On-Programme and End-Point Assessment

ACCA Professional Accountant Apprenticeship (Level 7 Trailblazer)
Aim

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

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

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

SYLLABUS MAIN CAPABILITIES (LEVEL 7 STANDARD)

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

B) Skills
1. Building relationships
2. Business insight
3. Communication
4. Ethics and integrity
5. Leadership
6. Problem solving and decision making

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

ACCA professional accountant

APPRENTICESHIP (LEVEL 7 TRAILBLAZER) ASSESSMENT

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

The assessment has 2 components:
1. an ‘on-programme assessment’ completed through a work experience route or a qualifications route
2. an ‘end-point assessment’ (EPA).
On-programme assessment

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

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

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

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

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

The final examinations required before the EPA can be attempted are the Strategic Professional level examinations. No exemptions are available for these examinations however there is a broad range of options that will allow the apprentice to specialise and match with relevant experience and career aspirations. The Strategic Professional examinations integrate deep, broad and relevant technical expertise with ethics and professional skills. They include the Strategic Business Reporting (SBR) examination, which is a compulsory paper, and a choice of two from four options Advanced Financial Management (AFM), Advanced Performance Management (APM), Advanced Taxation (ATX), and Advanced Audit and Assurance (AAA). All these examinations are currently a three-hour 15mins, paper-based exam but will become CBE exams from March 2020 and June 2020 depending on location in the UK. There are four examination sessions a year.

Apprentices must complete the on-programme assessment of the ACCA Professional Accountant Apprenticeship (Level 7 Trailblazer) before moving on to the end-point assessment.

End-point assessment (EPA)

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

The two components are the Strategic Business Leader (SBL) examination and the Project Report. SBL is a 4 hour case study based on a realistic business scenario. The Project Report is a reflective report evaluating the skills and behaviours acquired from the apprentice’s work experience, concentrating on the final twelve months of the apprenticeship.
ACCA Professional Accountant Apprenticeship (Level 7 Trailblazer) assessment

> GUIDE TO EXAM STRUCTURE

On-programme assessment

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

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

The detailed syllabi for these examinations (AB, MA and FA) can be found on the ACCA website through the following link: [http://www.accaglobal.com/uk/en/student/exam-support-resources.html](http://www.accaglobal.com/uk/en/student/exam-support-resources.html)

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

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

The detailed syllabi for these examinations (LW, PM, TX, FR, AA and FM) can be found on the ACCA website through the following link: [http://www.accaglobal.com/uk/en/student/exam-support-resources.html](http://www.accaglobal.com/uk/en/student/exam-support-resources.html)

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

The Strategic Professional examinations, both the compulsory Strategic Business Reporting (SBR) and the four option papers (AFM, APM, ATX,AAA), are all of three hours and 15 minutes duration. They are all currently paper-based examinations but will be computer-based from March/June 2020, and like the Applied Skills examinations, have four sessions each year. Two option papers should be selected on the basis of relevance and career aspirations. All examinations contain two sections and all questions are compulsory. These examinations all contain four professional marks. The detail of the structure of each of these examinations is described in the individual syllabus documents which can be found on the ACCA website through the following link: [http://www.accaglobal.com/uk/en/student/exam-support-resources.html](http://www.accaglobal.com/uk/en/student/exam-support-resources.html)
All ACCA examinations are closed book which means that no material may be brought into the examination and all have a pass mark of 50%.

**End-point assessment (EPA)**

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

The examination element of the EPA is the Strategic Business Leader which is ACCA’s case study examination at the Strategic Professional level and is examined as a closed book exam of four hours, including reading, planning and reflection time which can be used flexibly within the examination. There is no pre-seen information and all exam related material, including case information and exhibits are presented within the examination. Strategic Business Leader is an exam based on one main business scenario which involves apprentices completing several tasks within which additional material may be introduced. All questions are compulsory and each examination will contain a total of 80 technical marks and 20 Professional Skills marks. The detail of the structure of this exam is described in the Strategic Business Leader syllabus and study guide document. [http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-leader.html](http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-leader.html)

The final element of the Apprenticeship is the Project Report. The Project Report will require a report based on relevant experience, answering a set of four questions. These questions will be a critical analysis, reflection and evaluation of the skills and behaviours demonstrated throughout the apprenticeship but with the main focus on the final twelve months. The Project Report will be a maximum of 4,000 words and will be independently assessed by an ACCA appointed Independent Assessor and validated against the work experience record and any supporting evidence submitted with the Report. Please refer to the Project Report guidance available on the website at [bit.ly/Level7projectreport](http://bit.ly/Level7projectreport)

The Project Report will be submitted electronically and plagiarism checks will be carried out.

For more detail on the EPA components please see the Section on Elements of the End-Point Assessment later in this document.

**GUIDANCE ON LEARNING HOURS**

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

The Applied Knowledge examinations are available at registered computer based exam (CBE) centres. Exams can be booked at times and dates which are suitable for the apprentice and/or their employer.

The Applied Skills and Strategic Professional examinations have four sessions each year and the apprentice will be registered at the most appropriate examination centre. As the exams become more technically demanding and the syllabi more wide-ranging through the levels of the qualification, the learning hours required will similarly become more extensive. However clear guidance will be provided by the learning provider and it will be different for each individual therefore ACCA does not prescribe learning hours.

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

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

1. Assurance, risk and control
   A Provide assurance that stakeholders can trust financial and non-financial information.
   B Exercise professional judgement when identifying, assessing and measuring strategic and operational risk.
   C Understand the relationship between risk and organisational strategy, recognizing the relevance of specific sector or industry risks.
   D Explain and assess the management, monitoring and methods to mitigate risk.
   E Evaluate and report on management and internal control systems.
   F Discuss the strategic need for effective cost management and control systems within an organisation.
   G Discuss and justify the role of audit and compliance in providing assurance to stakeholders.

2. Business acumen
   A Demonstrate commercial awareness and knowledge of key business objectives
   B Demonstrate judgement and insight to resolve problems and arrive at solutions
   C Demonstrate knowledge of approaches to measure success of business objectives for both internal and external stakeholders

3. Financial information
   A Prepare, analyse and interpret financial information in support of strategic planning and decision-making.
   B Evaluate methods of forecasting, budgeting, standard costing and variance analysis in support of effective planning and decision-making.
   C Explain the role of the finance function and how technology is changing the role.
   D Explain the relationship between the financial objectives and the business strategy of the organisation.
   E Discuss the factors that determine policies, principles and methods of reporting to stakeholders.

4. Legislation, standards and principles
   A Understand the legislation, accounting standards and auditing standards that underpin financial information and are relevant for the role and the organisation.
   B Apply the legislation, accounting standards and auditing standards that underpin financial information and are relevant for the role and the organisation.
   C Interpret the legislation, accounting standards and auditing standards that underpin financial information and are relevant for the role and the organisation.
   D Understand and demonstrate application of the ethical code and the principles derived from the code in all aspects of the role.
   E Understand and apply the internal codes of conduct adopted by an organisation and ensure strategic decisions align with these codes.
5. Strategic business management and governance

A Apply judgement when assessing the suitability, feasibility and acceptability of strategic options to an organisation.

B Make sustainable business decisions taking account of strategic choices, environmental and societal issues, stakeholders interest, competitive forces and the internal resources and capabilities of the organisation.

C Support strategic decision making with appropriate financial analysis and project appraisal, optimizing the use of technology and data analytics to ensure information is meaningful and relevant.

D Present strategic decisions objectively that are corroborated by sound evaluation and appraisal of financial and non-financial information

B) SKILLS

1. Building relationships

A Build trusted and sustainable relationships with individuals and organisations.

B Consistently support individuals and collaborate to achieve results as part of a team.

C Display leadership skills in different situations.

D Demonstrate key ethical and professional values.

2. Business insight

A Critically evaluate the environment to a business, external and internal, and the trends in technology in order to make beneficial decisions and strategic choices.

B Understand the different models of organizational ownership and governance, including private and public sector, charities, NGO’s and quasi-NGO’s.

3. Communication

A Ability to inform concisely, objectively and unambiguously, while being sensitive to cultural differences.

B Clarify and simplify complex issues to convey relevant information in a way that adopts an appropriate tone and is understood by the intended audience.

C Persuade using compelling and logical arguments

D Using appropriate media and technology

4. Ethics and integrity

A Analyse the reasons for and resolve conflicts of interest and ethical conflicts in organisations.

B Assess the nature and impacts of different ethical threats and recommend appropriate safeguards to prevent or mitigate such threats.

C Recommend best practice for reducing and combating fraud, bribery and corruption to create greater public confidence and trust in organisations.

D Understand the legal responsibilities and be aware of the procedures for reporting concerns over potentially unethical activities.
5. Leadership
A Demonstrate application of the key leadership traits effective in the successful formulation and implementation of strategy and change management.
B Apply in the context of organisation governance and leadership qualities, the key ethical and professional values underpinning governance.
C Discuss the importance of leadership in defining and managing organisational culture.
D Advise on the style of leadership appropriate to manage strategic change and deliver results.
E Take responsibility for projects, understanding the implications of the triple constraints of scope, time and cost.

6. Problem solving and decision making
A Investigate relevant information from a wide range of sources, using a variety of analytical techniques to establish the reasons and causes of problems or to identify opportunities or solutions.
B Consider information, evidence and findings carefully, reflecting on their implications and how they can be used in the interests of organizational goals.
C Appraise facts, opinions and findings objectively, with a view to balancing the costs, risks, benefits and opportunities, before making or recommending solutions or decisions.

C) BEHAVIOURS

1. Adds value
A Identify the opportunities and potential problems of pursuing different organization strategies from a national, multinational and global perspective.
B Anticipate and advise on how an organisation's structure and internal relationships can be re-organised to deliver a selected strategy.
C Identify and assess the impact of new product, process, service developments and innovations in supporting organisation future needs and requirements.
D Identify and evaluate the suitability, feasibility and acceptability of different options that could add value to the organisation.

2. Continuous improvement
A Take responsibility for their own professional development by seeking out opportunities that enhance their knowledge, skills and experience.
B Engage with stakeholders across the organisation, improving understanding and cooperation.

3. Flexibility
A Investigate, enquire and consider all facts in resolving problems and conflicting ideas.
B Show insight and perception in understanding work related and organisational issues, including the management of conflict, demonstrating acumen in arriving at appropriate solutions or outcomes.
C Consider information, evidence and findings carefully, reflecting on the implications for individuals and organisations, and how they can be used in the interests of individuals, departments and wider organisational goals.
Elements of the end-point assessment (EPA)

Strategic Business Leader (SBL) Examination

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

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

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

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

The main technical areas examined in the SBL examination are:
- leadership
- governance
- strategy
- risk
- technology
- data analytics
- organisational control
- finance and innovation
- change management.

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

The professional skills and behaviours that are most in demand in the accountancy sector, and assessed in the SBL examination are:
- analysis
- scepticism
- evaluation
- commercial acumen
- communication.

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

4. Professional scepticism

A Probe deeply into the underlying reasons for issues and problems, beyond what is immediately apparent from the usual sources and opinions available.

B Question facts, opinions and assertions, by seeking justifications and obtaining sufficient evidence for their support and acceptance.

C Challenge information presented or decisions made, where this is clearly justified, in a professional and courteous manner; in the wider professional, ethical, organisational or public interest.

D Recognise indications of, or weaknesses which may indicate the risk of, fraud or error.
The exam will require apprentices to take on various roles within the main organisation, or in connected organisations such as consultancy practices, audit or regulatory authorities, or other connected stakeholders.

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

The Project Report
The Project Report is the final element of the apprenticeship. It requires a response to a series of critical and evaluative challenge questions which are based around the recent work experience during the apprenticeship. These will allow demonstration of competence in skills and behaviours (see table 1).

The Project Report requires a critical evaluation of the organisation the apprentice works for and its business model, providing a current insight into the business challenges within the organisation and how the organisation meets these challenges. It also requires a summary job description and a description of the impact of the apprentice’s role within the organization.

The Report should critically evaluate the benefits of acquiring the knowledge, professional skills and behaviours assessed in the Strategic Business Leader exam and gained during the apprenticeship, assessing their relevance to the role to date and noting any lessons learned. It also requires a systematic analysis of the professional skills and behaviours gained during the apprenticeship, reflecting on which of these will make a more effective employee and help plan the future continuing professional development and career progression of the apprentice.

Finally it requires a critical evaluation of which of the behaviours are most important for the apprentice personally and professionally, for the organisation they work for and also in the wider interests of stakeholders, including the public interest.

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

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<thead>
<tr>
<th>Knowledge</th>
<th>SBL examination</th>
<th>Project Report</th>
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<tr>
<td>Assurance, risk and control</td>
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<td>Business acumen</td>
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<td>Legislation, standards and principles</td>
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<td>Strategic business management and governance</td>
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| Skills                                         |                |                |
| Building relationships                         |                |                |
| Business insight                              |                |                |
| Communication                                |                |                |
| Ethics and integrity                          |                |                |
| Leadership                                   |                |                |
| Problem solving and decision making           |                |                |

| Behaviours                                     |                |                |
| Adds value                                    |                |                |
| Continuous improvement                        |                |                |
| Flexibility                                   |                |                |
| Professional scepticism                       |                |                |
Assessment

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

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

The Assessor will decide whether the Apprentice has demonstrated the required competencies of the Standard (see table 1).

The grading of the Project Report will be ‘Pass’ or ‘Fail’, but to award a pass the Independent Assessor must be satisfied that all assessed skills and behaviours have been demonstrated competently.

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

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