

Portfolio and reflective statement

Guidance for independent assessment and moderation

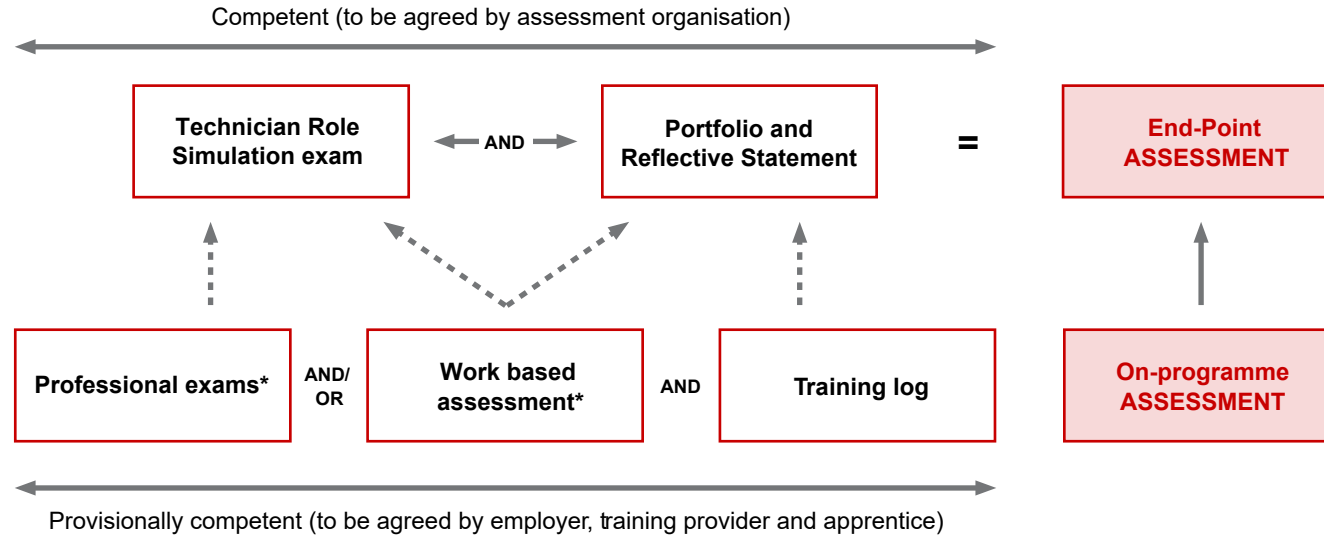
ACCA Accounting Technician apprenticeship
(Level 4) and End-Point Assessment (EPA)

1. What is the EPA?

The End-Point Assessment (EPA) is the final test of the apprentice's competence as assessed by recognised Awarding Associations for the Professional Accounting / Taxation Technician Level 4 Apprenticeship.

The EPA can be taken by an apprentice at the point at which they are deemed provisionally competent to take the EPA by their employer. This point will normally be after they have completed their on-programme assessment, being the required professional examinations and/or having completed their necessary work experience and their training log – see Figure 1 below:

Figure 1: Schematic of Progression from work experience to Apprenticeship



*The weighting of professional exams and work based assessment, towards determining provisional competency via on-programme assessment, will vary between the exam route and the work experience route.

The successful completion of the exams or, if coming through the work experience route, the completion of relevant experience and if coming through either the examination route or the work experience route, the additional completion of the training log, should be the 'trigger point' for an employer to deem an apprentice provisionally competent to register for the EPA.



2. Elements of the EPA

The EPA comprises of two main elements:

- Portfolio and Reflective Statement – PRS
- Technician Role Simulation exam – TRS

TECHNICIAN ROLE SIMULATION EXAM

TRS is an exam sat under controlled conditions where the apprentice has to undertake a series of simulated work tasks which cover the knowledge, skills and behaviours covered in the standard. This exam includes pre-seen information about a fictitious company and further information is made available as the apprentice attempts the examination. The pass mark is 70% and Distinction is awarded for 90%+.

PORTFOLIO AND REFLECTIVE STATEMENT

Portfolio

The portfolio is a summary of the work experience gained during the apprenticeship as primarily evidenced by the training log completed at work. The completion of the training log is undertaken at the place of work and is a record of activities undertaken at work which relate to the requirements of the Level 4 Professional Accounting/Taxation Technician Apprenticeship Standard.

Being deemed provisionally competent by the employer and having completed their training log means that the apprentice has previously undertaken and had signed-off, by their internal supervisor in their own workplace, relevant work experience.

The PRS is a separate EPA submission as opposed to the training log, being the work place record of achievement. The portfolio comprises a series of statements made by the apprentice to demonstrate how they have successfully performed the skills and behaviours at the work place, using examples, and this statement is verified by two Independent Assessors. (See section 6)

Reflective Statement

The reflective statement is a personal statement that requires apprentices to reflect on the knowledge, skills and behaviours included within the Professional Accountancy Technician Apprenticeship Standard, which they have demonstrated at work, based on sections A, B and C of the Level 4 Professional Accounting/Taxation Technician Apprenticeship syllabus.

The reflective statement will be different depending on the role of the apprentice and the type of work they have been involved in.

The reflective statement will involve giving a background to their organisation and their role to provide a context for their reflection and answering three challenge questions about how the knowledge, skills and behaviours may have helped them personally, in their role, professionally and what benefits the demonstration of the relevant skills and behaviours would or should have had on the organisation and its stakeholders, including the wider public interest.

3. Assessment of the PRS elements of the EPA

The apprentices must successfully complete the PRS, to the satisfaction of two Independent Assessors.

The PRS will be assessed by the two Independent Assessors who will decide whether the apprentice has demonstrated the required competencies of the Standard. To ensure the assessors' independence, they will not have been engaged in any aspect of the apprentice's on-programme assessment.

The grading of the PRS will be 'Pass' or 'Fail', but to award a pass the two Independent Assessors must be satisfied that all performance objectives, if not all elements individually, must have been demonstrated competently at the work place.

PORTFOLIO ELEMENT

The performance objectives and elements of the skills and behaviours are given in **Tables 1(a)** and **1(b)** below. The proforma lists the skills and behaviours and gives a description of each. Each is made up of 2-5 elements which help to indicate how the competence is verified. In addition the apprentice is given example activities which they can undertake at work to help them demonstrate their competence.

Portfolio – Skills

Table 1(a)

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
Skills	Analysis	<i>Create and interpret information and show how that information can be used most effectively to add value to the organisation.</i>	A	Process and interpret information in a way that can be understood by management to make effective decisions.	<ul style="list-style-type: none"> Applying techniques to support and justify decisions – for example, formulas within spreadsheets and what-if analysis. Analysing a department's performance and identifying the key issues. Evaluating strategic and operational decisions using decision-support techniques – for example, discounted cash-flow analysis (DCF). 	FMA, Management Accounting; FFA, Financial Accounting.	
			B	Demonstrate how information can be used to add value to an organisation's activities.			

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
	Communication	<i>Effectively communicate relevant information across the organisation and to appropriate stakeholders in both written and verbal formats.</i>	A	Explain the various ways in which accountants communicate.	<ul style="list-style-type: none"> Communicating in a way that suits the audience or audiences, using the right tone, style and medium. This could include communicating with clients from different cultures. Developing relationships in meetings that lead to positive outcomes. 	FBT, Business and Technology.	
		B	Decide which forms of communication to use in different circumstances.	<ul style="list-style-type: none"> Discussing work problems with colleagues or clients to improve and maintain relationships. Planning for and engaging positively with the appraisal process. 			
		C	Communicate effectively with colleagues, managers and at meetings, whether that be verbally or in writing.	<ul style="list-style-type: none"> Using media and technology to contribute to business-related discussions – for example, contributing to intranet community conversations, hosting teleconferences or making online presentations. Presenting internally or externally. Participating effectively in interviews. 			

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
			D	Prepare and give effective presentations.	<ul style="list-style-type: none"> ▪ Drafting reports effectively. ▪ Dealing well with conflicting deadlines or requirements. ▪ Acting responsibly and with maturity when there are disagreements. ▪ Addressing service level complaints. ▪ Engaging with internal customers throughout the organisation. ▪ Discussing expectations of your work with your supervisor. ▪ Working within your supervisor's requirements and giving them regular progress updates. ▪ Networking at conferences, internally or by joining business-related groups. 		

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
	Leadership	<i>Proactively manage their own development and is committed to the job and their profession.</i>	A	Act proactively in work situations by identifying problems and suggesting solutions.	<ul style="list-style-type: none"> Reporting any issues or problems and suggesting ways to resolve or improve them. Taking part in training and development activities to make you more effective in your role. Keeping up to date with your profession – including changes to laws, codes of conduct and new areas of interest. 	FBT, Business and Technology.	
		B	Demonstrate the ability to formulate personal development plans and identify training needs.				
		C	Monitor developments in the accountancy profession which can affect working practice and conduct.				
	Planning and prioritisation	<i>Work to tight deadlines and respond to changing priorities. Effectively plan and prioritise time and co-ordinate the input of others in order to meet both deadlines and changing priorities.</i>	A	Plan work effectively, to meet objectives set.	<ul style="list-style-type: none"> Contributing to plans and projects to help you and your team achieve objectives. Analysing performance variances in your department. Using planning tools and techniques to prioritise your workload. 	FBT, Business and Technology; FMA, Management Accounting.	
		B	Monitor performance against your and others' expectations.				
		C	Effectively prioritise your work using the importance/urgency criteria and adapt flexibly to changing priorities.				

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
	Produces quality and accurate information	<i>Apply accounting knowledge to consistently deliver high quality, accurate data and information in a timely fashion.</i>	A	Ensure work produced meets minimum standards of quality and complies with laws and regulations.	<ul style="list-style-type: none"> ▪ Taking part in appraisals and training to improve your competence and effectiveness. ▪ Keeping up to date with changes to relevant laws and regulations. ▪ Working successfully to tight deadlines. 	All exams	
			B	Make sure your work is accurate, error-free and delivered on time.			
	Team working and collaboration	<i>Work effectively in a team and with others maintaining effective professional working relationships – both internally and externally across organisations.</i>	A	Work effectively with others to achieve team and personal objectives.	<ul style="list-style-type: none"> ▪ Working effectively as part of a team, taking responsibility for assigned tasks and deadlines. ▪ Collaborating with colleagues from across the business and with external stakeholders to achieve objectives. ▪ Working in a team to make sure a project is effective. 	FBT, Business and Technology.	
			B	Maintain and create effective and professional working relationships.			
			C	Act credibly and professionally in relations with immediate colleagues, across departments and external stakeholders.			

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
	Uses systems and processes	<i>Understand the systems and processes of the organisation sufficiently, as applicable to the role. Proficient in the IT systems applicable to the role.</i>	A	Use accounting and control systems applicable to the role and function.	<ul style="list-style-type: none"> ▪ Using the relevant IT processes and systems. ▪ Becoming more proficient in relevant IT systems. 	FBT, Business and Technology	
			B	Effectively use IT software relevant to the role to improve communication, analysis and to aid decision-making.			

Portfolio – Behaviours

Table 1(b)

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
Behaviours	Adaptability	<i>Willing to both listen and learn to accept changing priorities and working requirements and has the flexibility to maintain high standards in a changing environment.</i>	A	Listen effectively.	<ul style="list-style-type: none"> ▪ Interacting effectively with people who have different priorities and viewpoints. ▪ Persuading and influencing others. 	FBT, Business and Technology; FMA, Management Accounting.	
			B	Use sensitivity in assessing the needs and views of others.			
			C	Demonstrate flexibility and discretion where appropriate.			
			D	Adapt behaviour appropriately to the circumstances and the stakeholder.			

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
	Adding Value	<i>Actively engage in the wider business, as appropriate, and look to provide information that positively contributes to influencing business decisions. Continually strive to improve own working processes and those of the organisation.</i>	A	Engage with stakeholders across the organisation, improving understanding and cooperation.	<ul style="list-style-type: none"> Improving a system so it benefits your department or organisation. 	All exams.	
		B	Support and contribute to decisions, which improve effectiveness and efficiency and create value.				
		C	Monitor and review procedures and processes, promoting continuous improvement – both in your department and across the wider business.				

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
Behaviours	Ethics and Integrity	<i>Honest and principled in all their actions and interactions. They will respect others and met the ethical requirements of their profession.</i>	A	Behave honestly and with integrity.	<ul style="list-style-type: none"> ▪ Applying legislation appropriately to client needs. ▪ Continually reviewing legislation and regulation that affects your working environment. ▪ Briefing a team on a new standard and how to apply it. ▪ Keeping sensitive information confidential and disclosing only to those who need it or when disclosure is legally required. ▪ Recognising unethical behaviour and telling your line manager about what you have seen. ▪ Avoiding situations where there may be any threat to your professional independence. ▪ Deciding what information is important and reliable, using it to support your decision making. ▪ Completing all the code of conduct and/or professional ethics training provided by your organisation. ▪ Checking transactions and supporting documents to verify the accuracy of accounting records. 	All exams.	
			B	Demonstrate fundamental ethical principles in the professional environment			
			C	Respect others even when you experience conflict or when in disagreement with others.			

Area (grouping)	Objective (title)	Description		Elements (competence)	Example activities	Linked exams	Statement (100-300 words)
	Proactivity	<i>Take responsibility. Demonstrates the drive and energy to get things done even under pressure.</i>	A	Take responsibility for your actions and for your areas of responsibility and objectives.	<ul style="list-style-type: none"> ■ Suggesting ways to work differently to your colleagues or line manager. ■ Looking for opportunities to intervene, helping prevent problems before they happen. 	All exams.	
B			Demonstrate drive and energy displaying a positive and cooperative attitude.				
C			Act resiliently to pressure and changing demands.				
	Professional Scepticism	<i>Demonstrates an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement of financial information due to error or fraud.</i>	A	Be vigilant and exercise due diligence in all aspects of work.	<ul style="list-style-type: none"> ■ Challenging briefs or opinions when justified – even with colleagues who are more senior than you. ■ Describing when you have witnessed incorrect or misleading information – for example, hearing arguments or reading reports. ■ Identifying weaknesses in your organisation's procedures and systems which could cause waste, fraud or error. 	All exams.	
B			Challenge and question information and assertions, where justified.				
C			Recognise signals which may indicate a risk of fraud or error.				

The above tables are designed as follows: The first column indicates whether the table contains skills or behaviours; the second column gives the title of the overall performance objective; the third column gives a description of the performance objective and the fourth and fifth columns list the elements that would make up an overall objective and the activities which might help demonstrate them. The final (right hand column) contains the apprentice's summary of how these elements have been met.

REFLECTIVE STATEMENT ELEMENT

The Reflective Statement is shown in Table 2 below:

Table 2: Reflective statement – Challenge

Challenge Questions	Respond to the following background statement in up to 300 words. You should then answer the next three challenge questions with a maximum word limit of 500 per question, producing an overall statement of no less than 1,500 words for all four statements.
Background statement Describe your organisation and its business model, explaining what your department does to support the aims of the organisation and summarising your own job description and role within the organisation.	
Challenge Question 1 Describe the benefits of acquiring knowledge assessed in the Role Simulation and in the on-programme assessments and how they apply to your role and identify which were most or least relevant, explaining why.	

Challenge Questions	Respond to the following background statement in up to 300 words. You should then answer the next three challenge questions with a maximum word limit of 500 per question, producing an overall statement of no less than 1,500 words for all four statements.
<p>Challenge Question 2</p> <p>Discuss the skills from the Portfolio and how these are useful in you becoming more effective at work and identify which will most help you develop your potential in the future explaining why.</p>	
<p>Challenge Question 3</p> <p>Explain which of the behaviours you have demonstrated are most important for you personally and professionally, for the organisation you work for and in the wider interests of stakeholders, including the public interest.</p>	

Note that the apprentice need not reach the maximums set for each individual challenge; they are an upper limit only, but they must reach an overall minimum of 1,500 words, for the statement as a whole. However, while succinctness and clarity are features of good communication, there must be enough evidence from the narrative that the apprentice has sufficiently expressed their answers and that the independent verifiers can judge them to be competent from the narratives produced.

Note that for client confidentiality purposes, Apprentices may not disclose details of clients in submitting evidence if this compromises confidentiality protocols or agreements laid down by the organisation(s).

4. Assessment Criteria

PORTFOLIO EVIDENCE: ASSESSMENT CRITERIA

Below in Table 3(a) is a table describing the difference between a portfolio being deemed competent and non-competent.

Table 3(a): Assessment criteria for the portfolio

Portfolio	Competent	Not competent
To be deemed competent if each overall Performance Objective (PO) is individually demonstrated.	Makes a reasonable attempt to address the achievement of each individual skill and behaviour in their summary statements. Shows a clear ability to explain how each skill and behaviour has been achieved through work experience, using appropriate examples of activities undertaken and includes evidence where helpful.	Overly focused on only one or two elements of the skill or behaviour or there are complete gaps in coverage of some of the elements within the overall statement for one or more of the skills or behaviours. Insufficient use of real-work examples to explain how many of the elements have been achieved or the summary statement is somehow not sufficiently credible.

REFLECTIVE STATEMENT: ASSESSMENT CRITERIA

Below in Table 3(b) is a table describing the difference between a reflective statement being deemed competent and non-competent.

Table 3(b): Assessment criteria for the reflective statement

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



5. Timetable for submitting the PRS

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



6. Resit rules for EPA (including the Role Simulation)

Where an apprentice fails either or both assessment methods of the End-Point Assessment, subject to the agreement of their employer, an apprentice may re-attempt them.

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

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

7. Independent assessment process and moderation

The independent assessment process for each apprentice involves two Independent Assessors, neither of whom should be employed by the apprentice's employing organisation. Both Independent Assessors must be qualified professional accountants as defined by the International Federation of Accountants (IFAC) and have experience of relevant financial and accounting functions (in a professional services setting) within the last five years.

ROLE OF 1ST INDEPENDENT ASSESSOR

The 1st Independent Assessor will be able to access via a secure ACCA assessment portal, the Portfolio and Reflective Statement (PRS) of the apprentices they are assessing, who will have submitted their PRS by the latest assessment deadline date (See Section 5 above).

The 1st Independent Assessor marks the PRS. To ensure the independence of the Independent Assessors from the employer and the apprentice themselves, they will be given details of the employer so that if they believe they are connected to either the apprentice or the employer then they would be required to declare their connection. The PRS provided by the apprentice, also explains their individual role, the type of organisation for which they work and how that role fits into the organisational structure. The 1st Independent Assessor has two weeks to assess the PRS according to the assessment criteria given in Section 4 above.

The information that the 1st Independent Assessor must refer to are as follows:

- The syllabus and study guide for the ACCA Accounting Technician apprenticeship (Level 4)
- The apprentice instructions and guidance
- The assessment criteria
- The PRS submitted by the apprentice

The 1st Independent Assessor must review the PRS to assess whether there is evidence of plagiarism or malpractice. Training for all Independent Assessors will be provided for this. If there is suspicion or evidence of plagiarism against any element(s) of the PRS then the element(s) must be marked as deferred – giving the reasons for plagiarism/malpractice as evidenced from the PRS. Where any element is identified as deferred the PRS will be referred to the moderator following the marking process. (See role of the moderator section below)

Regardless of whether the PRS is deemed to be the apprentice's own work, the 1st independent assessor must complete the forms in Appendix 1 which gives feedback on each performance objective (individual skill or behaviour) and deem each one of the 12 skills and behaviours as competent or not competent. Where competence is found then this must be confirmed against each statement.

Where one or more statements are deemed not to be competent, reasons and feedback must be given. If competence is in doubt the 1st Independent Assessor cannot liaise with the apprentice themselves nor their supervisor to seek further clarification, as this might compromise the independence of the assessor. They must express their doubts and the reasons for them in the assessment form for the information of the 2nd Independent Assessor or the moderator. If one or more outcomes are deemed non-competent at the end of the process, the apprentice will be deemed not competent for the portfolio, and by implication for the whole PRS.

Whether the portfolio is deemed competent or not, the reflective statement must be assessed against the criteria given in Section 4 and the assessment form included in Appendix 2.

If the background statement and all three questions are answered competently then the PRS can be deemed competent, if the portfolio is also deemed competent.

If the reflective statement is deemed competent, but the portfolio is deemed not competent, the PRS cannot be deemed competent.

If any challenge questions have not been deemed competent, reasons for determining this must be given in the assessment form.

Whatever the outcome, the PRS and accompanying assessment form must be submitted to ACCA by the deadline set and the PRS is then subject to assessment by the second Independent Assessor.

ROLE OF 2ND INDEPENDENT ASSESSOR

The 2nd Independent Assessor will be able to access, via a secure ACCA assessment portal, the PRS submissions of the apprentices they are assessing and must retrieve these and review them.

The 2nd Independent Assessor has one week to review the PRS according to the assessment criteria given in Section 4 above. The information that the 2nd Independent Assessor must refer to are as follows:

- The syllabus and study guide for the ACCA Accounting Technician apprenticeship (Level 4)
- The apprentice instructions and guidance
- The assessment criteria
- The PRS submitted by the apprentice (as assessed by the 1st Independent Assessor)

The 2nd Independent Assessor must review the apprentice's PRS against the criteria given in Section 4 and must be satisfied that the judgement of the 1st Independent Assessor is appropriate. If both Independent Assessors are in agreement about the overall status of the PRS, the overall determination of competent/non-competent/deferred is confirmed.

If the result is originally deemed non-competent and the 2nd Independent Assessor agrees with the 1st Independent Assessor about all non-competent elements, then this just needs to be confirmed. However, in this case the 2nd Independent Assessor has the responsibility of determining the final version of the feedback to submit to the apprentice against each non-competent element.

If the 2nd Independent Assessor deems different elements of the PRS to be non-competent then the 2nd Independent Assessor must decide which elements are non-competent and give reasons, supplying the final versions of the feedback to be submitted to the apprentice.

If the 1st and 2nd Independent Assessors disagree on the overall PRS competence, the PRS submission must be referred to the moderator (see below). In addition, the reason(s) for the discrepancy must be clearly stated by the 2nd Independent Assessor by providing a final version of the feedback on the disputed elements. The 2nd Independent Assessor must ensure that a disputed PRS goes to moderation by the deadline date.

ROLE OF THE MODERATOR

The moderator has three distinctly different roles.

The first is to review a random 10% sample of the PRS submissions which have been previously agreed as competent or non-competent by the 1st and 2nd Independent Assessors. This is to verify that the marking process has been carried out in a fair, objective and consistent manner.

The moderator must review the apprentice's PRS against the criteria given in Section 4 and satisfy themselves of the correct determination of competence or non-competence and of the originality of the work in terms of plagiarism and unfair practice.

The second role is to arbitrate in disagreements about competence or non-competence of a PRS between the opinions of the 1st and 2nd Independent Assessors.

The third is to review any PRS submissions which have been deferred by either or both Independent Assessors. The moderator has to confirm or overrule the deferment based on their opinion of whether suspicion of plagiarism or malpractice is justified. In the event of confirming the suspicions of either or both Independent Assessors, the moderator must contact ACCA.

At the point where there are any disagreements in the determination of the competence or non-competence of PRS submissions relating to apprentices, the moderator has the ultimate authority to deem competence or otherwise. Where competence is not confirmed, the moderator has the responsibility to supply the final feedback to the apprentice on each non-competent element.

The moderator has one week to review the PRS according to the assessment criteria given in Section 4 above.

The information that the moderator must refer to are as follows:

- The syllabus and study guide for the ACCA Accounting Technician apprenticeship (Level 4)
- The apprentice instructions and guidance
- The assessment criteria
- The PRS submitted by the apprentice (as assessed by the 1st and 2nd assessor)

The moderator must therefore decide on the final outcomes where discrepancies between the 1st and 2nd Independent Assessors exist and record this on the assessment form before submitting this to ACCA by the deadline date.



Appendix 1: PRS Assessment Form

Independent Assessors should carefully read each statement provided by the apprentice relating to each skill and behaviour in the portfolio assessment forms below. There are seven skills and five behaviours. Where any either of the Independent Assessors or the moderator deems the submission a deferral due to plagiarism or unfair practice; they must select the 'Deferred' radio button at the top of each skill or behaviour. This effectively closes off the assessment processes and the form is then re-submitted to ACCA for further action. In all other situations both Independent Assessors must either select the 'Yes' or 'No' radio buttons for each overall skill or behaviour. Where 'Yes' is selected there will not be an opportunity to make a comment, but where 'No' is selected, each Independent Assessor must make justifying comments, as these will be made available to the apprentice in the event of them failing the overall PRS. The comments must specify to the apprentice the precise reasons for not deeming the skill or behaviour as competent, so that the apprentice can go back and submit better examples or more evidence of competence as required.

Skills Proforma

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
Skills	Analysis	<i>Create and interpret information and show how that information can be used most effectively to add value to the organisation.</i>	A	Process and interpret information in a way that can be understood by management to make effective decisions.	Writeable PDF	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	Writeable PDF
			B	Demonstrate how information can be used to add value to an organisation's activities.					

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
	Communication	<i>Effectively communicate relevant information across the organisation and to appropriate stakeholders in both written and verbal formats.</i>	A	Explain the various ways in which accountants communicate.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
			B	Decide which forms of communication to use in different circumstances.					
			C	Communicate effectively with colleagues, managers and at meetings, whether that be verbally or in writing.					
			D	Prepare and give effective presentations.					

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
	Leadership	<i>Proactively manage their own development and is committed to the job and their profession.</i>	A	Act proactively in work situations by identifying problems and suggesting solutions.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
			B	Demonstrate the ability to formulate personal development plans and identify training needs.					
			C	Monitor developments in the accountancy profession which can affect working practice and conduct.					
	Planning and prioritisation	<i>Work to tight deadlines and respond to changing priorities. Effectively plan and prioritise time and co-ordinate the input of others in order to meet both deadlines and changing priorities.</i>	A	Plan work effectively, to meet objectives set.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
			B	Monitor performance against your and others' expectations.					
			C	Effectively prioritise your work using the importance/urgency criteria and adapt flexibly to changing priorities.					

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
	Produces quality and accurate information	<i>Apply accounting knowledge to consistently deliver high quality, accurate data and information in a timely fashion.</i>	A	Ensure work produced meets minimum standards of quality and complies with laws and regulations.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
			B	Make sure your work is accurate, error-free and delivered on time.					
	Team working and collaboration	<i>Work effectively in a team and with others maintaining effective professional working relationships – both internally and externally across organisations.</i>	A	Work effectively with others to achieve team and personal objectives.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
			B	Maintain and create effective and professional working relationships.					
			C	Act credibly and professionally in relations with immediate colleagues, across departments and external stakeholders.					

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
	Uses systems and processes	<i>Understand the systems and processes of the organisation sufficiently, as applicable to the role. Proficient in the IT systems applicable to the role.</i>	A	Use accounting and control systems applicable to the role and function.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
			B	Effectively use IT software relevant to the role to improve communication, analysis and to aid decision-making.					

Behaviours Proforma

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
Behaviours	Adaptability	<i>Willing to both listen and learn to accept changing priorities and working requirements and has the flexibility to maintain high standards in a changing environment.</i>	A	Listen effectively.	Writeable PDF	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	Writeable PDF
			B	Use sensitivity in assessing the needs and views of others.		<input type="checkbox"/> No	<input type="checkbox"/> No	<input type="checkbox"/> No	
			C	Demonstrate flexibility and discretion where appropriate.		<input type="checkbox"/> Deferred	<input type="checkbox"/> Deferred	<input type="checkbox"/> Deferred	
			D	Adapt behaviour appropriately to the circumstances and the stakeholder.					

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
	Adding Value	<i>Actively engage in the wider business, as appropriate, and look to provide information that positively contributes to influencing business decisions. Continually strive to improve own working processes and those of the organisation.</i>	A	Engage with stakeholders across the organisation, improving understanding and cooperation.		<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	
B			Support and contribute to decisions, which improve effectiveness and efficiency and create value.	<input type="checkbox"/> No		<input type="checkbox"/> No	<input type="checkbox"/> No		
C			Monitor and review procedures and processes, promoting continuous improvement – both in your department and across the wider business.	<input type="checkbox"/> Deferred		<input type="checkbox"/> Deferred	<input type="checkbox"/> Deferred		

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
Behaviours	Ethics and Integrity	<i>Honest and principled in all their actions and interactions. They will respect others and met the ethical requirements of their profession.</i>	A	Behave honestly and with integrity.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
			B	Demonstrate fundamental ethical principles in the professional environment					
			C	Respect others even when you experience conflict or when in disagreement with others.					
	Proactivity	<i>Take responsibility. Demonstrates the drive and energy to get things done even under pressure.</i>	A	Take responsibility for your actions and for your areas of responsibility and objectives.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
			B	Demonstrate drive and energy displaying a positive and cooperative attitude.					
			C	Act resiliently to pressure and changing demands.					

Area (grouping)	Objective (title)	Description		Elements (competence)	Statement (100-300 words)	1st assessor outcome	2nd assessor outcome	Moderator outcome	Feedback if deemed non-competent
	Professional Scepticism	<i>Demonstrates an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement of financial information due to error or fraud.</i>	A	Be vigilant and exercise due diligence in all aspects of work.		<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	
B			Challenge and question information and assertions, where justified.	<input type="checkbox"/> No		<input type="checkbox"/> No	<input type="checkbox"/> No		
C			Recognise signals which may indicate a risk of fraud or error.	<input type="checkbox"/> Deferred		<input type="checkbox"/> Deferred	<input type="checkbox"/> Deferred		

Appendix 2: Reflective Statement assessment form

Challenge Questions	Respond to the following background statement in up to 300 words. You should then answer the next three challenge questions with a maximum word limit of 500 per question, producing an overall statement of no less than 1,500 words for all four statements.	1st Independent Assessor	2nd Independent Assessor	Moderator	Feedback if apprentice deemed non-competent against any
<p>Background statement</p> <p>Describe your organisation and its business model, explaining what your department does to support the aims of the organisation and summarising your own job description and role within the organisation.</p>		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
<p>Challenge Question 1</p> <p>Describe the benefits of acquiring knowledge assessed in the Role Simulation and in the on-programme assessments and how they apply to your role and identify which were most or least relevant, explaining why.</p>		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	

Challenge Questions	Respond to the following background statement in up to 300 words. You should then answer the next three challenge questions with a maximum word limit of 500 per question, producing an overall statement of no less than 1,500 words for all four statements.	1st Independent Assessor	2nd Independent Assessor	Moderator	Feedback if apprentice deemed non-competent against any
<p>Challenge Question 2</p> <p>Discuss the skills from the portfolio and how these are useful in you becoming more effective at work and identify which will most help you develop your potential in the future explaining why.</p>		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	
<p>Challenge Question 3</p> <p>Explain which of the behaviours you have demonstrated are most important for you personally and professionally, for the organisation you work for and in the wider interests of stakeholders, including the public interest.</p>		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Deferred	

