

# End-point assessment plan for the **Accounts / Finance Assistant** apprenticeship standard

Apprenticeship reference number	standard	Level of this end point assessment (EPA)	Integrated
ST0608		2	No

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## Summary of assessment

### Introduction

An Accounts / Finance Assistant is an integral part of the team responsible for maintaining an efficient and accurate finance function within a business.

The Accounts / Finance Assistant, as the name suggests, is predominantly responsible for assisting the team of accountants with junior accounting duties. These can vary massively depending on the team structure and size of business.

An Accounts / Finance Assistant's work will include basic bookkeeping activities, working with sales and purchase ledgers and running calculations to ensure that records and payments are correct.

This document sets out the requirements for end-point assessment (EPA) for the Accounts / Finance Assistant apprenticeship standard. It is written for end-point assessment organisations (EPAOs) who need to know how the EPA for this apprenticeship must operate. It will also be of interest to accounts / finance assistant apprentices, their employers, and training providers.

The Accounts / Finance assistant apprenticeship standard details the knowledge, skills and behaviours (KSBs) expected of a competent accounts / finance assistant. All apprentices must spend at least 12 months on-programme. All apprentices must complete the required amount of off-the-job training specified by the apprenticeship funding rules.

The EPA has two distinct assessment methods that have been designed to be completed only once the apprentice has finished the on-programme learner journey and passed through the Gateway, as set out in the table on the following page.

### The two EPA assessment methods are:

1. Structured interview (supported by a portfolio of evidence summary)
2. In-tray test

Both assessment methods will be conducted and graded by an independent EPAO.

The assessment methods can be taken in any order and will need to be passed after a minimum of 12 months of on-programme learning (OPL) for the apprentice to be awarded the apprenticeship certification. There is no need to pass one component before moving to another.

Recommended Learner Journey				
Month	Apprentice	Employer	Training Provider	End-Point Assessment Organisation
0	Understand job role and apprenticeship commitment.	Deliver induction training and understand role in apprenticeship.	Explain apprenticeship, roles, timetable and commitments. Provides initial diagnostic assessment.	
1-12	Works to role objectives / KPIs/ training plan. Develops Knowledge, Skills and Behaviours in line with learning outcomes. Studies and takes professional qualifications/units.	Manages as any other employee including Performance Management via regular 1:1s. Supports, trains and coaches.	Monitors progress; identifies gaps; delivers apprentice learning and supports as required. Supports, trains and coaches	
12	'Gateway' to end point assessment: Employer is satisfied the Apprentice has achieved competency levels required and has attained the necessary mandatory qualifications.			
12-15	Completes in-tray test Submits for assessment. Takes part in structured interview.	Confirms the evidence to support the in-tray test is the apprentice's own work.		Sets and grades the in-tray test and conducts and grades the Structured Interview. Determines the overall apprenticeship grade. Completes all EPA activity within the 6-month EPA assessment window.

All assessment activities must be successfully completed within a six-month end-point assessment window. The EPA assessment window commences when the employer confirms that the apprentice has successfully passed through the gateway.

Each of the Knowledge, Skills and Behaviours included in the published Apprenticeship Standard are mapped to one of the two assessment methods. This is set out in the following EPA overview table.

To achieve final certification of an overall pass, the apprentice must have achieved a minimum of a pass in each assessment method.

A pass in the EPA will demonstrate that the apprentice can apply the KSBs required by this apprenticeship standard, meaning they are occupationally competent.

Apprentices achieving a distinction will be demonstrating performance above the minimum requirements of the occupational standard.

EPA Overview			
Assessment Method	Area Assessed	Assessed by	Grading
Structured interview (supported by portfolio of evidence summary)	<ol style="list-style-type: none"> <li>1. Teamwork</li> <li>2. Professionalism</li> <li>3. Customer focus</li> <li>4. Ethical standards</li> <li>5. General business</li> <li>6. Understanding your organisation</li> <li>7. Personal effectiveness</li> <li>8. Communication</li> <li>9. Personal development</li> <li>10. Uses systems and processes</li> </ol>	End Point Assessment Organisation (EPAO)	Fail/Pass/Distinction
In -tray test	<ol style="list-style-type: none"> <li>1. Accounting systems and processes</li> <li>2. Basic accounting</li> <li>3. Attention to detail</li> </ol>	End Point Assessment Organisation (EPAO)	Fail/Pass

### EPA gateway requirements

The EPA should only start once the employer is satisfied that requirements for EPA gateway have been met and can be evidenced to an EPAO.

The employer must be satisfied that the apprentice is consistently working at or above the level set out in the occupational standard. Employers are encouraged to take advice from their apprentice's training provider(s); however, the decision will be the employers alone.

Once the employer is satisfied that the apprentice has demonstrated full competence and that all criteria of the standard has been met, the apprentice can progress through the gateway to the EPA, as long as all the other gateway requirements have been met.

### English and mathematics

Achieve English and maths qualifications in line with the apprenticeship funding rules.

### Mandatory qualifications

The gateway requires competence to be demonstrated via achievement of one of the following Level 2 qualifications:

- AAT Foundation Certificate in Accounting (Level 2)
- ACCA Certificate in Financial and Management Accounting (Level 2)
- IAB Level 2 Certificate in Bookkeeping
- ICB Level 2 Certificate in Bookkeeping

The EPA must be completed over a maximum period of six months, after the apprentice has met the EPA gateway requirements.

## Assessment methods

**Assessment method 1:** Structured interview (supported by the summary of portfolio evidence)

### Portfolio of evidence to support interview.

In preparation for the structured interview, the apprentice will produce a portfolio of evidence that will be signed off by the employer as part of the gateway requirements. Although the portfolio does not contribute towards the overall grade, apprentices must submit to the EPAO within two weeks of the gateway a sufficient summary of competence against each knowledge, skill and behaviour assessed in the structured interview at least one month before the scheduled EPA.

The Portfolio must contain a minimum of four pieces of evidence that when cross-referenced, sufficiently demonstrate competence against all requirements.

- Independent assessors must record apprentice's responses against the knowledge, skills and behaviours via pre-prepared template forms to ensure that due process has been followed. Appeals will only be reviewed against documented evidence against the pass and distinction criteria (as outlined in Appendix 2).
- Independent assessors must assess the interview and award a fail, pass or distinction grade to the EPAO.
- EPAOs will create a report template for the assessor to submit to confirm the grade.

### Structured interview

The structured interview must last for 60 minutes. The independent assessor has the discretion to increase the time of the structured interview by up to 10% to allow the apprentice to complete their last answer. Further time may be granted for apprentices with appropriate needs, for example where signing services are required. The structured interview will be conducted as set out here:

The structured interview will focus on the portfolio completed by the apprentice during the on-programme phase of the apprenticeship, and the independent assessor will seek to gain assurance of the apprentice's competency by questioning. The independent assessor will receive the Portfolio within 2 weeks of the gateway. The Independent Assessor will draw 10 questions from the EPAO's question bank to ask the apprentice. All 10 questions must be asked. The independent assessor may ask any number of their own additional follow up questions within the total time permitted for the structured interview to delve deeper into the apprentice's answers if this is necessary to authenticate evidence, experience and competence. The apprentice may refer to their Portfolio during the discussion should they wish to.

A structured specification and question bank must be developed by EPAOs. The 'question bank' must be of sufficient size to prevent predictability and review it regularly (and at least once a year) to ensure that it, and its content, are fit for purpose. The specifications, including questions relating to the underpinning knowledge, skills and behaviours, must be varied yet allow assessment of the relevant KSBs. EPAOs must ensure that apprentices have a different set of questions in the case of re-sits/re-takes.

The EPAO will determine how the interview with the apprentice will be delivered i.e. either conducted remotely via a webcam platform, or face-to-face. For SKYPE or similar, the apprentice must show their proof of ID to the independent assessor appointed by the EPAO.

For the structured interview:

- Questions must seek to assess competence and / or depth of understanding to assess performance Clarification questioning is permitted to explore the apprentice's given answers to the prepared questions.
- EPAOs must schedule the interview to take place at an agreed time and place, giving both the apprentice and the independent assessor a minimum of two weeks' notice of the time, date and venue.
- The interview should take place on a one-to-one basis between an independent assessor and an apprentice via the prescribed methods.
- The interview must take place in a quiet room away from workplace distraction and influence.
- EPAOs must specify any equipment and software required for the interview.

EPAOs must ensure any reasonable adjustments are in place and apprentices must make any requirement requests at least 1 week prior to the scheduled date for the interview.

- Independent assessors must record apprentice's responses against the knowledge, skills and behaviours via pre-prepared template forms to ensure that due process has been followed. Appeals will only be reviewed against documented evidence against the pass and distinction criteria (as outlined in Appendix 2).
- Independent assessors must assess the interview and award a fail, pass or distinction grade to the EPAO.
- EPAOs will create a report template for the assessor to submit to confirm the grade.



## Assessment method 2: In-tray test

### Overview

The rationale for this assessment method is:

The test provides for an in-tray exercise based on a fictitious organisation's scenario, which replicates the typical work an Accounts/Finance Assistant will have to manage in a workplace.

By its very nature, the Accounts/Finance Assistant occupation demands accurate and detailed written work, including calculations, and so this assessment method is an appropriate and manageable way of testing occupational competency against the knowledge and skills requirements outlined in Appendix 1.

The scenarios may be based on a variety of different organisational structures or operations and success will require an integration of the technical knowledge and skills required for the standard.

### Test Format

The test must be computer based. The test will last 105 minutes overall to include 15 minutes at the beginning for the apprentice to review the information they are given at the start. The test will consist of a combination of questions and data evaluations that cover the knowledge and skills identified as applicable to this assessment method within the grading criteria.

At the start of the in-tray test, in invigilated conditions, the apprentice will be presented with the equivalent of three A4 pieces of background information (with a word count of up to 1500 words) about one particular scenario. The apprentice will be given up to 15 minutes to review the information. They may make notes and prepare during that 15 minutes should they wish.

Each scenario will be sufficiently complex as is appropriate at Level 2 and represent the casework and likely situations the apprentice will encounter in their work.

The EPAO will be expected to develop a bank of different test scenarios to ensure the validity and fitness-for-purpose of the assessment. The scenario should be concise and avoid long and involved explanations. It must include:

- Details of the organisation - (name and address of business, type of business (sole trader, partnership, limited company etc.), details of the organisation's VAT registration (VAT number, whether the business uses the standard or cash VAT system), the services the organisation offers (including details of the rates of applicable VAT).
- Recording costs - How the organisation records its costs. For example, if the organisation is a service or retail organisation, it could contain relevant details of any stock system utilised so that the apprentice can understand the nature of how these costs are recorded and used. A list of expense/overhead accounts may be given to allow the apprentice to understand the format of the organisation's chart of accounts and to understand how such costs are recorded. If the organisation records details of costs against projects, then details should be provided.

- **Task** - The scenario must also include brief details of the role the apprentice will be assuming during the assessment to enable them to understand the limits of their responsibilities, and at which point any queries or concerns should be referred upwards within the organisation. It should also give some idea of the controls that are operated within the organisation.

Once the 15 minutes preparatory time is concluded, the in-tray test commences. The test itself will last 90 minutes covering each of the following sections.

(Data relating to the scenario will be revealed alongside questions and is not part of pre-reading. Data documents could be invoices, credit notes or receipt/payment transactions)

The scenario will first require the apprentice to answer 20 multiple choice questions along the following themes:

- How accounting systems and processes allows the fictitious organisation to keep track of all types of financial transaction
- Accounts reports, reports and their use within the finance function
- Bookkeeping controls
- Recognise and rectifies errors.

Each multiple-choice question has 4 responses and only one is correct.

Secondly, there will be 3 short answer questions that require the apprentice to provide their written answers to the following factors relating to the scenario:

- The internal controls within the fictitious organisation
- The cost recording system within the fictitious organisation
- The differences between Financial and Management Accounting within the fictious organisation

No word count is specified; instead, the apprentice's answers will be limited to the overall time available for the entire in-tray test.

The third and final part of the in-tray test requires the apprentice to consider the data they have been provided alongside the background information relating to the fictitious organisation. This will cover basic accountancy concepts and double entry bookkeeping alongside the ability to examine data to identify issues and the ability to reconcile data to minimise the chance of errors. The scenario must provide the opportunity for the apprentice to identify and rectify at least 3 data related errors.

The apprentice will be asked to enter the data into an IT data entry facility. Documents could be invoices, credit notes or receipt/payment transactions.

The apprentice would be expected to select the correct details for transactions, such as nominal codes, VAT rates, Net, VAT and Gross amounts. They must also be able to show the final result of the posting in the accounts – for example, how this would show in a mini trial balance.

One possible scenario could be to provide a trial balance that contains errors. There could be notes to the accounts that give errors such as reversed digits in an entry, an account balances that appears in the wrong column, etc. The apprentice should be able to find the errors and complete a new trial balance, giving totals.

At this level it is not expected that the apprentice would be correcting errors that affect a suspense account balance and care should be taken not to involve this in the required answers.

### **Test administration**

Apprentices will only be allowed to be scheduled for the in-tray test after successful completion of the gateway requirements. EPAOs will deliver the test in an online format. The in-tray test will be developed and hosted by the EPAO.

The test is closed book meaning Apprentices can only refer to the reference material related to the scenario.

Apprentices must take the test in a suitably controlled environment that is a quiet space, free of distractions and influence, in the presence of an invigilator. The invigilator may be the independent assessor or someone appointed by them. The EPAO is required to have an invigilation policy that will set out how the test/examination is to be carried out. In all circumstances, there must be an invigilation ratio of no less than 1 invigilator per 30 apprentices.

The EPAO is responsible for ensuring the security of testing they administer to ensure the test remains valid and reliable (this includes any arrangements made using online tools). The EPAO is responsible for verifying the validity of the identity of the person taking the test.

The EPAO must verify the suitability of the venue for taking the test and the identity of the person taking the test.

### Marking

Tests must be marked by independent assessors or markers employed by the EPAO following a marking guide produced by the EPAO. Alternatively, marking by computer is permissible where question types allow this, to improve marking reliability.

The EPAO is responsible for setting and marking the examination paper and construction of the answer marking guide.

The multiple-choice element provides for 1 mark per correct answer allowing for a maximum  $20 \times 1 = 20$  marks.

The short answer questions provide for 5 marks per correct answer allowing for a maximum  $3 \times 5 = 15$  marks.

The data entry element provides for a maximum 65 marks in total.

In summary therefore there is a total of 100 marks available for the whole in-tray test.

Partial credit will be awarded for partial responses. Any missing answers must be assigned 0 marks. The minimum marks needed for a pass is 70 out of 100. A total of 69 marks or less is awarded a fail.

Clear marking guidance (including suggested model answers) will be produced by the EPAO to ensure independent assessors are marking consistently against the knowledge and skill requirements.

### Question and resources development

Questions must be written by EPAOs and must be relevant to the organisation while testing full occupational competence.

EPAOs must develop scenarios and question banks of sufficient size to prevent predictability and review them regularly (and at least once a year) to ensure they, and the questions they contain, are fit for purpose.

### Required supporting material

As a minimum EPAOs will produce the following material to support this method:

- Test bank of fictitious scenarios
- Test bank of questions.
- Marking guidance

## Grading criteria for the assessments

Independent assessors must grade the structured interview and award a grade of fail, pass, or distinction. Apprentices will only be graded pass or fail for the in-tray test. Grade descriptors for both the structured interview and the in-tray test are detailed in Appendix 2.

The following grade boundaries apply to the in-tray test:

Grade	Minimum score	Maximum score
Pass	70 out of 100 marks	100 out of 100 marks
Fail	0 out of 100 marks	69 out of 100 marks

## Determining the overall grade

The results of both the structured interview and the in-tray test are aggregated to determine the overall grade.

A Fail at any stage will result in an overall Fail of the apprenticeship. To pass the overall apprenticeship, the apprentice must achieve at least a Pass in both assessments. An overall Distinction is given only where a Distinction is obtained in the structured interview and a Pass is obtained in the test. A distinction for the structured interview will be awarded for apprentices having passed all pass criteria and five or more distinction criteria.

Assessment Component	Grade	Grade	Grade	Grade	Grade
In-tray test	Fail	Fail	Fail	Pass	Pass
Structured interview	Fail	Pass	Distinction	Pass	Distinction
<b>Overall grade</b>	<b>Fail</b>	<b>Fail</b>	<b>Fail</b>	<b>Pass</b>	<b>Distinction</b>

The overall grade for each apprentice is calculated by the EPAO using the grades awarded for each of the stages of EPA. Any requirements for moderation, review or grade limitations must be applied before the final grade is awarded.

## Conditions for re-sitting assessment components

### Resits Retakes

An apprentice who fails one or more assessment method(s) can take a re-sit or a re-take at their employer's discretion. The apprentice's employer needs to agree that a re-sit or re-take is appropriate. A re-sit does not need further learning, whereas a re-take does.

An apprentice should have a supportive action plan to prepare for a re-sit or a re-take.

The employer and EPAO agree the timescale for a re-sit or re-take. A re-sit is typically taken within 1 month of the EPA outcome notification. The timescale for a re-take is dependent on how much re-training is required and is typically taken within 3 months of the EPA outcome notification.

Failed assessment methods must be re-sat or re-taken within a 6-month period from the EPA outcome notification, otherwise the entire EPA will need to be re-sat or re-taken in full.

Re-sits and re-takes are not offered to an apprentice wishing to move from pass to a higher grade.

An apprentice will get a maximum EPA grade of pass for a re-sit or re-take, unless the EPAO determines there are exceptional circumstances.

Roles and responsibilities, ensuring independence	
Apprentice	<ul style="list-style-type: none"> <li>ensures assignments are completed in a timely manner.</li> <li>progresses through requirements of the standard and successfully completes the mandated qualification.</li> </ul>
Independent Assessor	<ul style="list-style-type: none"> <li>carries out independent assessment of the apprentice and makes final decision on whether the apprentice meets the knowledge, skills and behaviours set out in the standard</li> <li>holds an accounting qualification equivalent to, or higher than the level for this apprenticeship</li> <li>marks the test and conducts the structured interview and</li> </ul>
Employer	<ul style="list-style-type: none"> <li>recommends an overall ensures that the apprentice is given the necessary support.</li> <li>makes decision on whether or not the apprentice moves through the gateway to EPA</li> <li>uses performance management process and regular one to one to discuss progress and provide feedback and guide development</li> <li>takes part in regular check points between the employer and training provider.</li> </ul>
Training provider	<ul style="list-style-type: none"> <li>registered on the Education and Skills Funding Agency's (ESFA) Register of Apprenticeship Training Providers (RoATP)</li> <li>provides off-the-job element of on-programme learning</li> <li>manages administration, preparation, operation and invigilation of the mandatory qualification's assessment.</li> </ul>
EPAO	<ul style="list-style-type: none"> <li>registers on the ESFA's RoEPAO</li> <li>develops and delivers the EPA according to the requirements set out in this EPA plan</li> <li>develops the detailed criteria for grading the assessment methods and overall grade</li> <li>develops tools for collecting and measuring evidence</li> <li>recruits and trains independent assessors</li> <li>ensures effective quality assurance and quality control procedures that support fair, reliable and consistent assessments across organisation and over time</li> <li>accountable for quality assurance of the end-point assessment as described in the assessment plan</li> <li>conforms to the requirements of the EQA provider.</li> </ul>

**EPAO Internal Quality Assurance (IQA)**

The EPAO will have robust and effective quality assurance and quality control procedures to ensure the EPA is applied consistently.

Conditions must include:

- specifying levels of moderation that must be applied. At least a minimum of two moderation meetings per year
- stipulating essential occupational and assessment knowledge, skills and experience that are required for an independent assessor to have; and any continued professional development requirements including:
  - an accounting qualification equivalent to, or higher than the level for this apprenticeship
  - have at least three years proven occupational competence in accounting within the last five years
  - hold the A1 assessor award or the Level 3 award in assessing vocationally related achievement (QCF).
- giving the minimum frequency at which independent assessors should meet to standardise assessment practices within their individual EPAOs. This should be a minimum of twice a year.
- specifying the tools, materials or techniques to be used in the assessment.
- describing the processes for benchmarking performance, moderating assessments and reviewing standards over time and across different locations
- effective recruitment and training practices that enable their staff to deliver EPAs effectively.
- quality assurance systems that support fair, reliable and consistent assessment across organisations and over time.

**External quality assurance (EQA)**

EQA will be conducted by the Institute for Apprenticeships and Technical Education.

## Feasibility, Manageability and Affordability

This End-Point Assessment Plan has been designed to ensure that assessments can be practically delivered within the defined constraints and to the specified scale at reasonable cost.

The Level 2 Finance / Accounts Assistant occupation is comparatively very high volume and is the recognised entry level occupation into the broader sector of Finance and Accounting. Employers are spread across the whole of England.

In the first year, 1000 apprentices are likely, rising to 3000 in the second year and beyond.

Trailblazer group members identified the two chosen assessment methods as appropriate and proportionate at this level. They also recognised the importance of direct contact between the apprentice and the independent assessor, so that direct face-to-face interviews will be an option, but from experience also identified that costs can increase if the structured interview meeting is face-to-face. Using technology instead will help keep cost down and also assist the EPAOs to manage predicted high volumes. The EPAO will be responsible for deciding how the structured interview is delivered i.e. face-to-face or via a webcam platform. As the completion of the test is open book, meaning the apprentice may use employer premises, there are no significant overheads adding to cost.

The EPAO must have in place clear arrangements for making Reasonable Adjustments for this standard. This should include how an apprentice qualifies for Reasonable Adjustment and what Reasonable Adjustments will be made. The adjustments must maintain the validity, reliability and integrity of the assessment methods. On completion, the apprentice will be able to apply for the appropriate level of professional membership aligned with this apprenticeship, dependent on the qualification chosen. Professional body memberships that are relevant to the options for this apprenticeship are:

- IAB – Associate level membership
- ICB – Associate level membership
- (Neither AAT nor ACCA offer professional registration upon completion of this Apprenticeship).



**Appendix 1: Knowledge, skills and behaviours to be assessed by each assessment method****Key****Assessment method 1 – Structured Interview (SI )**

Ref	Criteria	Areas of occupational competence Knowledge to be assessed	Assessment Method
K1	General Business	<ul style="list-style-type: none"> <li>Aware of elements of commercial law that may have an impact when working in accountancy, such as contracts, data protection or Anti Money Laundering</li> <li>Can explain the importance of upholding relevant codes of conduct</li> <li>Can explain different legal entities and organisational structures.</li> <li>Aware of the impact of technology on business and its accounting and finance functions.</li> </ul>	SI
K2	Understanding your organisation	<ul style="list-style-type: none"> <li>Understand own role within the context of your organisation</li> <li>Understand transactional processes of accounting and their use within a finance function</li> <li>Understand what makes a business or organisation successful, through either buying or selling products or supplying services to a market.</li> </ul>	SI
K5	Ethical Standards	<ul style="list-style-type: none"> <li>Understands corporate social responsibility (CSR), ethics and sustainability within organisations</li> <li>Understands the importance of the need to keep up-to-date with relevant policies, procedures, regulatory or system changes</li> </ul>	SI

Ref	Criteria	Areas of occupational competence Skills to be assessed	Assessment Method
S2	Communication	<ul style="list-style-type: none"> <li>Deals effectively with a range of stakeholders using appropriate communication methods to deliver accurate and timely results.</li> <li>Avoids jargon and uses the correct technical terms where appropriate.</li> <li>Demonstrates good listening and speaking skills to be able to communicate effectively in the right manner.</li> </ul>	SI
S3	Uses Systems and processes	<ul style="list-style-type: none"> <li>Utilises relevant office/accounting software packages to input and manage data accurately.</li> <li>Ability to maintain the security of accounting information using passwords and other appropriate security measures.</li> </ul>	SI

S4	Personal Effectiveness	<ul style="list-style-type: none"> <li>• Ability to organise self, prioritise workload/activity to meet deadlines.</li> <li>• Actively identifies team workload problems and offers to support peers where appropriate.</li> <li>• Ability to understand issues beyond own remit</li> </ul>	SI
B1	Team Work	<ul style="list-style-type: none"> <li>• Supports colleagues and collaborates to achieve results.</li> <li>• Builds working relationships within own team and other parts of the organisation.</li> <li>• Be aware of their impact on others.</li> </ul>	SI
B2	Personal Development	<ul style="list-style-type: none"> <li>• Successfully implements changes that are required, as directed.</li> <li>• Displays an ongoing commitment to learning and self-improvement.</li> <li>• Seeks feedback and acts on it to improve their performance.</li> </ul>	SI
B3	Professionalism	<ul style="list-style-type: none"> <li>• Looks to behave professionally by adhering to the organisational code of conduct Has a 'right first time' approach.</li> <li>• Shows integrity in their approach.</li> <li>• Demonstrates personal pride in the job through appropriate dress and positive and confident language.</li> </ul>	SI
B4	Customer Focus	<ul style="list-style-type: none"> <li>• Builds and maintains customer satisfaction with the products and services offered by the organisation in line with company policy, regulation and practice.</li> <li>• Delivers excellent service, identifying and meeting or exceeding customer expectations.</li> </ul>	SI

## Assessment method 2 – In-tray test (ITT)

Ref	Criteria	Areas of occupational competence Skills to be assessed	Assessment Method
K3	Accounting Systems & Processes	<ul style="list-style-type: none"> <li>• Understand how accounting systems and processes allows a business to keep track of all types of financial transactions.</li> <li>• Know a range of routine accounts reports, reports and their use within the finance function.</li> <li>• Understand the basics of internal control within own organisation.</li> </ul>	ITT
K4	Basic Accounting	<ul style="list-style-type: none"> <li>• Aware of basic accountancy concepts and double entry bookkeeping.</li> <li>• Understands bookkeeping controls.</li> <li>• Understand the cost recording system within an organisation.</li> <li>• Develop an understanding of the differences between Financial and Management Accounting.</li> </ul>	ITT
S1	Attention to Detail	<ul style="list-style-type: none"> <li>• The ability to examine data to identify issues</li> <li>• The ability to reconcile data to minimise the chance of errors.</li> <li>• The ability to plan and review work.</li> <li>• Recognise and rectifies errors.</li> </ul>	ITT

## Appendix 2: Grading descriptors

Knowledge area:	What is required for occupational competence?	Fail Criteria: the apprentice does not provide sufficient evidence to demonstrate that their performance meets the requirements of the pass criteria:	Pass Criteria: the apprentice must display all of the following:	Distinction Criteria: the apprentice must display all of the pass criteria and 5 or more of the following applicable to the structured interview (INT):
<p>K1 General Business (SI)</p> <ul style="list-style-type: none"> <li>Aware of elements of commercial law that may have an impact when working in accountancy, such as contracts, data protection or Anti Money Laundering</li> <li>Can explain the importance of upholding relevant codes of conduct</li> <li>Can explain different legal entities and organisational structures.</li> <li>Aware of the impact of technology on business and its accounting and finance functions.</li> </ul>	<p>Awareness of elements of commercial law relevant to accountancy and understands relevant codes of conduct.</p> <p>Understands different legal entities and their organisational structure.</p> <p>Awareness of the impact technology has on accounting and finance functions</p>	<p>Apprentice has not met the pass criteria</p>	<p>Is able to describe the key regulations relevant to the accounting functions within your organisation including the General Data Protection Regulation (GDPR) and anti-money laundering.</p> <p>Is able to explain the code of professional ethics and how this relates to their role.</p> <p>Is able to identify the key differences between sole trader, partnership and Limited Liability entities.</p> <p>Is able to demonstrate the differences between public sector, private sector and voluntary sector.</p> <p>Is able to explain the importance and impact of evolving technology in the current bookkeeping world, including the identification of tasks that are likely to be automated in the future.</p>	<p>They can provide at least one example of how key regulations such as GDPR have an impact on their organisation. They explain how they have reacted and adapted to technological accounting and finance changes / challenges</p>
<p>K2 Understanding Your Organisation (SI)</p>	<p>Understands their role, transactional processes and products or supply services</p>	<p>Apprentice has not met the pass criteria</p>	<p>Is able to explain their role and responsibilities and how they impact on others in the organisation.</p>	<p>Explain how their organisation differs to other similar organisations, for</p>

<ul style="list-style-type: none"> <li>• Understand own role within the context of your organisation</li> <li>• Understand transactional processes of accounting and their use within a finance function</li> <li>• Understand what makes a business or organisation successful, through either buying or selling products or supplying services to a market.</li> </ul>	<p>that make the organisation successful.</p>		<p>Is able to demonstrate an understanding of the processes of recording financial transactions including the processes for dealing with sales and purchase transactions; and the processes involved with cash/bank and petty cash. Identify assets and liabilities, capital income and capital expenditure and, revenue income and revenue expenditure within the organisation.</p> <p>Using an example is able to explain how through buying or selling products an organisation can become successful.</p>	<p>example can articulate how their organisation's offerings can or do add value for their customers.</p> <p>Explain how the finance function contributes towards success of the company for example, can describe at least one occasion when the intervention of the finance function improved performance of the business.</p>
<p>K3 Accounting Systems &amp; Processes (ITT)</p> <ul style="list-style-type: none"> <li>• Understand how accounting systems and processes allows a business to keep track of all types of financial transactions</li> <li>• Know a range of routine accounts reports, reports and their use within the finance function</li> <li>• Understand the basics of internal control within own organisation.</li> </ul>	<p>Understands the relevance of accounting systems and processes within own organisation</p>	<p>Apprentice has not met the pass criteria</p>	<p>Understands the accounting systems and processes within an organisation including the process of sales invoices, purchase invoices and credit notes; allocate payments to supplier accounts; allocate receipts to customer accounts; and record petty cash receipts and payments.</p> <p>Understands the range of routine accounting reports produced within an organisation including routine reports for internal purposes and routine reports for external purposes, and who they should be provided to.</p> <p>Understands the purpose and use of accounting reports and why they are produced.</p> <p>Understands the purpose and process of internal controls within the accounting function of an organisation and why they are in place.</p>	

<p>K4 Basic Accounting (ITT)</p>	<p>Understands basic accountancy</p>	<p>Apprentice has not met the pass</p>	<p>Understands the basic principles involved in double entry bookkeeping such as: separate entity and duality concept.</p> <p>Understands the specific requirements of the accounting systems within an organisation and how these requirements can differ between systems.</p> <p>Understands the purpose of controls accounts in an organisation such as sales ledger control accounts; purchase ledger control accounts and VAT control accounts.</p> <p>Understands the purpose of bank, purchase and sales reconciliations from within a finance department.</p> <p>Understands the cost recording system within an organisation including how costs are classified; how costs behave; how the organisation accounts for inventory; and how the costs are coded (if relevant).</p> <p>Understands the different purpose of financial and management accounting and the users of this information within an organisation.</p>	
<p>K5 Ethical standards (SI)</p> <ul style="list-style-type: none"> <li>• Understands corporate social responsibility (CSR), ethics and sustainability within organisations</li> </ul> <p>Understands the importance of the need to keep up-to-date with relevant policies, procedures, regulatory or system changes.</p>	<p>Understand CSR, ethics and sustainability measures within their organisation</p>	<p>Apprentice has not met the pass criteria</p>	<p>Is able to explain how CSR and sustainability is relevant to their organisation.</p> <p>Using an example is able to demonstrate how they contribute to their organisation's ethical policies.</p> <p>Using an example is able to demonstrate how a finance professional will keep up to date with changing regulations, practices and developments.</p>	<p>Explain examples of how their work has contributed to their organisations CSR and sustainability objectives</p>

<p>S1 Attention to detail (ITT)</p> <p>The ability to examine data to identify issues.</p> <ul style="list-style-type: none"> <li>• The ability to reconcile data to minimise the chance of errors.</li> <li>• The ability to plan and review work</li> <li>• Recognise and rectifies errors.</li> </ul>	<p>Is able to examine, reconcile and rectify errors in a timely and appropriate manner by implementing an effective review process.</p>	<p>Apprentice has not met the pass criteria</p>	<p>Identified issues in the presented data and the right course of action.</p> <p>Checked and reconciled data to ensure accuracy, and made changes to the date where necessary.</p> <p>Takes the correct course of action in response to the data presented in the in-tray test, identifying and correcting all errors.</p>	

<p>S2 Communication (SI)</p> <ul style="list-style-type: none"> <li>Deals effectively with a range of stakeholders using appropriate communication methods to deliver accurate and timely results</li> <li>Avoids jargon and uses the correct technical terms where appropriate</li> <li>Demonstrates good listening and speaking skills to be able to communicate effectively in the right manner.</li> </ul>	<p>Demonstrates the ability to communicate effectively using the most appropriate methods for their given audience</p>	<p>Apprentice has not met the pass criteria</p>	<p>Provides evidence of where they have selected and prepared the appropriate method of communication, using vocabulary that is appropriate to the audience, with consideration to the following:</p> <ul style="list-style-type: none"> <li>The recipient;</li> <li>Timescale;</li> <li>Volume of information to communicate;</li> <li>The need for a response/discussion/evidence of receipt.</li> </ul> <p>Provides evidence of examples of where they have demonstrated the application of good listening skills in the workplace and how this has improved their ability to perform their tasks.</p> <p>Is able to demonstrate effective speaking skills avoiding jargon and using the correct technical terminology providing clear explanations when an understanding by the audience is required.</p>	<p>Explain how they consistently communicate effectively in a variety of means to a wide range of stakeholders.</p>
<p>S3 Uses systems and processes (SI)</p> <ul style="list-style-type: none"> <li>Utilises relevant office/accounting software packages to input and manage data accurately.</li> <li>Ability to maintain the security of accounting information using passwords and other appropriate security measures.</li> </ul>	<p>Is able to apply the relevant software packages needed to accurately complete data management whilst following appropriate security measures in the maintenance of accounting information</p>	<p>Apprentice has not met the pass criteria</p>	<p>Provides evidence of using relevant office/accounting software to input and manage data accurately.</p> <p>Provides evidence in maintaining the security of accounting information using passwords and other appropriate security measures.</p> <p>Demonstrates the use of security measures within an organisation.</p>	
<p>S4 Personal effectiveness (SI)</p> <ul style="list-style-type: none"> <li>Ability to organise self, prioritise workload/activity to meet deadlines.</li> <li>Actively identifies team workload problems</li> </ul>	<p>Demonstrates an ability to understand issues beyond own remit and is clear on importance of organising and prioritising both</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Provides evidence of where they have set their own priorities in order to meet deadlines.</p> <p>Is able to demonstrate, with examples, a good approach/use of tools to effectively manage their workload.</p>	<p>Explain how they have re- evaluated tasks in light of conflicting and/or changing priorities.</p>



<p>and offers to support peers where appropriate</p> <ul style="list-style-type: none"> <li>• Ability to understand issues beyond own remit</li> </ul>	<p>personal and the team's workloads to meet deadlines, offering support when necessary</p>		<p>Is able to identify issues which can affect their team and gives example of where this has happened and the level of support that was offered to them.</p> <p>Using at least 2 examples to show where they have referred an issue to another member of their team and why it was appropriate to do this.</p>	
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<p>B1 Team work (SI)</p> <ul style="list-style-type: none"> <li>• Supports colleagues and collaborates to achieve results. Builds working relationships within own team and other parts of the organisation</li> <li>• Be aware of their impact on others.</li> </ul>	<p>Builds and maintains working relationships throughout the organisation through support and collaboration to achieve positive results.</p> <p>Is aware of their impact on colleagues</p>	<p>Apprentice has not met the pass criteria</p>	<p>Provides evidence of where they have worked with others to achieve a shared goal.</p> <p>Using an example is able to demonstrate where they have worked with others in order to solve problems and accomplish team objectives and what the impact of this was on the team.</p> <p>Uses an example to demonstrate the interpersonal skills required to work effectively as part of a team and what impact their behaviour could have on their team.</p>	<p>Discuss how they have worked together with a group of people cohesively, towards a common goal, creating a positive working atmosphere, and supporting each other to combine individual strengths to enhance team performance.</p>
<p>B2 Personal development (SI)</p> <ul style="list-style-type: none"> <li>• Successfully implements changes that are required, as directed.</li> <li>• Displays an ongoing commitment to learning and self-improvement.</li> </ul>	<p>Awareness of the need to seek and act on feedback showing a commitment to learning and self-improvement.</p> <p>Follows direction to successfully implement changes</p>	<p>Apprentice has not met the pass criteria</p>	<p>Describe where they have carried out areas of improvement identified within the organisation's performance management process and what the results of this were.</p> <p>Describe their personal development plan to support self-improvement</p>	

<ul style="list-style-type: none"> <li>Seeks feedback and acts on it to improve their performance.</li> </ul>	when required		<p>through the use of different learning methods.</p> <p>Describe where they have sought constructive feedback from others and how they have responded positively to this in order to improve their performance within the team.</p>	
<p>B3 Professionalism (SI)</p> <ul style="list-style-type: none"> <li>Looks to behave professionally by adhering to the organisational code of conduct.</li> <li>Has a 'right first time' approach.</li> <li>Shows integrity in their approach.</li> <li>Demonstrates personal pride in the job through appropriate dress and positive and confident language.</li> </ul>	<p>Uses a right first-time approach, understands the importance of professional behaviour whilst adhering to their organisations code of conduct.</p> <p>Consistently behaves with both pride and integrity in their work and as is aware of the need for using both positive and clear language in all work-related communications.</p>	Apprentice has not met the pass criteria	<p>Is able to outline the organisations' code of conduct and how this affects their role on the organisation.</p> <p>Explain how you would carry out an unfamiliar task to ensure the output is error free.</p> <p>Explains how they maintain confidentiality of information and act with integrity in their role.</p> <p>Using examples is able to demonstrate the importance of appropriate language, personal appearance and body language in different situations.</p>	<p>They can articulate an understanding of why integrity is essential in the accounting and finance profession and has applied/considered the appropriate code of conduct within their role. For example, they have correctly identified any ethical issues raised and noted an appropriate course of action to address this (such as referral to appropriate senior colleague or process).</p>
<p>B4 Customer focus (SI)</p> <ul style="list-style-type: none"> <li>Builds and maintains customer satisfaction with the products and services offered by the organisation in line with company policy, regulation and practice. Delivers excellent service, identifying and meeting or exceeding customer expectations.</li> </ul>	<p>Builds and maintains customer satisfaction and delivers excellent service using the appropriate products and service offered by their organisation.</p> <p>Consistently works in line with their company policy regulation and practice</p>	Apprentice has not met the pass criteria	<p>Using at least 2 examples, is able to show how they used a variety of actions to fully understand and meet a customer's needs and what the impact of this was.</p> <p>Describes an example of when they sought feedback on personal effectiveness from a customer or customers, and what they use the feedback for.</p> <p>Explain how they respond to customers with an appropriate level of urgency.</p> <p>Describes when they have identified ways to improve the service offered to customers and what actions they took.</p>	<p>Understands how to balance the needs of the customer against needs of the organisation for example: Can give an example of using clear communication to establish rapport.</p>