Overview of the role

Working as an accountant or bookkeeper for an accounting practice, business, organisations or HMRC.

Standard in development

L4: Professional accounting or taxation technician

Title of occupation

Professional accounting or taxation technician

UOS reference number

ST0003

Core and options

Yes

This standard has options. Display duties and KSBs for:

Option title/s

Accounting technician
Taxation technician

Level of occupation

Level 4

Route

Legal, finance and accounting

Typical duration of apprenticeship

18 months

Target date for approval

01/03/2024

Resubmission
Would your proposed apprenticeship standard replace an existing framework?
No

Does professional recognition exist for the occupation?
Yes

Occupation summary
This occupation is found in organisations of all sizes (small, medium, large, and global), in public, private, and third sectors. They generally work in the accounts/finance department of an organisation or a professional accountancy firm. The broad purpose of the occupation is to prepare, co-ordinate and implement accounting or taxation activities that support the creation of financial accounting or taxation statements. Professional accounts or taxation technicians apply technical knowledge and skills to designated tasks within an accounting or taxation team. This may include: supervising assistant accountants and others within the team to deliver operations; assisting supporting senior accountants and management or stakeholders in other departments by providing timely financial information and reports; ensuring compliance with: internal controls, HMRC, legislation, regulations, ethical and professional codes. In their daily work, an employee in this occupation interacts with a wide range of internal and external stakeholders, including junior colleagues, senior managers, clients and customers, suppliers, lenders, government agencies, auditors, and other professionals. They take a risk-based view of transactions and information to identify key risks and help to mitigate those risks too. A typical day could include being in an office environment overseeing data entry, control account reconciliations, monthly, quarterly, yearly reporting, researching and resolving accounting or taxation challenges. It is essential that people in this occupation are comfortable using digital technology and keeping up to date with changes in the occupation.

A Professional accounts or taxation technician will work both independently as well as working in or supervising a team.

An employee in this occupation will be responsible for quality assuring financial statements and taxation information, providing key reliable accounting data on a day to day basis.

Typical job titles
Accounts payable and expenses supervisor Assistant auditor Assistant financial accountant Assistant management accountant Commercial analyst Payroll manager Personal tax assistant and business tax assistant Senior bookkeeper Senior financial officer Tax investigations officer

Are there any statutory/regulatory or other typical entry requirements?
No
Core occupation duties

<table>
<thead>
<tr>
<th>DUTY</th>
<th>KSBS</th>
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<tbody>
<tr>
<td><strong>Duty 1</strong> Prepare and maintain timely and accurate financial reporting for example, to inform direct and indirect tax returns, audit documentation or control account reconciliation often to tight deadlines.</td>
<td>K1 K2 K3 K4 K5 K6 K9 K10 K11 K12 K13 S1 S2 S3 S5 S7 B1 B4 B6 B7</td>
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<td><strong>Duty 2</strong> Co-ordinate accounting and finance input from colleagues and peers.</td>
<td>K1 K4 K5 K6 K8 K9 K10 K12 K13 S1 S2 S3 S5 S7 S10 B4 B5 B6 B7</td>
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<td><strong>Duty 3</strong> Apply professional scepticism to identify and evaluate what information is missing or incomplete and takes steps to obtain it.</td>
<td>K2 K3 K4 K6 K12 K13 S1 S2 S3 S5 S10 B2 B4 B6</td>
</tr>
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<td><strong>Duty 4</strong> Help to identify key risks and assist in implementing design strategies to mitigate them.</td>
<td>K1 K2 K3 K4 K7 K8 K11 K13 K14 S1 S2 S3 S5 S7 S8 S10 B4 B6</td>
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<tr>
<td><strong>Duty 5</strong> Communicate and present accurate and timely data to stakeholders, on an ad hoc and regular basis, using an appropriate channel to meet deadlines.</td>
<td>K4 K9 K11 K13 K14 S1 S4 S6 S8 S9 S10</td>
</tr>
<tr>
<td><strong>Duty 6</strong> Use financial digital and technology systems and processes relating to support the delivery of accurate and timely financial and accounting information.</td>
<td>K1 K6 K9 K10 K11 K12 K13 S1 S2 S5 S7 S8 S10</td>
</tr>
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<td><strong>Duty 7</strong> Deliver accounting and finance activities taking account of confidentiality, reputational risks and data security.</td>
<td>K1 K2 K3 K6 K9 K10 K11 K12 K13 S1 S4 S5 S6 S7 S10 B4</td>
</tr>
<tr>
<td><strong>Duty 8</strong> Undertake Continuous Professional Development by keeping up to date with relevant statutory obligations and procedural best practice.</td>
<td>K1 K2 K3 K4 K13 K14 B1 B4 B7</td>
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<tr>
<td><strong>Duty 9</strong> Collaborate with people both internally and, or, externally at appropriate levels with a view to deliver a service that meets customer’s needs with a commitment to professional and ethical standards, for example, professional code of conduct and duty of confidentiality as appropriate.</td>
<td>K3 K4 K6 K8 K11 K12 K13 K14 S4 S5 S6 S7 S8 S9 S10 B3 B5 B7</td>
</tr>
<tr>
<td><strong>Duty 10</strong> Consult stakeholders to inform important business decisions and make recommendations to key stakeholders.</td>
<td>K1 K2 K3 K4 K6 K7 K8 K11 K12 K13 K14 S4 S6 S7 S8 S9 S10 B1 B6</td>
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Option duties

Accounting technician duties
DUTY | KSBS
---|---
**Duty 11** Supervise monthly and year end reporting of financial and accounts information. This will include the timely collation of data from a range of sources, including both predictable routine finance and accounting data requirements and unexpected requirements. | K15 K16 K17 S11 S12 S13

**Duty 12** Supervise and maintain financial and accounting records including the timely collation of routine and specialised data from a range of sources. For example, different functions within one organisation, or a range of external clients if operating in practice. | K15 K16 K17 S11 S12 S13

**Taxation technician duties**

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<tr>
<td><strong>Duty 13</strong> Complete taxation information for inclusion in government forms and returns within required timescales.</td>
<td>K18 K19 K20 K21 S14 S15</td>
</tr>
<tr>
<td><strong>Duty 14</strong> Undertake tax compliance activities to verify and assure taxation information is correct and complete. For example, business compliance, VAT, Inheritance tax, trusts and estates and corporate tax.</td>
<td>K18 K19 K20 K21 S14 S15</td>
</tr>
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**KSBs**

**Knowledge**

K1: The role of accountancy, finance or tax within the wider business landscape or environment.

K2: The principles of professional ethics and codes of conduct in a finance and accounting environment.

K3: Professional standards and legal regulations relevant to an organisation’s financial information such as accounting standards, taxation legislation, ethical codes and internal principles.

K4: The nature and importance of key climate, environmental and emerging sustainability risks and the impact on service delivery in accountancy, finance and taxation, as relevant to the job role such as the role of corporate governance and sustainability, sustainable business practices, the benefits of economic sustainability for stakeholders, sustainability and integrated reports.

K5: Principles of double entry bookkeeping and accounting standards to create and report financial information to the users of accounts.

K6: Approaches to analysis and assurance of financial information to add value to an organisation.

K7: Systems of risk management and financial control and identification of potential vulnerabilities that could lead to issues such as internal fraud and money laundering.

K8: Role of external audit within the creation of financial statements.

K9: Fundamentals of digital financial and accounting packages and applications including the maintenance of key databases, spreadsheets, data analytics and the appropriate use of data to provide information.

K10: Approaches to creation, verification and reporting of financial information using digital systems.
K11: Principles of cyber-security and working safely online within accounting or taxation.
K12: Principles of data security and legislative requirements regarding data handling in a financial and accounting context.
K13: The wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies.
K14: The impact of Equity Diversity and Inclusion on service delivery within accountancy and taxation for example enhancing organisational reputation with customers, investors, and staff, improving business performance, and growth.
K15: Principles of financial accounting for a range of single entities. For example, sole traders, limited companies or partnerships, adjustment and reporting including standard year end journal entries and the correction of errors.
K16: Principles of management accounting for example, the purpose of management accounting, planning and control, costing, decision making.
K17: Principles of interpretation of financial information for management accounts preparation or drafting financial statements.
K18: Principles of indirect taxation including approaches to completing indirect tax returns and supporting documentation and records.
K19: Principles of personal and business taxation including the preparation of tax calculations for figures to include in government forms, filing deadlines and client records.
K20: Principles of the area of tax in relation to their area of practice such as business compliance, VAT, Inheritance tax, trusts and estates and corporate tax.
K21: UK Climate Change taxes such as the Climate Change Levy and their impact on organisational strategies.

Skills

S1: Collate and analyse financial information and show how that information can be used most effectively to add value to the organisation.
S2: Undertake double entry bookkeeping and accounting standards to create and report financial information to the users of accounts.
S3: Validate and quality assure the reconciliation of financial data, such as, preparation of reconciliations or review of reconciliations.
S4: Communicate by selecting approaches and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications.
S5: Plan and prioritise time and co-ordinate the input of others to deliver reliable, accurate accounts, tax or finance data in line with accounting and finance principles to meet expected time frames.
S6: Work in a team and with other stakeholders, maintaining effective, professional working relationships both internally and externally across organisations.
S7: Use software packages to assist with accounting or taxation tasks in line with cyber and data security requirements, using data securely and safely, including backing up data.
S8: Use digital financial and accounting packages and applications such as databases, spreadsheets, and data analytics software to add value to the organisation.
S9: Use data, financial and accounting information to add value to the organisation through use of data visualisations, analysis and interpretation and communicate financial information in a way that non-finance stakeholders can understand.
S10: Investigate, resolve, or escalate transactional queries and errors, validating and quality assuring the reconciliation of financial data as appropriate.
S11: Undertake financial accounting for single entities such as sole traders, limited companies or partnerships. Activities must include adjustment and reporting including standard year end journal entries and the correction of errors.

S12: Undertake management accounting activities for example, planning and control, costing, decision making.

S13: Interpret financial information for management accounts preparation or drafting of financial statements.

S14: Undertake personal and business taxation activities including the preparation of tax calculations for figures to include in government forms, filing deadlines and client records.

S15: Undertake activities in tax in relation to their area of practice such as business compliance, VAT, Inheritance tax, trusts and estates and corporate tax.

**Behaviours**

**B1:** Adding value: actively engage in the wider business and provide information that positively contributes to influencing business decisions. Strive to improve own working processes and those of the organisation.

**B2:** Professional Scepticism: demonstrates an attitude that includes a questioning mind to their own and colleagues’ work, being alert to conditions which may indicate possible misstatement of financial information due to error or fraud.

**B3:** Collaborative and inclusive: builds strong, collaborative, professional relationships, both internally and externally across organisations, recognising the importance of equality, diversity and inclusion.

**B4:** Ethical and Professional: applies a transparent, objective and sustainable manner to meet the ethical requirements of the profession and actively encourages this behaviour with colleagues within their team.

**B5:** Wellbeing and resilience: demonstrates a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an open, honest, and empathetic work environment and actively encourages this behaviour with colleagues within their team.

**B6:** Professional judgement: applying a critical eye to transactions and trends for reasonableness, demonstrating a ‘right first-time approach’ and actively encourages this behaviour with colleagues within their team.

**B7:** Be adaptable and able to accept changing priorities and working requirements and enable self and colleagues the flexibility to maintain high standards in a changing environment.

**Qualifications**

**English and Maths**

Apprentices without level 2 English and maths will need to achieve this level prior to taking the End-Point Assessment. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and maths minimum requirement is Entry Level 3. A British Sign Language (BSL) qualification is an alternative to the English qualification for those whose primary language is BSL.

**Does the apprenticeship need to include any mandated qualifications in addition to the above-mentioned English and maths qualifications?**
Professional recognition

This standard aligns with the following professional recognition:

- ICAEW for Entry
- ACCA for Entry
- AAT for L4

Consultation

Progression Routes

ST1303 Accounting finance manager L6
ST0001 Accountancy or taxation professional L7

Supporting uploads

Mandatory qualification uploads
Mandated degree evidence uploads
Professional body confirmation uploads

Involved employers

Baker Tilly, BDO, Costain, Dains, Deloitte, Government Finance Profession, Ernst & Young, Flemmings, Grant Thornton, Hall and Woodhouse, Harvey & Son, Hazlewoods LLP, Health Education East of England, Kingston Smith, KPMG, Lentells Chartered Accountants, London Borough of Barking and Dagenham, NHS Employers, PwC, Solid State Solutions, Warrington and Halton Hospital NHS Foundation Trust, Association of Accounting Technicians (AAT), Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Chartered Institute of Public Finance and Accountancy (CIPFA), Association of Taxation Technicians (ATT), Institute of Chartered Accountants in England and Wales (ICAEW)