

# ACCA's practical guide to apprenticeships

From funding and contracts to off-the-job training and further study, this is what you need to know about apprenticeships

Unlock your organisation’s talent potential with ACCA’s funded apprenticeships; we are your partner for developing future-ready digital-first finance professionals, essential for business success

Apprenticeships attract significant central government funding. They represent a highly cost-effective way for you to recruit and develop ambitious new talent to help you realise your business ambitions.

Apprenticeships also have the added benefits of being able to offer high quality training, on-the-job experience and local employment

opportunities. Apprenticeships can be complex so we have developed this guide that includes all the practicalities you need to consider if you are interested in taking advantage of the government’s funding to grow your own talent.

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

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What is an apprenticeship?

An apprenticeship is a genuine job with an accompanying assessment and skills development training programme. It is a way for individuals to earn while they learn gaining valuable skills and knowledge in a specific job role. The apprentice gains this through a wide mix of learning in the workplace, formal off-the-job training and the opportunity to practise new skills in a real work environment. Apprenticeships benefit employers and individuals, and by boosting the skills of the workforce they help to improve economic productivity.

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



Apprenticeships represent a highly cost-effective way for you to recruit and develop ambitious new talent to help you realise your business ambitions

# Apprenticeship funding

## Levy tax for larger employers

A levy tax was introduced on all employers with a wage bill of £3,000,000 or above to raise funds for apprenticeship training. Employers pay 0.5% of their total payroll into the levy and money raised through the levy will be redistributed as monthly training allowances for employers taking on apprentices.

The apprenticeship levy applies across the UK however the process of using the money to pay for apprenticeship training differs between England, Scotland and Wales. England has also opted for the Trailblazers approach, where groups of employers design apprenticeship standards based on their needs and requirements. Scotland apprenticeships are managed by Skills Development Scotland and in Wales they are managed by Careers Wales.

0.5%

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## Smaller employers who don't pay the levy

Most businesses don't have to pay the levy but this doesn't mean that they cannot benefit from apprenticeship funding. The government has specific financial help for smaller employers who want to fund apprenticeships:

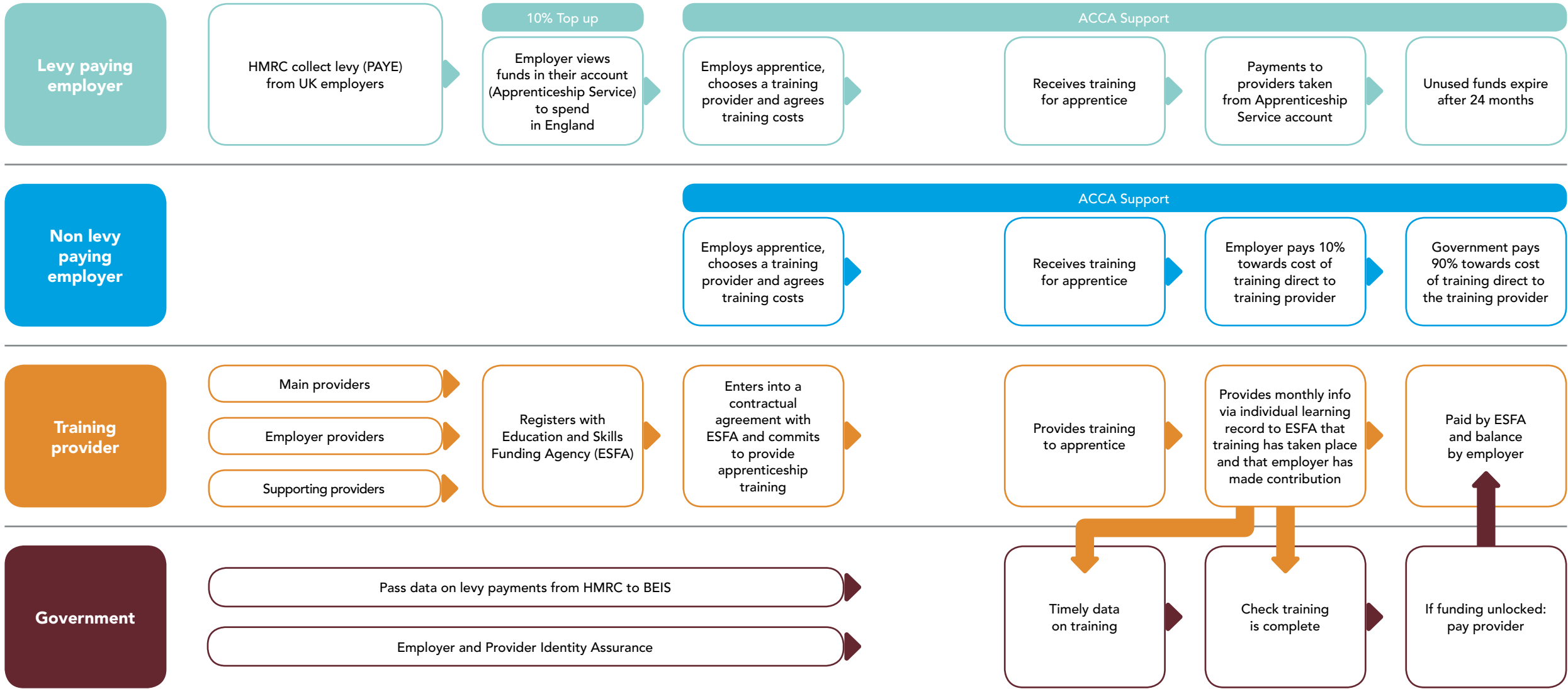
- The employer only has to make a 10% contribution to the cost of training
- The government will pay the rest (90%), up to the upper limit of the funding band allocated to that particular apprenticeship framework
- Incentives are also available for all employers who take on a 16-18 year old, receiving an additional payment of £1,000
- Those employers with fewer than 50 employees can access full funding to train an apprentice aged 16-18 years old and those aged 19-24 years old who have previously been in care or who have local authority, education, health and care plans

## Tip:



With the 'estimate my funding' tool on Gov.uk, you can calculate whether you pay the levy or not, and what funds you have available to spend on apprenticeships. It also shows how much the government will contribute towards the cost of training.

## How the Apprenticeship Levy funding works – England





# Levy transfers

## More support for smaller employers – levy transfers

Levy-paying employers are able to transfer apprenticeship funds to other employers, through the government's apprenticeship service. If you receive a transfer from a large employer, the training for your apprenticeship will be paid in full and you'll also get help and support from the transferring employer.

Transfers can be made to any employer, including apprenticeship training agencies, to pay for the training and assessment cost of an apprenticeship standard.

Levy-paying employers will initially be able to transfer **up to 10% of the annual value of funds** entering their apprenticeship service account. This is calculated from the total amount of levy declared during the previous tax year, with the English percentage applied, plus the 10% government top-up payment.

### For example:

- The total apprenticeship levy declared to HMRC by Employer A in the 2017 to 2018 tax year was **£500,000**
- 90% of their wage bill goes to employees living in England so their 'English percentage' is 90%
- £500,000 x 90% = **£450,000**
- Add 10% government top-up. 10% of £450,000 = £45,000, so total is **£495,000**
- Employer A's transfers allowance for 2018 to 2019 is 10% of the above total, so **£49,500**

## What to do to send and receive a transfer

- 1** Levy-paying employers will need to find an employer(s) to transfer their levy funds to. They will need to agree details of the apprenticeship including:
  - which apprenticeship standard they are funding
  - the number of apprentices that will be funded
  - the duration of the apprenticeship training
  - overall cost
- 2** Both employers need to understand the rules and obligations around levy transfers
- 3** The receiving employer has to have set up an apprenticeship service account online via the government's portal. This will enable the employers to:
  - connect with each other (the transferring employer must be the one that initiates the connection)
  - add the apprentice details
  - confirm the transfer
  - view transfer transactions

## The cost to your business

Apprenticeships are a cost-effective way to recruit and train new talent as well as up-skill existing employees at a fraction of standard recruitment costs. Government funding covers at least 90% if not the full 100% of an apprentice's training costs and the end-point assessment. Costs that aren't included in the levy funding would be those typical to hiring a standard employee.

As an apprentice receives the same benefits as other employees, you may want to consider the following when working out specific costs to your business:

- Annual salary
- Number of hours your apprentice will work per week
- Your Employer National Insurance contributions
- Your employer contributions to a work-based pension scheme
- How many hours will a line manager need to support your apprentice weekly
- The level of manager resource required to support your apprentice
- Administration costs of the apprenticeship\*

\*These would include fees associated with ACCA registration and annual subscription, ACCA exams and resits, exemption fees (if an apprentice has previous qualifications that allow them to claim exemptions from certain exams) and the apprenticeship end-point assessment resits (unless you provide further training for the apprentice).

Government funding covers at least 90% if not the full 100% of an apprentice's training costs and the end-point assessment.

# Frequently asked questions on levy transfers

## Who is eligible to transfer funds?

Levy-payers with an apprenticeship service account are able to make a transfer if they declared the apprenticeship levy during the previous tax year.

## Who is eligible to receive funds?

All employers (levy paying or not) are able to receive a transfer. Any employers in the process of sending a transfer are unable to receive one.

## What is the process for sending employers?

All organisations registered within an employers apprenticeship service account must sign the updated apprenticeship agreement before a transfer can be made from that account.

They will need to agree to cover the full cost of the apprenticeship training and assessment with the receiving employer. If the remaining funds in the employers 10% transfer allowance is **less than** the annual cost of the apprenticeship the employer will be **unable to make the transfer**.

## Does the sending employer have to cover the receiving employers full apprenticeship cost?

When setting up a transfer, the sending employer agrees to cover the full cost of training and assessment up to the maximum funding band maximum for that apprenticeship standard.

## Can an employer transfer more than is needed for the receiving employers' complete apprenticeship?

An employer can only send up to the maximum funding band for the apprenticeship standard.

## What happens if the sending employers' 10% transfer allowance doesn't cover the full cost of training and assessment?

When setting up a transfer, the sending employer agrees to cover the full cost of training and assessment up to the maximum funding band for that apprenticeship. However, they only need to have sufficient funds in their annual transfer allowance to cover the annual cost of the apprenticeship. If the remaining funds in their transfer allowance is insufficient to cover the annual cost of the apprenticeship, they are unable to make the transfer.

## Who can be transferred to?

Any employer regardless of whether they are levy-paying or not. Sending employers are unable to receive a transfer. If the intended receiving employer doesn't have an apprenticeship service account, they must register for one.

## Sending to and receiving from multiple employers

Eligible sending employers can transfer to any number of employers up to the maximum of their annual 10% transfers allowance.

Employers are able to receive a transfer from more than one employer. Each transfer must cover the full cost of each individual apprenticeship. Receiving employers cannot fund one apprenticeship on received funds from multiple sources.

## Can a sending employer receive a transfer?

It is not possible to receive a transfer from another employer if you are already sending apprenticeship funds to another employer. Once all of the apprentices that they're funding through a transfer have completed, they'll be able to receive a transfer.

## Myth busting levy transfers – the facts

- A transfer can only be used to pay for another employer's apprenticeships
- It will be an exact and agreed amount
- You can't transfer 10% as a lump sum or a gift
- You can make a transfer to any other employer
- Levy-payers can receive transfers but not if they are sending a transfer themselves
- At any one time, you can only be a sender or a receiver – you can't do both at the same time
- Initially you can only make a transfer to one other employer



# The apprenticeship service

Through the apprenticeship service on GOV.UK you can plan and manage your apprenticeship programme, giving you greater control over your apprenticeships and account funds.

The apprenticeship service is made up of the following:

- 1 Estimate my apprenticeship funding**  
allows you to calculate whether you pay the apprenticeship levy or not, and how much you will have available to spend on apprenticeships. It also shows all employers how much the government will contribute towards the cost of training.
- 2 Find apprenticeship training**  
gives you easy-to-digest information on the choices available to you. You can easily search for and find a standard, framework and training provider, and compare one provider with another.
- 3 Find an apprenticeship and Find a traineeship**  
are the recruitment sites that enable you to advertise their vacancies for free and find candidates who match their criteria. Don't forget you can also advertise with ACCA Careers.
- 4 Manage apprenticeships**  
allows registered levy-paying employers to view their account balance, manage their apprentices and approve funds to pay for their apprenticeship training.

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

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



# What are my responsibilities as an employer of an apprentice?

You must provide the apprentice with a genuine job with the opportunity to gain the knowledge, skills and behaviours needed to achieve their apprenticeship. They must work at least 30 hours a week, be 16 or over by the end of the summer holidays, and not be in full time education. All apprenticeships must last at least 12 months.

You must give your apprentice an induction into their role and provide off-the-job training, as well as determining the apprentice's salary and providing the apprentice with the same benefits as your other employees.

There are other requirements to meet:

- 1 Contract of employment**  
You'll need to issue a contract of employment. It is a common misconception that employers have to switch employees onto an apprenticeship contract but they don't. The apprenticeship contract is optional and is often used, if for instance the apprenticeship is fixed-term. Therefore you can keep your employee on exactly the same contract as they were before but you'll need to amend the terms, should there be anything different you want to apply. For instance, changes to study leave.
- 2 Apprenticeship Agreement and Commitment Statement**  
You will need to agree the terms of the Apprenticeship Agreement with the apprentice. The Apprenticeship Agreement can be subsumed into the employment contract so it doesn't necessarily need to be a separate document. There also needs to be a Commitment Statement.
- 3 Provide off-the-job training**  
This element of the apprenticeship programme must be directly relevant to the apprenticeship standard. It is a lot more flexible than you think and does not mean the apprentice will be out of the office one day a week. It can include:
  - The teaching of theory (for example, lectures, role playing, simulation exercises, online learning, training)
  - Practical training; shadowing; mentoring; industry visits and attendance at competitions
  - Learning support and time spent writing assessments/assignments



**Apprentices must:**

**30+**

Work at least 30 hours a week

**16+**

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

**12+**

All apprenticeships must last at least 12 months

**Tip:**

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



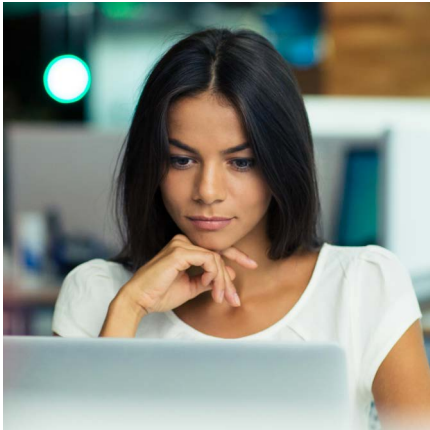
# How do I recruit an apprentice?

We have outlined the steps for you here and more information is available from the devolved governments.

You will need to check the eligibility of the apprentice. Examples include, but are not limited to:

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

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



	What do I need to do?	What should I expect from my Training Provider?	What should I expect from ACCA?
Choose your apprenticeship	Now that you have decided to take on an Apprentice, you can select an ACCA Apprenticeship and find details of associated funding in England, Scotland and Wales from the devolved government websites.	The Training Provider will outline the structure of their programme.	ACCA will explain which of our qualifications are eligible for apprenticeships and outline the education pathways available to your apprentices.
Prepare the delivery of the apprenticeship	<p>Next, you will need to choose the Apprenticeship Training Provider(s) to deliver the training and assessment to your apprentice and co-ordinate the training programme for you. A list of approved Apprenticeship Training Providers are available on the devolved government websites.</p> <p>As with any other commercial process, you will need to agree a provisional price with the Training Provider for this service as part of the discussion.</p>	<p>The Training Provider can help co-ordinate the funding and the delivery of the apprenticeship.</p> <p>They may also be able to help you recruit an apprentice.</p>	<p>ACCA's dedicated employer relations team will be responsible for on-going relationship management.</p> <p>ACCA can also recommend local Training Providers with experienced tutors best suited to your needs.</p> <p>ACCA will explain the end-point assessment process.</p>
Confirm your eligibility	Now go ahead and recruit your Apprentice. Don't forget you can use the free 'Find an Apprenticeship' service on the government websites to advertise your opportunity.	Once the Apprentice is recruited, the Training Provider can then help you check and confirm whether you are eligible for the small employer incentive payments.	ACCA can advertise your opportunity on our accountancy and finance Job Board and enhance your search through our work with schools.
Finalise apprenticeship delivery	<p>You are now ready to agree a final price with your chosen Training Provider based on your individual Apprentice's needs.</p> <p>Before the Apprentice can start, draw up your written agreement with your Training Provider so the responsibilities are set out clearly.</p>	If appropriate, the Training Provider will then co-ordinate payment arrangements and ensure they are ready for delivery.	ACCA can provide reduced exam costs compared to competitors.
Start the apprenticeship	<p>Your Apprentice can now be employed. As there is no upper age limit, you can hire new staff or upskill existing employees.</p> <p>One key thing to complete is an apprenticeship agreement with your Apprentice.</p>	Your Training Provider can then register your employed Apprentice with the government.	Your Apprentice will have access to study materials, computer-based assessments and ACCA's online network of students.
Train the apprentice	Throughout the delivery of the Apprenticeship, make sure you are receiving any employer incentive payments you are eligible for from the government. Similarly, and where applicable, ensure that the lead Training Provider is also receiving yours and the government's contributions.	<p>Your Training Provider will now be training your apprentice up to the standard, working with you to help them develop the skills, knowledge and behaviours set out in the standard.</p> <p>The Training Provider will also be collecting and confirming your employer contributions, and where applicable, the government's contributions.</p>	ACCA will issue the Apprentice with our globally recognised Diploma in Accounting and Finance if the Apprentice has successfully completed the ACCA Applied Knowledge exams as part of their apprenticeship.
Assess the apprentice	Confirm with your apprentice assessment organisation that your Apprentice is ready to take the end-point assessment.		<p>As an ESFA approved Apprentice Assessment Organisation, ACCA will assess your apprentice against the end-point assessment requirements of the particular apprenticeship programme.</p> <p>Once the Apprentice has completed the end-point assessment, ACCA will report the results to the employer and the Apprentice.</p>
Complete the apprenticeship	<p>Congratulations, your Apprentice has now successfully completed the apprenticeship!</p> <p>Ensure the Training Provider has received your final contributions.</p>	After the Apprentice successfully completes the apprenticeship, they will receive a certificate. The Training Provider will collect your final contributions, and the government's, where applicable.	<p>ACCA will confirm the completion of the end-point assessment to the ESFA in order for the ESFA to certify the Apprentice.</p> <p>ACCA will suggest additional learning to further develop your Apprentice and help navigate the routes to the full ACCA qualification.</p>



# ACCA apprenticeships

We have been involved in the development of standards for two accountancy apprenticeships, and our programmes follow our world-leading professional qualification syllabus.

We are pleased to offer these flexible funded routes to ACCA chartered certified accountant status and membership.

## Accounting Technician Apprenticeship – Level 4

An entry-level route into ACCA and the accountancy profession

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

### Accounting Technician Apprenticeship =

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

### Structure and standard

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

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

Apprentices will study towards and take the first three exams of the ACCA Qualification which make up ACCA's Diploma in Accounting and Business. Your apprentice will be awarded this globally-recognised Diploma by ACCA in addition to the apprenticeship award itself.

### What your apprentice will learn

- **Accountant in Business:** the structure of different types of businesses and how accounting contributes to the efficient, effective and ethical management and development of business.
- **Management Accounting:** management accounting techniques to support management in planning, controlling and monitoring performance.
- **Financial Accounting:** the underlying principles relating to financial accounting and technical proficiency in the use of double-entry accounting techniques.
- **Foundations in Professionalism:** an online interactive module covering professionalism, ethics and personal effectiveness.

### Assessment

Apprentices take module exams as part of ACCA's 'on-programme' assessment. The exams are available on-demand and accessed online. Apprentices looking to receive the ACCA Diploma or achieve fully qualified Chartered Certified Accountant status will need to successfully undertake all on-programme examinations. This is a requirement in addition to completing the end-point assessment. Apprentices who do not sit the ACCA exams are not able to apply for formally recognised status.

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

### Cost

This Level 4 apprenticeship attracts a funding band of £9000, which means it will cost a maximum of £9000 to train an accounting technician apprentice. If you're a levy-payer, this will be drawn from your levy pot.

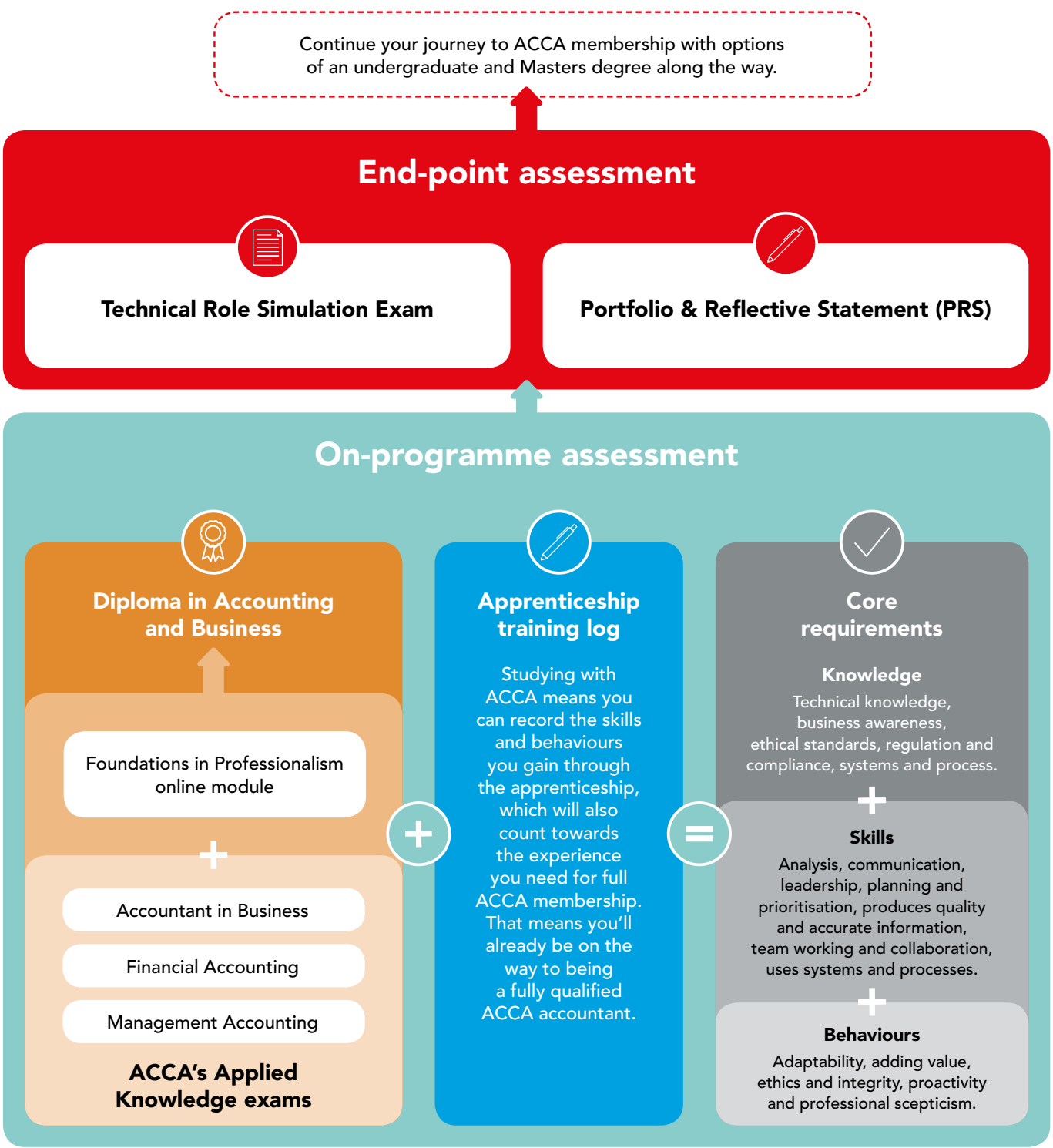
If you're a smaller business that doesn't pay the levy, you can access up to 90% of the apprenticeship funding band, which means to train an accounting technician apprentice, the government will fund £8100, whilst you only need to put £900 towards the training. And the government offers further

incentives for smaller employers as well as the levy transfer opportunity for full funding as previously outlined.

### Further development

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

### ACCA's Accounting Technician Apprenticeship structure



# ACCA apprenticeships

## Professional Accountant Apprenticeship – Level 7

### The funded pathway to the full ACCA Qualification

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

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

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

### Structure and standard

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

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

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

### Assessment

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

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

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

Your apprentice can also become an ACCA member after successful completion of the apprenticeship, provided they have 36 months of practical experience, some of which will be gained along their apprenticeship journey.

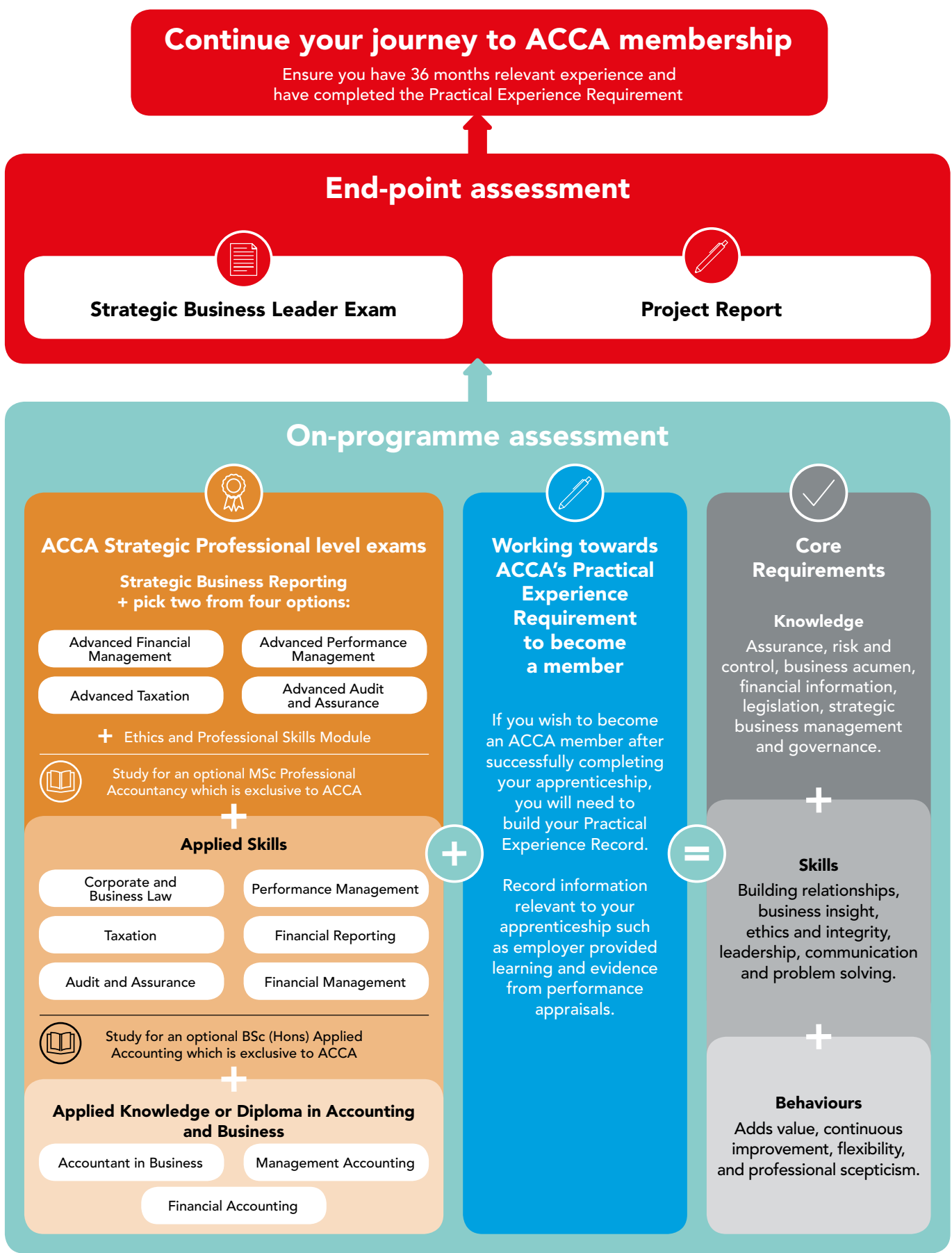
### Cost

Employers can access a maximum £21,000 funding to train a Level 7 apprentice. Employers who are not eligible to pay the levy can access at least 90% of the maximum funding, equating to £18,900.

**90%**

Employers who are not eligible to pay the levy can access at least 90% of the maximum funding, equating to £18,900.

### ACCA's Professional Accountant Apprenticeship structure





# ACCA apprenticeships

## Flexible entry into the Professional Accountant Apprenticeship

Level 7, England only

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

### General Notes

The Ethics and Professional Skills module rules apply to apprenticeships in the same as ACCA students.

	Current position	Actions prior to ACCA registration	Starting point	Additional information
New students	Existing student who has passed Accounting Technician Apprenticeship (Level 4) with ACCA	None	Applied Skills	Apprentice would need to assume a new role before starting the apprenticeship.
	Accelerate student	Claim and pay for any relevant exemptions	Strategic Business Reporting or Applied Skills dependent on exemptions	Apprentice would need guidance to ensure they do not enter Governance, Risk and Ethics (P1) or Business Analysis (P3) or Strategic Business Leader.
	Qualifications completed with another provider (ICAEW or CIMA for example)	Claim and pay for any relevant exemptions	Applied Knowledge unless exemptions held	Some exemptions may apply in which case they should be claimed and paid for prior to starting the apprenticeship. If a student does not meet ACCA entry requirements then they would start at Foundations in Accountancy before joining the programme at Applied Skills onwards.
	New student with appropriate A-Levels	None	Applied Knowledge	Start as ACCA student. ACCA entry requirements are 3 GCSEs and 2 A-Levels in 5 separate subjects including Maths and English or their equivalent.
	New student with no A-Levels or no appropriate A-Levels	None	Foundations in Accountancy	Start with Foundations in Accountancy and auto transfer to ACCA student status upon completion.
	New student with an accounting degree	Claim and pay for any relevant exemptions	Strategic Professional or Applied Skills, dependent on exemptions	Exemptions would be available as per existing rules. However the first exam cannot be Strategic Business Leader.
	New student with other degree	Claim and pay for any relevant exemptions	Applied Knowledge	Exemptions may be available.
	Existing ACCA student with qualification up to or including Financial Accounting (Applied Knowledge)	None	Current position	Student can switch over to Level 7 but the apprenticeship funding can only cover the training for exams still to be sat.
	Existing ACCA student with qualifications up to or including Financial Management (Applied Skills)	None	Current position	Apprenticeship funding would only cover training for exams still to be sat. Apprentice will have to sit Strategic Business Leader as their final exam even if they have sat the pre-existing Governance, Risk and Ethics (P1) and Business Analysis (P3) exams.
	Existing ACCA student with Strategic Professional qualifications but not pre-existing Governance, Risk and Ethics (P1) and Business Analysis (P3)	None	Next Strategic Professional Level module (recommendation is to start with Advanced Corporate Reporting)	Apprenticeship funding would only cover training for exams still to be sat. Apprentice would need guidance to ensure they understand that they will still have to sit Strategic Business Leader as their final exam after achieving affiliate status. Apprentice/employer would need to decide if worth switching at this point.
Existing students	Existing ACCA student with Strategic Professional qualifications and pre-existing Governance, Risk and Ethics (P1) and Business Analysis (P3)	None	Next Strategic Professional Level module	Apprenticeship funding would only cover training for exams still to be sat. Converted pass for Strategic Business Leader will be awarded. Apprentice would need guidance to ensure they understand that they will still have to sit Strategic Business Leader as their final exam after achieving affiliate status. Apprentice/employer would need to decide if worth switching at this point.
	Existing ACCA student with Strategic Professional qualifications but not pre-existing Governance, Risk and Ethics (P1) or Business Analysis (P3)	None	Next Strategic Professional Level module	Apprenticeship funding would only cover training for exams still to be sat. Existing exam pass of Governance, Risk and Ethics (P1) or Business Analysis (P3) will be lost. Apprentice would need guidance to ensure they understand that they will still have to sit Strategic Business Leader as their final exam after achieving affiliate status. Apprentice/employer would need to decide if worth switching at this point.

# Entry requirements and key differences between ACCA's apprenticeships

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

	Accounting Technician Apprenticeship (Level 4)	Professional Accountant Apprenticeship (Level 7)	ACCA Qualification
Entry requirements	No entry requirements but any ACCA student will need to have English and Maths GCSE A – C grade (Level 2) before completing their final assessment.	No entry requirements but any ACCA student will need to have English and Maths GCSE A – C grade (Level 2) before completing their final assessment.  Qualifications held by the apprentice will influence their entry point into the programme.	ACCA Qualification entry rules:  3 GCSEs and 2 A-Levels in 5 separate subjects including Maths and English or their equivalent.
Typical duration	12 – 18 months	12 – 36 months	36+ months
Skills and behaviours	Level 4 apprenticeship standard	Level 7 apprenticeship standard	Full ACCA syllabus
20% off-the-job training requirement	Yes	Yes	No
Apprenticeship End Point Assessment (EPA)	1. Technical Role Simulation exam 2. Portfolio and Reflective Statement	1. ACCA's Strategic Business Leader exam 2. Project report	No
Government funding from apprenticeship levy	Up to £9,000 for training costs per apprentice	Up to £21,000 for training costs per apprentice	No
Costs to employer	<ul style="list-style-type: none"><li>£79 initial registration</li><li>£105 annual ACCA subscription</li><li>Exams</li></ul> <b>Resit costs</b> Failed exams Technical Role Simulation exam only	<ul style="list-style-type: none"><li>£79 initial registration</li><li>£105 annual ACCA subscription</li><li>Exams</li></ul> <b>Resit costs</b> Failed exams Technical Role Simulation exam only	<ul style="list-style-type: none"><li>All training costs</li><li>£79 initial registration</li><li>£105 annual ACCA subscription</li><li>Exams</li></ul>
Academic equivalence	Foundation degree  HND level/first year of a degree	Masters	
Management equivalence	Junior	Middle to senior	
Example job roles	<ul style="list-style-type: none"><li>Assistant accountant</li><li>Trainee accountant in a commercial organisation or accounting practice</li><li>Accounting technician</li><li>Accounts clerk</li></ul>	<ul style="list-style-type: none"><li>Partner</li><li>Chief financial officer</li><li>Business analyst</li><li>Financial planning and analysis</li></ul>	

## The final stage – registration with ACCA

Once you have entered into an agreement with a training provider and your apprentice has their own agreement with you in place, the apprentice needs to register online with ACCA via our website. You must support your apprentice through this registration process, paying the initial registration fees using the available online payment methods.

**‘Apprenticeships simplify the recruitment and training process whilst allowing you to develop new talent’**

**Melanie Proffitt,  
Chief Financial Officer,  
Farncombe Estate Ltd**

# ACCA pathways and progression

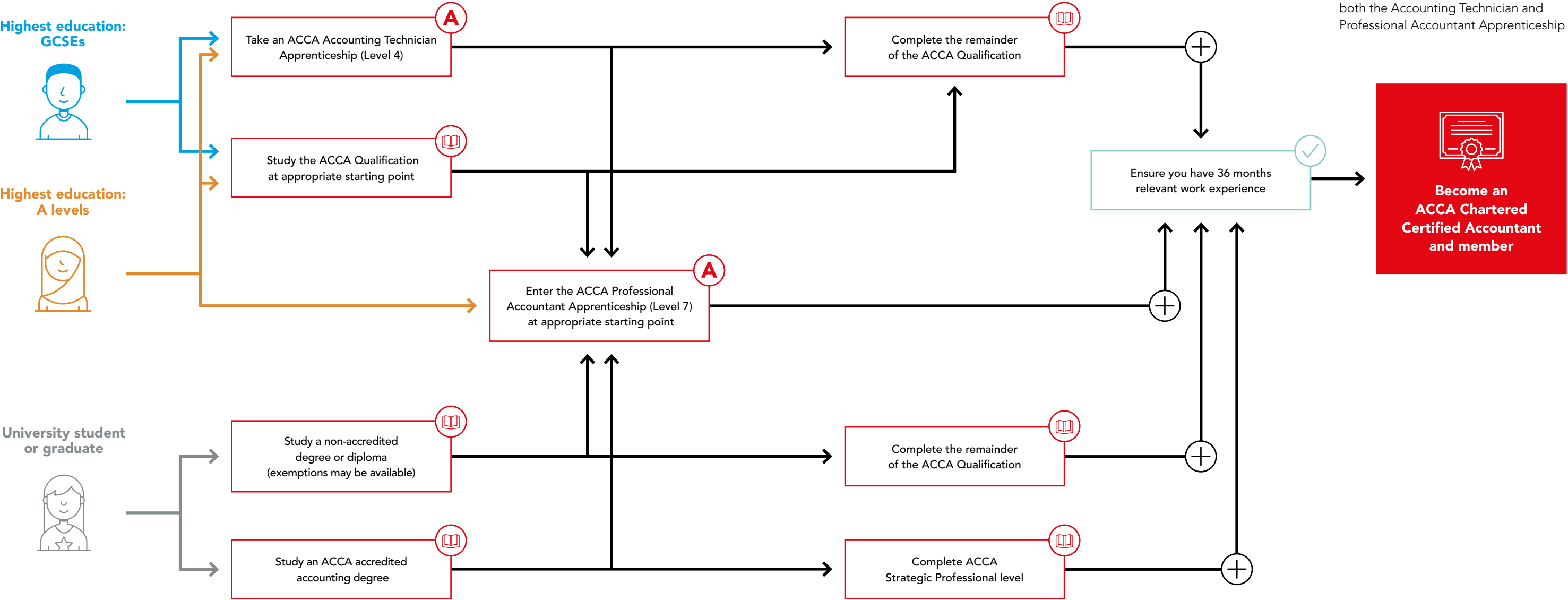
## Routes to ACCA chartered certified status and membership

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

We have also partnered with Oxford Brookes University to offer any ACCA student a BSc (Hons) in Applied Accounting which is centred on the needs of employers for practical, professional accounting, and an MBA which is designed to broaden business understanding and enhance strategic decision making.

The University of London in conjunction with ACCA also offers an MSc in Professional Accountancy. This is an integrated programme and there are customised pathways for ACCA students, affiliates and members. Please note you cannot use the levy to fund degree costs.

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



# Apprenticeship jargon buster

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



# Top myths about apprenticeship programmes

By the National Apprenticeship Service

**'As my levy funds expire after 24 months then I cannot use them to fund all of an apprenticeship that lasts longer than 24 months'**

**FACT:**

The fact that your funds expire after 24 months in your apprenticeship service account doesn't stop you meeting the full costs of an apprenticeship that lasts longer than 24 months. New funds enter your account every month for as long as you pay the levy.

- The costs of an apprenticeship are spread over the full length of the apprenticeship and are met in monthly instalments. The government will always use the oldest funds in an account first to minimise the potential for funds to expire.
- Only funds that are not spent will expire 24 months after they enter your account. If you do not have sufficient funds in your account to cover the monthly cost, the government will pay 90% of the balance due.
- You can use the National Apprenticeship Service's 'Estimate my apprenticeship funding' tool to estimate how much your organisation will have available to spend on apprenticeships.

**'If you don't spend all your levy, it gets spent by central Government on other things'**

**FACT:**

Unspent levy funds get re-allocated to other apprentices within financial years.

The apprenticeship levy funds all apprentices currently in training – those already in an apprenticeship and those just starting, those working for employers who pay the apprenticeship levy, and those working for employers who do not.

**'20% off-the-job training is inflexible: it has to involve 1 day off a week, spent in college'**

**FACT:**

Off-the-job training does not have to involve 1 day a week spent in college. It can be delivered in a way and place that suits you and the training provider, allowing your apprentice to learn the new knowledge, skills and behaviours required.

The style and timing of the learning is very varied – it could be a block of time in a residential setting or online learning to fit in with office hours.

**'Apprenticeships cannot be used for existing staff'**

**FACT:**

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

**'Apprenticeships are only entry level – they are for low skilled people'**

**FACT:**

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

**'Apprenticeships are only for young people (16-18)'**

**FACT:**

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



# About ACCA

**We're the world's most forward thinking accountancy body. We believe that accountancy is vital for economies to grow and prosper – which is why we work all over the world to build the profession and make society fairer and more transparent.**

We have more than 200,000 fully qualified members and 486,000 students worldwide. They're among the best and most highly sought-after accountants, and they work in every sector you can imagine.

We also have more than 80 global partnerships, including businesses large and small, governments, educational establishments and opinion formers. This network gives us unrivalled insight into where the accountancy profession is today, and what the future holds.

## **We offer the world-leading accountancy qualification**

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

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

## **We think ahead**

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

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

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