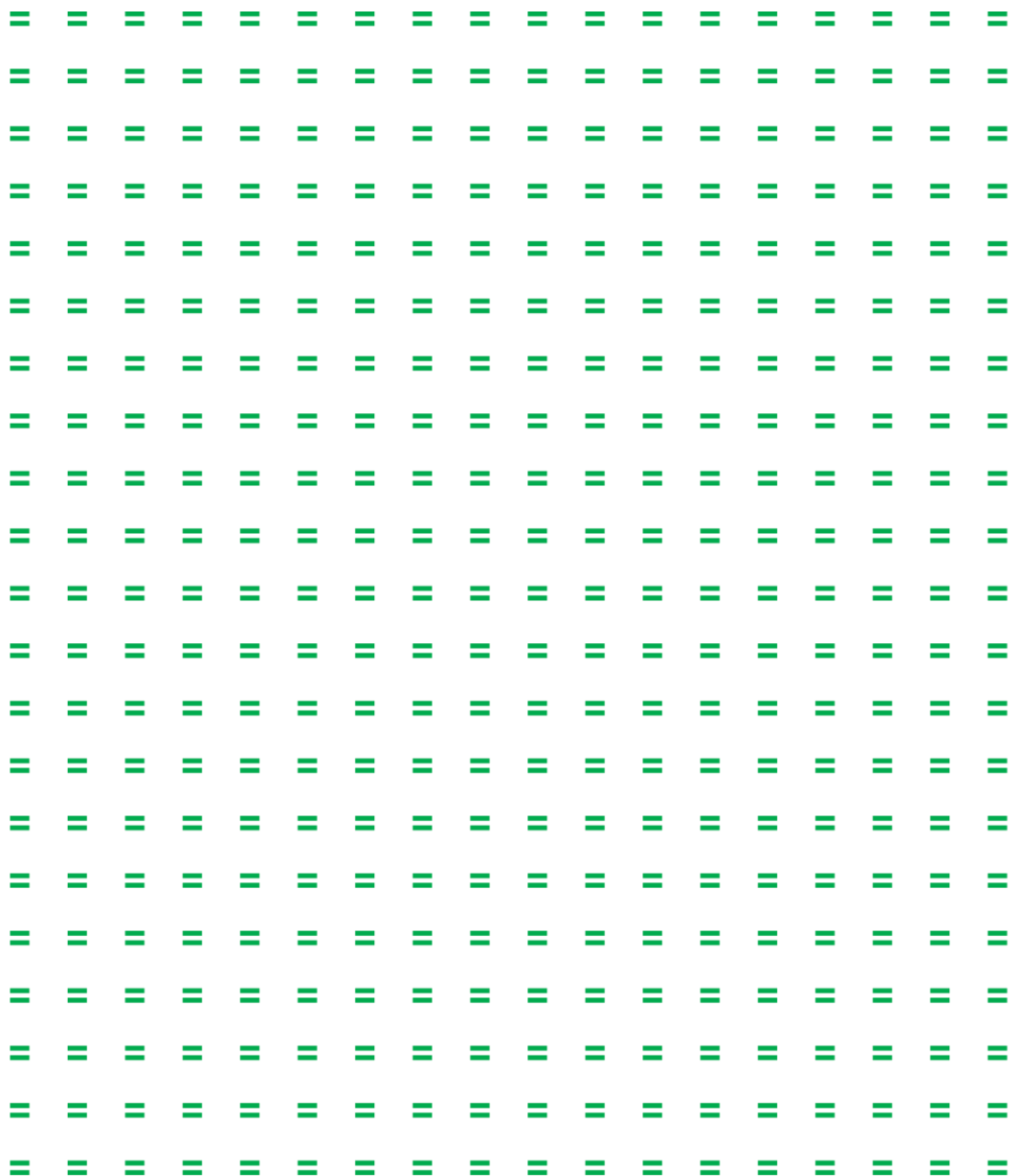

Accounts/Finance Assistant apprenticeship ST0608 V1.3



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About AAT

AAT works across the globe with around 137,000 members in more than 114 countries. Our members are represented at every level of the finance and accounting world, including apprentices, people already working in accountancy and self-employed business owners.

AAT qualifications are universally respected and internationally recognised. Organisations hire AAT-qualified members for their knowledge, skills, diligence and enthusiasm, because AAT represents the highest standards of professionalism.

AAT is approved as an End Point Assessment Organisation (EPAO) by the Education and Skills funding Agency (ESFA) and listed on the Register of End Point Awarding Organisations (RoEPAO). We offer an independent End Point Assessment (EPA) service for the Assistant Accountant apprenticeship, details of which are provided as part of this specification.

As an EPAO AAT is subject to external quality assurance by a designated body appointed by Skills England (formerly known as the Institute for Apprenticeships and Technical Education (IfATE)). Find out more about Skills England at [Home / Skills England](#)

The purpose of this specification is to provide information related to the Assistant Accountant apprenticeship and details the process for the EPA service including:

- funding and fees,
- the end point assessment in detail, and
- marking, grading and certification.

This information is relevant to all individuals involved in the delivery of the apprenticeship including:

- apprentices
- training providers
- employers
- independent assessors.

Information included is correct at the time of publication; however, it occasionally may be updated. AAT will communicate when changes have been made.

Version	Date first published	Update
Version 3.1	14 October 2025	Updated links and 'About AAT' copy
Version 3.0	28 August 2025	<p>IFATE acronym changed to Skills England, definition and website link updated across the document</p> <p>Apprenticeship Standard: website link updated</p> <p>Funding and Standard Code Class: links updated</p> <p>ID requirement section added</p> <p>Apprenticeship Levy: link changed</p> <p>The Register of Apprenticeship Training Providers (RoATP): Changed to Apprenticeship Provider and Assessment Register (APAR), acronym, definition, and link changed across document.</p>
Version 2.2	20 May 2025	<p>IFATE website: link updated</p> <p>Centre support changed to Partner support and email address changed</p> <p>Regional Account Manager changed to Partner Account Manager</p>
Version 2.1	11 April 2024	Correction of distinction criteria
Version 2.0	8 September 2023	<p>Grading of in-tray test</p> <p>In-tray test: scope of content</p>
Version 1.0	12 June 2020	First publication

This specification should be read in conjunction with the Operational Manual, also published by AAT, which provides guidance on EPA delivery and administration.

Introduction to the Accounts/Finance Assistant Apprenticeship

Trailblazer standards-based apprenticeships are a government initiative designed to give groups of employers the opportunity to take the lead in developing apprenticeship standards to meet employment needs. Trailblazer groups also include non-employer representatives, for example EPOAs, professional bodies and regulators. The non-employer representatives are there as a support and to offer specialised advice and guidance, for example assessment knowledge, although overall decisions remain with the employer members.

The standard for the Accounts/Finance Assistant apprenticeship sets out the knowledge, skills, and behaviours (KSBs) that apprentices must demonstrate to achieve competency in the apprenticeship.

The standard is accompanied by an assessment plan, which sets out how the KSBs should be assessed as part of the EPA.

Employers that formed part of this trailblazer group were:

- Warrington & Halton NHS Foundation Trust
- Saint Gobin
- Boots, Cintra
- Hampshire Council
- HHLLP, SPXflow
- Another Answer
- See Tec
- Xero

Full details of both the standard and assessment plan for the Assistant Accountant apprenticeship can be found on the Gov.uk website at [Accounts or finance assistant / Skills England](#)

Accounts/Finance Assistant apprentice journey

There are two distinct elements of the apprentice journey:

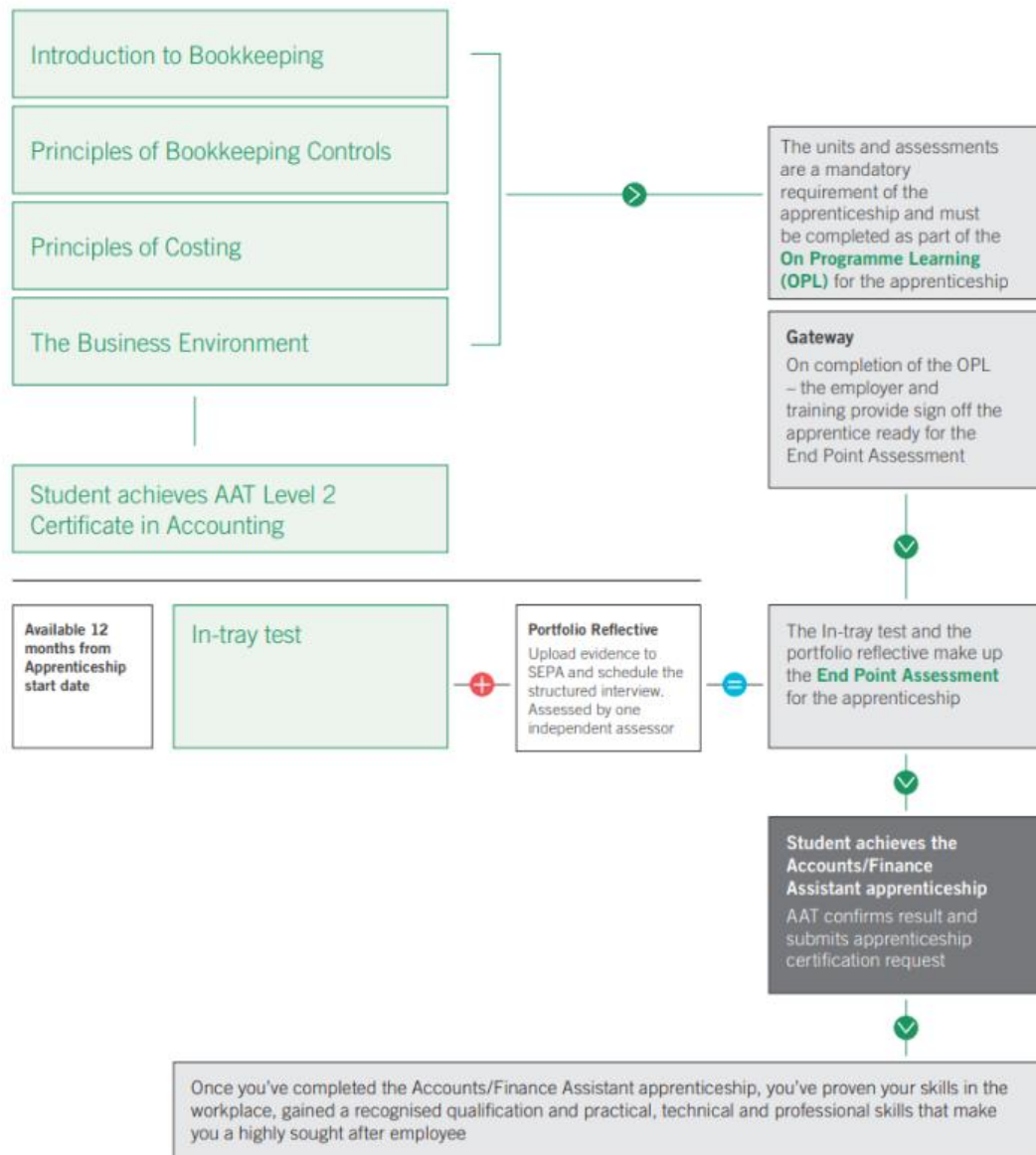
- On-Programme Learning (OPL)
- End Point Assessment (EPA).

The duration for this apprenticeship programme including the EPA is typically **12 to 15 months**.

A full-time apprentice typically spends 12 months on-programme (this means in training before the gateway) working towards competence as an assistant accountant. 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.

Please see below an illustration of the apprentice learner journey.



The apprentice's employer must confirm that they think their apprentice is working at or above the occupational standard. The apprentice will then enter the gateway. The employer may take advice from the apprentice's training provider(s), but the employer must make the decision.

The apprentice **must** meet the gateway requirements before starting their EPA.

These are:

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

Apprentices without level 1 English and maths will need to achieve this level and have taken the test for Level 2 prior to taking the EPA. 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;

- achieved one of the following qualifications:
 - AAT Level 2 Certificate in Accounting
 - 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 three months, after the apprentice has met the EPA gateway requirements.

On-Programme Learning (OPL)

The standard for the Accounts/Finance Assistant apprenticeship sets out the knowledge, skills, and behaviours (KSBs) that apprentices must demonstrate to achieve competency in the apprenticeship.

The standard is accompanied by an assessment plan, which sets out how the KSBs should be assessed as part of the EPA.

Full details of both the standard and assessment plan for the Assistant Accountant apprenticeship can be found on the Gov.uk website at [Accounts or finance assistant / Skills England](#)

Below is an extract from the standard that provides the requirements of this apprenticeship:

Knowledge reference	Criteria	Areas of occupational competence knowledge to be assessed
K1	General business	<ul style="list-style-type: none">• Aware of elements of commercial law that may have an impact when working in accountancy, such as contracts, data protection or Anti Money Laundering.• Can explain the importance of upholding relevant codes of conduct.• Can explain different legal entities and organisational structures.• Aware of the impact of technology on business and its accounting and finance functions.
K2	Understanding your organisation	<ul style="list-style-type: none">• Understand own role within the context of your organization.• Understand transactional processes of accounting and their use within a finance function.• Understand what makes a business or organisation successful, through either buying or selling products or supplying services to a market.
K3	Accounting systems & processes	<ul style="list-style-type: none">• Understand how accounting systems and processes allows a business to keep track of all types of financial transactions.• Know a range of routine accounts reports, reports and their use within the finance function.• Understand the basics of internal control within own organisation.
K4	Basic accounting	<ul style="list-style-type: none">• Aware of basic accountancy concepts and double entry bookkeeping.• Understands bookkeeping controls.• Understand the cost recording system within an organization.• Develop an understanding of the differences between Financial and Management Accounting.

K5	Ethical standards	<ul style="list-style-type: none"> Understands corporate social responsibility (CSR), ethics and sustainability within organisations. Understands the importance of the need to keep up to date with relevant policies, procedures, regulatory or system changes.
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Skills reference	Criteria	Areas of occupational competence skills to be assessed
S1	Attention to detail	<ul style="list-style-type: none"> The ability to examine data to identify issues. The ability to reconcile data to minimise the chance of errors. The ability to plan and review work. Recognise and rectifies errors.
S2	Communication	<ul style="list-style-type: none"> Deals effectively with a range of stakeholders using appropriate communication methods to deliver accurate and timely results. Avoids jargon and uses the correct technical terms where appropriate. Demonstrates good listening and speaking skills to be able to communicate effectively in the right manner.
S3	Uses systems and processes	<ul style="list-style-type: none"> Utilises relevant office/accounting software packages to input and manage data accurately. Ability to maintain the security of accounting information using passwords and other appropriate security measures.
S4	Personal effectiveness	<ul style="list-style-type: none"> Ability to organise self, prioritise workload/activity to meet deadlines. Actively identifies team workload problems and offers to support peers where appropriate. Ability to understand issues beyond own remit.

Behaviour references	Criteria	Areas of occupational competence behaviours to be assessed
B1	Teamwork	<ul style="list-style-type: none"> Supports colleagues and collaborates to achieve results. Builds working relationships within own team and other parts of the organisation. Be aware of their impact on others.
B2	Personal development	<ul style="list-style-type: none"> Successfully implements changes that are required, as directed. Displays an ongoing commitment to learning and self-improvement. Seeks feedback and acts on it to improve their performance.
B3	Professionalism	<ul style="list-style-type: none"> Looks to behave professionally by adhering to the organisational code of conduct Has a 'right first time' approach.

		<ul style="list-style-type: none"> • Shows integrity in their approach. • Demonstrates personal pride in the job through appropriate dress and positive and confident language.
B4	Customer focus	<ul style="list-style-type: none"> • 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.

Towards the end of the OPL, the employer, the apprentice and the training provider will decide if the apprentice is ready for the EPA. This stage of the programme is known as the Gateway and will confirm that the apprentice has gained the required experience in the workplace to meet the criteria specified in the standard.

Training providers and employers will need to confirm that the apprentice has met all the Gateway requirements before they can take the EPA. Advice on how to achieve the OPL requirements are included in the assessment plan.

The apprentice must have been on the apprenticeship programme for **at least 12 months and a day** and have achieved Level 1 maths and English, or equivalent, before being scheduled for any assessment component of the EPA.

Funding

The funding bands that apply to all approved standards are shown on the Gov.uk website, at [\[Withdrawn\] Apprenticeship funding bands - GOV.UK](#)

These bands will set an upper limit on the amount of funding the government will provide. The cost of learning will have to be negotiated by employers with training providers. Anything agreed above the upper limit will have to be funded by the employer. For the Accounts / Finance Assistant apprenticeship, the upper limit is set at £6,000 per apprentice.

More details on how the funding system works can be found on the Gov.uk website, at, [How to register and use the apprenticeship service as an employer - GOV.UK](#)

Fees

The fees for the Accounts/Finance Assistant Accountant EPA are available from the AAT website. [Apprenticeship fees and funding for training providers | AAT](#)

Objective and progression

The objective of this EPA is to ensure full competency as an Accountants/Finance Assistant.

The apprenticeship provides a basis for progression into a number of career paths in the accounting sector including Assistant Financial Accountant, Payroll Manager, Senior Finance Officer or Payments and Billing Manager.

Once the apprentice has completed the Assistant Accountant apprenticeship, fulfilling the OPL and EPA requirements, they could take on the following job roles:

- Accounts Assistant
- Accounts Payable Clerk
- Accounts Administrator
- Business Accounts Administrator
- Finance Assistant Junior
- Cost Accountant
- Assistant Bookkeeper
- Junior Cashier
- Junior Credit Control Clerk
- Data Input Clerk
- Accounts Receivable Clerk

- Cash Poster
- Finance Administrator

End-Point Assessment (EPA)

The EPA, which is taken by the apprentices after the OPL, determines if the apprentice has met the KSB specified in the standard. All apprentices will attempt the same EPA.

To register students to take the EPA with AAT, training providers must become an AAT EPA Centre and be on the Apprenticeship Provider and Assessment Register (APAR) formerly referred to as the Register of Apprenticeship Training Providers (RoATP). Check to see who's on the list at [Apply to the APAR as an apprenticeship training provider - GOV.UK](#)

The process and criteria for becoming registered as an EPA Centre are available on the dedicated EPA webpage [End Point Assessments \(EPAs\) | AAT](#)

As part of their End Point Assessment (EPA), apprentices will be expected to complete:

- a **structured interview (supported by a portfolio of evidence summary)**, enabling apprentices to demonstrate competence to the highest level against the KSBs mapped to this assessment method.
- an **in-tray test**, which covers the knowledge and skills as indicated in the scope of content.

The assessment methods can be taken in any order and there is no need to pass one component before moving to another.

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

Weighting of individual assessment methods

Assessment method	Areas assessed	Assessment method grade	Weighting toward overall grade
Assessment Method 1: Structured interview	Knowledge: K1, K2, K5 Skills: S2, S3, S4 Behaviours: B1, B2, B3, B4	Pass – 55% Distinction – 83%	50%
Assessment method 2: In-tray test	Knowledge: K3, K4 Behaviours:	Pass – 70%	50%

	S1		
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Assessment method 1: Structured 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 AAT, within two weeks of the gateway and at least one month before the scheduled EPA, a sufficient summary of competence against each knowledge, skill and behaviour assessed in the structured interview. The Portfolio must contain a minimum of four pieces and a maximum of 10 pieces of evidence, that when cross-referenced, sufficiently demonstrate competence against all requirements.

The typical elements of the portfolio are:

- job related certificates
- observation report undertaken by a third party (e.g. a workplace mentor)
- completed observation checklist and related action plans
- worksheets, assignment projects and reports
- record of any formal discussions (e.g. professional discussion, performance review)
- record of oral and written questioning
- apprentice and peer reports.

Structured Interview

The structured interview will be a structured discussion with an independent assessor and the apprentice.

A structured interview allows an apprentice to demonstrate competence to the highest level against the KSBs mapped to this assessment method. It is a key element of the occupation to be able to explain key concepts clearly and accurately.

The purpose of the independent assessor's questions will be to explore competence within the KSBs and provide an opportunity for the apprentice to demonstrate distinction level criteria. The structured interview is focused on the portfolio compiled by the apprentice during the on-programme phase of the apprenticeship; the apprentice may refer and illustrate their answers with examples from their portfolio.

All apprentices will be asked 10 questions during the structured interview, each question mapped to the KSBs being assessed. The structured interview must last for 60 minutes. The independent assessor can increase the time of the structured interview by up to 10%. This time is to allow the apprentice to respond to a question if necessary.

Mapping of KSBs to themes

Knowledge reference	Criteria	Areas of occupational competence knowledge to be assessed
K1	General business	<ul style="list-style-type: none"> • Aware of elements of commercial law that may have an impact when working in accountancy, such as contracts, data protection or Anti Money Laundering. • Can explain the importance of upholding relevant codes of conduct. • Can explain different legal entities and organisational structures. • Aware of the impact of technology on business and its accounting and finance functions.
K2	Understanding your organisation	<ul style="list-style-type: none"> • Understand own role within the context of your organization. • Understand transactional processes of accounting and their use within a finance function. • Understand what makes a business or organisation successful, through either buying or selling products or supplying services to a market.
K5	Ethical standards	<ul style="list-style-type: none"> • Understands corporate social responsibility (CSR), ethics and sustainability within organisations. • Understands the importance of the need to keep up-to-date with relevant policies, procedures, regulatory or system changes.
S2	Communication	<ul style="list-style-type: none"> • Deals effectively with a range of stakeholders using appropriate communication methods to deliver accurate and timely results. • Avoids jargon and uses the correct technical terms where appropriate. • Demonstrates good listening and speaking skills to be able to communicate effectively in the right manner.
S3	Uses systems and processes	<ul style="list-style-type: none"> • Utilises relevant office/accounting software packages to input and manage data accurately. • Ability to maintain the security of accounting information using passwords and other appropriate security measures.
S4	Personal effectiveness	<ul style="list-style-type: none"> • Ability to organise self, prioritise workload/activity to meet deadlines. • Actively identifies team workload problems and offers to support peers where appropriate. • Ability to understand issues beyond own remit.
B1	Teamwork	<ul style="list-style-type: none"> • Supports colleagues and collaborates to achieve results. • Builds working relationships within own team and other parts of the organisation. • Be aware of their impact on others.

B2	Personal development	<ul style="list-style-type: none"> • Successfully implements changes that are required, as directed. • Displays an ongoing commitment to learning and self-improvement. • Seeks feedback and acts on it to improve their performance.
B3	Professionalism	<ul style="list-style-type: none"> • Looks to behave professionally by adhering to the organisational code of conduct • Has a 'right first time' approach. • Shows integrity in their approach. • Demonstrates personal pride in the job through appropriate dress and positive and confident language.
B4	Customer focus	<ul style="list-style-type: none"> • 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.

ID Requirements

Apprentices will be required to show a clear and legible original form of Identification at the beginning of their structured interview, please ensure to have one of the below identification types:

- Current valid (signed) full UK or country of origin passport
- Current valid (signed) national identity (ID) card
- Current valid European Economic Area (EEA) member state ID card
- Current full or provisional UK/EU photocard driving license or Blue Badge
- Current residency permit issued by the Home Office
- Current CitizenCard (accompanied by a credit/debit card as proof of signature)
- Current identity card bearing Proof of Age Standard Scheme hologram (a PASS card)
- Local travel cards or other government issues documents (for specific examples see: [How to vote: Photo ID you'll need - GOV.UK](#))

The period of validity for photographic ID should be within 10 years, based on how long a passport remains valid for. However, if the ID is valid but the photo is no longer a true likeness of the person, a more up to date current and valid photo ID will be required.

Administration

The structured interview must last for 60 minutes. The independent assessor can increase the time of the structured interview by up to 10%. This time is to allow the apprentice to respond to a question if necessary.

The independent assessor must ask at least 10 questions. Follow-up questions are allowed where clarification is required.

Grading of Professional Discussion

The independent assessor must make the grading decision based on the criteria below.

- **Fail:** Apprentice does not meet pass criteria
- **Pass:** Apprentice must demonstrate **all** pass descriptors
- **Distinction:** Apprentice must demonstrate **all** pass descriptors and **5 or more** distinction descriptors

Theme	Pass	Distinction
<p>K1 General business</p> <ul style="list-style-type: none">• Aware of elements of commercial law that may have an impact when working in accountancy, such as contracts, data protection or Anti Money Laundering.• Can explain the importance of upholding relevant codes of conduct.• Can explain different legal entities and organisational structures.• Aware of the impact of technology on business and its accounting and finance functions.	<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</p>	<p>They can provide at least one example of how key regulations such as GDPR have an impact on their organisation.</p> <p>They explain how they have reacted and adapted to technological accounting and finance changes/challenges.</p>

	current bookkeeping world, including the identification of tasks that are likely to be automated in the future.	
<p>K2 Understanding your organisation</p> <ul style="list-style-type: none"> • Understand own role within the context of your organisation. • Understand transactional processes of accounting and their use within a finance function. • Understand what makes a business or organisation successful, through either buying or selling products or supplying services to a market. 	<p>Is able to explain their role and responsibilities and how they impact on others in the organisation.</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.</p> <p>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>Explain how their organisation differs to other similar organisations, for 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>K5 Ethical standards</p> <ul style="list-style-type: none"> • Understands corporate social responsibility (CSR), ethics and sustainability within organisations. • Understands the importance of the need to keep up to date with relevant policies, procedures, regulatory or system changes. 	<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>S2 Communication (SI)</p> <ul style="list-style-type: none"> • Deals effectively with a range of stakeholders using appropriate communication methods to deliver accurate and timely results. • Avoids jargon and uses the correct technical terms where appropriate. • Demonstrates good listening and speaking skills to be able to communicate effectively in the right manner. 	<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"> • the recipient • timescale • volume of information to communicate • the need for response/discussion/ evidence of receipt. <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>
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<p>S3 Uses systems and processes</p> <ul style="list-style-type: none"> Utilises relevant office/accounting software packages to input and manage data accurately. Ability to maintain the security of accounting information using passwords and other appropriate security measures. 	<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</p> <ul style="list-style-type: none"> Ability to organise self, prioritise workload/activity to meet deadlines. Actively identifies team workload problems and offers to support peers where appropriate. Ability to understand issues beyond own remit. 	<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>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>	<p>Explain how they have reevaluated tasks in light of conflicting and/or changing priorities.</p>
<p>B1 Teamwork (SI)</p> <ul style="list-style-type: none"> Supports colleagues and collaborates to achieve results. Builds working relationships within own team and 	<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</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</p>

<p>other parts of the organisation.</p> <ul style="list-style-type: none"> • Be aware of their impact on others. 	<p>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>combine individual strengths to enhance team performance.</p>
<p>B2 Personal development</p> <ul style="list-style-type: none"> • Successfully implements changes that are required, as directed. • Displays an ongoing commitment to learning and self-improvement. • Seeks feedback and acts on it to improve their performance. 	<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 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</p> <ul style="list-style-type: none"> • Looks to behave professionally by adhering to the organisational code of conduct. • Has a 'right first time' approach. • Shows integrity in their approach. • Demonstrates personal pride in the job through appropriate dress and 	<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</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>

positive and confident language.	appropriate language, personal appearance and body language in different situations.	
<p>B4 Customer focus</p> <ul style="list-style-type: none"> 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. 	<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>

Assessment location

The structural interview is conducted by video conferencing, and the apprentice must ensure that they are in a suitable assessment environment, free from distractions and influence. The independent assessor will verify this at the start of the assessment.

Assessment Method 2: In-tray test

The in-tray test will be administered in a controlled and invigilated environment. Apprentices are given the opportunity to demonstrate their application of knowledge gained to a specific scenario.

The scenario will focus on the application of logic and reason to resolve real-world scenarios typically encountered in an apprentices on-programme training.

Assessment method	Marking type	Duration of assessment	Marks
In-tray assessment	Results will be available within 4 weeks of submitting the assessment	1 hour and 30 minutes. Additional 15 minutes for reading time only .	100

Scope of content – in-tray assessment

Reference	Criteria	What is required?	Topic areas Q22
K3	Accounting systems & processes	Understands how accounting systems and processes allows a business to keep track of all types of financial transactions	Introduction to Bookkeeping (ITBK) <ul style="list-style-type: none">• LO1 Topic areas 1.1.1, 1.2.1, 1.2.2., 1.2.3, 1.2.4, 1.2.5, 1.2.6, 1.2.7, 1.2.8, 1.3.1, 1.3.2• LO2 Topic areas 2.1.1, 2.1.2, 2.1.3, 2.1.4, 2.2.1, 2.2.2, 2.3.1• LO3 Topic areas 3.1.1, 3.1.2, 3.1.3, 3.1.4, 3.2.1, 3.2.2, 3.3.1, 3.3.2• LO4 Topic areas 4.1.1, 4.1.2, 4.2.1, 4.2.2 Principles of Bookkeeping Controls (POBC) <ul style="list-style-type: none">• LO3 Topic areas 3.1.1, 3.1.2 The Business Environment (BENV) <ul style="list-style-type: none">• LO6 Topic areas 6.3.1, 6.3.2, 6.3.3, 6.3.4
		Know a range of routine accounts reports, reports	BENV <ul style="list-style-type: none">• LO5 Topic areas 5.2.1, 5.2.2, 5.2.3

		and their use within the finance function.	<ul style="list-style-type: none"> • LO7 Topic areas 7.1.4, 7.1.5
		Understand the basics of internal control within own organisation.	Internal controls are limited to authorisation, approval limits, stock control, segregation of duties, safeguarding of assets.
K4	Basic accounting	Aware of basic accountancy concepts and double entry bookkeeping	Accountancy concepts are limited to business entity and dual aspect. ITBK <ul style="list-style-type: none"> • LO1 Topic areas 1.4.1, 1.4.2 • LO5 Topic areas 5.1.1, 5.1.2 POBC <ul style="list-style-type: none"> • LO3 Topic areas 3.2.1, 3.2.2., 3.3.1
		Understands bookkeeping controls.	POBC <ul style="list-style-type: none"> • LO1 Topic areas 1.1.1, 1.1.2, 1.2.1 • LO2 Topic areas 2.1.1, 2.1.2, 2.2.1, 2.2.2 • LO4 Topic areas 4.1.1, 4.1.2
		Understand the cost recording system within an organisation.	Principles of Costing (PCTN) <ul style="list-style-type: none"> • LO1 Topic areas 1.1.1, 1.1.2, 1.1.3, 1.1.4, 1.1.5, 1.2.1, 1.2.2, 1.2.3, 1.4.1, 1.4.2, 1.4.3, 1.6.1, 1.6.2
		Develop an understanding of the differences between Financial and Management Accounting.	PCTN <ul style="list-style-type: none"> • LO1 Topic areas 1.3.1, 1.3.2
S1	Attention to detail	The ability to examine data to identify issues.	ITBK <ul style="list-style-type: none"> • LO1 Topic areas 1.3.3, 1.4.3 • LO2 Topic areas 2.1.5, 2.1.6, 2.2.3, 2.2.4, 2.2.5

			<ul style="list-style-type: none"> • LO3 Topic areas 3.2.3, 3.2.4, 3.2.5 • LO4 Topic areas 4.1.3, 4.1.4, 4.2.3, 4.2.4, 4.3.1 • LO5 Topic areas 5.1.3, 5.2.1 <p>POBC</p> <ul style="list-style-type: none"> • LO3 Topic areas 3.1.3, 3.1.4, 3.1.5, 3.1.6
		The ability to reconcile data to minimize the chance of errors.	<p>ITBK</p> <ul style="list-style-type: none"> • LO2 Topic areas 2.3.2, 2.3.3, 2.3.4 • LO3 Topic areas 3.1.5, 3.3.3, 3.3.4, 3.3.5 <p>POBC</p> <ul style="list-style-type: none"> • LO1 Topic areas 1.1.3, 1.1.4, 1.2.2, 1.2.3, 1.2.4, 1.2.5 • LO2 Topic areas 2.2.3, 2.2.4, 2.3.1 • LO4 Topic areas 4.1.3, 4.1.4, 4.2.1, 4.2.2, 4.2.3 <p>PCTN</p> <ul style="list-style-type: none"> • LO2 Topic areas 2.1.1, 2.1.2
		The ability to plan and review work.	<p>BENV</p> <ul style="list-style-type: none"> • LO6 Topic areas 6.3.5
		Recognise and rectifies errors.	<p>POBC</p> <ul style="list-style-type: none"> • LO3 Topic areas 3.2.3, 3.3.2, 3.3.3

Administration

Apprentices will only be allowed to be scheduled for the in-tray test after successful completion of the gateway requirements.

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

The following equipment is allowed to be used during the assessment:

- Pens, pencils, erasers;
- Blank paper to prepare notes;
- A calculator (**must** comply with the [Instructions for conducting AAT computer based assessments \(CBAs\)](#) guidance document).

No other equipment is allowed.

The knowledge assessment **must** be taken in the presence of an invigilator.

Overall EPA grading

Performance in the EPA determines the apprenticeship grade of:

- fail
- pass
- distinction.

An independent assessor must individually grade the structured interview.

The individual assessment method grades will be aggregated to determine the overall EPA 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.

Grades from individual assessment methods will be combined in the following way to determine the grade of the EPA overall.

In-tray test	Structured interview	Overall grade
Fail	Fail	Fail
Fail	Pass	Fail
Fail	Distinction	Fail
Pass	Pass	Pass
Pass	Distinction	Distinction

Re-sits and re-takes

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.

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 there are exceptional circumstances.

Scheduling

For an EPA to be scheduled:

- the apprentice must have completed a minimum of 12 months' on-programme learning
- the portfolio of evidence needs to be signed off by the provider and employer before submission
- the apprentices must be deemed competent in relation to knowledge, skills and behaviours.

The assessment components of the EPA are scheduled and managed using the EPA software system called Smart End Point Assessment (SEPA). Once an apprentice has been registered, they can access the platform, upload portfolio evidence and review their details.

Training providers use the platform to:

- confirm the gateway has been met
- schedule the EPA components
- review results for both components of the EPA.

Reasonable adjustments and special considerations

Reasonable adjustment is the term used for any special arrangement that is needed to enable students with disabilities or temporarily incapacitated students to do their best in an assessment. A common example would be extra time and/or the use of a reader for a dyslexic student.

In most cases, the training provider or assessment venue may make the decision to grant adjustments: for example, granting extra time up to and including one-third of the available time as published for that assessment.

In the event of a more significant adjustment, the training provider or assessment venue will need to contact AAT, as outlined on our [Reasonable adjustments and special consideration for assessments | AAT](#) webpage at [Reasonable adjustments and special consideration for assessments | AAT](#).

Special consideration is the term used to describe the process by which a student's script is reassessed after it has been taken, due to the student suffering an illness, traumatic accident or major and unpredictable life event at, or shortly before, the time of assessment.

More detailed information about what is eligible for reasonable adjustments or special consideration, and the forms and procedures that should be used by training providers and assessment venues, are given in the *Guidance on the Application of Reasonable Adjustments and Special Consideration in AAT Assessments*, which is available on the [Reasonable adjustments and special consideration for assessments | AAT](#) webpage.

Enquiries and appeals

If the apprentice thinks that their assessment outcome does not reflect their performance, they can submit an enquiry through MyAAT at [Assessment results enquiries and appeals | AAT](#)

Enquiries can be made by a training provider on behalf of an individual apprentice or a group of apprentices. If the apprentice is not satisfied with the response to their enquiry, they can submit an appeal.

There's an administrative fee for enquiries and appeals. AAT will refund the fee if the enquiry leads to a favourable change in marks awarded for the assessment.

Support for training providers

Partner support team

The Partner Support team is dedicated to helping training providers with the daily running of AAT qualifications. The team also offers one-to-one support for new training providers to help them get their AAT qualifications up and running.

Phone: +44 (0)203 3735 2443

Email: partner.support@aat.org.uk

Partner account manager (PAM)

Each training provider has their own Partner Account Manager (PAM) assigned to support them once they have been approved as an AAT training provider. PAMs help provide links to local employers and visit regularly to keep training providers up to date on qualification developments, apprenticeships and possible commercial opportunities.

Weekly email update from AAT – SummingUp

Every Friday, *SummingUp* shares all the latest news from AAT with AAT Approved training providers, including:

- technical updates
- qualification developments
- upcoming events
- new e-learning materials
- the latest marketing materials.

Events for training providers

Tutors can attend the following events throughout the year:

Annual conference

The annual training provider conference is a chance to get together, network and share ideas.

The conference typically includes:

- topical workshops

- guest speaker sessions
- the opportunity to learn about new developments directly from AAT.

Network meetings

At these events, training providers can raise queries, share best practice and ideas with AAT and other training providers. The events:

- cover a wide range of topics
- keep tutors up to date on the latest issues
- provide relevant and cost-effective CPD.

Technical events (tutor-to-tutor sessions)

These events are free of charge to training providers and cover a range of our qualifications and assessment areas. Experienced and high-performing training providers share their experiences, tips and techniques with attendees to help others improve their teaching and delivery.

Tutor talk forum

All AAT approved training providers have access to Tutor talk, where tutors can contribute to online conversations about a wide range of AAT issues. Tutors will receive:

- unlimited user logins for all AAT tutors
- email updates on posts they're interested in.

Online support resources

In order to help tutors successfully deliver AAT qualifications and this apprenticeship, a range of support materials are offered for all our qualifications and the EPA, such as:

- practice assessments
- tutor workbooks
- recorded webinars
- videos
- podcasts
- training materials
- green light test.

All tutor support materials can be found on the [Lifelong Learning Portal](#).

Appendix 1: Terminology updates

All references to the nominal ledger, sales ledger, purchases ledger and computers will change to:

- general ledger
- receivables ledger
- payables ledger
- digital bookkeeping system.

Appendix 2: Glossary of apprenticeship roles

The following organisations and individuals are involved in the apprentice journey:

Role	Responsibilities
Apprentice	<p>As a minimum, the apprentice should:</p> <ul style="list-style-type: none">• participate in and complete on-programme training to meet the KSBs as outlined in the occupational standard for a minimum of 12 months• complete the required amount of off-the-job training specified by the apprenticeship funding rules and as arranged by the employer and training provider• understand the purpose and importance of EPA• meet the gateway requirements• undertake the EPA.
Independent Assessor (IA)	<p>As a minimum, an independent assessor must:</p> <ul style="list-style-type: none">• have the competence to assess the apprentice at the level of this apprenticeship and hold any required qualifications and experience in line with the requirements of the independent assessor• understand the occupational standard and the requirements of the EPA• have, maintain and be able to evidence, up-to-date knowledge and expertise of the occupation• deliver the end-point assessment in-line with the plan• comply with the quality assurance requirements• have no direct connection or conflict of interest with the apprentice, their employer or training provider• attend induction training• attend standardisation events before they conduct an EPA for the first time and a minimum of annually for this apprenticeship• assess KSBs assigned to the professional discussion• make the grading decisions• record and report assessment outcome decisions, for each apprentice, following instructions and using assessment recording documentation, in a timely manner

Role	Responsibilities
	<ul style="list-style-type: none"> • use language in the development and delivery of the EPA that is appropriate to the level of the occupational standard • mark open (constructed) test answers accurately according to the mark scheme and procedures.
Training provider	<p>As a minimum, the training provider must:</p> <ul style="list-style-type: none"> • work with the employer and support the apprentice during the off-the-job training to provide the opportunities to develop the KSBs • conduct training covering the KSBs agreed as part of the Commitment Statement or the Individual Learning Plan • monitor the apprentice's progress during any training provider led on-programme learning • advise the employer, upon request, on the apprentice's readiness for EPA • remain independent from the delivery of the EPA. <p>Apprentices must be given at least 14 days' notice of the date and time of the knowledge assessment.</p>
EPA Centre	<p>As a minimum, the EPA Centre must:</p> <ul style="list-style-type: none"> • register apprentices for the EPA in accordance with AAT and ESFA requirements • administer the synoptic assessment component of the EPA in accordance with AAT's Instructions for AAT computer-based assessments (CBA) • support the apprentice in ensuring the portfolio and other relevant information is prepared and uploaded to AAT's assessment platform in accordance with AAT requirements • provide appointed IAs with access to premises, apprentices and staff for assessing the reflective component of EPAs • provide additional information, if requested, and cooperates fully with AAT and/or other external bodies (including the IFATE designated external quality assurance body, and Ofqual) in carrying out monitoring, investigations or other activities, either on-site or remotely. <p>The training provider as an EPA Centre is not involved in the EPA process or making decisions on grading.</p>

Role	Responsibilities
Employer	<p>As a minimum, the apprentice's employer must:</p> <ul style="list-style-type: none"> • select the EPAO and training provider • work with the training provider (where applicable) to support the apprentice in the workplace and to provide the opportunities for the apprentice to develop the KSBs • arrange and support off-the-job training to be undertaken by the apprentice • decide when the apprentice is working at or above the occupational standard and is ready for EPA • ensure that supporting evidence required at the gateway is submitted in line with the plan • liaise with the training provider and AAT to ensure the EPA is booked in a timely manner. <p>Post-gateway, the employer must:</p> <ul style="list-style-type: none"> • confirm arrangements with AAT for the EPA (who, when, where) in a timely manner (including providing access to any employer-specific documentation as required, for example company policies) • ensure that the EPA is scheduled for a date and time which allows the opportunity for the apprentice to be assessed against the KSBs • remain independent from the delivery of the EPA • ensure the apprentice is given sufficient time away from regular duties to prepare for, and complete all post-gateway elements of the EPA, and that any required supervision during this time is in place • where the apprentice is assessed in the workplace, ensure that the apprentice has access to the resources used on a regular basis • pass the certificate to the apprentice upon receipt from AAT. <p>The employer is not involved in the EPA process or making decisions on grading</p>
End Point Assessment Organisation (EPAO)	<p>As a minimum, the EPAO must:</p> <ul style="list-style-type: none"> • conform to the requirements of the EPA plan and deliver its requirements in a timely manner

Role	Responsibilities
	<ul style="list-style-type: none"> • conform to the requirements of the register of end-point assessment organisations (RoEPAO) • conform to the requirements of the external quality assurance provider (EQAP) for this apprenticeship • understand the occupational standard • make the EPA contractual arrangements, including agreeing the price of the EPA • develop and produce assessment materials as detailed for each assessment method • appoint qualified and competent independent assessors in line with the requirements of the EPA plan to conduct assessments and oversee their working • appoint administrators (and invigilators where required) to administer the EPA • provide training for independent assessors in terms of good assessment practice, operating the assessment tools and grading • provide information, advice, guidance and documentation to enable apprentices, employers and training providers to prepare for the EPA • confirm all gateway requirements have been met as quickly as possible • arrange for the EPA to take place, in consultation with the employer • ensure that the apprentice has access to the required resources and liaise with the employer to agree this, if necessary, where the apprentice is not assessed in the workplace • develop and provide assessment recording documentation to ensure a clear and auditable process is in place for providing assessment decisions and feedback to stakeholders • have no direct connection with the apprentice, their employer or training provider in all instances; there must be no conflict of interest • have policies and procedures for internal quality assurance (IQA), and maintain records of IQA activity and moderation for external quality assurance (EQA) purposes • deliver induction training for independent assessors, and for invigilators and markers (where used)

Role	Responsibilities
	<ul style="list-style-type: none"> • undertake standardisation activity on this apprenticeship for an independent assessor before they conduct an EPA for the first time, if the EPA is updated and periodically (a minimum of annually) • manage invigilation of the apprentice to maintain security of the assessment in line with the EPAO's malpractice policy • verify the identity of the apprentice • use language in the development and delivery of the EPA that is appropriate to the level of the occupational standard. <p>The EPAO must give an apprentice 14 days' notice of the professional discussion.</p>
Invigilator	<p>As a minimum, the invigilator must:</p> <ul style="list-style-type: none"> • attend induction training; • have no direct connection or conflict of interest with the apprentice, their employer or training provider in all instances; • invigilate and supervise apprentices during tests and in breaks during assessment methods to prevent malpractice in accordance with invigilation procedures.

Appendix 3: Glossary of apprenticeship terms

EPA term	Definition
APAR formerly known as RoATP	The register of apprenticeship training providers is now part of the apprenticeship provider and assessment register (APAR). Register and Guidance for training providers, employers and employer-providers organisations that are eligible to receive government funding to train apprentices. https://www.gov.uk/guidance/apply-to-the-apar-as-an-apprenticeship-training-provider
Apprentice	An individual who is registered with AAT for the purposes of EPA.
Apprenticeship	An apprenticeship is a job with training to industry standards. It should be in a recognised occupation, involve a substantial programme of on and off-the-job training.
Apprenticeship framework	Old-style apprenticeship based on qualifications, currently being phased out in England in favour of apprenticeships based on standards developed by employers.
Apprenticeship levy	All employers with a pay bill over £3 million each year, must pay the apprenticeship levy. The Apprenticeship Levy is charged at 0.5% of the annual pay bill. “Apprenticeships are a devolved policy - authorities in each of the UK nations manage their own apprenticeship programmes, including how funding is spent on apprenticeship training”. The Apprenticeship Levy is applied in Scotland, Wales and Northern Ireland, but the employer digital account and funding bands do not apply in the same way. How to register and use the apprenticeship service as an employer - GOV.UK
Apprenticeship standard	New-style apprenticeship based on an occupational standard that defines the duties carried out by someone in the occupation and the knowledge, skills and behaviours required to achieve that competence in those duties. The apprentice’s occupational competence is tested by an independent, end-point assessment.
Assessment evidence	Apprentice's evidence demonstrating knowledge, skills and behaviours detailed within the Apprenticeship Standard and provided by the Provider and/or the Employer to AAT.
Completion certificate	The certificate issued by the IFATE on successful completion of the Apprenticeship and EPA.
Employer	The employer of the apprentice on an apprenticeship contract.
EPA	End point assessment is a rigorous robust and independent assessment undertaken by an apprentice at the end of training to test that the apprentice can perform in the occupation they have been trained in and

	can demonstrate the duties, and knowledge, skills and behaviours (KSBs) set out in the occupational standard.
EPAO	End-point assessment organisation, an organisation approved to deliver end-point assessment for a particular apprenticeship standard; EPAOs must be on the register of end-point assessment organisations.
ESFA	Education and Skills Funding Agency, brings together the former responsibilities of the Education Funding Agency (EFA) and Skills Funding Agency (SFA) to create a single agency accountable for funding education and skills for children, young people and adults.
External Quality Assurance (EQA) role	Involves independent monitoring of the development and delivery of end-point assessment (EPA) of apprenticeships. Independent of the teaching programme.
Funding bands	Each apprenticeship standard is allocated to one of 30 funding bands. The upper limit of each funding band caps the maximum amount of digital funds an employer who pays the levy can use towards an individual apprenticeship.
Gateway	The point at which an apprentice has completed their training and is ready to enter EPA.
Gateway evidence	The documents completed by the apprentice, the training provider and/or the employer and provided to AAT to confirm completion of the training element of the apprenticeship.
IA	The Independent End Assessor provides end-point assessment services for apprentices and employers working with apprenticeship standards. Independent assessors are required to always provide fair, reliable and consistent assessment judgements, and will know how to use a variety of assessment techniques.
KSBs	Knowledge, skills and behaviours – what is needed to competently undertake the duties required for an apprenticeship standard.
Occupation	The job requirements for the relevant sector(s), not just those required by a single employer.
On programme	The element of the apprenticeship that provides the apprentice with the required knowledge, skills and behaviours. The programme must run for a minimum of one year and result in the apprentice being prepared for the End Point Assessment (EPA).
Off job learning	Off-the-job training is defined as learning which is undertaken outside of the normal day-to-day working environment and leads towards the achievement of an apprenticeship. This can include training that is delivered at the apprentice's normal place of work but must not be

	delivered as part of their normal working duties”. Minimum threshold is 20% of time. Apprenticeships: off-the-job training - GOV.UK
Registration	The processing of registering for an EPA.
Registration fee	The part of the Fee payable on Registration.
RoEPAO	The ESFA's Register of End -Point Assessment Organisations.
Skills England (Formerly Known as IFATE)	Skills England (formerly referred to as the Institute for Apprenticeships and Technical Education) the body responsible for improving the quality of apprenticeships in England.
Trailblazer group	Group of employers developing an apprenticeship standard; recognised by the Institute as representative of those who employ people in the occupation.
Training provider	Any organisation that delivers apprenticeship training e.g. college, higher education institution, private training organisation; training providers delivering training in relation to apprenticeships must be on the register of apprenticeship training providers.

