evidence of being able to clearly explain what your organisation does and your role within it, recognising the knowledge, skills and behaviours which add most value and sufficiently demonstrating your ability to reflect on learning during your EPA and work experience.	Overly focused on only one or two challenge questions. Insufficient explanation of your organisation, what it does or your role and a weak critical discussion of the usefulness of knowledge, skills and behaviours acquired and demonstrated. Emphasis on description of events rather than reflection with little evaluation of self-development etc.



6 Sources of PRS evidence

When you plan your PRS submission you should also plan to collect supporting evidence to contribute to your PRS, including your reflective statement, so that the independent assessors can be satisfied that what you are saying is supported by examples, and where necessary or practical, by evidence. Examples you can use are situations when you demonstrated skills and how you, your team or the wider organisation benefited, or otherwise. Sources of evidence could include notes from meetings with colleagues, managers or customers/clients or reports, or any other evidence of things that you have achieved at work, such as from a personal development review or from your employer's appraisal process. You should have been recording this evidence in your Training Log and discussing it with your employer and/or training provider as appropriate validation of your activities and experience.

Note: Please do not include any document if there are any potential confidentiality issues involved. Only include supplementary attachments as evidence where they are specifically referred to in the PRS itself. Any attached material not clearly cross-referenced to competences in the PRS itself will not be opened or considered by the independent assessors when reviewing your PRS.

Supporting evidence should comply with your employers rules on confidentiality and ACCA's Code of Ethics and Conduct. We suggest a maximum of five documents and you should be mindful of the restrictions on size and format of any supporting evidence. If you choose to provide further supporting evidence in attached documents please ensure these are not password protected and are in a common file format such as MS Word or PDF. The supporting documents should not be more than 10MB in total and they must not be ZIP files or other compressed formats. Files that cannot be accessed will not be considered as part of your submission.

7 Plagiarism and unfair practice

Your PRS will not be accepted if it is discovered that you have engaged in plagiarism or any unfair practice in the process of completing your PRS or any other element of the End-Point Assessment. ACCA will check that your submission is your own work and is original.

Types of unfair practice include any of the following:

PLAGIARISM

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

DUPLICATION

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

FALSIFICATION

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

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.

8 ACCA disciplinary process

In the event of you being deemed to have used any form of unfair practice, your PRS 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 PRS will be deemed to have failed and you may face further sanctions, up to and including permanently losing your ACCA apprenticeship status.



9 Successful completion of the end-point assessment

To pass the end-point assessment (EPA) as a whole, you must pass the Technician Role Simulation exam achieving at least 70% and be deemed competent in your PRS submission, which includes being graded as a pass in both the portfolio and the reflective statement.

If you fail either or both assessment methods of the EPA, subject to the agreement of your Employer, you may re-attempt one or both of them.

Where an apprentice is required to re-submit the PRS, they only have to amend the statements on skills and behaviours and/or the challenge questions that were deemed non-competent. The parts of the PRS deemed competent should be re-submitted unchanged.

There is no maximum number of attempts at the EPA. However, where one assessment method is failed, it must be re-attempted and passed within 12 months of the date that the other assessment method was passed. In the event that the 12-month period expires before the failed assessment is passed, you must re-attempt both assessment methods.

10 Timetable for submitting the PRS

The final submission date for the PRS is the Monday before ACCA exam week. The PRS can therefore be submitted for assessment four times each calendar year. Submissions can be made at any time before each deadline date but the PRS will not be assessed until after the deadline date. Please check the exact dates to the exam timetable published on the ACCA website. Results will be given on the same date as ACCA exam dates are released.

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THINK AHEAD