


The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font. The background of the entire page is a photograph of a modern building's interior, featuring a curved, multi-level structure with a blue and yellow color scheme. The architecture is characterized by curved lines and a grid of rectangular openings, possibly for lighting or ventilation. The lighting is dramatic, with strong highlights and deep shadows, creating a sense of depth and movement.

**ACCA**

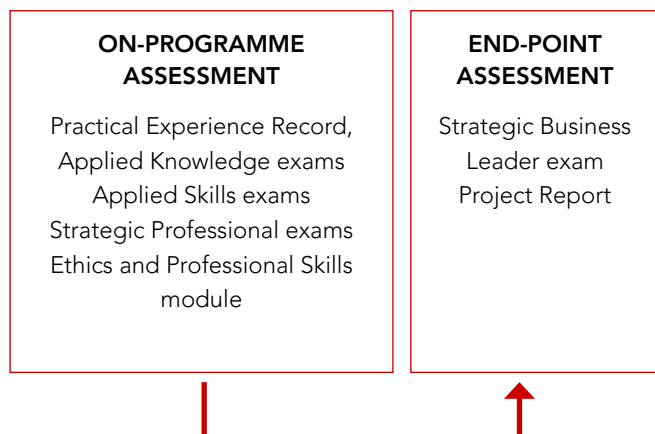
A solid red vertical bar is positioned to the left of the section header text.

## **On-programme and end-point assessment**

ACCA PROFESSIONAL ACCOUNTANT APPRENTICESHIP  
(LEVEL 7)

Think Ahead

## Apprenticeship structure



\* The End-Point Assessment has been mapped to the knowledge, skills and behaviours included in the Standard for the Accountancy/Taxation Professional Apprenticeship (the Standard).

The Strategic Business Leader exam is a case study based on a hypothetical scenario to assess the apprentices' understanding of complex business issues and will require an integration of the technical knowledge, professional skills and behaviours required by the Standard.

The Project Report is a critical and evaluative reflection based on the apprentice's relevant work experience, examining how professional skills and behaviours have been used and developed in the context of their role. The focus will be on the final twelve months of the apprenticeship to ensure the evaluation addresses the knowledge, skills and behaviours contained within the Standard at a sufficiently complex level.

### Aim

The apprenticeship is intended for individuals in the role of an ACCA Professional Accountant apprenticeship (Level 7). This role may exist in an accounting practice, a professional services company or the accounting function of a business or other organisation.

The apprenticeship is intended as a platform for launching the careers of those whose aim is to become a fully qualified finance professional. The programme has been mapped to our flagship professional accountancy qualification and has flexible entry points for those with prior qualifications and relevant work experience.

The work they undertake will demonstrate organisational leadership and senior consultancy or advisory capabilities and relevant technical, ethical and professional skills. The programme progresses towards a focus on complex business issues and financial analysis that will allow for sustainable strategic decision making as a Professional Accountant.

### SYLLABUS MAIN CAPABILITIES (LEVEL 7 STANDARD)

#### A) Knowledge

- 1 Assurance, risk and control
- 2 Business acumen
- 3 Financial information
- 4 Legislation, standards and principles
- 5 Strategic business management and governance

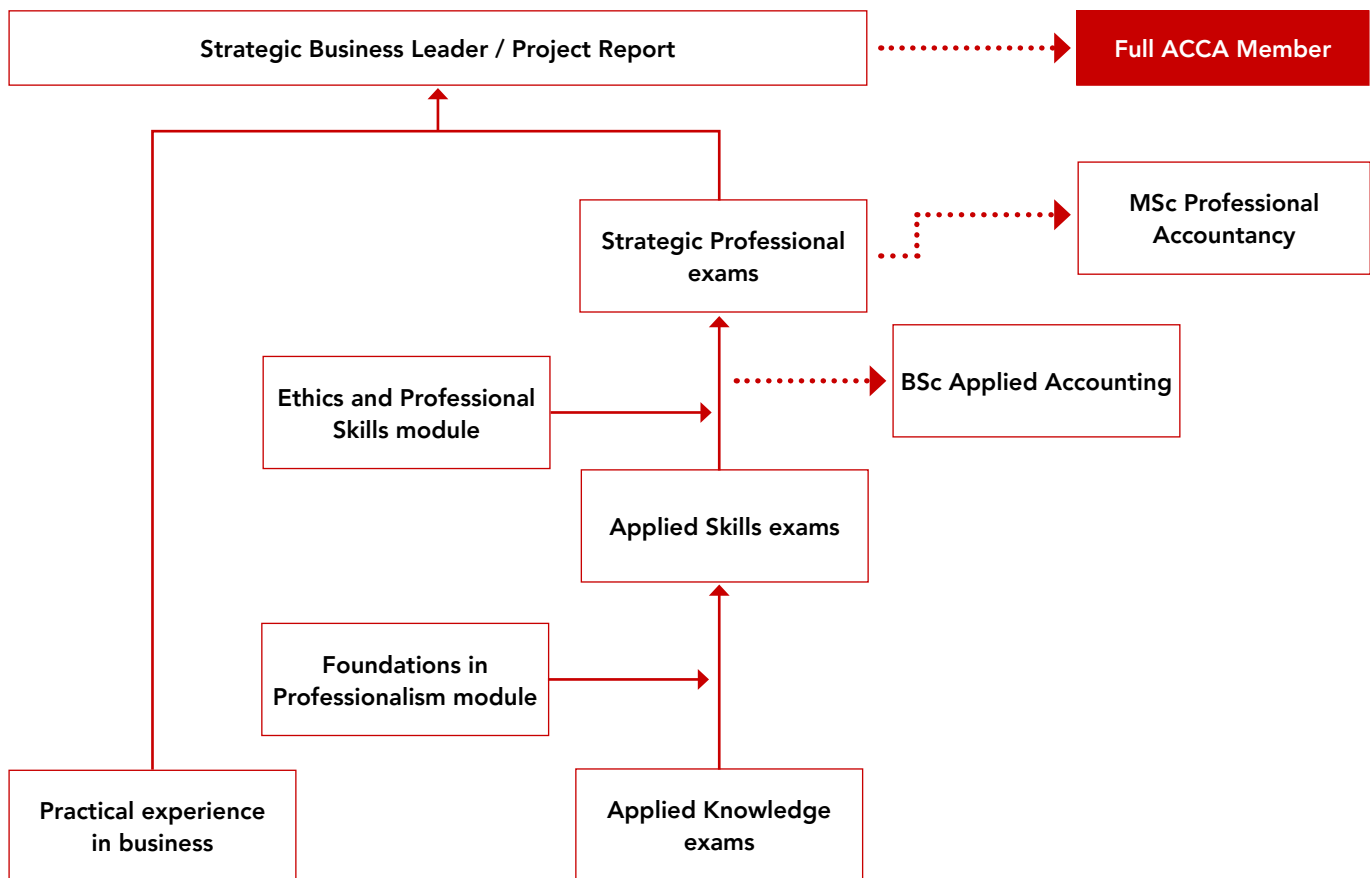
#### B) Skills

- 1 Building relationships
- 2 Business insight
- 3 Communication
- 4 Ethics and integrity
- 5 Leadership
- 6 Problem solving and decision making

#### C) Behaviours

- 1 Adds value
- 2 Continuous improvement
- 3 Flexibility
- 4 Professional scepticism

## Relational diagram of Accountancy Professional Standard



This diagram shows direct and indirect links between the ACCA Professional Accountant apprenticeship and other exams and qualifications or experience preceding it. Some exams are directly underpinned by other exams. These links are shown as solid line arrows. This diagram indicates where the apprentice is expected to have underpinning knowledge and where it would be useful to review previous learning. The successful completion of the ACCA Professional Accountant apprenticeship can lead to full ACCA membership with the building of 36 months relevant experience. There is also the opportunity to obtain enhanced qualifications: a BSc Applied Accounting or MSc Professional Accountancy. Both of these qualifications require some additional assessment. Details can be found on the ACCA [website](#).

### ACCA professional accountant

#### APPRENTICESHIP (LEVEL 7) ASSESSMENT

The apprenticeship is intended for those in full or part-time employment in a professional accountant role whether that be in the public, private or corporate sector and it can be in any size of organisation.

The assessment has two components:

1. an 'on-programme assessment' completed through a work experience route or a qualifications route
2. an 'end-point assessment' (EPA).

## On-programme assessment

The on-programme assessment will enable apprentices to develop and apply knowledge, skills and behaviours required for a professional accountant. These will also prepare the apprentice to attempt the end-point assessment. Apprentices are required to complete the exams set and marked by ACCA, one of the Professional Bodies identified as an Apprentice Assessment Organisation. Exemptions from some or all of the Applied Knowledge and Applied Skills exams may be available depending on the apprentices' previous education and qualifications. Additionally the employer will provide on the job experience and learning and development opportunities that will be evidenced by regular 6-month performance appraisals. This work based professional development will contribute to meeting the requirements for eventual eligibility for membership of ACCA. This would be recorded by the apprentice as meeting the ACCA *Practical Experience Requirement (PER)*.

The combination of professional body qualifications and work experience will allow the apprentice to demonstrate competence of the knowledge, skills and behaviours set out by the Level 7 Accountancy Professional Apprenticeship Standard. These will be assessed in the end-point assessment.

The exams required by ACCA, as part of the on-programme assessment, includes passing three two-hour on demand exams: *Business and Technology (BT)*; *Management Accounting (MA)* and *Financial Accounting (FA)*. These exams will demonstrate the Applied Knowledge required by the ACCA syllabus.

The exams that will demonstrate the necessary Applied Skills required by the ACCA syllabus are: *Corporate and Business Law (LW)*, *Performance Management (PM)*, *Taxation (TX)*, *Financial Reporting (FR)*, *Audit and Assurance (AA)* and *Financial Management (FM)*. The Applied Skills exams are three-hour computer based exams (CBE) that run four sessions a year (March, June, September and December) which offers flexibility for both the employer and the apprentice. The exception is the LW exam which is a two hour on demand CBE.

Apprentices also have to undertake the *Ethics and Professional Skills module (EPS)* e-learning module which will develop the full spectrum of advanced ethical and professional skills you will need to successfully complete your Strategic Professional level exams and the end-point assessment (EPA).

The final exams required before the EPA can be attempted are the Strategic Professional level exams. No exemptions are available for these exams however there is a broad range of options that will allow the apprentice to specialise and match with relevant experience and career aspirations. The Strategic Professional exams integrate deep, broad and relevant technical expertise with ethics and professional skills. They include the *Strategic Business Reporting (SBR)* exam, which is a compulsory paper, and a choice of two from four options *Advanced Financial Management (AFM)*, *Advanced Performance Management (APM)*, *Advanced Taxation (ATX)*, and *Advanced Audit and Assurance (AAA)*. All these exams are currently a three-hour 15 minute CBE. There are four exam sessions a year.

Apprentices must complete the on-programme assessment of the ACCA Professional Accountant apprenticeship (Level 7) before moving on to the EPA.

## End-point assessment (EPA)

The employer, with the support of the Training Provider, will monitor the apprentices' progress throughout the apprenticeship and will decide when they are ready for the EPA. The EPA will comprise of two components, both assessed by ACCA, and both must be individually passed.

The two components are the *Strategic Business Leader (SBL)* exam and the *Project Report (PR)*. SBL is a 4 hour case study based on a realistic business scenario. The PR is a reflective report evaluating the skills and behaviours acquired from the apprentice's work experience, concentrating on the final twelve months of the apprenticeship.

# ACCA Professional Accountant apprenticeship (Level 7) assessment

## > GUIDE TO EXAM STRUCTURE

### On-programme assessment

The exams element of the ACCA on-programme assessment comprises the Applied Knowledge exams, the Applied Skills exams and the Strategic Professional exams. Exemptions are available for the Applied Knowledge and Applied Skills exams based on previous qualifications already held by the apprentice. Apprentices should check whether they qualify for any exemptions on the ACCA [website](#).

The Applied Knowledge exams are computer based, on demand and are two-hour objective test exams which contain a combination of short objective test questions such as multiple choice as well as other types of objective test questions. These three exams also include longer objective test questions which contain scenarios and a range of requirements to demonstrate knowledge, comprehension and application and analysis.

The detailed syllabi for these exams (BT, MA and FA) can be found on the ACCA [website](#).

The final element of the on-programme assessment at Applied Knowledge level is the Foundations in Professionalism (FiP) module which is a flexible online module covering a range of ethical, professional and behavioural skills. It should be completed before commencing the Applied Skills exams and will take about three hours.

The Applied Skills exams are also computer-based and offer the flexibility of four sessions a year (March, June, September and December). The *Corporate and Business Law* exam is a two-hour computer-based objective test exam. The other Applied Skills exams (PM, TX-UK, FR, AA, and FM) contain a mix of objective and longer type questions with a duration of three hours.

The detailed syllabi for these exams (LW, PM, TX, FR, AA and FM) can be found on the ACCA [website](#).

The *Ethics and Professional Skills module (EPSM)* is delivered in an e-learning interactive environment, supplementing the technical knowledge gained from the exams and helping to develop the ethical and professional behaviours the apprentice will need to successfully complete the Strategic Professional exams, as well as preparing them for a successful career as a trusted and confident professional accountant. As they work through the module, they will be asked to complete different tasks which would be expected to be encountered in a real-world work scenario. They will use these to present to their employer, or in an interview situation to demonstrate, how they would approach and resolve these real-world scenarios. They could also share them with their Practical Experience Supervisor to demonstrate achievement towards their performance objectives or other experience requirements.

The Strategic Professional exams, both the compulsory *Strategic Business Reporting (SBR)* and the four option papers (AFM, APM, ATX, AAA), are all of three hours and 15 minutes duration. They are all currently computer-based exams and like the Applied Skills exams, have four sessions each year. Two option papers should be selected on the basis of relevance and career aspirations. All exams contain two sections and all questions are compulsory. From September 2022 the options papers will also include professional skills marks. The detail of the structure of each of these exams is described in the individual syllabus documents which can be found on the ACCA [website](#).

All ACCA exams are closed book which means that no material may be brought into the exam and all have a pass mark of 50%.

## End-point assessment (EPA)

The EPA requires apprentices to have a thorough understanding of the knowledge, skills and behaviours covered by the Applied Knowledge, Applied Skills and Strategic Professional exams and the EPSM.

The exam element of the EPA is the *Strategic Business Leader* (SBL) which is ACCA's case study exam at the Strategic Professional level and is examined as a closed book exam of four hours, including reading, planning and reflection time which can be used flexibly within the exam. There is no pre-seen information and all exam related material, including case information and exhibits are presented within the exam. SBL is an exam based on one main business scenario which involves apprentices completing several tasks within which additional material may be introduced. All questions are compulsory and each exam will contain a total of 80 technical marks and 20 Professional Skills marks. The detail of the structure of this exam is described in the Strategic Business Leader syllabus and study guide document [here](#).

The second element of the apprenticeship EPA is the *Project Report (PR)*. The PR will consist of four separate questions which are all based on the skills and behaviours detailed in the Level 7 Accountancy / Taxation Professional Apprenticeship Standard. The PR will be a maximum of 4,000 words and will be independently assessed by an ACCA appointed Independent Assessor and may be validated against any evidence of work experience which the Independent Assessor may subsequently request. Please refer to the PR guidance available on the [website](#).

The PR will be submitted electronically and plagiarism checks will be carried out.

For more detail on the EPA components please see the section on elements of the EPA later in this document.

## GUIDANCE ON LEARNING HOURS

ACCA does not specify how many learning hours are required for each subject/level of exams as this will vary with each individual. However the employer is required under the apprenticeship scheme to allocate 20% of the time on the programme to development and training. Most of this will be with an ACCA Approved Learning Provider who will provide guided learning, revision reading and advice on self-study. The employer will also, in consultation with the learning provider, advise on when the apprentice is ready and prepared for the exams and manage the assessment programme for each individual apprentice.

The Applied Knowledge exams are available as remote or centre based exams. Exams can be booked at times and dates which are suitable for the apprentice and/or their employer.

The Applied Skills and Strategic Professional exams have four sessions each year and are available as remote or centre based exams. As the exams become more technically demanding and the syllabi more wide-ranging through the levels of the qualification, the learning hours required will similarly become more extensive. However clear guidance will be provided by the learning provider.

Both the Foundations in Professionalism and the Ethics and Professional Skills module can be taken flexibly at the candidate's own pace and take approximately three and twenty hours to complete respectively. These do not require an exam centre as the assessment is built into both the on-line modules.

The duration of the Apprenticeship will typically be 36 months however it may be shorter depending on previous qualifications and relevant experience.

## Elements of the end-point assessment (EPA)

### Strategic Business Leader (SBL) Exam

The SBL exam is designed to mirror the workplace and presents the apprentice with real-world challenges. Apprentices will complete a number of tasks and must demonstrate that they have the right technical, ethical and professional skills to add value to the organisations they work in.

The syllabus brings together core areas from governance, risk and strategy, links to other leadership areas such as organisational control, innovation and change management – and uses new technologies and data analytics. These are all part of the necessary suite of knowledge and skills required by the Level 7 Accountancy Professional Apprenticeship Standard. The mapping of the EPA against the knowledge, skills and behaviours required by the Standard can be seen in table 1 below.

Ethical behaviour will always be an essential requirement for a Professional Accountant and it is a core element of the ACCA Qualification. Therefore the knowledge and skills developed from the completion of the Ethics and Professional Skills module as part of the on-programme assessment will be further enhanced in the SBL exam.

All of these elements combine to produce a powerful way of assessing whether an apprentice has achieved the requisite knowledge, skills and behaviours from their career to date.

The main technical areas examined in the SBL exam are:

- leadership
- governance
- strategy
- risk
- technology
- data analytics
- organisational control and audit
- finance and innovation
- change management

These are all vital for the professional accountants of the future. But the SBL case study will also assess candidates on their professional skills.

The professional skills and behaviours that are most in demand in the accountancy sector, and assessed in the SBL exam are:

- analysis
- scepticism
- evaluation
- commercial acumen
- communication

The SBL syllabus is examined using a 100% integrated case study. Apprentices will be marked on both their technical ability and their professional skills.

The exam will require apprentices to take on various roles within the main organisation, or in connected organisations such as consultancy practices, audit or regulatory authorities, or other connected stakeholders.

Tasks set will be practical, requiring apprentices to apply any models, theories or techniques they deem appropriate to complete the task. The Assessor will recognise this so that when assessing a task they will expect a variety of approaches, and marks will be awarded for how the task is completed and whether the objectives of the task have been achieved. This ensures that apprentices take a real-world commercial approach to addressing and completing the tasks set as would be expected in the workplace.

### Project Report (PR)

The PR is the second element of the EPA. It requires a response to four separate questions which will all be based on the skills and behaviours detailed in the Level 7 Accountancy / Taxation Professional Apprenticeship Standard. The responses to these questions should be based around the apprentice's recent work experience and each question should be answered using a different scenario (ie a different work situation). This will allow demonstration of competence in skills and behaviours (see table 1).

The four separate questions will be based around the following skills and behaviours:

- Question 1 will always be on building relationships;
- Question 2 will always be based on the other skills (business insight, ethics & integrity, leadership or problem solving & decision making) with apprentices choosing one question from a choice of two;
- Question 3 will always be on continuous improvement; and
- Question 4 will always be based on the other behaviours (adds value, flexibility or professional scepticism) with apprentices choosing one question from a choice of two.

Note that questions 2 and 4 will therefore change for each separate submission date and apprentices can only make choices based on the options available for those submissions.

There will not be a separate question on the communication skill, as this will be assessed in every project report as part of the marking process.

An overall word restriction limit of 4,000 words applies and each question response must be between 700 and 1,000 words.

**Table 1:** Mapping EPA to knowledge, skills and behaviours of standard

	SBL	PR
<b>Knowledge</b>		
Assurance, risk and control	■	
Business acumen	■	
Financial information	■	
Legislation, standards and principles	■	
Strategic business management and governance	■	
<b>Skills</b>		
Building relationships		■
Business insight	■	■
Communication	■	■
Ethics and integrity	■	■
Leadership	■	■
Problem solving and decision making	■	■
<b>Behaviours</b>		
Adds value	■	■
Continuous improvement		■
Flexibility	■	■
Professional scepticism	■	■



## Assessment

The apprentices must pass all the ACCA exams including the SBL exam in accordance with the usual ACCA requirements. Apprentices will not be assessed separately from students sitting the exams as part of other ACCA qualifications. This ensures independence, consistency and fairness. It also ensures that once the apprenticeship has been completed, the apprentice can work towards full ACCA membership by meeting the practical experience requirements, having already met all the other membership prerequisites.

The apprentice must also successfully complete the PR to the satisfaction of an Independent Assessor appointed by ACCA. The assessor will be a fully qualified professional accountant with experience in relevant finance and accounting functions. To ensure the assessor's independence, they will not have been engaged in any aspect of the candidate's on-programme assessment or have been engaged in the apprentice's work experience or training and development throughout the duration of the apprenticeship. These conditions will ensure the PR is judged independently, consistently and to the same reliable and fair standards as the formal ACCA exams.

The assessor will decide whether the apprentice has demonstrated the required competencies of the Standard.

Each question will be marked out of 100, using a rubric. The rubric will be based around the structure specified in the Level 7 Accountancy / Taxation Professional Assessment Plan:

- Background and context to the scenario;
- A description of the apprentice's role, responsibilities and actions within the scenario;
- An evaluation of the particular professional skills and behaviours used and developed in the context of the scenario; and
- A critical examination of the lessons the apprentice learned.

Apprentices will need to score at least 50% (200 out of 400) to pass and the word count of the report must not exceed 4,000 words. It is not necessary to pass all 4 questions separately.

Apprentices will need to submit a declaration form confirming that the report is accurate, has been completed by the apprentice and is original work. Apprentices will not be expected to submit evidence as part of their submission, but the Independent Assessors reserve the right to request it as part of the marking process.

Should the apprentice fail either SBL or the PR, they are required to re-take those components. The number of times an apprentice is permitted to re-take the end-point assessment and the date at which they do so is determined by the employer. However, there is a 7 year time limit for on-programme and end point assessment exam passes at the final level of the ACCA Qualification.

For the avoidance of doubt, all costs associated with an apprentice undertaking attempts at the on-programme assessments and all re-attempts of the end-point assessments, unless further training has taken place, will not qualify for government funding (via the relevant funding mechanism).

