

# **ACCA's practical guide for Apprentices in England**

**Everything you need to know about apprenticeships, from choosing a route to deciding on next steps on completion**

A young man with dark hair and a slight smile, wearing a blue and white vertically striped button-down shirt. He is holding a grey clipboard in his left hand. The background is a plain, light-colored wall.

**Think Ahead**



# Unlock your potential by applying for an ACCA funded accountancy apprenticeship with participating employers.

An apprenticeship has the benefit of offering you high quality training, on-the-job experience and local employment opportunities.

We've developed this guide to outline all the practicalities you need to consider if you are interested in taking advantage of the opportunity to gain a professional qualification while earning money and learning on the job.

[accaglobal.com/apprenticeships](https://accaglobal.com/apprenticeships)  
[apprenticeships@accaglobal.com](mailto:apprenticeships@accaglobal.com)

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# What is an apprenticeship?

An apprenticeship is a genuine job with an accompanying assessment and skills development training programme. Available in all sectors, including professions such as accounting and finance, the programmes are a great way for you to earn while you learn, gaining valuable skills and knowledge in a specific job role. You will benefit from a wide mix of learning in the workplace, formal off-the-job training and the opportunity to apply new skills in the work environment.

## Apprenticeship programme levels and their equivalents

Name	Apprenticeship Level	Equivalent educational level	ACCA offer
Intermediate	2	5 GCSE passes	
Advanced	3	2 A level passes	AAT Level 3 to ACCA Level 4
Higher	4, 5, 6 and 7	Foundation degree and above	Accounting Technician Apprenticeship (Level 4)
Degree	6 and 7	Bachelor's or master's degree	Professional Accountant Apprenticeship (Level 7)



Apprenticeships are a great way to gain a professional qualification whilst earning money and learning on the job.

**‘Smaller firms can be much more competitive in their salaries and overall package to trainees because of the apprenticeship scheme. It’s fantastic and a win-win for growing businesses, staff development and the economy as a whole.’**

**Alastair Barlow,  
Founder and Partner, Flinder**



## What responsibilities will your employer have?

To start an apprenticeship, you will need to be 16 or over by the end of the summer holidays and not be in full time education. Your employer must provide you with a genuine job with the opportunity to gain the knowledge, skills and behaviours needed to achieve your apprenticeship. They must offer you work for at least 30 hours a week and all apprenticeships must last at least 12 months.

Your employer must give you an induction into your role and provide on and off the job training, as well as determine your salary and provide you with the same benefits as their other employees.

### There are other requirements to meet:

**1** Contract of employment

They'll need to issue a contract of employment.

**2** Apprenticeship Agreement and Commitment Statement

They will need to agree the terms of the Apprenticeship Agreement with the apprentice. The Apprenticeship Agreement can be subsumed into the employment contract so it doesn't necessarily need to be a separate document. They also need to provide a Commitment Statement.

**3** Provide off-the-job training

This element of the apprenticeship programme must be directly relevant to the apprenticeship standard.

This can include:

- The teaching of theory (for example, lectures, role playing, simulation exercises, online learning, training)
- Practical training; shadowing; mentoring; industry visits and attendance at competitions
- Learning support and time spent writing assessments/assignments



### Apprentices must:

**30+**

Work at least 30 hours a week

**16+**

Be 16 or over by the end of the summer holidays, and not be in full time education

**12+**

All apprenticeships must last at least 12 months

### Tip:

Off-the-job training can be conducted in the workplace, online, at a college or out of office hours.

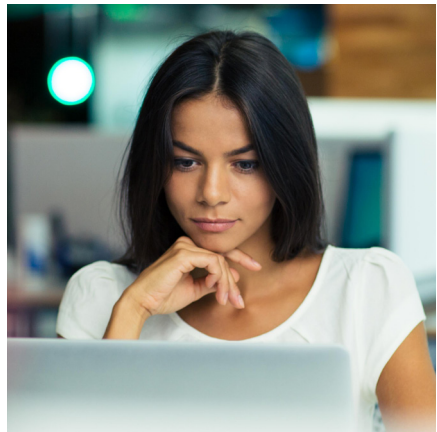


# How will your apprenticeship work?

## What criteria must I meet to become an apprentice?

- To be eligible to be an apprentice you must:
- having the right to work in England
  - be 16 years or older
  - spending at least 50% of their working hours in England
  - work for an employer, a connected company or connected charity as defined by HMRC work enough paid hours each week to undertake
  - sufficient training to achieve your apprenticeship

You will have access to study materials, computer-based assessments and ACCA's online network of students.



	What does my employer need to do?	What should I expect?	What role will the training provider play?	What will ACCA do?
Choose your apprenticeship	They will select an ACCA Apprenticeship route, using information we will provide them with.	Your employer can select an ACCA Apprenticeship and find details of associated funding in England, Scotland and Wales from the devolved government websites.	The training provider will outline the structure of their programme.	ACCA will explain to your employer which of our qualifications are eligible for apprenticeships and outline the education pathways available to you.
Prepare the delivery of the apprenticeship	Next, they will need to choose the Apprenticeship training provider(s) to deliver your training and assessment and co-ordinate a training programme for you.	Next, they will need to choose the Apprenticeship Training Provider(s) to deliver the training and assessment to you and co-ordinate your training programme for you.  They will look for their apprentice and can use the free 'Find an Apprenticeship' service on the government website – you should check here and on <a href="http://www.jobs.acca.com">www.jobs.acca.com</a> for advertised opportunities.	The training provider can help the employer co-ordinate the funding and the delivery of the apprenticeship.	ACCA's dedicated employer relations team will be responsible for on-going relationship management.  ACCA can also recommend local training providers with experienced tutors best suited to your employer's needs.  ACCA will explain the end-point assessment process to your employer.
Confirm your eligibility	They will now go ahead and recruit you as their apprentice.	They will now draw up their written agreement with a training provider, so the responsibilities are set out clearly.	They will work with your employer to confirm that they are working within the funding criteria.	We will promote the employer's apprenticeship opportunities to ensure your role is a high profile one, which is supported by the business.
Finalise apprenticeship delivery	Your employer will agree a final price with their chosen Training Provider based on your individual needs. Before you can start, a written agreement with the training provider will be agreed, to set out responsibilities clearly.	The key thing to complete here is your apprenticeship agreement.	If appropriate, the training provider will then co-ordinate payment arrangements and ensure they are ready for delivery.	ACCA can help advise employers on apprenticeship funding.
Start the apprenticeship	After the training provider and apprenticeship agreements have been signed your employer will now be set to start you on your apprenticeship.	Throughout your apprenticeships you should have a structured induction and training programme as part of your role.	The training provider can help your employer register you as an apprentice with the government.	ACCA will ensure that you will have access to study materials, computer-based assessments and ACCA's online network of students.
Train the apprentice	Throughout the delivery of the apprenticeship, your employer will be responsible for the financial management of training payments and contributions.	Your employer will confirm the organisation that will be used to set and mark your end-point assessment.	The training provider will ensure that you are trained up to the standard, working with you to help you develop the skills, knowledge and behaviours set out in the standard.  The training provider will also work with your employer to confirm correct management of employer contributions, and where applicable, the government's contributions.	ACCA will issue you with our globally recognised ACCA Diploma in Accounting and Finance (RQF Level 4) if you have successfully completed the ACCA Applied Knowledge exams as part of your apprenticeship.  You can also study for an optional BSc (Hons) in Applied Accounting which is exclusive to ACCA.
Assess the apprentice	Your employer will confirm with their apprentice assessment organisation that you are ready to take the end-point assessment.	Your employer will have ensured that you have now successfully completed the apprenticeship and received your certificate!		As an ESFA approved Apprentice Assessment Organisation, ACCA will assess your performance against the end-point assessment requirements of the chosen apprenticeship programme.  Once you have completed the end-point assessment, ACCA will report the results to your employer and to you.
Complete the apprenticeship	Congratulations, your employer has guided you successfully through your apprenticeship!	ACCA will issue you with our globally recognised ACCA Diploma in Accounting and Finance (RQF Level 4) if you have successfully completed the ACCA Applied Knowledge exams as part of your apprenticeship  Once you have completed the end-point assessment, ACCA will report the results to the employer and the Apprentice.  ACCA will confirm the completion of the end-point assessment to the ESFA in order for the ESFA to certify your apprenticeship. ACCA will suggest additional learning to further develop your Apprentice and help navigate the routes to the full ACCA qualification	After you successfully complete the apprenticeship, you will receive a certificate.	ACCA will confirm the completion of your end-point assessment to the ESFA for the ESFA to issue your certificate.  ACCA will suggest additional learning to further develop your skills and expertise and details on how to navigate the routes to the full ACCA qualification.



# ACCA's apprenticeship programmes

As an apprentice you will be able to choose from two routes – Level 4 and Level 7. More information on each route is set out on these pages.

## Accounting Technician Apprenticeship – Level 4

An entry-level route into ACCA and the accountancy profession

This programme will train you to understand the structure and functions of different businesses. By following our syllabus you will be able to create, verify and review accurate and timely financial information for your employer. You will be trained to meet relevant ethical, professional and legal standards, and will use your knowledge of business systems and processes, as well as standard accounting practices, to analyse financial information and make recommendations for your employer.

### Accounting Technician Apprenticeship =

- Funded access to a world-class accounting and finance education
- Builds technical knowledge and soft skills
- Uses real-life work scenarios and latest technologies Developed by employers and designed to meet business needs
- Produces forward-thinking strategic accountants
- Includes business acumen and professional competencies

### Structure and standard

The Accounting Technician Apprenticeship is equivalent to a foundation degree. The minimum time to complete this programme is 12 months but you should expect to complete in 12-18 months. It's worth noting that there is no limit to the time taken to complete the apprenticeship – that will be agreed between you and your employer.

This apprenticeship is run over three ACCA modules, coupled with exams and an end-point assessment, so it's easy your employer to build a structure around a 12-18 month work programme. You can choose a combination of learning such as self-study, remote tuition or face to face tuition.

You will study and take the first three exams of the ACCA Qualification which make up ACCA's Diploma in Accounting and Business (RQF Level 4).

You will be awarded this globally-recognised Diploma by ACCA in addition to the apprenticeship award itself.

### What you will learn as an apprentice

- **Business and Technology:** how businesses operate effectively, efficiently and ethically and will show the critical role finance professionals play in achieving this.
- **Management Accounting:** management accounting techniques to support management in planning, controlling and monitoring performance.
- **Financial Accounting:** the underlying principles relating to financial accounting and technical proficiency in the use of double-entry accounting techniques.
- **Foundations in Professionalism:** an online interactive module covering professionalism, ethics and personal effectiveness.

### Assessment

You will take module exams as part of ACCA's 'on-programme' assessment. The exams are available on-demand and accessed online.

The end-point assessment of the apprenticeship is based on real-world scenarios, which means it is as relevant to business and the role of the Accounting Technician as the apprenticeship modules themselves. The end-point assessment must be passed for you to qualify as an Accounting Technician. It comprises a case study exam that reflects activities undertaken as an accounting technician. You must also submit a portfolio (which includes your training log) and reflective statement. Once you have completed all of the requirements, your employer can submit your portfolio to ACCA for review.

### Cost

This apprenticeship costs £8,000 per apprentice. If your employer pays into the apprenticeship levy, they will be able to use their levy pot for the training costs. If your employer does not pay the apprenticeship levy they will share the cost of the training with the government (co-investment), they will be able to access at least 95% funding to cover training costs.

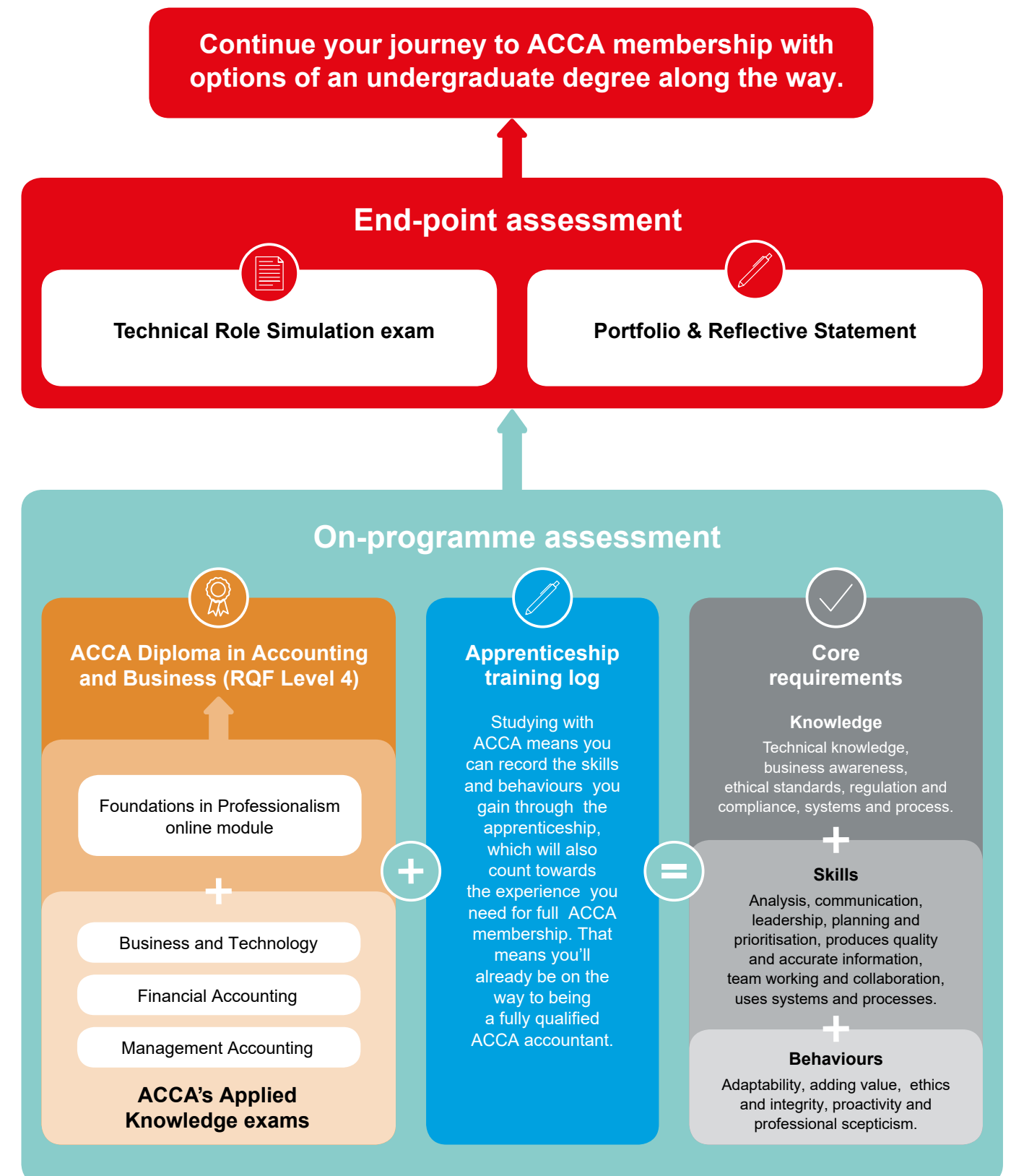
For example, to train an accounting technician apprentice, the government will fund £7600, whilst your employer only need to put £400 towards the training.

Employers are responsible for the apprentices ACCA fees.

### Further development

Once you have completed the Level 4 apprenticeship, you can continue your journey to ACCA chartered certified status and membership. We offer a variety of routes that allow individuals to study further, including flexible entry points into the Professional Accountant Apprenticeship (Level 7).

### ACCA's Accounting Technician Apprenticeship structure



# ACCA's apprenticeship programmes

## Professional Accountant Apprenticeship – Level 7

### The funded pathway to the full ACCA Qualification

Equivalent to a Master's degree, the Professional Accountant Apprenticeship is a platform for launching the careers of those whose aim it is to become a fully qualified finance professional able to work in any sector and at the heart of any business.

The apprenticeship follows the structure of our flagship professional accountancy qualification and has flexible entry points for those with prior qualifications and relevant experience. Those entry points are outlined later in this guide. Level 7 apprentices will be able to demonstrate organisational leadership and senior consultancy, advisory capabilities and the relevant technical, ethical and professional skills aligned to the Level 7 apprenticeship standard.

**Apprentices will focus on complex business issues and financial analysis that will allow for sustainable strategic decision-making as a Professional Accountant.**

### Structure and standard

The skills, knowledge and behaviours of the Professional Accountant Apprenticeship standard include business insight, professional scepticism and leadership. The programme also includes ACCA's Ethics and Professional Skills module which is a highly practical and innovative approach to skills training, allowing you to develop the vitally important ethical behaviour and judgement required in the modern business world.

**The options exams within the Professional Accountant Apprenticeship are a core strength allowing apprentices to develop technical excellence in their chosen areas.**

It is anticipated that you will typically complete the Level 7 apprenticeship in 36 months. This may vary due to your entry point into the programme. You can move to this apprenticeship at any stage in your career subject to having the minimum entry qualifications required by ACCA. You can also move to this apprenticeship having previously completed the Level 4 apprenticeship, allowing you to qualify for exemptions.

### Assessment

Similar to the Accounting Technician Apprenticeship, as a Level 7 apprentice you will take ACCA module exams throughout your training and will also have to pass an end-point assessment. The end-point assessment has been mapped to the knowledge, skills and behaviours included in the Level 7 apprenticeship standard. It includes ACCA's Strategic Business Leader exam, a pivotal case study based on a hypothetical scenario to assess your understanding of complex business issues. It also requires an integration of knowledge, professional skills and behaviours.

The Project Report is a critical and evaluative reflection based on your relevant work experience, examining how professional skills and behaviours have been used and developed in the context of your role, your employer's organisation and wider stakeholders.

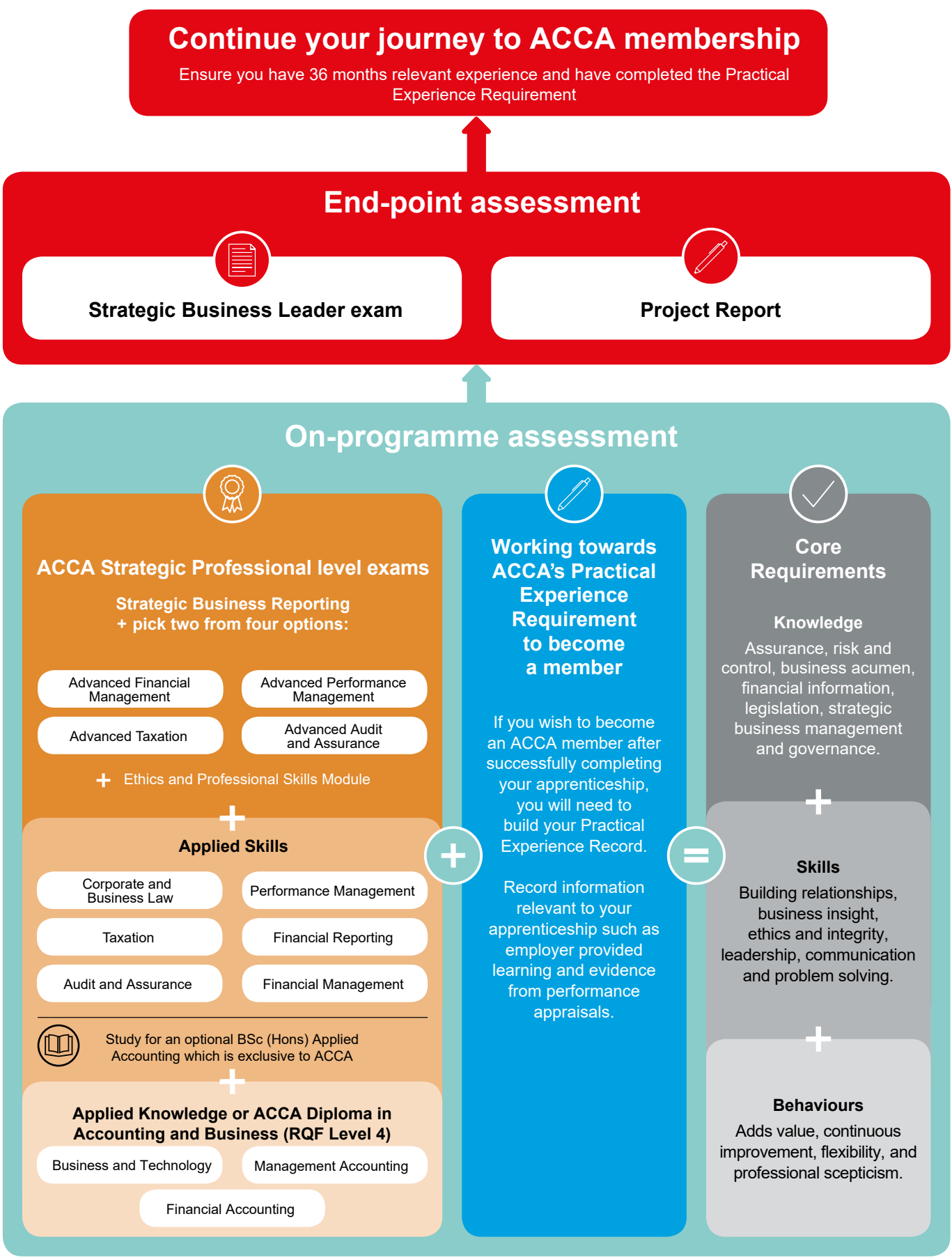
### ACCA membership – looking to the future, leading the way

You can also become an ACCA member after successful completion of the apprenticeship, provided you have 36 months of practical experience, some of which will be gained along your apprenticeship journey.

### Cost

Your Employer can access a maximum £21,000 funding to train a Level 7 professional accountant apprentice. Employers who are not eligible to pay the levy can access at least 95% of the maximum funding, equating to £19,950. Employers are responsible for the apprentices ACCA fees.

### ACCA's Professional Accountant Apprenticeship structure



# ACCA's apprenticeship programmes

## Flexible entry into the Professional Accountant Apprenticeship

Level 7, England only

There are many entry routes into the Professional Accountant Apprenticeship for apprentices of varying qualifications and experience which you can see mapped out here.

### General Notes

The Ethics and Professional Skills module rules apply to apprenticeships and ACCA students.

	Current position	Actions prior to ACCA registration	Starting point	Additional information
New students	Existing student who has passed Accounting Technician Apprenticeship (Level 4) with ACCA	None	Applied Skills	Apprentice would need to assume a new role before starting the apprenticeship.
	Accelerate student	Claim and pay for any relevant exemptions	Strategic Business Reporting or Applied Skills dependent on exemptions	Student needs to be aware that Strategic Business Leader is the End Point assessment and therefore needs to be taken last, after they have been signed off by their employer and learning partner in order to do so
	Qualifications completed with another provider (ICAEW or CIMA for example)	Claim and pay for any relevant exemptions	Applied Knowledge unless exemptions held	Some exemptions may apply in which case they should be claimed and paid for prior to starting the apprenticeship. If a student does not meet ACCA entry requirements then they would start at Foundations in Accountancy before joining the programme at Applied Skills onwards.
	New student with appropriate A-Levels	None	Applied Knowledge	Start as ACCA student. ACCA entry requirements are 3 GCSEs and 2 A-Levels in 5 separate subjects including Maths and English or their equivalent.
	New student with no A-Levels or no appropriate A-Levels	None	Foundations in Accountancy	Start with Foundations in Accountancy and auto transfer to ACCA student status upon completion.
	New student with an accounting degree	Claim and pay for any relevant exemptions	Strategic Professional or Applied Skills, dependent on exemptions	Exemptions would be available as per existing rules. However the first exam cannot be Strategic Business Leader.
Existing students	New student with other degree	Claim and pay for any relevant exemptions	Applied Knowledge	Exemptions may be available.
	Existing ACCA student with qualification up to or including Financial Accounting (Applied Knowledge)	None	Current position	Student can switch over to Level 7 but the apprenticeship funding can only cover the training for exams still to be sat.
	Existing ACCA student with qualifications up to or including Financial Management (Applied Skills)	None	Current position	Student can switch over to Level 7 but the apprenticeship funding can only cover the training for exams still to be sat.



# Entry requirements and key differences between ACCA's apprenticeships

As we offer apprenticeships alongside our qualification, we've outlined the major differences for you including entry requirements.

	Accounting Technician Apprenticeship (Level 4)	Professional Accountant Apprenticeship (Level 7)	ACCA Qualification
Entry requirements	No entry requirements but any ACCA student will need to have English and Maths GCSE A – C grade (Level 2) before completing their final assessment.	No entry requirements but any ACCA student will need to have English and Maths GCSE A – C grade (Level 2) before completing their final assessment.  Qualifications held by the apprentice will influence their entry point into the programme.	ACCA Qualification entry rules:  3 GCSEs and 2 A-Levels in 5 separate subjects including Maths and English or their equivalent.
Typical duration	12 – 18 months	12 – 36 months	36+ months
Skills and behaviours	Level 4 apprenticeship standard	Level 7 apprenticeship standard	Full ACCA syllabus
20% off-the-job training requirement	Yes	Yes	No
Apprenticeship End Point Assessment (EPA)	1. Technical RoleSimulation exam 2. Portfolio andReflective Statement	1. StrategicBusiness Leader exam 2. Project report	No
Academic equivalence	Foundation degree HND level/first year of a degree	Masters	Masters
Management equivalence	Junior	Middle to senior	Middle to senior
Example job roles	<ul style="list-style-type: none"><li>• Assistant accountant</li><li>• Trainee accountant in a commercial organisation or accounting practice</li><li>• Accounting technician</li><li>• Accounts clerk</li></ul>	<ul style="list-style-type: none"><li>• Partner</li><li>• Chief financial officer</li><li>• Business analyst</li><li>• Financial planning and analysis</li></ul>	

## The final stage – registration with ACCA

Once you have your agreement in place with your employer you need to register online with ACCA via our website. You should be supported by your employer through this registration process, and they should pay the initial registration fees using the available online payment methods.



# ACCA pathways and progression

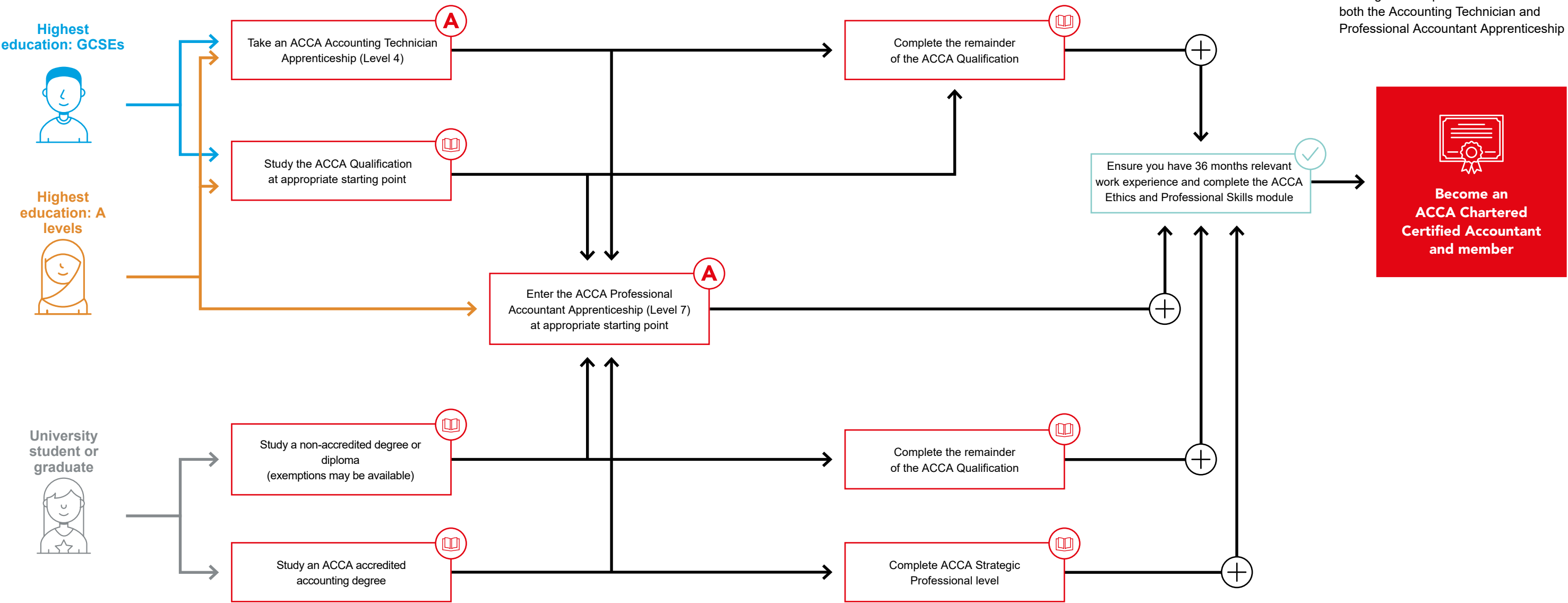
## Routes to ACCA chartered certified status and membership

Once you have completed your programme, you can choose whether to continue with ACCA, either working towards further ACCA qualifications or membership. You can do this via our apprenticeship pathways, university or traditional studying towards the full ACCA qualification. We've mapped out our routes below.

We have also partnered with Oxford Brookes University to offer any ACCA student a BSc (Hons) in Applied Accounting which is centred on the needs of employers for practical, professional accounting.

The University of London in conjunction with ACCA also offers an MSc in Professional Accountancy for ACCA affiliates and members.

And in keeping with our commitment to lifelong learning, we've launched a range of further qualifications and a leading continuing professional development scheme to ensure ACCA accountants are fully equipped and knowledgeable to manage the financial and technological challenges in this fast-paced business world.



# Apprenticeship jargon buster

- Accounting Technician**  
Finance professional that handles day-to-day financial matters in all types of business, undertaking a wide range of accountancy, financial and taxation tasks
- Apprentice**  
An individual who has taken up the apprenticeship position offered by their employer. The apprentice is the 'student' – who is the end consumer of the product
- Apprentice Agreement**  
A formal agreement between an employer and an apprentice under which the apprentice undertakes to work for the employer
- Apprentice Assessment Organisation**  
Government approved organisation that delivers the end-point assessment
- Co-investment**  
Apprenticeship funding for non-levy paying employers where the government asks for a contribution to the cost of training and government will pay the rest up to a cap.
- Levy**  
Government tax of 0.5% on wage bills of over £3 million annually used to fund apprenticeship training
- On-programme assessment**  
This is the element of the programme that prepares the apprentice for their end-point assessment. There are two routes – assessment based and work-experience based. ACCA's on-programme element will be assessment-based, using our existing exams as the basis
- End-point assessment**  
The end-point assessment consists of two elements and the apprentice must 'pass' both of these elements to be awarded with the apprenticeship
- End-point assessment organisation**  
ACCA is an assessment organisation offering the end-point assessment of both the Accounting Technician and Professional Accountant Apprenticeship



# Top myths about apprenticeship programmes

By the National Apprenticeship Service

## ‘Apprenticeships cannot be used for existing staff’

### FACT:

Apprenticeships can be used to upskill and/or retrain employees of any age, including older workers or existing staff, as long as the apprenticeship is giving them new skills to enable them to achieve competence in their chosen occupation.

## ‘Apprenticeships are only entry level – they are for low skilled people’

### FACT:

Apprenticeships are available from Level 2 (GCSE equivalent) right through to Levels 6 and 7 (equivalent to a Bachelor's or Master's degree). Some apprenticeships may also offer additional professional qualifications, such as ACCA. You can check the Institute for Apprenticeships website, which is constantly being updated as new standards come online every month.

## ‘Apprenticeships are only for young people (16-18)’

### FACT:

Apprenticeships are available to people of all ages; anyone over the age of 16 can apply. There are different entry requirements depending on the industry, job role and apprenticeship level.





# About ACCA

## We're the world's most forward-thinking professional accountancy body.

We believe that accountancy is vital for economies to grow and prosper, which is why we work all over the world to build the profession and make society fairer and more transparent.

We have more than 219,000 fully qualified members and 527,000 students worldwide. They're among the world's best-qualified and most highly sought-after accountants - and they work in every sector you can imagine.

Organisations know and trust our designation. We're out there every day, connecting with businesses large and small, governments, educational establishments and opinion formers. We're on top of emerging trends, legislation and legal requirements, helping to shape them.

Because of all this, we're able to create the innovative, strategic-thinking accountants our fast-changing world needs.

### We offer the world-leading accountancy qualification

Employers all over the world seek out ACCA-qualified people. They know our qualification produces accountants with the technical and financial ability – and professional skills and behaviour – to work in any sector, anywhere in the world. Indeed, 92% of employers say ACCA people have the skills needed to drive their businesses forward.

Our qualification is benchmarked at Master's level on educational frameworks worldwide. It's used by national accountancy bodies around the world to train future finance professionals in the real-world skills they need to succeed. It's rigorous, flexible and completely relevant to modern business.

### We think ahead

The world doesn't stand still – and neither do we. Throughout our 100+ year history, we've worked hard to innovate – from basing our qualification on IFRS to introducing tax and law variants. We are always looking for ways to adapt and enhance our offer to meet the changing needs of the accountancy profession.

Now, more than ever before, the role of the professional accountant is changing. So once again, we've updated our flagship qualification, to make sure it continues to produce the finance professionals your organisation needs to succeed in our fast-changing world.

**[accaglobal.com/apprenticeships](https://accaglobal.com/apprenticeships)  
[apprenticeships@accaglobal.com](mailto:apprenticeships@accaglobal.com)**