

Guide to assessment.

LEVEL 4 PROFESSIONAL ACCOUNTING
TECHNICIAN APPRENTICESHIP

VERSION 2.0



Introduction

This 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. This apprenticeship was introduced on 27 July 2026.

The design of this apprenticeship is based on the knowledge and skills 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 assessment of this apprenticeship has two components:

- General assessment – completed either through a work experience route or a qualifications route; and
- Specific apprenticeship assessments.

General assessment

Apprentices 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 and skills set out in the apprenticeship standard. Apprentices following the qualifications route will be required to complete exams set and marked by a professional body such as ACCA.

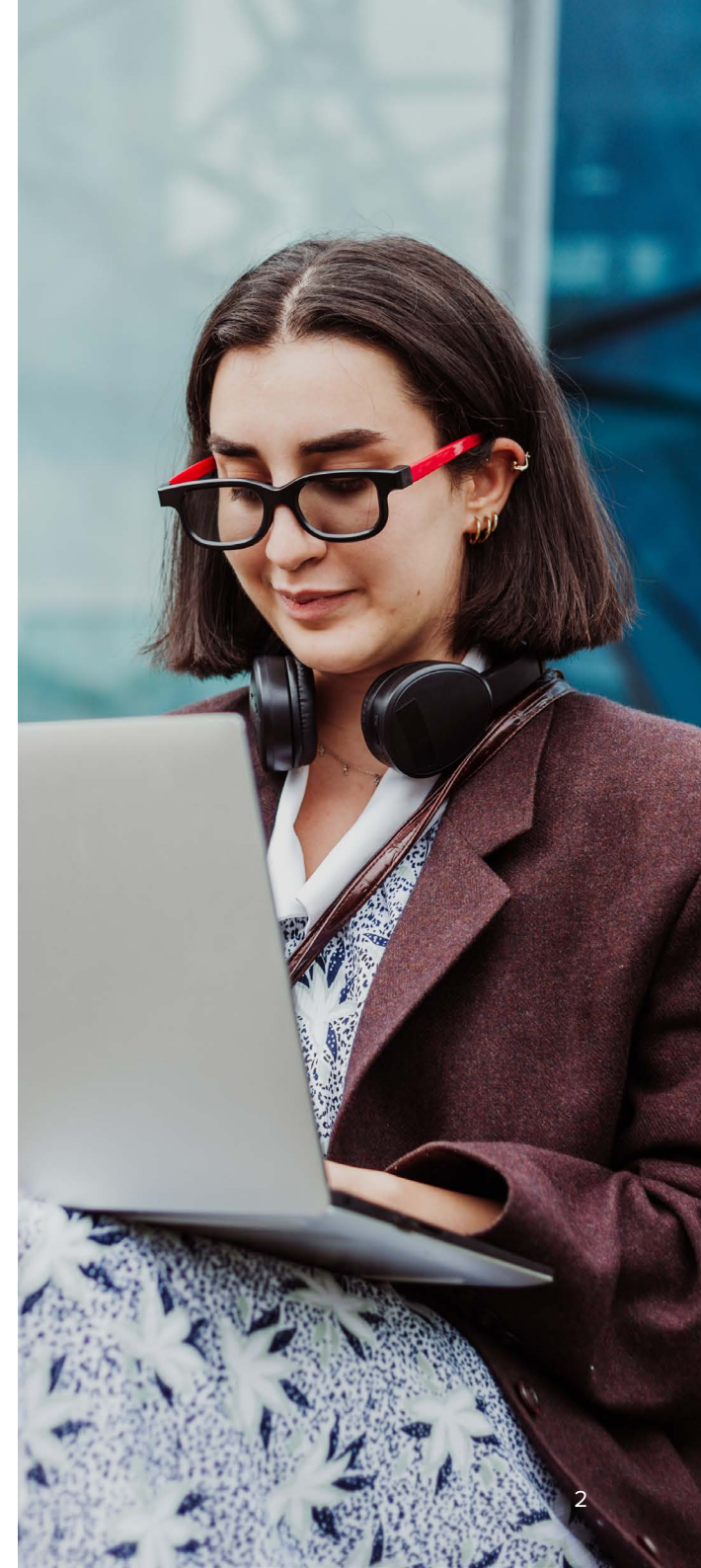
The qualifications route offered by ACCA for the general assessment includes three two-hour, computer-based, on-demand examinations: Business and Technology (FBT); Management Accounting (FMA) and Financial Accounting (FFA), which together form the Diploma in Accounting and Business.

These three examinations are objective test assessments 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 general assessment is the Foundations in Professionalism e-learning module which is a flexible online module covering relevant law, regulation, personal effectiveness and professional and personal ethics.

Apprentices must complete the general assessment of the ACCA Professional Accounting Technician Apprenticeship (Level 4) before moving on to the specific apprenticeship assessments.



Specific apprenticeship assessments

There are two specific apprenticeship assessments. The first is an exam, known as the Role Scenario Assessment. The second is a Portfolio.

These are each covered separately below:

1 Role Scenario Assessment

The Role Scenario Assessment (RSA) is required by the Level 4 Professional Accounting Technician apprenticeship assessment plan. ACCA's RSA is fully compliant with the Level 4 Professional Accounting Technician apprenticeship Version 2.0 standard and assessment plan. RSA will assess the following assessment outcomes:

AO1: Accounting and reporting

Applies accounting concepts, principles, standards, and legislation to prepare, interpret, and analyse financial and management accounting information for single entities, using double entry bookkeeping, management accounting techniques, and reasonableness checks to support financial control and decision-making.

AO2: Professional ethics and regulatory compliance

Applies professional ethics, codes of conduct, and legal and regulatory requirements in accounting practice, using professional scepticism and critical thinking to promote integrity, compliance, and trust in financial activities.

The assessment outcomes are mapped to the following knowledge and skills:

ASSESSMENT OUTCOME	K/S REF.	K/S DETAIL
AO1	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.
	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.
	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.
AO2	S7	Deliver accounting tasks with a critical eye to transactions and trends, demonstrating a 'right first time approach'.
	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.
	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.

RSA is a case study examination which is based on a specific scenario. Apprentices sit RSA under controlled and invigilated conditions.

This assessment method is being used because:

- professional accounting technicians work in an occupation in which competence can be readily tested through questions that require the application of knowledge and skills to a specific scenario. Using a scenario enables the assessor to establish the extent of the apprentice's competence beyond straightforward recall by assessing the method, and or reasoning for the approach taken to suggest a solution to the scenario problems or questions.
- the scenario will focus on the application of technical knowledge and skills to provide solutions to real-world based scenarios typically encountered by the apprentice during their on-programme training and work.
- it allows for the efficient assessment of the application of knowledge and skills where there is a right or wrong answer.
- it allows for flexibility in terms of when, where, and how it is taken.
- it allows larger volumes of apprentices to be assessed at one time.

ACCA has taken the decision to retain the format, structure and design of RSA which was specified in Version 1.2 of the Level 4 Professional Accounting Technician apprenticeship assessment plan. We believe this is a robust assessment and retaining it will create consistency amongst Level 4 Professional Accounting Technician apprentices, regardless of the version of the assessment plan they have been assessed against.

The RSA exam is based on a detailed syllabus which links to the knowledge and skills specified in the Level 4 Professional Accounting Technician apprenticeship standard. This syllabus is available to apprentices and learning providers.

Prior to the RSA exam, apprentices 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, an organisation chart, information on the organisation's plans or issues and an extract from ACCA's Code of Ethics and Conduct. The apprentice will have at least 10 working days to digest this information and discuss it with their colleagues.

RSA is a computer based exam (CBE). During the RSA exam, the apprentice will be presented with further information about the organisation and will be asked to complete a series of four short tasks. Each of the tasks will assess the application of knowledge and skills mapped to this assessment method. The tasks are designed in such a way as to ensure the apprentice fully analyses the information in both the pre-seen material and the extra information presented on the day. The apprentice has 150 minutes to complete the RSA exam and there are 100 marks available. It is a closed book exam. RSA is offered four times a year.

RSA is graded as fail, pass or distinction. The marks needed for each grading are detailed below:

GRADE	MINIMUM MARKS REQUIRED	MAXIMUM MARKS REQUIRED
Fail	0	59
Pass	60	79
Distinction	80	100

Each RSA exam has a detailed solution and marking scheme. It is marked by independent assessors. ACCA oversees the marking of RSA and standardisation and moderation processes are followed.

The RSA exam is designed to assess applied knowledge. The marking guide is designed so an apprentice achieving a pass grade demonstrates a sound application of accounting knowledge to address well-defined but complex and non-routine problems. Apprentices achieving a distinction grade apply accounting knowledge with confidence and precision, consistently producing high-quality outputs in response to well-defined but complex and non-routine problems. The RSA exam therefore applies the performance descriptors as defined in the Level 4 Professional Accounting Technician assessment plan.

A complete RSA specimen is included in the guidance provided to apprentices. There are also video walkthroughs which explain the computer based exam system to apprentices using the specimen exam. ACCA will publish RSA exams twice a year alongside examiner's reports.

2 Portfolio

This assessment is in addition to the Role Scenario Assessment (RSA) which is required by the Level 4 Professional Accounting Technician apprenticeship assessment plan. This additional assessment is one of the approved methods of assessment. ACCA has selected this additional assessment to ensure all assessment outcomes are met in full.

ACCA's Portfolio is fully compliant with the Level 4 Professional Accounting Technician apprenticeship Version 2.0 standard and assessment plan.

The Portfolio will assess the following assessment outcomes:

AO3: Business insight and communication

Uses accounting information to develop business insights and communicates them clearly through appropriate media, while building and maintaining effective, collaborative relationships and demonstrating awareness of how equality, diversity, and inclusion influence professional interactions and the delivery of accountancy services.

AO4: Digital and data competence

Uses accounting software and data analysis techniques in accordance with data and cyber security requirements, handling financial data securely and responsibly while demonstrating awareness of data protection obligations, cyber risks, and safe digital working practices.

AO5: Quality improvement, work management, and sustainability

Supports quality improvement initiatives and applies workload management principles to deliver accounting services effectively and efficiently, while considering climate, environmental, and sustainability challenges in accounting practice.

The assessment outcomes are mapped to the following knowledge and skills:

ASSESSMENT OUTCOME	K/S REF.	K/S DETAIL
AO3	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.
	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.
	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.
AO4	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.
	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.
AO5	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.
	S5	Participate in or support others with quality improvement activities, for example the improvement of personal working practices.
	S8	Use workload management principles to plan, organise and prioritise own tasks, and manage time effectively.

A portfolio submission form is completed by each apprentice and submitted to ACCA for marking. The portfolio submission consists of three sections, each section covers one of the assessment outcomes (AO3, AO4 and AO5). Apprentices are required to provide evidence for specific knowledge and skills linked to each assessment outcome. In some cases, apprentices can choose which knowledge or skill to evidence. As required by the Level 4 Professional Accounting Technician apprenticeship assessment plan, all apprentices are required to provide evidence against 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.

Submission windows are open four times a year and submission is through the ACCA portal. Apprentices submit a portfolio declaration form along with the portfolio submission form. In the portfolio declaration form, the apprentice confirms the portfolio is their own work. The portfolio declaration form is signed off by the employer who must confirm that all the evidence provided is directly attributable to the apprentice. Guidance on the completion of both the portfolio declaration form and the portfolio submission form along with guidance on portfolio evidence, portfolio submission and marking is contained with the ACCA Guide to Completing the Portfolio. This is available to apprentices and learning providers. A copy of the portfolio declaration form is included as Appendix 1 and a copy of the portfolio submission form is included as Appendix 2.

This assessment method is being used because:

- professional accounting technicians can work in different types of organisations and across different sectors. A portfolio assessment allows the apprentice the flexibility to demonstrate the required knowledge and skills in context.
- it allows for the efficient assessment of the application of knowledge and skills where there is no right or wrong answer.
- it allows for flexibility in terms of when, where, and how it is taken.
- it allows larger volumes of apprentices to be assessed at one time.

The table below maps the three assessment outcomes covered by the Portfolio to the knowledge and skills and performance categories which are detailed in the Level 4 Professional Accounting Technician apprenticeship assessment plan:

ASSESSMENT OUTCOME	MAPPING TO K&S	PERFORMANCE CATEGORY
AO3 – Business insight and communication	K3 K11 S9 S10 S11	K3 – Regulatory and procedural awareness K11, S10, S11 – Communication and collaboration S9 – Information use and decision making
AO4 – Digital and data competence	K9 S6	K9, S6 – Regulatory and procedural awareness
AO5 – Quality improvement, work management and sustainability	K10 S5 S8	K10, S5 – Applied skills S8 – Responsibility and autonomy

Grading of the Portfolio is through a rubric. The rubric is based on the performance descriptors as listed in the Level 4 Professional Accounting Technician apprenticeship assessment plan. Apprentices submit six pieces of evidence which are each individually assessed using the rubric.

If an apprentice fails to provide relevant evidence in any of the six instances, the Portfolio is marked as a fail. If an apprentice is awarded a distinction in four or more of the instances, the Portfolio is marked as a distinction. If an apprentice is awarded at least a pass in all six instances, the Portfolio is marked as a pass.

A copy of the marking rubric is included below:

ASSESSMENT OUTCOME	KS REFERENCE	KS DETAILS	PERFORMANCE CATEGORY	FAIL	PASS	DISTINCTION
AO3	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	Regulatory and procedural awareness	No relevant evidence	Evidence shows the apprentice applies relevant accounting legislation with sound judgement	Evidence shows the apprentice interprets and applies accounting regulatory requirements with insight and identifies the implications thereof
	K11 or S10 or S11	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. 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. Build and maintain collaborative, professional relationships with internal and external stakeholders to deliver accounting tasks, recognising the importance of equality, diversity and inclusion	Communication and collaboration	No relevant evidence	Evidence shows the apprentice has collaborated in an inclusive manner (K11), or communicated clearly (S10), or collaborated effectively with stakeholders (S11)	Evidence shows the apprentice has tailored approach to meet diverse stakeholder needs (K11 and S11), or communicated with confidence and insight (S10)
	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	Information use and decision making	No relevant evidence	Evidence shows the apprentice has used information to make informed decisions or provided information to help others make decisions	Evidence shows the apprentice has used information from a range of sources to make informed decisions or provided effective information from a range of sources to help others make decisions
AO4	K9 and S6	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. 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	Regulatory and procedural awareness	No relevant evidence	Evidence shows the apprentice applies relevant data security legislation and organisational procedures with sound judgement	Evidence shows the apprentice interprets and applies relevant data regulatory requirements with insight and makes informed decisions
AO5	K10 or S5	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. Participate in or support others with quality improvement activities, for example the improvement of personal working practices.	Applied skills	No relevant evidence	Evidence shows the apprentice identifies and applies suitable cognitive and practical skills in relation to sustainability to complete work activities (K10), or uses suitable cognitive and practical skills to complete work activities, adapting as necessary (S5)	Evidence shows the apprentice adapts and applies cognitive and practical skills in relation to sustainability (K10), or ensures work methods are effective and optimised (S5)
	S8	Use workload management principles to plan, organise and prioritise own tasks and manage time effectively.	Responsibility and autonomy	No relevant evidence	Evidence shows the apprentice is able to adapt to meet requirements	Evidence shows the apprentice is able to manage tasks with a high degree of flexibility and operational fluency.

Examples of evidence which are graded as fail, pass or distinction are included in the ACCA *Guide to Completing the Portfolio*. Guidance on how to complete the Portfolio, the evidence file types accepted and how to submit the Portfolio is also available.

Examples of evidence ACCA will accept are:

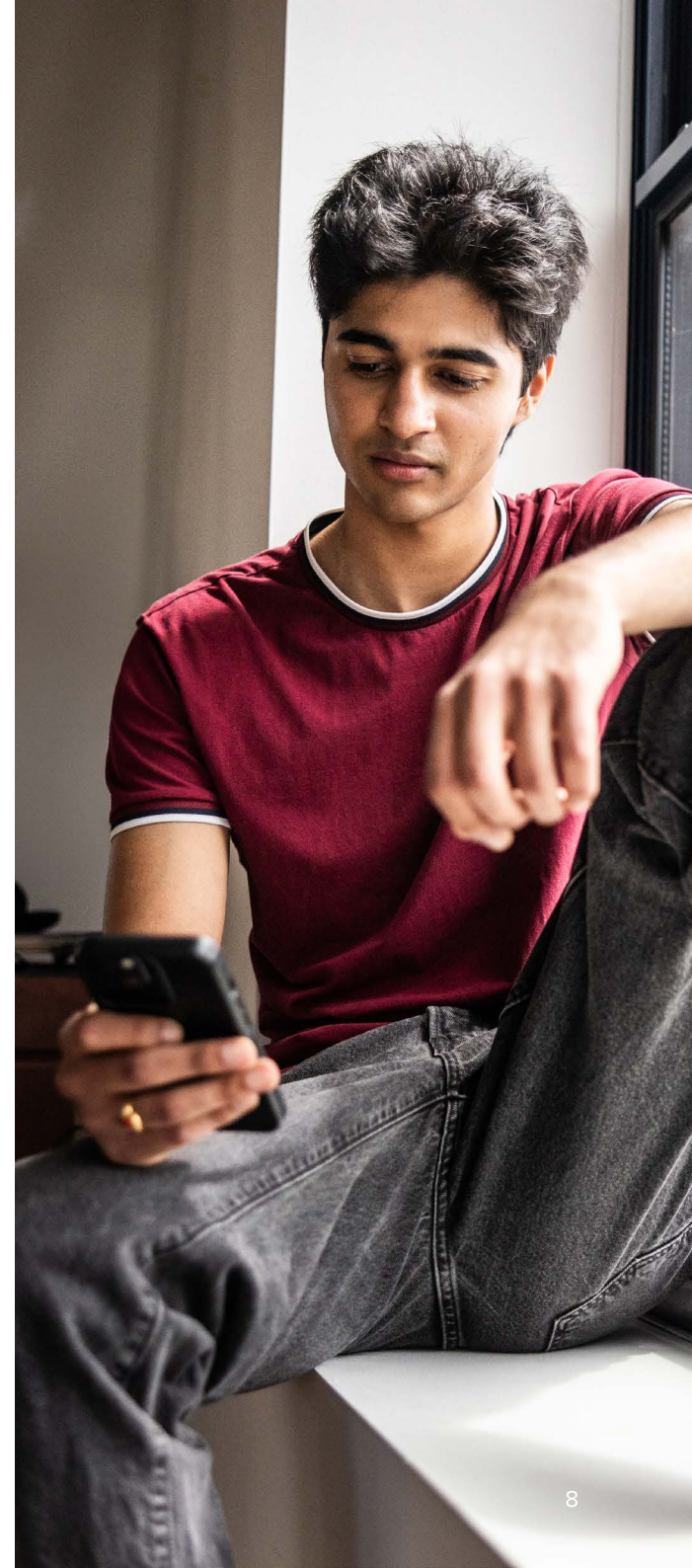
- An email from a line manager
- Extracts from appraisals/performance reviews
- Emails/feedback from clients (including internal clients such as different departments)
- Evidence of attendance at networking or professional events
- Course completion certificates/screenshots of internal training system
- Emails from internal training manager confirming completion of courses and content
- Screenshots of work completed
- Extracts from presentations delivered.

In all instances, confidential information must be redacted.

The evidence must clearly link to the relevant knowledge or skill. Reflective statements, ACCA exam passes and evidence which does not include enough detail to link to the knowledge or skill, will not pass.

The RSA score combines with the Portfolio score to determine the overall grade for the apprenticeship. This can be fail, pass, or distinction. Grades are combined in the following way to determine the overall grade.

Portfolio	RSA	Overall grade
Fail	Any grade	Fail
Any grade	Fail	Fail
Pass	Pass	Pass
Pass	Distinction	Pass
Distinction	Pass	Pass
Distinction	Distinction	Distinction



Resits

For both RSA and the Portfolio, a re-sit should be taken at the next available assessment opportunity and not more than 12 months after the original outcome notification.

Failed assessment methods must be re-sat within a 12-month period from the original outcome notification, otherwise both RSA and the Portfolio will need to be re-sat in full.

Guidance on learning hours

For the ACCA general 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 apprentice and/or their employer.

The FiP module can be taken flexibly at the apprentice's own time and pace and takes approximately three hours to complete.

Preparation for the Portfolio should take place as relevant work experience is undertaken by the apprentice. Apprentices should follow the *ACCA Guide to Completing the Portfolio*.

The RSA examination requires no additional learning other than preparation related to the pre-seen material and is a final test of the apprentice'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.

Behaviours

The behaviours which are detailed in the Level 4 Professional Accounting Technician Version 2.0 standard are now assessed by employers. Evidence apprentices have achieved these behaviours will be collected as part of the gateway process.



Appendix 1

Portfolio declaration form

Portfolio declaration form

Apprentice details

Apprentice name:

Apprentice email address:

Employer name:

ACCA ID:

Apprentice declaration

I confirm that the portfolio has been completed by me from my own experience and is original work.

Apprentice signature:

Employer's statement

Employers of apprentices must confirm that all the evidence provided in the Portfolio submission form is directly attributable to the apprentice. Please confirm in the text box below that the evidence submitted in the Portfolio submission form is the apprentice's or is directly attributable to the apprentice.

I confirm the evidence submitted in the Portfolio submission form is the apprentice's or is directly attributable to the apprentice.

Name printed:

Signed:

Date:

Job title:

Email address:

When completed submit this Portfolio declaration form, together with your completed Portfolio submission form and your evidence, by raising a case in the help and support section of your MyACCA portal.

Appendix 2

Portfolio submission form

ACCA Level 4 Professional Accounting Technician apprenticeship (Version 2.0)

Portfolio submission form

Apprentice ACCA ID

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Background information

What type of organisation do you work for?

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What department do you work in and what does it do?

--

What is your job description and role within the organisation?

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Evidence

This portfolio consist of three sections. Each section relates to the three assessment outcomes listed below.

- Section 1 – Assessment outcome AO3: Business insight and communication
- Section 2 – Assessment outcome AO4: Digital and data competence
- Section 3 – Assessment outcome AO5: Quality improvement, work management, and sustainability.

A full description of each assessment outcome is below:

AO3: Business insight and communication

Uses accounting information to develop business insights and communicates them clearly through appropriate media, while building and maintaining effective, collaborative relationships and demonstrating awareness of how equality, diversity, and inclusion influence professional interactions and the delivery of accountancy services.

AO4: Digital and data competence

Uses accounting software and data analysis techniques in accordance with data and cyber security requirements, handling financial data securely and responsibly while demonstrating awareness of data protection obligations, cyber risks, and safe digital working practices.

AO5: Quality improvement, work management, and sustainability

Supports quality improvement initiatives and applies workload management principles to deliver accounting services effectively and efficiently, while considering climate, environmental, and sustainability challenges in accounting practice.

You should refer to the *ACCA Guide to Completing the Portfolio* before you complete your portfolio. This contains important information relating to portfolio evidence, submission and marking.

SECTION 1 – Assessment outcome AO3: Business insight and communication

This section requires you to submit three pieces of evidence.

These cover the following knowledge and skills:

- 1 Evidence piece 1: K3
- 2 Evidence piece 2: K11 OR S10 OR S11
- 3 Evidence piece 3: S9

1 Evidence for K3

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.

(Performance category: Regulatory and procedural awareness)

Evidence piece 1: This file evidences my competence against K3:

In the box below, describe how your evidence demonstrates your competence:

2 Evidence for K11 or S10 or S11

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.

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.

(Performance category: Communication and collaboration)

Evidence piece 2: This file evidences my competence against ☐ K11, or ☐ S10, or ☐ S11:

In the box below, describe how your evidence demonstrates your competence:

3 Evidence for S9

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.

(Performance category: Information use and decision making)

Evidence piece 3: This file evidences my competence against S9:

In the box below, describe how your evidence demonstrates your competence:

SECTION 2 – Assessment outcome AO4: Digital and data competence

This section requires you to submit one piece of evidence.

This covers the following knowledge and skills:

1 Evidence piece 1: K9 and S6

1 Evidence for K9 and S6

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.

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.

(Performance category: Regulatory and procedural awareness)

Evidence piece 1: This file evidences my competence against K9 and S6:

In the box below, describe how your evidence demonstrates your competence:

SECTION 3 – Assessment outcome AO5: Quality improvement, work management, and sustainability

This section requires you to submit two pieces of evidence.

These cover the following knowledge and skills:

- 1 Evidence piece 1: K10 **OR** S5
- 2 Evidence piece 2: S8

1 Evidence for K10 or S5:

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.

S5: Participate in or support others with quality improvement activities, for example the improvement of personal working practices.

(Performance category: Applied skills)

Evidence piece 1: This file evidences my competence against ☐ K10, or ☐ S5:

In the box below, describe how your evidence demonstrates your competence:

2 Evidence for S8:

S8: Use workload management principles to plan, organise and prioritise own tasks, and manage time effectively.

(Performance category: Responsibility and autonomy)

Evidence piece 2: This file evidences my competence against S8:

In the box below, describe how your evidence demonstrates your competence:

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THINK AHEAD