



Assessment Plan

Route: Legal, Finance and Accounting

Standard: Assistant Accountant

Apprenticeships and Associated Training Framework

Assessment Plan

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Standard: Assistant Accountant

Assistant Accountant - Summary of Assessment

This is an apprenticeship, designed as an entry level role into the Accountancy Profession, and can lead into a variety of careers with supporting professional qualifications. The role is applicable to a wide range of employers across the sector in both large and small firms and in industry, practice and public sector. As such the assessment plan needs to have the flexibility to cater for these different operating models, support structures and commercial requirements.

The end-point assessment has 2 components which have been designed to be completed once the Apprentice has finished the on-programme learner journey demonstrated in appendix 1. Both components will need to be passed in order for the Apprentice to be awarded the Apprenticeship.

Apprentices will be expected to complete:

- 1) A **synoptic end-test** covering the knowledge and skills gained throughout the onprogramme stage and detailed in the standard.
- 2) A **portfolio** and **reflective discussion** which will comprise a range of evidence produced in the work-place to show that the Apprentice has met the knowledge, skills and behaviours detailed in the standard. The reflective discussion will be a structured interview to examine this evidence and the learner journey in more detail.

Apprentices can therefore expect to be assessed through a combination of testing in controlled conditions, evidence produced in the work-place and recorded interview, therefore comprehensively examining the work they have completed.

Assessment Overview

Assessment Method	Area Assessed	Assessed by	Grading	Weighting

<i>Synoptic Test lasting 3hours</i>	IT Systems and Processes Ethical Standards Financial Accounting and Reporting Management Accounting Analysis Communication Problem Solving	<i>Independent assessment organisation</i>	<i>Fail/Pass / Distinction</i>	40%
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	Produces Quality and Accurate Information Uses systems and processes Personal Accountability			
<i>Portfolio and Reflective Discussion</i>	Business Awareness IT Systems and Processes Analysis Communication Produces Quality and Accurate Information Uses Systems and Processes Problem Solving Embracing Change Adding Value Ethics and Integrity Personal Accountability Productivity Team Working and Collaboration	<i>Independent Assessment Organisation</i>	<i>Fail / Pass / Distinction</i>	60%

On-programme Assessment [Recommended]

The On-programme learner journey is demonstrated in appendix 1

Assessment Gateway

The decision on whether or not the Apprentice is ready for end-point assessment will be made by the employer, the Apprentice and supported as required by the Training Provider.

An Apprentice will be put forward for end-point assessment when it is felt that they have achieved the required experience in the work-place to put them in the best possible position to achieve success. This can include but is not limited to:

- Passing any suggested exams, they may be required to take as part of their onprogramme assessment
- Completion of training logs which demonstrates they have met the knowledge, skills and behaviours detailed in the standard
- Evidence from performance appraisals
- Feedback from progress reviews completed by the Training Provider

End-point - Assessment

What

- The combination of both forms of end-point assessment are designed to test the knowledge, skills and behaviours detailed in the published standard to the extent that the Independent Assessment Organisation is satisfied that they are competent in their job role. The synoptic test will test the knowledge and skills and the portfolio and reflective Statement will showcase the knowledge, skills and behaviours.
- The competencies defined in the standard have been broken down into learning outcomes. These will be used by the independent assessment organisation to assess competence using the assessment methods above. The learning outcomes are listed in appendix 2.

How -Synoptic Test

- Apprentices will sit a test under controlled conditions which will synoptically test the knowledge and skills stated in the standard. They will be given information about a fictitious organisation and will then be presented with a variety of tasks relating to this information. The tasks are a mixture of calculations and written assessments. Questions will be allocated from a bank which will have undergone thorough testing and verification to ensure consistency in terms of difficulty and to make sure that the areas tested are given equal weighting no matter which case study the Apprentice sits.
- The assessment will take place at an approved exam centre and will be under controlled conditions, this will ensure that employers of all sizes will have the ability to put forward Apprentices.
- The assessment will be taken on a computer and will last up to 3 hours
- The question banks will be developed by the end point assessment organisations using trained professionals, who are current practitioners/trainers etc and have regular CPD with their professional body.
- The assessment organisation will develop, deliver, monitor and maintain a repository of questions that form part of the suite of assessment tools. They will ensure that there is a bank of questions that enable a number of variations that are randomly compiled into an assessment at the time the apprentice is scheduled for their assessment.
- Synoptic assessments are available to be sat in six one-week 'windows' during any 12month period. In the (typically) six week period between windows, the performance of the assessment is analysed, including the marks achieved for each Task and the time taken by students on each Task. 'Outliers' (tasks that are consistently returning very high or very low marks) are examined more closely to see if there is any 'fault' in the question, or if it is possible to identify areas where tuition is weak.
- The assessment organisation will review the bank of questions and commission new

questions annually either to replace or to add to the existing Bank.

Portfolio and Reflective Discussion

- The portfolio should be compiled so it reflects the full range of knowledge, skills and behaviours detailed in the standard. This ideally will be evidence collated from the workplace such as, but not limited to, emails, letters, reports, presentations, appraisal information, witness testimonies.
- Wherever possible we would encourage evidence provided to demonstrate the achievement of more than one knowledge and/or skill and/or behaviour
- The reflective discussion will be conducted by the Independent assessment organisation, optionally accompanied by the employer.
- **The IAO is solely responsible for assessment of these 2 forms of evidence from which they will make their judgement of pass, fail or distinction.**

IAO requirements for conducting Reflective Discussion

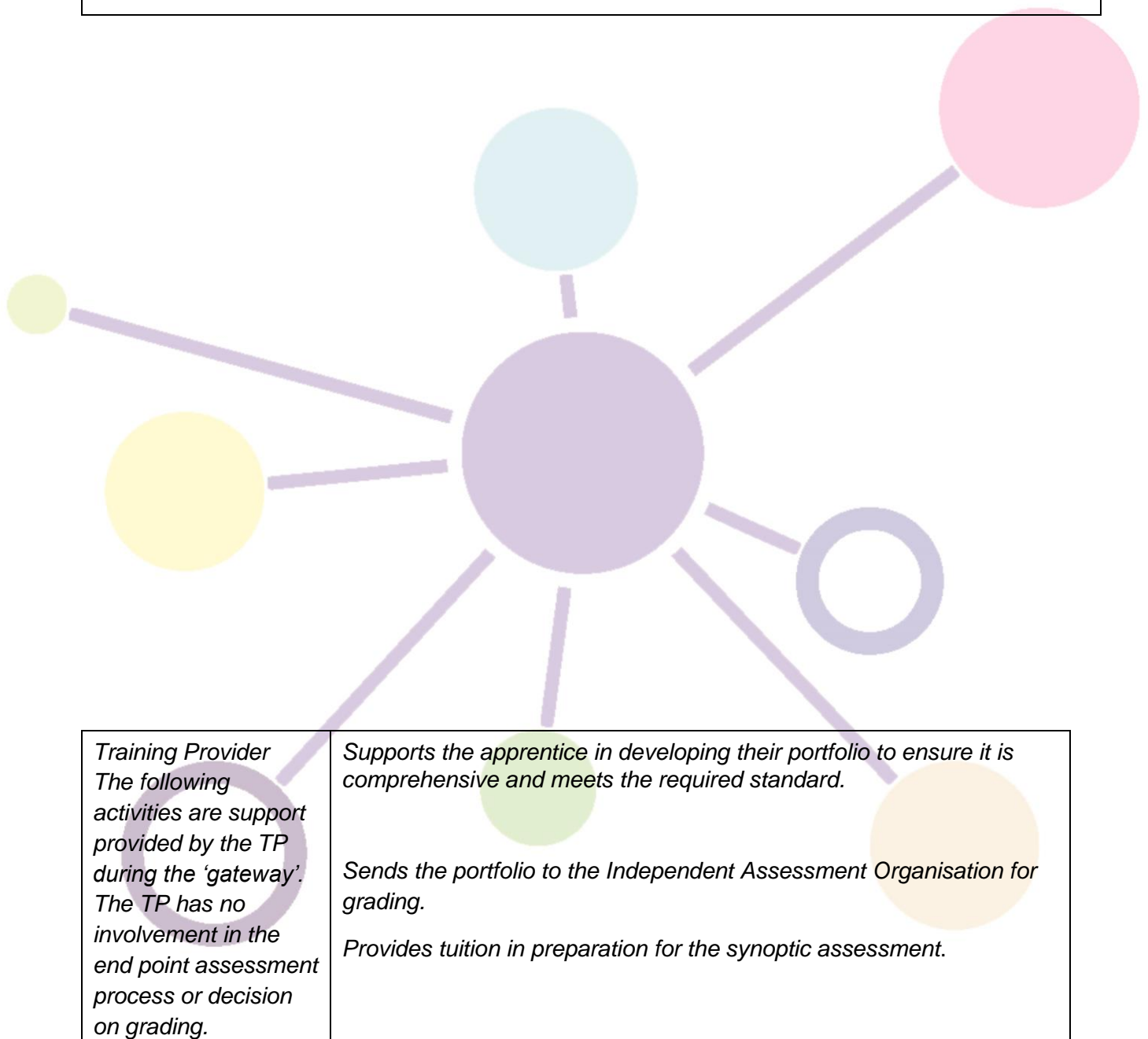
- The discussion should take place under exam conditions, which will be defined by the IAO (anticipated to take place at the employer's premises to make it cost effective, but alternative venue should be used if this does not afford a suitable environment).
- A minimum of 60 minutes of reflective discussion is required.
- The IAO will specify the format / methodology for recording together with other requirements to satisfy their quality assurance responsibilities
- The IAO will conduct and attend the reflective discussion session. This may be physical attendance or remotely through SKYPE or equivalent means, again at the discretion of the IOA.

Who

- The end point assessment will be carried out by the Approved Independent Assessment Organisation
- We would expect the Assessment Organisation to be able to provide a synoptic test that would be sufficiently robust to test detailed Accounting knowledge and skill areas
- The independent assessors should hold an Accounting qualification at L3 or higher, and should have proven occupational competence

End-point – final judgement

- The final judgement will be made by an independent assessment organisation which will be selected from the SFA's Register of Apprenticeship Assessment Organisations.



<i>Employer The following activities are support provided by the employer during the 'gateway'. The</i>	<i>Ensures that the Apprentice is given the right level of support and experience to be able to complete the portfolio to the level required.</i>
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Independence

- Both end point assessments detailed in our plan will be provided by the Independent Assessment Organisation who will set and mark the synoptic test and assess the portfolio and reflective discussion.
- The Independent Assessment Organisation has no direct involvement with the Apprentice so is completely impartial as to the result of their Apprenticeship.
- Employers can be adequately supported by the Training Provider for the delivery of this Apprenticeship which is a model tried and tested in the Accountancy sector. As we are not requiring Employers to be part of any panel, we feel confident that this means it is accessible to businesses of all sizes and in all sectors.

End-point – Summary of roles and responsibilities [set out the role of each organisation/person involved in assessment]

Assessor	<p>Carries out independent assessment of the apprentice and makes final decision whether the apprentice meets the knowledge, skills and behaviours set out in the standard.</p> <p>Qualified to at least the level of the standard with relevant experience and expertise associated with the roles in the standard</p> <p>Assesses the evidence within the portfolio together with the synoptic test, conducts the reflective discussion and awards a pass, fail or distinction</p> <p>Accountable for quality assurance of the end point assessment as described in the Assessment Plan</p>
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<i>employer has no involvement in the end point assessment process or decision on grading.</i>	
Assessment Organisation	<p>Registered on the Skills Funding Agency's Register of Apprentice Assessment Organisation</p> <p>Develops the detailed criteria for grading the assessment methods and overall grade</p> <p>Provides guidance for the completion of the portfolio – what should be included</p> <p>Provides guidance as to what should be covered in the reflective discussion</p> <p>Develops tools for collecting & measuring evidence</p> <p>Recruits and trains independent assessors</p> <p>Has effective quality assurance and quality control procedures that support fair, reliable and consistent assessments across organisation and over time.</p>
Quality Assurance – internal	

Assessment organisation will have:

- effective recruitment and training practices that enable their staff to deliver end point assessments effectively
- effective quality assurance and quality control procedures.
- quality assurance systems that support fair, reliable and consistent assessment across organisations and over time
- regular standardisation meetings

Independent Assessors would be expected to:

- 1) hold an Accounting qualification equivalent to, or higher than the level for this apprenticeship
- 2) have proven occupational competence
- 3) hold the A1 Assessor Award or the Level 3 Award in Assessing Vocationally Related Achievement (QCF).
- 3) understand the assessment organisations' requirements for recording assessment decisions and maintaining assessment records.
- 4) keep their knowledge and skills up to date through continuing professional development.

Quality Assurance – external

External quality assurance of the end point assessment for this apprenticeship standard will be managed by the Institute for Apprenticeships

End-point - Grading

- There will be 3 grades for this Apprenticeship: Pass, Fail or Distinction
- Both assessments will be graded but the weighting will be 40% attributed to the synoptic end-test and 60% to the portfolio and reflective discussion
- A weighted average score of 90% is needed to gain a distinction – 40% taken from the score of the synoptic test and 60% from the score of the portfolio
- The grade is decided by the Independent Assessment Organisation
- For the synoptic test, the grades are 70% to pass, 90% for a distinction
- For the portfolio and reflective discussion, the Independent Assessment Organisation will have a scoring matrix which they will use to determine grading. They will be looking firstly for evidence that the knowledge, skills and behaviours have been achieved and secondly how well the Apprentice has demonstrated them. To pass evidence must be produced to show that at all the knowledge, skills and behaviours have been demonstrated. Those that have been deemed to demonstrate to an outstanding standard will be awarded a distinction.

Suggest table – example below

Assessment component	Weighting	Assessment Grade	Assessment Grade	Assessment Grade	Assessment Grade
Synoptic Test	40%	Pass	Pass	Distinction	Distinction
Portfolio	60%	Pass	Distinction	Pass	Distinction
Overall Grade		Pass	Pass	Pass	Distinction

Implementation

- *Affordability: What are the likely costs for EPA and what proportion of the overall cost of the apprenticeship is likely to be on assessment? The EPA costs are estimated at £750 (quote provided by professional body). This will be less than 10% of the overall cost of delivering the apprenticeship.*
- Consistency will be provided by the methods of assessment described in this AP as applied to the learning outcomes detailed in appendix 2. Furthermore, the end point assessment organisation will monitor this consistency through the internal & external quality assurance methods described above. Small & large employers from a range of sectors have been included in the employer group so we are confident that this standard has been designed with both the flexibility and consistency required to cover all situations.

The Apprenticeship follows very defined parameters for assessment which will ensure that any Apprentice no matter where they are based or in what size of company they work for has equal chance of succeeding.

The synoptic test is an externally marked exam. The result will depend entirely on how well an Apprentice has prepared for this test so ensures a level playing field.

The knowledge, skills and behaviours have been designed to be applicable to Apprentices working in employers of all sizes and in all sectors. This means that Apprentices working in very small companies have an equal chance of compiling a portfolio that is awarded a distinction as somebody working in a very large company. The grade will be awarded based on performance and quality of evidence.

Annex

- *Appendix 1: The learner journey*
- *Appendix 2: The learning outcomes*

Appendix1

Assistant Accountant Learner Journey

The following demonstrates the roles played by the Apprentice, Employer, Training Provider and Independent assessment organisation (Professional Body) during the learner journey.

i) On Programme learning (recommended):

Month	Apprentice	Employer / Line Manager	Training Provider
0	Understand job role and apprenticeship commitment	Deliver induction training and understand role in apprenticeship	Explain apprenticeship, roles, timetable and commitments
1-12	Works to role objectives / KPIs. Develops Knowledge and skills in line with learning outcomes	Manages as any other employee inc Performance Management via regular 1to1s	Monitors progress; identifies gaps; supports employer and apprentice learning as required
1-12	Studies and takes professional qualifications (L2/L3 exams) if employer thinks appropriate (exams not mandatory)	Supports and mentors	Supports and trains
11-12	Continue as above	‘Gateway’ to final assessment: Line Manager and Training Provider review progress and agree whether Apprentice has achieved competency levels required against all learning outcomes. Yes: ready to start End Point Assessment / No: agree remedial plan	
Month	Apprentice	Employer / Line Manager	Training Provider

13-15	Continues in role as normal & takes responsibility for compiling portfolio of work completed	Continues to manage using Performance Management process and regular 1to1s	Works with Apprentice and employer to supervise & support progress in developing the portfolio. Supports the Apprentice in preparation for the synoptic case study exam.
15	Completes all work and prepares submission for Independent Assessment Organisation for end point for assessment	Continues to manage using Performance Management process and regular 1 to 1s	Checks submission, administers as required and submits to Independent Assessment Organisation for end point assessment

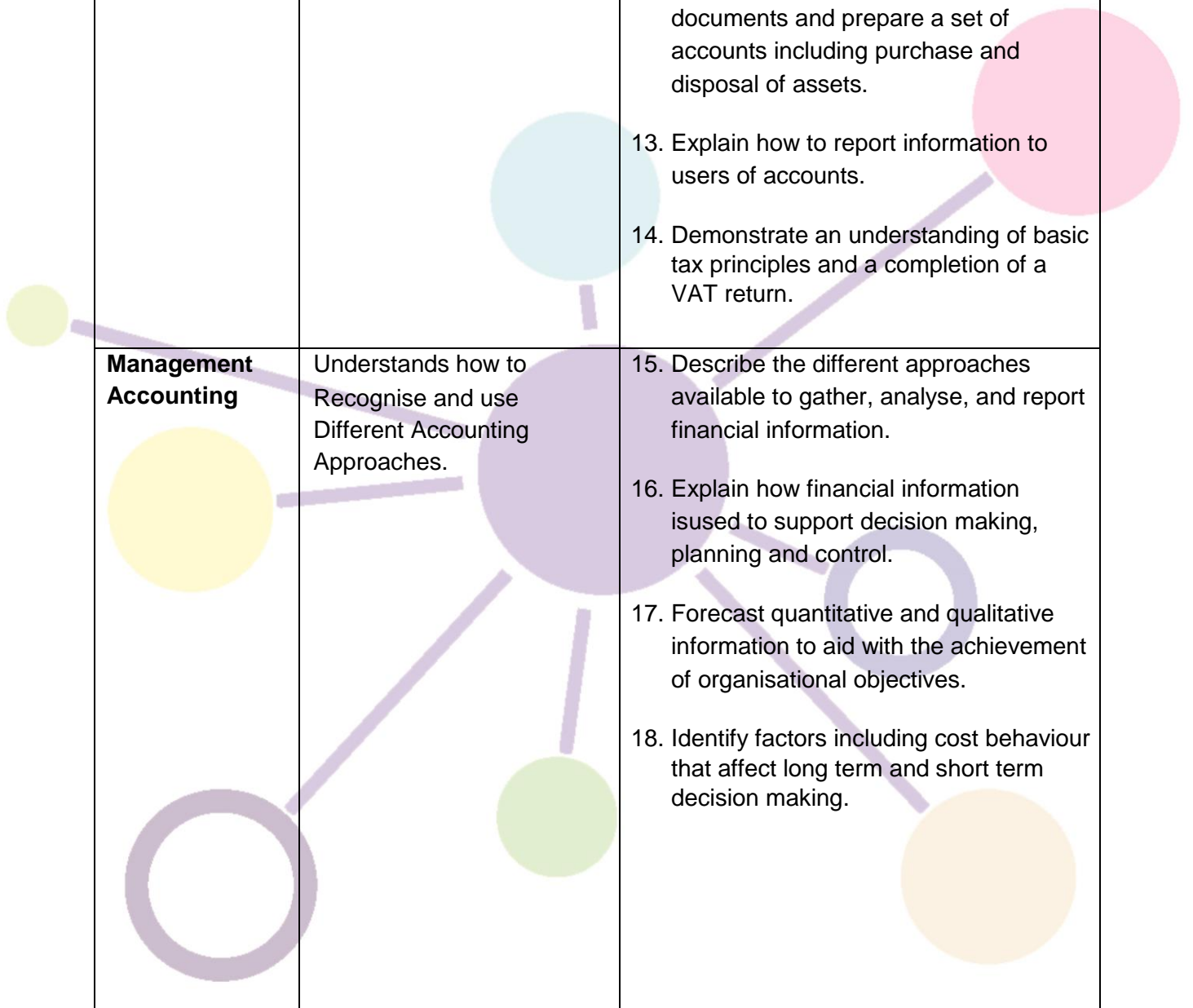
ii) Gateway / preparation for end point assessment:

End Point Assessment:

Month	Independent Assessment Organisation	Employer / Apprentice	Training Provider
16	Assesses the portfolio, marks the synoptic case study test & conducts the reflective discussion. Makes decision on Fail / Pass / Distinction	Receives result from Independent Assessment Organisation	Reviews result with Line Manager and agrees next steps with Line Manager as required: Fail = Discuss plan for further Assessment Pass or Distinction = Discuss progression

Appendix 2 – Learning Outcomes

KNOWLEDGE	What is required	WGLL - THE LEARNING OUTCOME (The apprentice can consistently...)
Business Awareness	Understands the Transitional Processes.	<ol style="list-style-type: none"> 1. Describe the main transactional processes and reasons why these need to be undertaken in the role. 2. Describe and understand the business strategy that meets the needs of stakeholders. 3. Identify relevant and compliant information that demonstrates understanding of financial business awareness. 4. Describe how the role fits in the wider organisation and sector and how it helps the business achieve its objectives.
It Systems and Processes.	Understand IT Systems and Processes.	<ol style="list-style-type: none"> 5. Describe the main office and accounting systems relevant to the job role. 6. Describe how IT systems support accounting processes and the production of financial information. 7. Demonstrate an understanding of data protection within the organisation.
Ethical Standards	Understands the Relevant Ethical Standards.	<ol style="list-style-type: none"> 8. Describe the ethical standards that are relevant to the sector, role and organisation. 9. Describe the code of conduct that apply to the sector, role and organisation. 10. Describe and demonstrate an understanding of why professional integrity is important to your role and your organisation.



Financial Accounting and Reporting	<p>Understand the basics of Financial Accounting and reporting.</p>	<p>11. Describe and explain the reasons why there is a need to complete double entry bookkeeping.</p> <p>12. Describe the main accounting standards required to process financial documents and prepare a set of accounts including purchase and disposal of assets.</p> <p>13. Explain how to report information to users of accounts.</p> <p>14. Demonstrate an understanding of basic tax principles and a completion of a VAT return.</p>
Management Accounting	<p>Understands how to Recognise and use Different Accounting Approaches.</p>	<p>15. Describe the different approaches available to gather, analyse, and report financial information.</p> <p>16. Explain how financial information is used to support decision making, planning and control.</p> <p>17. Forecast quantitative and qualitative information to aid with the achievement of organisational objectives.</p> <p>18. Identify factors including cost behaviour that affect long term and short term decision making.</p>

Skills	Competence	WGL- THE LEARNING OUTCOME (The apprentice can consistently...)
Analysis	Effectively records and analyses financial data at the appropriate level using the organisation's standard tools and processes. Communicates to all stakeholders to aid decision making to add value to the organisation, within the responsibility of	<ol style="list-style-type: none"> 1. Collate and record data on financial information and performance accurately by applying accounting standards and concepts. 2. Report on financial information and performance to assist with monitoring and decision making. 3. Evaluate the robustness of internal controls and policies, making

	the position.	<p>recommendations for improvement.</p> <ol style="list-style-type: none"> 4. Review and revise calculations and estimates in line with the company's performance.
Communication	Works both independently and as part of a team within the organisation's standards; competently demonstrates an ability to communicate both in writing and orally at all levels, using a range of tools and demonstrating strong interpersonal skills and cultural awareness when dealing with internal and external customers. Demonstrates the ability to communicate financial information in a way that non-finance staff can interpret and understand.	<ol style="list-style-type: none"> 5. Deal effectively with customers and colleagues using sound interpersonal skills and communicating effectively through a range of media, including phone, face to face, email, and internet. 6. Build rapport, trust and sound relationships with customers. 7. Handle objections, conflict and difficult messages sensitively and confidentially. 8. Delivers confident presentations to peers and colleagues

Produces quality and accurate information	Consistently delivers high quality, 'right first time' financial and performance data in a timely fashion in line with the organisation's requirements, to aid decision making and planning.	<p>9. Demonstrate proficiency in preparing and presenting accurate financial information using relevant computerised software.</p> <p>10. Identify and prepare accurate, useful, relevant management information, consistently and timely.</p> <p>11. Prepare reconciliations and revisions to financial and performance data.</p>
Uses systems & Processes	Demonstrates the ability to identify the appropriate systems and processes to work productively in order to complete required tasks. Demonstrates competent	<p>12. Achieve and maintain competency in the designated IT software within the business.</p> <p>13. Adhere to business processes and policies that relate to the role,</p>
	use of office and accounting packages. Able to maintain the security of accounting information using passwords and backup routines.	<p>delivering the desired outcomes.</p> <p>14. Demonstrate IT proficiency and ability to perform the role using the relevant packages.</p> <p>15. Accurately & consistently apply all systems & processes to the required standard within the role.</p>
Problem solving	Applies techniques to both common and non-routine problems, analysing where required and selecting the appropriate tools and techniques to produce solutions. Escalates or seeks guidance and support where appropriate.	<p>16. Identify which analytical techniques to apply in given situations.</p> <p>17. Select and use appropriate formulas, techniques and data analysis.</p> <p>18. Devise tests and reconciliations to prove outcomes.</p> <p>19. Make valid recommendations to solve problems.</p>

BEHAVIOURS	What is required	WGLL - THE LEARNING OUTCOME The apprentice can consistently...
Embracing Change	Accepts changing priorities and working requirements readily and has the flexibility to maintain high standards in a changing environment.	<ol style="list-style-type: none"> 1. Adapt effectively as change happens. 2. Research and analyse information and identify solutions based on facts. 3. Contribute ideas and alternative ways of working.
Adding Value	Identifies opportunities to actively engage in the wider business when appropriate. Provides information that positively contributes to influencing business decisions whilst continually striving to improve own working processes and those of the organisation.	<ol style="list-style-type: none"> 4. Engage effectively with internal and external stakeholders to positively represent themselves, department and organisation. 5. Develop and sustain sound business relationships with managers, clients and peers. 6. Provide information that is relevant, timely and accurate to enable the decision making process.
Ethics and Integrity	Applies a transparent and objective manner in all actions and interactions to ensure they meet ethical requirements of the profession.	<ol style="list-style-type: none"> 7. Demonstrate transparency in all areas of work. 8. Demonstrate a professional principled approach that embodies the organisation's values. 9. Demonstrate company values whilst adhering to the ethical requirements of the profession. 10. Question the rationale behind set tasks. 11. Know where to find information and ask questions when unsure or wishes to develop a deeper understanding.

Personal accountability	Takes initiative for own personal development. Proactively takes responsibility for completing tasks and meeting expectations. Consistently prioritises in order to achieve timely outcomes.	<p>12. Demonstrate a commitment to their personal development.</p> <p>13. Take ownership for learning and training.</p> <p>14. Prioritise workloads and consistently meet deadlines and company objectives.</p>
Productivity	Organises work effectively and achieves required results within deadlines. Performs professionally in pressurised situations and escalates appropriately where necessary.	<p>15. Demonstrate energy and drive in the achievement of personal and business objectives.</p> <p>16. Work independently on routine tasks and accept more challenging work in order to develop.</p> <p>17. Embrace more challenging tasks in addition to normal workload to meet personal and organisational development objectives.</p>
Team work and collaboration	Consistently supports colleagues and collaborates to achieve results. Aware of their role within the team and their	<p>18. Demonstrate the ability to work as part of a team effectively building working relationships.</p> <p>Share ideas and collaborate to achieve team goals</p> <p>20. Offer support and advice within the team as appropriate to role to achieve results.</p> <p>19. Work within own parameters and demonstrate an understanding of the impact it has on the wider team.</p>