

The background of the entire cover is a photograph of a modern architectural space. It features a wide, dark staircase with glass railings and yellow safety stripes on the steps. A person is seen from behind, walking up the stairs. The space is flanked by tall, glass-walled buildings with many lit windows, suggesting a city environment at dusk or dawn. The overall color palette is dominated by blues, greys, and the vibrant pink of the text.

# **examiner's report.**

**ACCA Level 7 Project Report**

**December 2025**



**This report provides feedback on the most recent exam submission window (December 2025). It is written with the aim of helping future candidates prepare their Project Report submissions. The information in this examiner's report includes information from previous reports – this is because the feedback and the requirements of the Project Report are similar for each submission window.**

This examiner's report should be used in conjunction with the guidance for apprentices, sample answers, Common Project Report Errors article and marking rubric extract that are available on the ACCA website [Project report | ACCA Global](#). In this report, the examining team provides constructive guidance on how apprentices should prepare their Project Report along with insights from the assessing process.

In all submission windows, apprentices are required to respond to four questions which are based on the key skills and behaviours that a Level 7 apprentice is expected to be able to demonstrate. Apprentices must ensure they are using the correct submission form for the relevant exam session. Failure to use the correct submission form will result in an automatic fail for that session.

Apprentices need to demonstrate an understanding of the skill or behaviour when addressing each question and that they have been involved in work that has allowed them to demonstrate that skill or behaviour at the appropriate level. Apprentices sometimes find it difficult to demonstrate their understanding of the skill or behaviour. It is suggested that the apprentice includes a sentence or two (under the evaluation of skills and behaviours heading) which links their chosen example to the skill or behaviour.

- Question 1 will always be on building relationships. Apprentices frequently focus too much on communication and describe in detail the forms of communication they have used to build the relationship. Apprentices also frequently identify several parties who they have built relationships with. The apprentice should focus on one relationship rather than discussing a larger team environment or multiple instances of building relationships. The focus should be on how trust was built, how the apprentice worked together with another/others to achieve a common goal, and how collaboration was of benefit to the apprentice, their employer or their client.
- Question 2 will be based on either business insight, ethics and integrity, leadership, or problem solving and decision-making skills. Apprentices choose to respond to one skill from a choice of two. Apprentices must make it clear which skill they are addressing by selecting the relevant check box or by stating clearly at the top of their response to that question.

Apprentices should note that the best examples of problem solving and decision making involve situations in which there is more than one possible outcome, and the apprentice was involved in determining the best outcome. Single outcome scenarios seldom allow for sufficient evaluation and judgement to be demonstrated. Apprentices must take care to differentiate ethics and integrity from professional scepticism (Question 4). Good answers to ethics and integrity involve an **ethical dilemma** that the apprentice has successfully managed. Responses that are simply following guidance or legislation, such as completing client identity checks, are not good examples of ethics and integrity.

- Question 3 will always be on continuous improvement. Note that the example chosen should demonstrate the continuous improvement of the apprentice and not the apprentice's role in improving a junior, their firm/ department or a system or process. The example must demonstrate that the apprentice has been active in their own development. Responding to, for example, a manager request does not demonstrate an understanding of the competence. Studies undertaken as part of the ACCA qualification are also not sufficient to demonstrate continuous improvement, unless considered as part of a wider discussion of how learning has been applied in the workplace to further the apprentice's development.
- Question 4 will be based on the behaviours: adds value, flexibility or professional scepticism with apprentices choosing to address one behaviour from a choice of two. Again, apprentices are reminded that they must identify which behaviour they are addressing. Apprentices should note that being flexible with time in terms of being willing to work additional hours or changing working hours is usually a weak example of flexibility and does not allow judgement or analysis of information to be demonstrated and offers little opportunity for insights. Better examples involve taking a proactive approach when dealing with unforeseen or changeable situations. Professional scepticism must demonstrate how the apprentice applied a questioning mind and has challenged information when faced with a situation that they did not fully understand or was not in keeping with their expectations.

Simply complying with guidance or regulations, such as following an employer's money laundering checks, or being party to an issue identified by someone else is unlikely to be sufficient.

Apprentices must review their response to each question before submission to ensure they have not duplicated any responses. Submitting a duplicate response will result in an automatic fail for that question.

Apprentices who are unsuccessful in their first attempt **MUST** resubmit by addressing the question relevant to the new submission window. They cannot resubmit their original responses to Questions 2 and 4. They may resubmit their original responses to Questions 1 and 3, provided they were not given feedback which indicated that they had not submitted an adequate response to those questions. Apprentices who are asked to resubmit should take the time to make substantial changes to their submission, addressing the feedback provided. Making minor changes is unlikely to result in a pass.

A description of each performance objective (the skills and behaviours) is provided in Appendix 1 to the Guidance for Apprentices on the ACCA website [Project report | ACCA Global](#). Apprentices are strongly advised to review the wording of each performance objective and description carefully before deciding upon an appropriate workplace scenario which demonstrates that they have satisfied the objective and allows them to discuss the relevant skill or behaviour at the appropriate level. Apprentices should refer to the Common Project Report Errors article for more advice on selecting an appropriate scenario. Generic responses that do not directly address the performance objectives will not attain sufficient marks to pass. Providing a range of examples instead of one example discussed in depth is also unlikely to attain enough marks to pass as such answers tend to focus too much on roles and responsibilities and lack evaluation. Example activities are included in the Appendix to the Guidance for Apprentices. Apprentices should revisit the Appendix when reviewing their responses prior to submission to ensure that their responses address the relevant objective and meet the description.

## Report format

The response to each question should take the format shown below. Apprentices are advised to use the headings provided below to give their responses structure. The assessors will positively mark reports that are well structured.

- Background and context
- Role, responsibility and actions
- Evaluation of skill or behaviour
- Lessons learned and future actions
- Conclusion (part of communication)

The below guidance applies to all questions.

Apprentices should be aware of the importance of using professional language when preparing their responses. Apprentices are expected to use the same tone and language as they would in formal communications within their workplace, avoiding informalities, abbreviations, and overly technical language. Apprentices should note that assessors are alert to language that suggests the use of artificial intelligence such as American spellings, vague responses that don't refer to specific work or clients and overly formal wording. Apprentices are reminded that the responses they submit must be their own. The assessors will positively mark reports that use professional language.

It is important to achieve the correct balance under each heading in the question response. Apprentices should use the weightings in the marking rubric when determining the amount of detail to include under each heading. Apprentices are often overly descriptive in relation to their role, responsibility and actions which then limits the number of words available for other sections. Apprentices must be mindful of word count in each section and must ensure their submission does not exceed the total word limit as assessors will only consider responses up to the maximum word limit.

The Project Report is a reflective report, and the focus of each question response should be in the areas of evaluation and critical examination rather than on explaining the background and descriptions of actions in an overly detailed way.

### Background and context

This section is often overlooked or not given due attention by apprentices. The assessor needs to understand the situation and the scenario in which the apprentice has been placed in order to evaluate the relevance of the submission. The background should give a high level overview of the work the apprentice was involved in, and the context should refer to the situation the apprentice found themselves in. The best examples are normally drawn from situations which raise apprentices above their normal routine work as these situations generally allow the apprentice to demonstrate their skills and behaviours. Apprentices should avoid being overly descriptive about the organisation that they work for or their colleagues. The responses should always be focused on the apprentice. Repeating the same background and context across all four questions demonstrates a lack of understanding about the aim of the report and is discouraged.

### Role, responsibility and actions

Most apprentices can explain their role and actions well, but they are often less confident in identifying and explaining their key responsibilities. Apprentices should make specific reference to their key responsibilities in their response. The role and responsibilities of others should not be included.

The apprentice's description of their role, responsibility and actions cannot be theoretical. They must be based on a specific example of a task they have undertaken in the workplace. Apprentices need to demonstrate that they are working at the correct level to achieve the Level 7 award. Level 7 apprentices should be able to work on complex tasks with minimal supervision and are expected to take the lead on some pieces of work. It is however expected that apprentices may require support and should be prepared to ask for help when they need it. An apprentice who reflects on the need for support is likely to be positively marked by the assessors as it demonstrates an awareness of the skills and behaviours.

### Evaluation of skill or behaviour

Apprentices often find this the most challenging area. The assessor needs to get a sense that the apprentice understands the skill or behaviour being discussed. As mentioned above, the apprentice should try to refer back to the relevant skill or behaviour in this section. This will remind the apprentice of the skill or behaviour they are trying to demonstrate, and the assessor will be more confident of the apprentice's understanding.

Apprentices are expected to analyse information that is available to them (this does not necessarily mean data, it can be 'soft' information such as understanding the sensitivities of a client relationship) and take the correct decisions based on that information.

Linked to the above, the assessors are also looking for the apprentice to demonstrate how they applied judgement when performing their task. Apprentices are encouraged to explain any key decisions they took or any occasions in which their opinions were sought when completing the task discussed and describe how they arrived at their decision.

Apprentices should not feel they are restricted to examples that had a successful outcome. It is often better to use a scenario that was challenging or did not go as smoothly as the apprentice hoped as this will likely be a task that has stretched and developed the apprentice rather than being routine in nature. As above, apprentices are encouraged to reflect on areas that they needed additional help and support with and explain how they decided when to seek that support. Recognising when they are, or are not, competent to undertake a task is an important skill for any professional accountant to have. It also helps to demonstrate compliance with the ACCA Code of Ethics and Conduct.

### Lessons learned and future actions

Apprentices are expected to take a reflective approach to consider what went well in their work, what did not go well, what they can improve on and what the key insights gained were. Apprentices should reflect on how they felt on completion of the work as well as any feedback, either formal or informal, they received from others. This should be more than a reflection on the outcome of the task for the organisation. Instead, it should be a reflection on how the apprentice feels on its completion.

There are three components to demonstrating lessons learned:

- 1 Critical evaluation of experience – this should be an evaluation of what went well and what did not go as well as expected during the work undertaken
- 2 Insight into lessons learned – this should reflect on the key lesson(s) which have been taken away from the work undertaken
- 3 Reflective approach, including future actions – this is an opportunity to demonstrate what has been learned from the work and what the apprentice might choose to do the same or differently going forward.

The best reports often have a sub-heading for each of these components which allows the assessors to see that the apprentice has addressed each area. Discussions should be balanced between what has gone well and what has gone badly or could be improved on.

The assessors would like the apprentices to briefly state their future actions if they were faced with the same task or situation again in the future.

### Conclusion

An important part of scoring well in communication is to reach a short conclusion. A short statement to conclude on the one key outcome, reflection, or action that the apprentice considers most important is what the assessors are looking for.

Having a conclusion as well as a good structure and using professional language will help to ensure the apprentice scores well in communication.

Apprentices should write their submission in their own words. Well-worded submissions are written in plain English and avoid overuse of workplace terminology or acronyms that are not widely understood.

## Common errors

Whilst there is no right or wrong answer when preparing the Project Report, there are some common errors noted in the reports of apprentices who are unsuccessful. Apprentices should aim to avoid the following common errors:

- Choosing an inappropriate scenario – avoid basing the response on a routine or simple scenario where the skill or behaviour is not of Level 7 standard. This is often a problem when addressing ethics and integrity as many apprentices select scenarios that refer to compliance with regulations rather than scenarios that demonstrate appropriate ethical judgement was applied.
- Including too many scenarios – going into depth on one scenario is preferable to having a breadth of scenarios.
- Unclear description of the context for the apprentice or the apprentice's role in scenario – apprentices should make it clear what their role and contribution as an individual was. They should not include detailed descriptions of the roles of others. Job titles will generally be sufficient.
- Theoretical answers not based on work experience – avoid providing answers that are based on training courses or exam studies.
- Discussion of work undertaken by others – only very brief reference to others should be made and only where relevant.
- Limited link to professional skill/behaviour – this is a particular problem for ethics and integrity which must be based around an ethical dilemma faced by the apprentice.
- Limited judgement in scenario – apprentices should reflect on any points at which they made decisions or were asked for their opinion.
- Lack of critical examination – apprentices should ensure they include an examination of their actions, what went well and what went badly.
- Lack of reflection on lessons learned – apprentices should reflect on what key things they would do differently in the future. This is frequently omitted from responses.
- Limited mention of future actions – apprentices should consider what they would do the same or differently should they be placed in a similar scenario in the future.
- Exceeding word count limit – apprentices must ensure they stick to a maximum of 4000 words. Question responses should

normally be between 700 and 1000 words each. If an apprentice submits an answer in excess of the word limit, the review will be limited to only the first 1,000 words in each question.

- Poor communication – apprentices must remember they are writing a report which will be assessed by qualified accountants. Use professional language and avoid jargon that is specific to their business.
- Lack of balance between sections – apprentices should ensure that they include relevant points under each heading. They should not include too much on detailed descriptions of roles and responsibilities at the expense of evaluation and lessons learned.
- Duplicate responses to questions – apprentices should ensure they have provided a unique response to each question.
- Not making sufficient changes when resubmitting the report – apprentices who are unsuccessful and asked to resubmit their report should consider making substantial changes based on the feedback provided.

More detail on each of the errors and how to avoid them is provided in the Common Project Report Errors article. There is also an extract of the marking rubric included in the Guidance for Apprentices. Apprentices should check that each of their four question responses contains sufficient evaluation of the skill or behaviour, sufficient critical examination of lessons learnt and provides future insights and a conclusion before submitting their Project Report. Apprentices are also encouraged to have their responses reviewed prior to their submission to ACCA.

Sample question responses that scored well when assessed using the rubric are available on the ACCA website [Project report | ACCA Global](#). Apprentices should review these carefully to better appreciate the standard required to pass the Project Report. Apprentices who are unsuccessful are provided with short feedback allowing them to identify the key areas of weakness in their report. It is important to remember however that Questions 2 and 4 will change in each session and that apprentices must resubmit using the current skill and behaviour being assessed.

Apprentices who use examples that are relevant to the skill or behaviour described and who provide a well-structured report that addresses each of the areas discussed above will be successful in passing their Project Report.

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THINK AHEAD