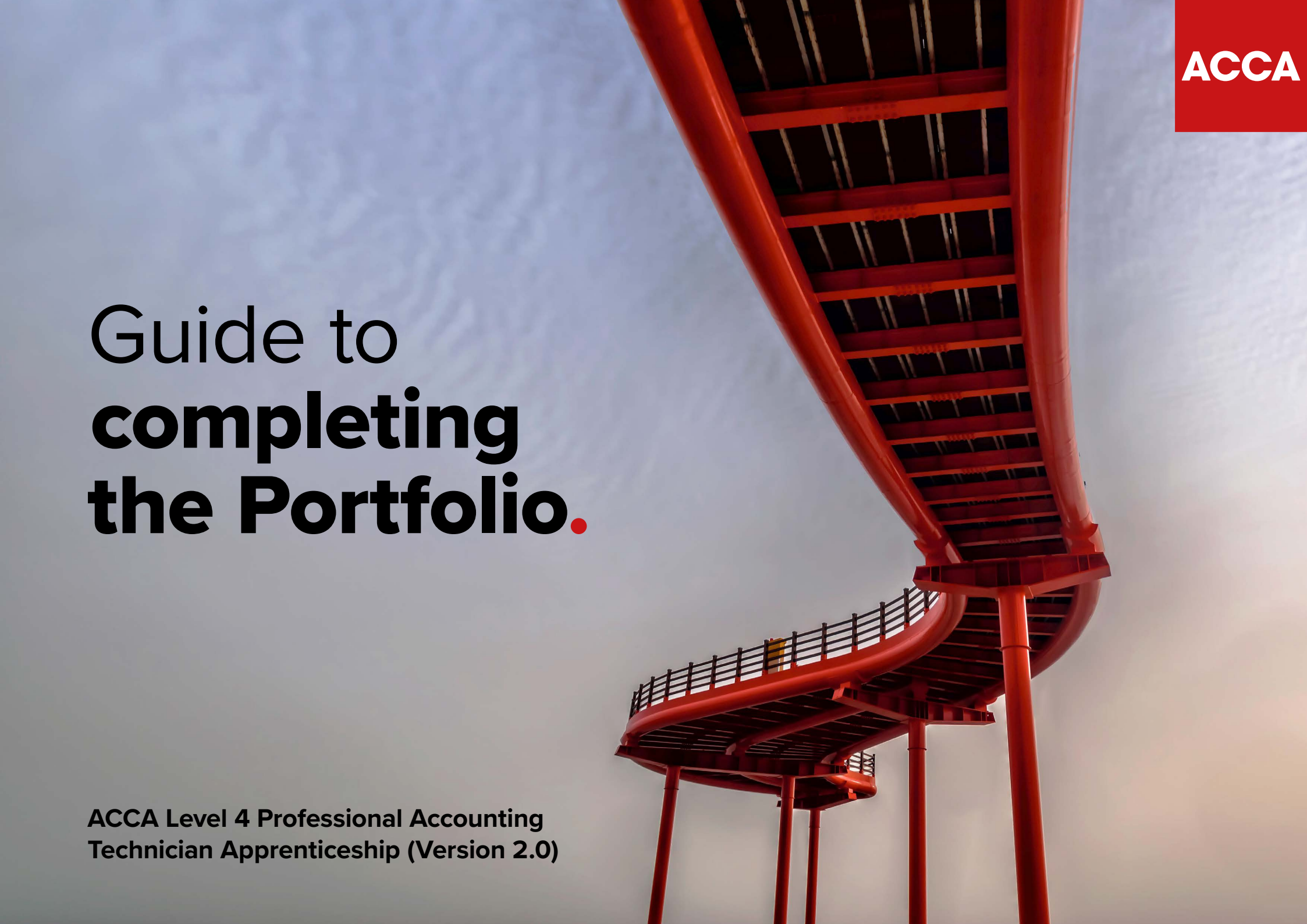


Guide to **completing the Portfolio.**

ACCA Level 4 Professional Accounting Technician Apprenticeship (Version 2.0)



This information is applicable to apprentices on Version 2.0 of the Level 4 Professional Accounting Technician apprenticeship in England. This document has been created to provide guidance to apprentices in preparing and submitting the Portfolio.

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1 Introduction

All apprentices completing the ACCA Level 4 Professional Accounting Technician apprenticeship (Version 2.0) are required to submit a Portfolio. The Portfolio submission includes:

- a Portfolio declaration form
- a Portfolio submission form
- Evidence files.

This guide provides advice on completing the Portfolio declaration form and the Portfolio submission form. It includes guidance on the evidence which should be submitted and the submission process. It also includes details of the types of evidence files accepted and the factors assessors will consider when grading the Portfolio. We recommend all apprentices review this guide carefully before submitting their Portfolio.

The Portfolio is one of two assessments in the ACCA Level 4 Professional Accounting Technician apprenticeship. The other assessment is the Role Scenario Assessment (RSA) exam, which is covered by separate guidance.

2 General principles

ACCA's Portfolio is fully compliant with the Level 4 Professional Accounting Technician apprenticeship (Version 2.0) standard and assessment plan. This section of the guide provides information on the approach ACCA has taken in the Portfolio, the knowledge and skills which apprentices will need to evidence and how ACCA will grade the evidence

This section also reminds apprentices of the ethical principles which apply when creating the Portfolio.

2.1 Assessment outcomes, knowledge and skills and performance categories

The Level 4 Professional Accounting Technician assessment plan details assessment outcomes which have to be covered in the apprenticeship. ACCA covers some of these in the RSA and some in the Portfolio. The Portfolio assesses 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.

These assessment outcomes are mapped to knowledge and skills in the assessment plan. It is the knowledge and skills which apprentices need to evidence in the different sections of their Portfolio. Each of the knowledge and skills will be graded using a specific performance category. These performance categories are also detailed in the Level 4 Professional Accounting Technician apprenticeship assessment plan. More details on this are provided in section 6.2 of this guide.

The appendices to this guide cover the knowledge and skills included in each of the three sections of the Portfolio, explaining how competence in each of the knowledge and skills can be demonstrated, how they can be evidenced and how they will be graded.

2.2 Confidentiality

The fundamental principles of ethics for professional accountants, including confidentiality, should be adhered to by apprentices in creating a Portfolio. Evidence should not include any confidential client or business information. Therefore, if an apprentice is submitting evidence that includes any confidential information this must be redacted before the evidence is submitted.

2.3 Integrity

Apprentices are required to comply with the ACCA Code of Ethics and Conduct. This includes compliance with the fundamental principles of integrity and professional behaviour. Apprentices should be straightforward and honest in all professional relationships and should comply with relevant regulations, avoiding any conduct that might discredit the profession. The Portfolio should represent the true experience of the apprentice.

The Portfolio declaration form includes a statement from the apprentice and the employer confirming the Portfolio has been completed by the apprentice from their own experience and is original work.

3 Portfolio evidence

To demonstrate competence in the knowledge and skills, apprentices must submit evidence which supports that competence. More than one piece of evidence can be submitted for each knowledge and skill. However, it is important to note that there is a size restriction on every Portfolio submission (see section 3.2), so apprentices need to select evidence carefully.

The evidence should not be an apprentice's own view of how the knowledge or skill has been demonstrated, but rather it should clearly show what the apprentice has done to achieve competence in the knowledge or skill.

3.1 Types of evidence

General examples of evidence which could be included in the Portfolio are listed below.

- An email from a manager/senior (or equivalent) clearly detailing the piece of work the apprentice completed
- Extracts from appraisals/performance reviews/ development plans
- Emails/feedback from clients (including internal clients such as different departments)
- Extracts from engagement feedback forms
- Course completion certificates/screenshots of internal training system alongside details of course content such as a syllabus and how this has been applied in the workplace
- Emails from an internal training manager confirming completion of courses and content and details of how this has been applied in the workplace
- Work completed, including for external and internal clients
- Presentation slides, including speaker notes
- Meeting minutes.

Examples of evidence which would not be accepted include:

- Reflective statements (an apprentice's own summary)
- Emails from managers/team members simply agreeing that the apprentice has demonstrated the knowledge and skills without detailing how these have been demonstrated
- Course completion certificates without evidence of content covered or content applied
- Evidence of attending events where it is not clear what the event was
- Attendance at or completion of exams/exam classes/revision
- Attendance at purely social events such as annual work parties
- Individual reading of technical articles
- Activities completed in a non-professional context (for example volunteering/sports/community activities in an apprentice's own time).

More types of evidence are suggested for each knowledge and skill in the appendices to this guide.

3.2 File types and sizes

The total file size of the apprentice's portfolio submission cannot exceed 15MB. This includes the Portfolio declaration form, the Portfolio submission form and all file evidence.

Only the following file types are accepted:

.pdf .jpg .jpeg .tiff .png .bmp
.gif .xls .xlsx .doc .docx

Any images or documents uploaded must be clear and legible.

4 Grading decisions

Each knowledge and skill for which the apprentice submits evidence will be graded as a fail, pass or distinction. If an apprentice fails to provide relevant evidence in any of the six knowledge or skills for which evidence is required, the Portfolio is marked as a fail. If an apprentice is awarded a distinction in four or more of the selected knowledge and skills, the Portfolio is marked as a distinction. If an apprentice is awarded at least a pass in all six knowledge and skills selected, the Portfolio is marked as a pass.

An explanation as to what constitutes a fail, pass or distinction for each individual knowledge and skill is provided in the appendices to this guide.

We will now look at the Portfolio declaration form in more detail.

5 Portfolio declaration form

The Portfolio declaration form is an important part of the Portfolio. This form includes signatures from both the apprentice and their employer evidencing the Portfolio is attributable to the apprentice and is based on their own experience. The Portfolio declaration form is not shared with assessors as it contains personal details, but it is retained as evidence by ACCA.

ACCA will not accept Portfolio submissions which do not include a Portfolio declaration form which has been signed by both the apprentice and the employer.

We will now consider the Portfolio submission form in more detail.

6 Portfolio submission form

The Portfolio submission form is required to be completed by all apprentices as this contains all the details of how apprentices have evidenced the knowledge and skills which are mapped to the assessment outcomes. The Portfolio submission form consists of background information and three sections; each is which is linked to an assessment outcome.

6.1 Background information section

The background information is not part of the assessed portfolio and is included to provide context for the assessor as to the apprentice's role and work experience. The background information does not have to be comprehensive, and it should not include any specific examples of how the apprentice has met the assessment outcomes.

It is important to remember to exclude all confidential information and any information which could identify you. Do not include your organisation name in your response to question 1, rather describe the type of organisation you work for and the industry or sector in which it operates.

Each background information question has a word limit of 100 words. Examples of the type of information we are looking for are opposite.

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.

6.2 Introduction to the three sections

The Portfolio submission form is then split into three sections. Each section is linked to a single assessment outcome. In total, apprentices are required to provide evidence against six separate knowledge or skills.

Section 1: Evidence for K3
Evidence for K11 or S10 or S11
Evidence for S9

Section 2: Evidence for K9 and S6

Section 3: Evidence for K10 or S5
Evidence for S8.

In all six instances, the apprentice must include the file name which provides the evidence and a description of how the evidence demonstrates their competence in a text box. It is important the file name is correct. Any differences between the file name in the Portfolio submission form and the actual name of the file submitted will cause issues with grading and could result in a fail grade.

The text boxes should not be used to provide a detailed description of how a knowledge or skill has been demonstrated, rather text boxes should be used to help the assessor understand the evidence which has been provided. A brief explanation of the evidence provided should be given, and therefore, a maximum of 100 words is expected.

An appropriate example is shown below:

Evidence piece 1: This file evidences my competence against S8:

Annual Appraisal Extract Part 5.pdf

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

The evidence is an extract from my annual appraisal which confirms that I was able to apply effective workload management principles in my role when dealing with an audit client who consistently changed deadlines and failed to provide information on time.

Each of the six knowledge and skills evidence is mapped to a performance category and is marked separately. The performance category is important because it explains the basis on which the evidence will be marked. Performance categories are listed in the Level 4 Professional Accounting Technician apprenticeship assessment plan. The assessment plan also includes pass and distinction criteria for each performance category. It is these the assessor will consider when deciding the grade for each of the six evidence pieces.

This is summarised below:

Section	Knowledge or Skill	Performance category
1	K3	Regulatory and procedural awareness
1	K11 or S10 or S11	Communication and collaboration
1	S9	Information use and decision making
2	K9 and S6	Regulatory and procedural awareness
3	K10 or S5	Applied skills
3	S8	Responsibility and autonomy

6.3 Section 1

Section 1 covers 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.

Evidence must be submitted for K3 and S9. Apprentices may choose one knowledge or skill from K11, S10 and S11 and submit evidence only for the one selected knowledge or skill.

Appendix 1 provides further details on each of the Section 1 knowledge and skills, including how to demonstrate competence, examples of evidence, how each will be graded and examples of different grades.

6.4 Section 2

Section 2 covers Assessment Outcome AO4: Digital and data competence. This section requires apprentices to submit one piece of evidence. This covers the following knowledge and skills:

1 Evidence piece 1: K9 **and** S6

Within section 2, apprentices must submit evidence to demonstrate both a knowledge (K9) and a skill (S6). K9 and S6 must **both** be demonstrated by the evidence provided by the apprentice.

Appendix 2 provides further details on the Section 2 knowledge and skills, including how to demonstrate competence, examples of evidence, how each will be graded and examples of different grades.

6.5 Section 3

Section 3 covers Assessment outcome AO5: Quality improvement, work management, and sustainability. This section requires apprentices 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.

Within section 3, apprentices must submit two pieces of evidence. Evidence must be submitted for S8. Apprentices may choose to evidence either K10 or S5 and submit evidence only for the selected one.

Appendix 3 provides further details on each of the Section 3 knowledge and skills, including how to demonstrate competence, examples of evidence, how each will be graded and examples of different grades.

7 Submitting the Portfolio

Your Portfolio submission consists of your signed Portfolio declaration form, your completed Portfolio submission form, and your evidence files. Remember the size of your submission is limited to 15MB.

To submit your full submission, you should raise a case in the help and support section of your *MyACCA* portal by following these steps:

1 Click on **I'm a Student**
2 Select **Apprenticeship (England)**
3 Select **End Point Assessment**
4 Select **Portfolio**
5 Submit your Portfolio by clicking on the **contact us** option and attaching the files.

OR

1 Search for **'Student – submit your Level 4 Portfolio'** in the search bar
2 Select the appropriate link to submitting your Level 4 Portfolio.
3 Submit your Portfolio by clicking on the **contact us** option and attaching the files.



Appendices

Appendix 1: Section 1

1 K3

K3 is defined as: 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. We assess K3 against the performance category: Regulatory and procedural awareness.

K3 allows the apprentice to demonstrate they have awareness of the professional landscape they work in, including understanding the requirement to stay abreast of developments in accountancy. This includes an understanding of the role that regulators, including the FRC and ACCA, play within the professional landscape and how an apprentice can ensure they remain compliant with relevant legislation, regulation and organisational procedures.

How an apprentice could demonstrate K3:

- Knowledge of the ACCA Code of Ethics and Conduct and how it applies to the apprentice's role, including how the apprentice applies it to their professional life
- An understanding of the requirements of financial reporting standards or assurance standards applicable to the apprentice's role, including how the apprentice maintains and updates this understanding and how they apply it
- Where an apprentice has had to understand new or updated legislation/regulation (such as a new accounting standard or amended standard) and adapt to the new legislation in their role
- An understanding of money laundering legislation that impacts the role of the apprentice, including how they ensure they remain compliant with the legislation
- Involvement in updating/changing an internal control process necessary for the apprentice's role, such as credit control, expense approval or payroll procedures
- Knowledge and understanding of data protection legislation that impacts on an apprentice's role, including how the apprentice applies that legislation in their work and ensures compliance is maintained
- Interaction with a regulator resulting in confirmation the work in which the apprentice was involved is compliant
- Knowledge and understanding of payroll compliance (including appropriate taxation legislation) requirements and how the apprentice applies this in their role
- Knowledge and understanding of new accounting technology, including how the apprentice applies this in their role and how the technology is used to apply relevant legislation and regulatory frameworks.

Evidence which could be used for K3:

- Extract from an annual appraisal confirming the apprentice demonstrated any of the above examples
- Course completion certificates/screenshots of internal training system alongside details of course content such as a syllabus and how this knowledge was applied in their role
- Evidence of a successful internal or external quality control review of work or processes the apprentice was involved in
- An email from a manager/senior (or equivalent) clearly detailing the work the apprentice completed demonstrating any of the above examples
- Extracts from an internal process document that was updated by the apprentice to reflect changes to regulation, legislation, guidance, standards or best practice.

How the assessor grades K3:

To award a pass grade, the assessor will be looking for evidence that the apprentice has knowledge of, and applies, accounting regulation, legislation or organisational procedures to their role.

To award a distinction grade, the assessor will be looking for evidence that the apprentice not only has knowledge of and applies accounting regulation, legislation or organisational procedures to their role, but that the apprentice has also demonstrated insight and flexibility in that application. To achieve a distinction, an apprentice would need to demonstrate that:

- they identified the implications of the relevant legislation, regulation or organisational procedures and how it impacted their role; or
- they were able to make informed decisions based on the legislation, regulation or organisational procedures; or
- they were able to adapt their role to changes in the legislation, regulation or organisational procedures.

Examples of a fail, pass and distinction for K3:

Fail example: *A screenshot showing attendance at a fraud training course, without any supporting syllabus or evidence of how it applies to the apprentice's role.*

Pass example: *A screenshot confirming attendance by the apprentice at a fraud training course, including the detailed content of the course alongside the apprentice's job description that highlights the areas requiring fraud training and application.*

Distinction example: *A screenshot confirming attendance by the apprentice at a fraud training course, including the detailed content of the course alongside an extract from the apprentice's annual appraisal that confirms the apprentice had identified and appropriately dealt with a possible fraud risk.*

2 K11 or S10 or S11:

In this part of Section 1, the apprentice chooses one of three knowledge and skills to evidence. The apprentice chooses between:

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.

We asses each of these against the performance category: Communication and collaboration.

2.1 K11

K11 allows the apprentice to demonstrate that they understand the importance of equality, diversity and inclusion (EDI) in the context of their role including how they adapt their communication and working style when working with diverse teams to ensure the principles of equality and inclusion are upheld.

How an apprentice could demonstrate K11:

- Knowledge of an employer's EDI policy, including how the apprentice applies this in their role
- Involvement by the apprentice in an EDI group within their workplace, including contribution to working groups or discussion groups
- Working effectively in a diverse team
- Evidence of how the apprentice has adapted their style to effectively contribute to a diverse team or engage with a diverse range of stakeholders.

Evidence which could be used for K11:

- Extract from an annual appraisal confirming that the apprentice demonstrated any of the above examples
- Course completion certificates/screenshots of internal training system alongside details of course content such as a syllabus and how the content was applied in the apprentice's role
- Client (internal or external) feedback confirming that the apprentice worked in a positive manner with a diverse team, evidencing behaviour that promoted inclusive collaboration
- Extracts from a presentation delivered by the apprentice covering EDI
- An email from a manager/senior (or equivalent) clearly detailing how the apprentice demonstrated any of the above examples.

How the assessor grades K11:

To award a pass grade, the assessor will be looking for evidence that the apprentice understands the importance of EDI when undertaking their role supported by examples of where they have applied EDI principles to their role when communicating and collaborating with others.

To award a distinction grade, the assessor will be looking for evidence that the apprentice applies EDI principles and has actively adapted their working practices/communication style to interact with diverse stakeholders.

Examples of a fail, pass and distinction for K11:

Fail example: *A screenshot showing the apprentice attended EDI training, without any supporting syllabus or evidence of how the apprentice applied the training.*

Pass example: *A screenshot confirming attendance by the apprentice at an EDI course, including the detailed content of the course alongside an extract from an appraisal confirming that apprentice adhered to their organisation's EDI principles by effectively communicating and collaborating with internal colleagues.*

Distinction example: *Feedback from a piece of work performed by the apprentice where they adapted their communication approach to deal with different stakeholders.*

2.2 S10

S10 allows the apprentice to demonstrate that they can communicate accounting information through a variety of media (such as presentations, emails, reporting packs, videos, PDFs etc) to enable key stakeholders (eg, shareholders, clients, internal colleagues, regulators or management) to understand the information. This can include an understanding of why certain media types are the most appropriate, including the risks associated with using social media and other digital forms of communication.

How an apprentice could demonstrate S10:

- Apprentice communicates accounting information to a client (internal or external) through use of presentations, social media, emails, reporting packs, video etc
- Apprentice prepares and presents accounting information as part of month-end management reporting
- Apprentice delivers presentations to a client, internal colleagues, or senior colleagues
- Apprentice worked on a piece of work for a client which is communicated to the client via a form of media
- Apprentice chose an appropriate form of media to use when communicating accounting information with clients, colleagues, regulators etc
- Apprentice prepares/presents internal processes, including controls, to colleagues or clients (this may include identification of weaknesses or recommendations).

Evidence which could be used for S10:

- Extract from an annual appraisal confirming that the apprentice demonstrated any of the above examples
- Client (internal or external) feedback confirming that the apprentice communicated effectively when communicating accounting information
- Extracts from a presentation delivered by the apprentice
- An email from a manager/senior (or equivalent) clearly detailing how the apprentice demonstrated any of the above examples
- Extracts from the media prepared by the apprentice demonstrating any of the above examples.

How the assessor grades S10:

To award a pass grade, the assessor will be looking for evidence that the apprentice has demonstrated that they are able to communicate clearly and effectively with colleagues and stakeholders.

To award a distinction grade, the assessor will additionally be looking for evidence that the apprentice communicated with confidence, providing insight to the client or stakeholder. This might involve tailoring the communication method to respond to different stakeholder needs.

Examples of a fail, pass and distinction for S10:

Fail example: *A written summary by the apprentice detailing a time they communicated with a client using a presentation.*

Pass example: *An extract from an annual appraisal confirming that the apprentice effectively presented month end budget to actual results to a group of managers within the business. This included detail of the apprentice's involvement in the preparation of the information and how the information contributed to business success.*

Distinction example: *An extract from an annual appraisal confirming that the apprentice effectively presented month end budget to actual results to a group of managers within the business. This included detail of the apprentice's involvement in the preparation of the information and how the information contributed to business success. It also detailed how the apprentice adapted their communication style to be appropriately formal and non-technical when dealing with new managers not familiar with the normal month end process. Including confirmation that positive feedback was received about the apprentice's communication style from one of the managers.*

2.3 S11

S11 allows the apprentice to demonstrate that they maintain effective collaborative, professional relationships with their colleagues, clients and management. This includes understanding the importance of equality, diversity and inclusion (EDI) in the context of their role including how they adapt their communication and working style when working with diverse teams to ensure the principles of equality and inclusion are upheld.

How an apprentice could demonstrate S11:

- The apprentice has maintained a collaborative and professional relationship with a client or internal colleague
- Working effectively in a diverse team to deliver accounting tasks
- Evidence of how the apprentice has adapted their style to effectively contribute to a diverse team or engage with a diverse range of stakeholders when delivering accounting tasks
- The apprentice is involved in an internal working group as a finance representative.

Evidence which could be used for S11:

- Extract from an annual appraisal confirming that the apprentice demonstrated any of the above examples
- Evidence of apprentice's involvement in internal working group, including details of the group's purpose and membership
- Client (internal or external) feedback confirming that the apprentice worked in a positive manner with a diverse team, evidencing behaviour that promoted inclusive collaboration
- An email from a manager/senior (or equivalent) clearly detailing how the apprentice demonstrated any of the above examples.

How the assessor grades S11:

To award a pass grade, the assessor will be looking for evidence that the apprentice builds and maintains collaborative, professional relationships with a diverse range of colleagues and others through clear communication when delivering accounting tasks.

To award a distinction grade, the assessor will be looking for evidence that the apprentice applies EDI principles and has actively adapted their working practices/communication style to interact with diverse stakeholders.

Examples of a fail, pass and distinction for S11:

Fail example: *A statement that the apprentice represents the finance function on a cross-organisation working group setup to establish new expenses policies across the business.*

Pass example: *A screenshot confirming attendance by the apprentice at an EDI course, including the detailed content of the course alongside an extract from an appraisal confirming that apprentice adhered to their organisation's EDI principles by effectively communicating and collaborating with internal colleagues.*

Distinction example: *An extract from a piece of client or internal feedback confirming that the apprentice has maintained an effective professional relationship with the stakeholder over an extended period. This would confirm that the apprentice demonstrated flexibility, confidence and adaptability in their role, including how they adapted their communication style as appropriate for the stakeholder.*

3 S9

S9 is defined as: 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. We assess S9 against the performance category: Information use and decision making.

S9 allows the apprentice to demonstrate that they can use accounting information to add value to the organisation (such as through contributing to decision making) by using data visualisations, analysis and interpretations. It also includes the ability to communicate financial information appropriately to non-finance stakeholders.

How an apprentice could demonstrate S9:

- Apprentice prepares data visualisations and analysis as part of month-end management reporting, in order to facilitate management decision making
- Apprentice interprets data visualisations or analysis to identify risk, exceptions, variances, areas for further investigation or to make decisions
- Apprentice performs variance analysis
- Apprentice prepares accounting or financial information in a format to be shared with non-finance stakeholders (such as colleagues in the business not working in the finance department or a board of directors or management group)
- Apprentice delivers presentations to non-finance individuals to explain financial/accounting information
- Apprentice worked on a piece of work for a client which required data visualisation, analysis or interpretation, including communicating this to non-finance individuals
- Apprentice has used data to make decisions relevant to their role, or to recommend actions to a senior colleague as a result of data analysis/interpretation.

Evidence which could be used for S9:

- Extract from an annual appraisal confirming that the apprentice demonstrated any of the above examples
- Client (internal or external) feedback confirming that the apprentice effectively communicated financial information to non-finance individuals
- Extracts from a presentation delivered by the apprentice
- An email from a manager/senior (or equivalent) clearly detailing how the apprentice demonstrated any of the above examples
- Data visualisations or analysis performed by the apprentice
- Data interpretation performed by the apprentice
- Extracts from month-end reporting/ board packs prepared by apprentice.

How the assessor grades S9:

To award a pass grade, the assessor will be looking for evidence that the apprentice, through the use of data visualisations, analysis or interpretation, completed work that allowed the apprentice to make decisions or that could be used by others to make decisions.

Alternatively, the assessor will be looking for evidence that the apprentice communicated financial information to non-finance individuals that allowed those individuals to make informed decisions.

To award a distinction grade, the assessor will additionally be looking for evidence that the apprentice can use a range of different sources of information to contribute to effective business decision making. It may involve evidence of insightful decision making by the apprentice or evidence that the apprentice understands the implications of the information being prepared or communicated on the wider business/ organisation/ client.

Examples of a fail, pass and distinction level for S9:

Fail example: *The apprentice's job description which states they are responsible for areas of month end reporting.*

Pass example: *Extracts from data visualisations prepared by the apprentice for inclusion in the monthly management accounts with confirmation from the apprentice's manager as to the parts of the presentation prepared by the apprentice.*

Distinction example: *Extracts from a presentation prepared by the apprentice for a client or delivered to a client by the apprentice presenting financial information that allows the client to identify cost savings within their organisation. The presentation used information from both financial and non-financial sources, across different accounting modules and compared client data to external sources.*

Appendix 2: Section 2

1 K9 and S6

K9 and S6 are defined as:

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.

We assess K9 and S6 together using the performance category: Regulatory and procedural awareness.

Together K9 and S6 allow the apprentice to demonstrate they use accounting software in their role, making sure that they are compliant with data and cyber security requirements, including any organisational controls and procedures. Evidence needs to cover both K9 and S6.

How an apprentice could demonstrate K9 and S6:

- Apprentice attended data security training and applied this training regularly in their role
- Apprentice regularly uses accounting software compliantly in their role. For example:
  - Accounts preparation software
  - Expenses software
  - Payroll/HR software
  - Audit software
  - Management accounting software
- Apprentice handled accounting data compliantly in relation to a specific project or piece of work, for example apprentice was involved in the implementation of a new accounting system which required the transfer of data from one system to another.

Evidence which could be used for K9 and S6:

- Extract from an annual appraisal/project feedback confirming that the apprentice demonstrated any of the above examples
- Compliance certificate for a piece of work or project using accounting software that the apprentice was involved in
- Course completion certificates/screenshots of internal training system alongside details of course content such as a syllabus and how this was applied in the apprentice's role.

How the assessor grades K9 and S6:

To award a pass grade, the assessor will be looking for evidence that the apprentice has knowledge of, and applies, data security principles and the organisation internal data and cyber security procedures to their role when working with accounting data and software.

To award a distinction grade, the assessor will be looking for evidence that the apprentice not only has knowledge of, and applies, data security and cyber security legislation and procedures, but that the apprentice has also demonstrated insight and flexibility in that application. The apprentice would be able to demonstrate that they identified the implications of the data and cyber security legislation or organisational procedures and how it impacted their role or that they were able to make informed decisions based on the data and cyber security legislation or organisational procedures or that they were able to adapt their role to changes in the legislation or organisational procedures.

Examples of a fail, pass and distinction for K9 and S6:

Fail example: *The apprentice's job description which states they use accounting software in their role.*

Pass example: *An extract from the apprentice's annual appraisal evidencing their use of accounting software, clearly demonstrating that the apprentice handled data in compliance with the organisation's data security requirements.*

Distinction example: *An extract from the apprentice's annual appraisal evidencing their involvement in the update and testing of accounting software they use in their role. This demonstrates that the apprentice contributed to the design of the software in compliance with relevant legislation (for example data protection legislation or the organisation's document retention policy) by identifying risks or necessary steps/controls for the system.*

Appendix 3: Section 3

1 K10 or S5

In this part of section 3, the apprentice chooses one of two knowledge and skills to evidence. The apprentice chooses between K10 and S5. K10 and S5 are defined as:

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.

We assess K10 and S5 against the performance category: Applied skills.

1.1 K10

K10 allows the apprentice to demonstrate that they understand the nature and importance of the challenges that businesses and organisations face as a result of climate, environmental and sustainability issues. This involves how the apprentice adapts their role to promote sustainability or how they respond to climate and environmental challenges in an accounting context.

How an apprentice could demonstrate K10:

- Apprentice is involved in an environmental/ sustainability working group
- Apprentice has changed their working practices to reduce environmental impact (for example, prioritising online meetings etc)
- Apprentice has been involved in assessing risk from environmental, climate or sustainability sources (either for a client or internally)
- Apprentice has been involved in changing or updating a process to be more responsive to environmental/climate issues
- Apprentice attended environmental/climate/sustainability training and applies it to their role
- Apprentice undertakes sustainability due diligence checks of suppliers as part of their role
- Apprentice is involved in sustainability assurance or advisory work
- Apprentice's management accounting work involves consideration of carbon pricing.

Evidence which could be used for K10:

- Extract from an annual appraisal confirming that the apprentice demonstrated any of the above examples
- An email from a manager/senior (or equivalent) clearly detailing how the apprentice demonstrated any of the above examples
- Extracts of work completed demonstrating any of the above examples (such as a sustainability/climate risk register or supplier due diligence check list)
- Course completion certificates/screenshots of internal training system alongside details of course content such as a syllabus and how the content was applied by the apprentice in their role
- Agenda from environment/sustainability working group meeting which the apprentice is part of, including detail of remit of group and actions taken.

How the assessor grades K10:

To award a pass grade, the assessor will be looking for evidence that the apprentice has practically applied the requirements of climate, environmental or sustainability guidelines in their role.

To award a distinction grade, the assessor will be looking for evidence that the apprentice regularly and confidently applied the requirements of climate, environmental or sustainability guidelines in their role. This would involve the apprentice making adaptions or showing flexibility in this application or would involve dealing with more complex climate, environmental or sustainability challenges.

Examples of a fail, pass and distinction for K10:

Fail example: *The apprentice's organisation's sustainability guidance.*

Pass example: *Confirmation of attendance by the apprentice at their organisation's sustainability training (including the syllabus) alongside feedback from the apprentice's manager that the apprentice has met the requirements (including specific examples of how the apprentice has applied sustainability principles to their role).*

Distinction example: *An extract from an organisation's risk register, completed or contributed to by the apprentice, which includes sustainability risk considerations.*

1.2 S5

S5 allows the apprentice to demonstrate that they are committed to their own or other's personal development. This might involve the apprentice undertaking their own professional development or may involve contribution to an organisation's quality improvement (such as making a process more efficient or accurate).

How an apprentice could demonstrate S5:

- Apprentice identified a development need and completed training in relation to that need.
- Apprentice identified a new area of interest or responsibility as part of their on-going progress check ins with their manager. The apprentice then actively sought involvement in that area within their team and was ultimately assigned additional responsibility.
- Apprentice successfully applied for a promotion.
- Apprentice was involved in the improvement of a process that they are involved in as part of their role. This may have involved strengthening internal controls, making the process more efficient through the use of IT/AI, improving the quality of an output, testing a new system.
- Apprentice trained another colleague/shared knowledge on an area that they are familiar with.

Evidence which could be used for S5:

- Extract from annual appraisal confirming any of the above examples
- Extract from apprentice's annual appraisal section showing development needs addressed at start of period and the year end explanation of what actions were taken
- Confirmation of any additional responsibility areas/promotions from apprentice employer's system or by email
- Extract from apprentice's year end appraisal confirming new skills acquired and how
- Feedback from colleagues confirming apprentice helped the colleague with their professional development
- Course completion certificates/screenshots of internal training system alongside details of course content such as a syllabus and how the content was applied by the apprentice in their role
- Feedback from manager/other colleague confirming that apprentice added value during the improvement of an internal process.

How the assessor grades S5:

To award a pass grade, the assessor will be looking for evidence that the apprentice has provided evidence that they have undertaken activities for their own personal development, have supported others with their personal development or have contributed to the improvement of the organisation's processes.

To award a distinction grade, the assessor will be looking for evidence that the apprentice has actively driven their own development, the development of others or the improvement of the organisation's processes. For example, the apprentice would have identified the development need, developed a plan to address it and undertaken the necessary CPD/improvement steps (or driven this for a junior colleague).

Examples of a fail, pass and distinction level for S5:

Fail example: *Confirmation that the apprentice completed mandatory fraud training.*

Pass example: *Confirmation that the apprentice completed training on changes to tax legislation impacting the calculation of payroll performed by the apprentice as part of their role alongside the syllabus for the training. Accompanied by feedback from the apprentice's manager that they correctly applied the training to their role.*

Distinction example: *The apprentice's annual development plan which:*

- *Identified the various development needs for the year ahead including justification for the training needed*
- *Identified the training/experience needed*
- *Confirmed completion of the training/experience.*

2 S8

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

We assess S8 against the performance category: Responsibility and autonomy.

S8 allows the apprentice to demonstrate they are able to manage their workload effectively in order to meet the demands of their role and clients' need. This would involve demonstrating their method to plan, organise and prioritise their workload to make sure work is completed efficiently and to required deadlines. It could also involve the apprentice demonstrating how they adapt to unforeseen workload or difficulties.

How an apprentice could evidence S8:

- Apprentice covered additional workload due to a colleague absence
- Apprentice consistently completes work to required deadlines
- Apprentice took on additional workload/ project and was able to reprioritise and adapt to meet the new organisational prioritise
- Apprentice had to respond to a client changing deadlines or providing information after agreed timescales.

Evidence which could be used for S8:

- Extract from an annual appraisal confirming the apprentice demonstrated any of the above examples
- An email from a manager/senior (or equivalent) clearly detailing the piece of work the apprentice completed demonstrating any of the above examples
- Client feedback confirming work was completed to deadline
- Email correspondence confirming that the apprentice adapted to unforeseen issues/ work and was able to adapt, reprioritise and meet required deadline
- Extracts from apprentice's calendar/to do list.

How the assessor grades S8:

To award a pass grade, the assessor will be looking for evidence that the apprentice is able to organise themselves to be able to meet the requirements of their role including adapting to changing requirements.

To award a distinction grade, the assessor will be looking for evidence that the apprentice has repeatedly and flexibly managed their workload effectively to complete tasks to a high standard within required timescales, responding to significant or regular changes in expectations, requirements or deadlines.

Examples of a fail, pass and distinction level for S8

Fail example: *An explanation by the apprentice of how they organise their time and meet deadlines.*

Pass example: *An extract from apprentice's annual appraisal confirming that throughout the year, the apprentice has delivered work to deadline and to the required quality, including adapting to unexpected changes.*

Distinction example: *An email from a client thanking the apprentice for adapting to unexpected issues, additional requests and changing timeframes in relation to an ongoing, significant piece of work.*

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THINK AHEAD