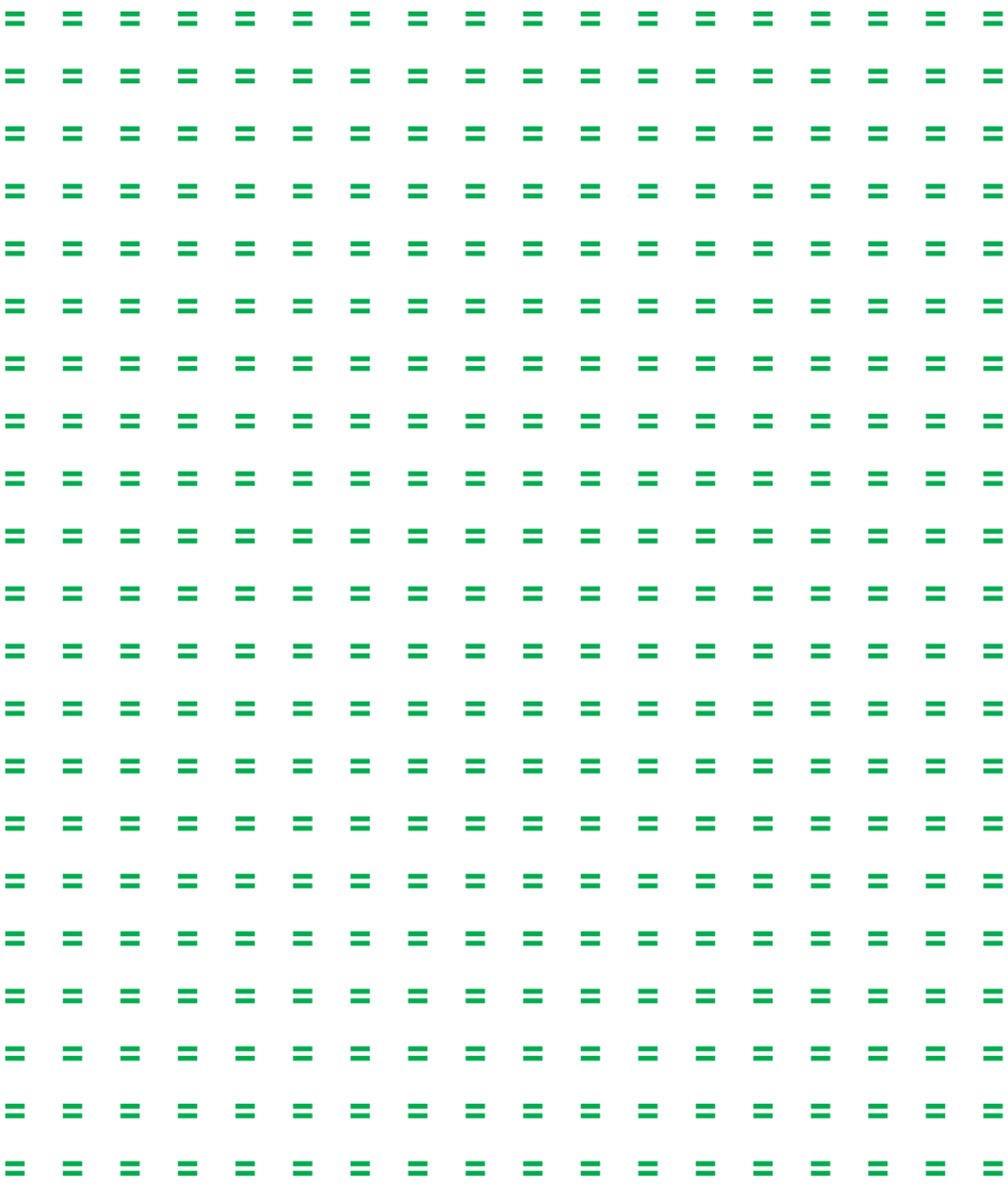
Accountants for the real world

End Point Assessment Specification

Accounts / Finance Assistant apprenticeship ST0608 v1.4



Contents

About AAT 3
Introduction to the Accounts / Finance Assistant apprenticeship 5
Objective and progression 6
Accountants/Finance Assistant apprentice journey 7
On-Programme Learning (OPL) 7
Funding 11
Fees 11
End-Point Assessment (EPA) 12
Assessment method 1: Interview 14
Interview Administration 14
ID Requirements 14
Assessment location 15
Grading of interview 15
Assessment method 2: Integrated knowledge test 18
The Business Environment (BESY) synoptic test specification 18
Scope of content 20
The Business Environment 20
Introduction to Bookkeeping 28
Principles of Bookkeeping Controls 34
Integrated knowledge test administration 37
Overall EPA grading 38
Re-sits and re-takes 38
Scheduling 39
Reasonable adjustments and special considerations 40
Enquiries and appeals 40
Support for training providers 41
Appendix 1: Glossary of apprenticeship roles 44
Appendix 2: Glossary of apprenticeship terms 49

About AAT

AAT works across the globe with nearly 137,000 members and students in 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 apprenticeship provider and assessment register (APAR). We offer an independent End Point Assessment (EPA) service for the Accounts/ Finance Assistant 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 Accounts/ Finance Assistant 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 2.2	14 October	Minimum on-programme duration and English and mathematics requirements updated in line with 2025/26 apprenticeship funding rules Updated links and 'About AAT' copy
Version 2.1	28 August 2025	IFATE acronym changed to Skills England, definition and website link updated across document Apprenticeship Standard: website link updated Funding and Standard Code Class: links updated ID requirement section added Apprenticeship Levy: link changed RoATP changed to APAR: Updated definition, acronym, and links across document
Version 2.0	20 May 2025	IFATE website: link updated Regional Account Manager changed to Partner Account Manager
Version 1.2	07 April 2025	Removal of references to portfolio of evidence.
Version 1.1	17 July 2024	Updated links to external sites throughout
Version 1.0	25 June 2024	First publication

This specification should be read in conjunction with the EPA Agreement, the EPA Operational Manual, which provides specific guidance on EPA delivery and administration, and the Code of Practice for AAT approved organisations.

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 End Point Assessment Organisations, professional bodies, and regulators. The non-employer representatives are there 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:

- Hampshire County Council
- i-Realise
- Mitchells Chartered Accountants
- Sanctuary Housing association
- South Devon College
- Women Who Count Ltd

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

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 several career paths in the accounting sector including an Accounts Assistant, Accounts Administrator, Finance Assistant Junior or Junior Cashier.

Once the apprentice has completed the Accountants / Finance Assistant apprenticeship, fulfilling the on-programme learning (OPL) and EPA requirements, they could take on the following job roles:

- Accounts Assistant
- Accounts Payable Clerk
- Accounts Administrator
- Business Accounts Administrator
- Assistant Bookkeeper
- Junior Cashier
- Finance Assistant Junior
- Cost Accountant Assistant

Accountants/Finance Assistant apprentice journey

There are two distinct components of the apprentice journey:

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

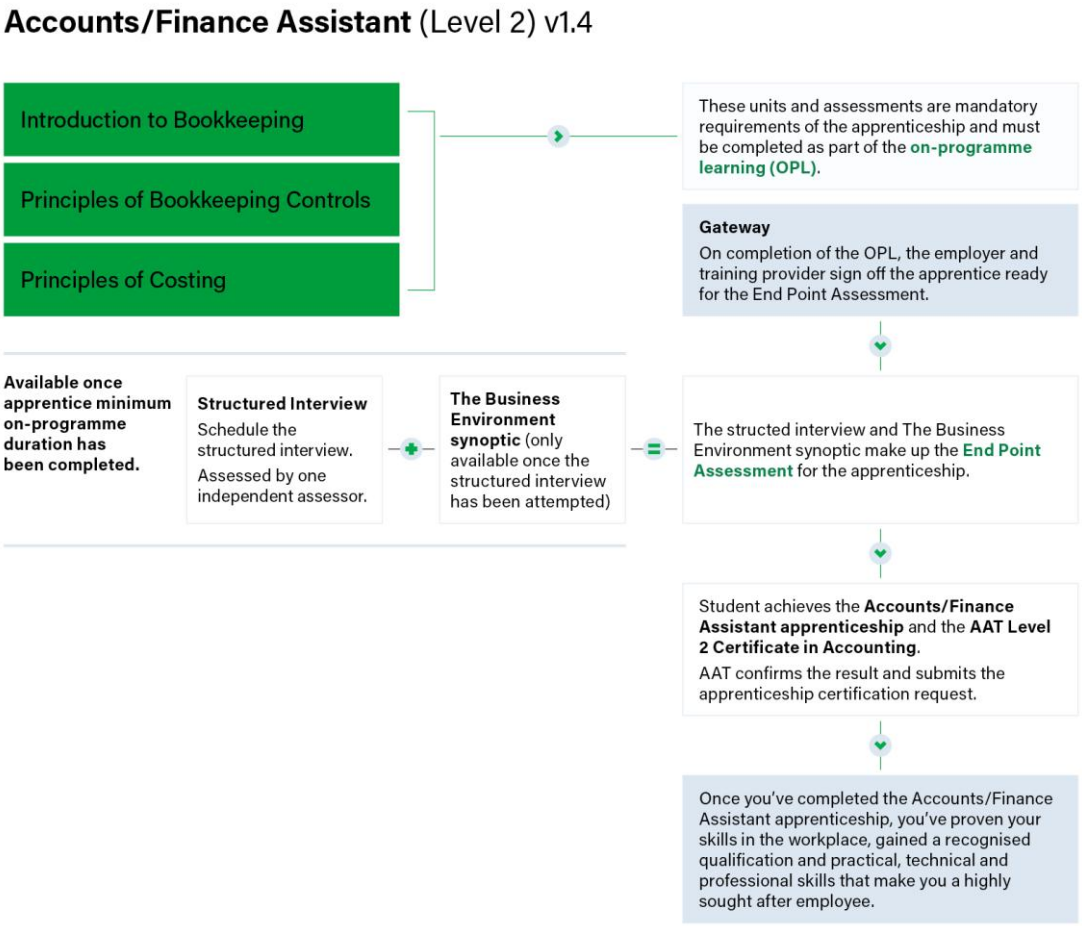
The duration for this apprenticeship programme including the EPA is typically **12 to 15 months**.

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

Apprentices with an apprenticeship **start date of 31/07/2025 or earlier must** spend at least **12 months** on programme before being scheduled for any assessment component of the EPA.

Apprentices with an apprenticeship **start date of 01/08/2025 or later must** spend at least **8 months** on programme before being scheduled for any assessment component of the EPA.

All apprentices **must** complete the required amount of off-the-job training specified by the apprenticeship funding rules.



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 Accounts/Finance Assistant Apprenticeship can be found at Accounts or finance assistant / Skills England.

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

Knowledge reference	What is required?
K1	Principles of English law that may have an impact when working in accountancy, including elements of contract law, employment law, company law, data protection and anti-money laundering regulation
K2	Foundations of professional ethics and codes of conduct in a finance and accounting environment
K3	The different types of legal entity and organisational structures and their relevance for financial and accounting activities
K4	Digital financial and accounting packages and applications including databases and spreadsheets
K5	The role of accounts and finance within an organisation including interaction with internal and external stakeholders
K6	Principles of using and maintaining financial records including accounts payable, accounts receivable, cash management and payroll
K7	Fundamental concepts of the commercial landscape and its impact on the organisation
K8	Principles of bookkeeping and controls
K9	Principles of cost recording systems within an organisation
K10	The differences between financial and management accounting
K11	Principles of corporate social responsibility (CSR), ethics and sustainability regarding finance and accounting

K12	Principles of cyber-security and working safely online within a finance and accounting context
K13	Principles of data handling including the significance of dates and the timing of transactions such as dates of invoice and payment
K14	Principles of data security and legislative requirements regarding data handling in a financial and accounting context
K15	Approaches to diversity, inclusion and cultural awareness and their impact on finance and accountancy activities
K16	The impact of sustainability and environmental good practice on accounting and finance activities

Skills reference	What is required?
S1	Record transactional data
S2	Use the organisation's standard tools and processes to examine data to identify transactional issues such as, reconciliations and inconsistencies between invoices
S3	Recognise and rectify routine errors, escalating as necessary
S4	Plan and review accounting and finance tasks
S5	Communicate with stakeholders to deliver accurate and timely results, avoiding jargon, using language tailored to the audience and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications
S6	Use finance and accounting software packages to accurately input and manage data to contribute to routine accounting tasks
S7	Handle data and digital technology in line with cyber and data security requirements, using data securely and safely, including backing up data

Behaviour references	What is required?
B1	Team working to provide support and collaborate with others to help achieve the goals of the organisation

B2	Flexible and responds constructively to changing work requirements
B3	Self-motivated to seek and act upon feedback, displaying commitment to personal and professional development
B4	Vigilant in their approach to accounting and finance tasks, paying close attention to detail and aware of the consequences of errors
B5	Professional in their approach to their work and others to meet the requirements of professional ethics and codes of conduct
B6	Focussed on the importance of delivering excellent service, identifying, meeting or exceeding stakeholder expectations
B7	Takes responsibility for sustainable outcomes in their actions and approaches to the role, performing duties respecting environmental good practice, specific to both the occupation and those recognised externally
B8	Committed to personal wellbeing and an awareness of the support and resources available to help them

On-programme learning is an important element of the learning process, allowing apprentices to gain the required KSBs specified in the standard.

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:

- completed training towards English and mathematics qualifications in line with the apprenticeship funding rules
- achieved the following modules of either:
    - AAT Level 2 Certificate in Accounting
        - Introduction to Bookkeeping
        - Principles of Bookkeeping Controls
        - Principles of Costing

        But not:

        - The Business Environment synoptic assessment which is to be tested as part of this EPA.

    - ICB Level 2 Certificate in Bookkeeping*

    - IAB Level 2 Certificate in Accounting and Business*

Apprentices with an apprenticeship **start date of 31/07/2025 or earlier must** spend at least **12 months** on programme before being scheduled for any assessment component of the EPA.

Apprentices with an apprenticeship **start date of 01/08/2025 or later must** spend at least **8 months** on programme before being scheduled for any assessment component of the EPA.

*Details of the integrated units for these qualifications can be found by visiting the ICB or IAB websites.

Funding

The funding bands that apply to all approved standards are shown on the Gov.uk website, at Apprenticeship standard class codes - 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 £7,000 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 EPA are available from the AAT website. Apprenticeship fees and funding for training providers | AAT

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). Check to see who's on the list at https://www.gov.uk/guidance/apply-to-the-apar-as-an-apprenticeship-training-provider

The process and criteria for becoming registered as an EPA Centre are available on the dedicated EPA webpage aat.org.uk/apprenticeships/delivering/england/end-point-assessment

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

- an **interview** enabling apprentices to demonstrate competence to the highest level against the KSBs mapped to this assessment method; and
- an integrated **knowledge test**, which covers the knowledge and skills as indicated in the scope of content.

The integrated knowledge test **must** be delivered **after** the interview has been attempted.

The EPA is taken in the EPA period. The EPA period starts when the EPAO confirms the gateway requirements have been met and is typically three months. The expectation is that the EPAO will confirm the gateway requirements have been met and the EPA starts as quickly as possible.

Weighting of individual assessment methods

Assessment method	Areas assessed	Assessment method grade	Weighting toward overall grade
Assessment Method 1: Interview	Knowledge: K2, K4, K10, K13, K15, K16 Skills: S4, S5, S6, S7 Behaviours: B1, B2, B3, B5, B6, B7, B8	Pass – 70% Distinction – 100%	50%
Assessment method 2: Integrated knowledge test	Knowledge: K1, K3, K5, K6, K7, K8, K9, K11, K12, K14 Skills: S1, S2, S3 Behaviours: B4	Pass – 70%	50%

Assessment method 1: Interview

In the interview, an independent assessor asks the apprentice questions. It gives the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method.

This assessment method is being used because it enables 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 and this makes an interview a valid assessment method for this occupation.

Interview Administration

The interview must be structured to give the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method to the highest available grade.

An independent assessor must conduct and assess the interview.

The purpose is to assess the apprentice's competence against the following themes:

- Professionalism and ethics
- Communication
- Digital technology in accounting and finance

The EPAO must give an apprentice 7days' notice of the interview.

The interview must last for 60 minutes. The independent assessor can increase the time of the 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 6 questions. The independent assessor must use the questions from the EPAO's question bank or create their own questions in line with the EPAO's training. Follow-up questions are allowed where clarification is required.

The apprentice will need suitable photo ID to complete the assessment i.e., Passport/Driving Licence. The independent assessor will require this at the start of the assessment.

ID Requirements

Apprentices will be required to show a clear and legible original form of Identification at the beginning of their 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.

Assessment location

The 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.

Grading of interview

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 **all** distinction descriptors

Theme / KSB mapping	Pass	Distinction
Professionalism and ethics K2 K10 K13 K15 K16 S4 B1 B2 B3 B5 B7 B8	Describes how their approach to work within the finance and accounting environment meets the requirements of professional ethics and codes of conduct (K2, B5) Explains how they have planned and reviewed accounting and finance tasks,	N/A

	taking into consideration the differences between financial and management accounting (K10, S4) Outlines the principles of data handling and the significance to this of dates and the timings of transactions (K13) Explains how they have worked collaboratively within a team on finance and accounting activities to help achieve the goals of the organisation, applying different approaches to diversity, inclusion and cultural awareness and considering the impact this has on outcomes (K15, B1) Describes how they have worked flexibly and responded to changing work requirements (B2) Explains how they have been sought out and acted upon feedback to develop themselves personally and professionally (B3) Outlines their role and the actions they take to improve sustainability and reduce the environmental impact of activities in finance and accounting (K16, B7) Explains their approach to maintaining their own personal wellbeing and the support and resources available to help support them (B8)	

Communication S5 B6	Outlines how they avoid jargon and tailor language to meet or exceed expectations when delivering accurate and timely results to stakeholders and take into account the risks and benefits of using their chosen social media or digital application to do this (S5, B6)	Compares and contrasts how they communicate with stakeholders to deliver accurate and timely results, avoiding jargon, using language tailored to the audience and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications (S5)
Digital technology in accounting and finance K4 S6 S7	Describes how they use finance and accounting software packages to accurately input and manage data to contribute to routine accounting tasks whilst handling data and digital technology in line with cyber and data security requirements, using data securely and safely, including backing up data (K4, S6, S7)	Outlines the impact on stakeholders of not following cyber and data security requirements when using finance and accounting software packages to handle data and information for routine accounting tasks (K4, S6, S7)

Assessment method 2: Integrated knowledge test

The Business Environment synoptic test will be administered in a controlled and invigilated environment. Apprentices are given the opportunity to demonstrate their application of knowledge gained to specific scenarios. The scenarios will focus on 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
Computer-based assessment	Results will be available within 4 weeks of submitting the assessment	120 minutes	100

For this specification, relevant learning outcomes that are assessed as part of BESY have been included in the following 'Scope of content' section. For full details of the units, including unit introduction, delivery guidance and learning outcomes **not** assessed as part of BESY, please refer to the AAT Level 2 Certificate in Accounting Qualification specification.

The Business Environment (BESY) synoptic test specification

The synoptic assessment will ask students to apply knowledge and skills gained across the qualification in an integrated way, within a workplace context. Scenarios will change over time to ensure the validity of the assessment.

The assessment objectives can be found overleaf.

	Task description	Weighting
Assessment objective 1	Demonstrate an understanding of the different business types and their functions	
Related learning outcomes	**The Business Environment** LO4 Understand the impact of setting up different types of business entity LO5 Understand the finance function within an organisation	10%
Assessment objective 2	Demonstrate an understanding of the finance function, its information requirements and sources, and its role in the wider organisation	13%
Related	**The Business Environment**	

learning outcomes	LO5 Understand the finance function within an organisation LO6 Produce work in appropriate formats and communicate effectively LO7 Understand the importance of information to business operations	
Assessment objective 3	Demonstrate an understanding of corporate social responsibility (CSR), ethics and sustainability	
Related learning outcomes	**The Business Environment** LO3 Understand key principles of corporate social responsibility (CSR), ethics and sustainability	14%
Assessment objective 4	Process bookkeeping transactions and communicate information	
Related learning outcomes	**Introduction to Bookkeeping** LO1 Understand how to set up bookkeeping systems LO2 Process customer transactions LO3 Process supplier transactions **The Business Environment** LO6 Produce work in appropriate formats and communicate effectively	22%
Assessment objective 5	Produce and reconcile control accounts, and use journals to correct errors	
Related learning outcomes	**Principles of Bookkeeping Controls** LO1 Use control accounts LO2 Reconcile a bank statement with the cash book LO3 Use the journal	10%
Assessment objective 6	Demonstrate an understanding of the principles of contract law	
Related learning outcomes	**The Business Environment** LO1 Understand the principles of contract law	7%
Assessment objective 7	Demonstrate an understanding of bookkeeping systems, receipts and payments, and the importance of information and data security	
Related learning outcomes	**The Business Environment** LO7 Understand the importance of information to business operations	10%

	Introduction to Bookkeeping LO1 Understand how to set up bookkeeping systems LO2 Process customer transactions LO3 Process supplier transactions **Principles of Bookkeeping Controls** LO1 Use control accounts LO2 Reconcile a bank statement with the cash book LO3 Use the journal	
Assessment objective 8	Demonstrate an understanding of the global business environment	14%
Related learning outcomes	**The Business Environment** LO2 Understand the external business environment	

Scope of content

This section illustrates the depth and breadth of content to be delivered across all units assessed as part of BESY. All areas indicated in the tables below must be covered in teaching.

Apprentices may not be assessed on all content, or on the full depth or breadth of a piece of content. Content assessed may change over time to ensure validity of assessment.

The Business Environment

Learning outcomes:

1. Understand the principles of contract law
2. Understand the external business environment
3. Understand key principles of corporate social responsibility (CSR), ethics and sustainability
4. Understand the impact of setting up different types of business entity
5. Understand the finance function within an organisation
6. Produce work in appropriate formats and communicate effectively
7. Understand the importance of information to business operations

1. Understand the principles of contract law	
1.1	**The different classifications of law**
	Learners need to understand: 1.1.1 the principles of: - common law and equity - public law and private law - criminal law and civil law.
1.2	**The main sources of law**
	Learners need to understand: 1.2.1 the development of law by the courts, tribunals and parliament
1.3	**Key features of contracts**
	Learners need to know: 1.3.1 the meaning of invitation to treat, offer and termination 1.3.2 the meaning and consequences of acceptance the meaning of and the need for consideration 1.3.3 capacity and legality (valid, void, voidable contracts) 1.3.4 the meaning of discharge of contract: - by performance - by breach.
1.4	**Remedies available for breach of contract**
	Learners need to understand: 1.4.1 the consequences of being in breach of contract through: - damages - equitable remedies.
2. Understand the external business environment	
2.1	**The economic environment**
	Learners need to understand: 2.1.1 the micro-economic environment: - the forces of supply and demand on pricing and output 2.1.2 the profit motive of business 2.1.3 that businesses face uncertainty and risk. 2.1.4 that businesses operate in a global business environment
2.2	**Government control of the economy**
	Learners need to understand: 2.2.1 how government controls the economy 2.2.2 the key principles of an effective tax system:

	- equity - certainty - convenience - economy - fairness - transparency 2.2.3 how government raises finances through the tax system from: - individuals - businesses - indirect taxes 2.2.4 the impact of government on interest rates, levels of employment and consumer spending.
2.3	**The competitive environment**
	Learners need to understand: 2.3.1 how the competitive global market may affect a business 2.3.2 how changes in exchange rates may change business costs 2.3.3 the uncertainty and risks faced by business in the global market 2.3.4 the benefits and disadvantages to a business of trading internationally.

3. Understand key principles of corporate social responsibility (CSR), ethics and sustainability	
3.1	**Corporate social responsibilities of a business**
	Learners need to understand: 3.1.1 the objective of CSR 3.1.2 the involvement of internal and external stakeholders 3.1.3 how CSR responsibilities change over time.
3.2	**Sustainability and the environment**
	Learners need to understand: 3.2.1 the responsibility of business with respect to sustainability 3.2.2 the principles of triple bottom line reporting 3.2.3 there may be a trade-off between sustainability and profit 3.2.4 how businesses respond to changes in the environment to succeed in the long term.
3.3	**The fundamental principles of ethics for accounting technicians**
	Learners need to know: 3.3.1 the five fundamental principles of ethics: - confidentiality

	- professional behaviour - professional competence and due care - integrity - objectivity.
3.4	**The need to act ethically**
	Learners need to understand: 3.4.1 why it is important to act ethically: - the difference between acting professionally and being a member of a professional body - the importance of accounting technicians complying with AAT's *Code of Professional Ethics* - the accounting technician's public interest duty to society as well as to the client or employer - the legal and professional nature of the accountant's obligation of compliance with the ethical code - when disciplinary action by AAT or internal disciplinary procedures may be brought against accounting technicians for unethical behaviour - fines or reputational damage suffered by organisations as a result of unethical behaviour and non-compliance with values, codes and regulations 3.4.2 the actions accounting technicians may have to take to act ethically: - specific actions that accounting technicians may have to take in order to behave ethically - why simply complying with regulations may not constitute ethical behaviour.

4. Understand the impact of setting up different types of business entity	
4.1	**Models of business ownership**
	Learners need to understand: 4.1.1 the entity concept 4.1.2 the different legal structures that businesses adopt: - sole trader - partnership (including limited liability partnership (LLP)) - company - not-for-profit organisation 4.1.3 that ownership of a business can be separate from the management and control of the business 4.1.4 the types of tax applicable to individuals, partnerships (including LLPs) and companies:

	- income tax - PAYE - corporation tax - VAT 4.1.5 the concept of limited liability and its effect 4.1.6 the key features of each legal structure: - control - management - sources of finance - liability - distribution of profit.
4.2	**The legal administration of a business**
	Learners need to know: 4.2.1 for sole traders and limited companies: - the statutory books that must be kept - the accounting records that must be kept - the tax records that must be kept - the annual financial statements that must be filed - the annual returns that must be filed - the electronic filing requirements.
4.3	**Business formation**
	Learners need to know: 4.3.1 how sole traders, partnerships (including LLPs) and limited companies are formed 4.3.2 the benefits and limitations of using 'off the shelf' companies 4.3.3 why some companies may use pre-incorporation contracts 4.3.4 the implications of business name: - what names can and cannot be used - rules about similar and misleading names - where names need to be displayed.

5. Understand the finance function within an organisation	
5.1	**The different functions of a business**
	Learners need to know: 5.1.1 the different functions of a business: - operations/production - sales and marketing

	- finance - human resources - information technology - distribution and logistics 5.1.2 the role each function plays in contributing to business success 5.1.3 the interconnected nature of technology to support each function 5.1.4 that these functions may be combined in smaller organisations.
5.2	**The role of the finance function**
	Learners need to know: 5.2.1 the role of the finance function: - responsibility for the production of statutory financial statements - providing a service (information, support, advice and guidance) to both internal and external stakeholders 5.2.2 the relationship and interaction between finance and other functions of a business 5.2.3 how processes within the finance function may be outsourced (e.g. payroll).
5.3	**How the finance team contributes to the success of an organisation**
	Learners need to know: 5.3.1 the importance of establishing effective business relationships 5.3.2 the principles of effective communication: - content is written clearly, complete, accurate, timely and concise - meets the needs of the recipient - appropriate medium is used in a suitable environment 5.3.3 how actions of finance staff support efficient working practices, solvency and long-term financial stability, legal and regulatory compliance 5.3.4 the importance to an organisation's survival of remaining solvent and managing funds effectively 5.3.5 the different types of policies and procedures affecting finance staff: - finance function-specific - organisation-wide 5.3.6 the role of finance in CSR reporting.

6. Produce work in appropriate formats and communicate effectively		
6.1	**Sources of information**	
	Learners need to know:	Learners need to be able to:
	6.1.1 the difference between valid and invalid sources of information 6.1.2 the difference between primary and	6.1.5 choose information for a specific purpose.

	secondary sources 6.1.3 the benefits of obtaining information from more than one source 6.1.4 the importance of recognising sources when producing information.	
6.2	**Communicate information**	
	Learners need to understand: 6.2.1 the importance of effective note-taking and documenting key pieces of information: - when dealing with customers - during meetings (one-to-ones with line manager; team) 6.2.2 the features of business communications: - business letters - emails - formal business reports - spreadsheets - social media communications - intranet 6.2.3 the influence and impact of inappropriate social media postings 6.2.4 the consequences of inappropriate information sharing.	Learners need to be able to: 6.2.5 produce written communication using acceptable business language that is clear, structured and follows a logical progression: - business letters - emails 6.2.6 recognise the impact and consequences of ineffective or inappropriate communication.
6.3	**Plan workload to meet the needs of the organisation**	
	Learners need to understand: 6.3.1 the importance of communicating with others whilst undertaking a task or if deadlines may not be met 6.3.2 how to prioritise workloads based on urgency and importance 6.3.3 the importance of meeting agreed deadlines and adhering to working practices 6.3.4 the impact on others of not completing specified tasks.	Learners need to be able to: 6.3.5 plan workload: - prioritise - monitor - review.

7. Understand the importance of information to business operations	
7.1	**The role of information in the work of the finance function**
	Learners need to understand: 7.1.1 the importance of providing useful information 7.1.2 the characteristics of useful information: - comparable - consistent - understandable - relevant and reliable - timely ~~7.1.3~~ the use of digital technologies for financial data collection, processing and disseminating information 7.1.4 the information and documentation received by the finance function: - budgetary - inventory control and costing information - information from suppliers and customers - purchase orders - remittance advice - statements - supplier invoices - credit notes 7.1.5 the information and documentation produced by the finance function: - information to help management decision making - budgetary information - cash information - taxation information - information for suppliers and customers - sales invoices - credit notes - statements.
7.2	**The importance of data and information security**
	Learners need to know: 7.2.1 why it is important to ensure the security of data and information 7.2.2 why it is important to maintain privacy and confidentiality 7.2.3 the implications for the organisation if data and information is not secure

	7.2.4 how data and information is retained securely: using passwords, archiving, backups and restricting access 7.2.5 the importance of cybersecurity.

Introduction to Bookkeeping

Learning outcomes:

1. Understand how to set up bookkeeping systems
2. Process customer transactions
3. Process supplier transactions

Note: Learning outcomes 4 and 5 are **not** assessed as part of BESY and are therefore **not** included in this specification. For full details, please refer to the Level 2 Certificate in Accounting qualification specification.

1. Understand how to set up bookkeeping systems	
1.1	**The purpose of business documents**
	Learners need to understand: 1.1.1 the purpose of business documents: - petty cash voucher - invoice - credit note (including for PPD) - remittance advice - statement of account - bank statement.
1.2	**The process of recording bookkeeping transactions**
	Learners need to understand: 1.2.1 the role of the books of prime entry: - sales daybook - sales returns daybook - purchases daybook - purchases return daybook - discounts allowed daybook - discounts received daybook 1.2.2 the role of the cash book and petty cash book:

	- as a book of prime entry only, or as a book of prime entry and part of the double-entry bookkeeping system 1.2.3 the ledgers: - receivables - payables - general 1.2.4 the purpose of the trial balance 1.2.5 the purpose of financial statements: - statement of profit or loss - statement of financial position 1.2.6 the importance of ensuring that bookkeeping transactions are entered accurately: - the consequences of inaccurate entry in manual systems - the consequences of inaccurate entry in digital systems 1.2.7 that digital systems can import transactions from a number of sources: - bank records - csv files - third party software 1.2.8 the benefits and drawbacks of using digital bookkeeping systems: - automatically balances the cash book - automatically completes the transfer of data from the books of prime entry to the ledgers - automatically completes the transfer of data into the control accounts - automatically reconciles the receivables and payables ledgers to their respective control accounts - automatically creates a trial balance from the general ledger accounts - processes recurring entries - saves time - reduces errors and omissions - makes duplication of automated and manual entries possible - can create errors when the amount or frequency of a recurring entry change - automatically balances but doesn't mean the entries are automatically correct.	
1.3	**Create and use coding systems**	
	Learners need to understand: 1.3.1 the different types of code:	Learners need to be able to: 1.3.3 create codes:

	- customer account - supplier account - product - general ledger 1.3.2 where to use codes: - sales daybook - sales returns daybook - discounts allowed daybooks - purchases daybook - purchases returns daybook - discounts received daybook - receivables ledger - payables ledger.	- alphabetical - numerical - alphanumerical.

1.4	**Set bookkeeping systems**	
	Learners need to know:	Learners need to be able to:
	1.4.1 the dual effect of transaction, i.e. debits and credits 1.4.2 the accounting equation (calculation of assets, liabilities and capital).	1.4.3 classify the following items: - assets - liabilities - equity (capital) - income (revenue) - expenses (costs).

2. Process customer transactions		
2.1	**Calculate invoice and credit note amounts**	
	Learners need to understand:	Learners need to be able to:
	2.1.1 the documents to be used: - quotation - discount policy - customer order - delivery note - price list 2.1.2 the difference between discounts offered: - prompt payment discount (PPD)	2.1.5 calculate invoice amounts: - item price - net - VAT - total - trade discount - bulk discount

	- trade discount - bulk discount 2.1.3 how discounts are shown on invoices: - PPD - trade discount - bulk discount 2.1.4 how to use credit notes to adjust for PPD and how PPD is recorded once taken: - discounts allowed daybook - customer account - receivables ledger control account - discounts allowed account - value added tax (VAT) account.	2.1.6 calculate credit note amounts: - item price - net - VAT - total - trade - bulk - PPD.

2.2	**Enter customer invoices and credit notes into books of prime entry**	
	Learners need to know: 2.2.1 the books of prime entry: - sales daybook - sales returns daybook - discounts allowed daybook 2.2.2 the columns within books of prime entry: - customer name - customer account code - total - VAT - Net - analysis (including product codes).	Learners need to be able to: 2.2.3 calculate amounts from: - net figures - total figures 2.2.4 make entries in books of prime entry 2.2.5 total columns in books of prime entry.
2.3	**Process receipts from customers**	
	Learners need to know: 2.3.1 the records and documents to use: - customer account - sales invoice	Learners need to be able to: 2.3.2 identify discrepancies: - underpayments - overpayments - incorrect discount taken

	- sales credit note - remittance advice - discount policy.	- incorrect amounts - incorrect details - timing differences - missing transactions - duplicated transactions 2.3.3 calculate amounts due from customers including PPD 2.3.4 allocate amounts correctly: - in full payment - in part payment - against opening balances - against invoices - against credit notes.

3. Process supplier transactions		
3.1	**Check the accuracy of supplier invoices and credit notes**	
	Learners need to understand: 3.1.1 the documents to use: - quotations including discounts - purchase orders - goods received notes - delivery notes - goods returned notes 3.1.2 the difference between discounts offered: - prompt payment - trade and bulk 3.1.3 how discounts are shown on invoices: - prompt payment - trade and bulk 3.1.4 how to use credit notes to adjust for PPD and how PPD is recorded once taken: - discounts received daybook - supplier account	Learners need to be able to: 3.1.5 identify discrepancies that may be found: - non-delivery of goods - incorrect type or quantity of goods - incorrect calculations - incorrect discounts (trade, bulk and prompt payment) - date and terms of payment.

	- payables ledger control account - discounts received account - value added tax (VAT) account.	
3.2	**Enter purchase supplier invoices and credit notes into books of prime entry**	
	Learners need to know: 3.2.1 the books of prime entry: - purchases daybook - purchases returns daybook - discounts received daybook 3.2.2 the columns within books of prime entry: - supplier name - supplier account code - total - VAT - Net - analysis (including product code).	Learners need to be able to: 3.2.3 calculate amounts from net and total figures 3.2.4 make entries in books of prime entry 3.2.5 total columns in books of prime entry.
3.3	**Process payments to suppliers**	
	Learners need to know: 3.3.1 the records and documents to use: - supplier account - invoices and credit notes (including discounts and VAT) - statement of account 3.3.2 the information to take into account: - agreed payment terms.	Learners need to be able to: 3.3.3 identify discrepancies between the supplier's statement of account and the supplier account in the payables ledger: - underpayments - overpayments - incorrect discount taken - incorrect amounts - incorrect details - timing differences - missing transactions - duplicated transactions 3.3.4 calculate payments due to suppliers, including PPD 3.3.5 allocate amounts correctly:

		- in full payment - in part payment - against opening balances - against invoices - against credit notes.

Principles of Bookkeeping Controls

Learning outcomes:

1. Use control accounts
2. Reconcile a bank statement with the cash book
3. Use the journal

Note: Learning outcome 4 is **not** assessed as part of BESY and is therefore **not** included in this specification. For full details, please refer to the Level 2 Certificate in Accounting qualification specification.

1. Use control accounts		
1.1	**Produce control accounts**	
	Learners need to understand: 1.1.1 the purpose of the receivables and payables ledger control accounts (part of the double-entry bookkeeping system) 1.1.2 the purpose of the VAT control account.	Learners need to be able to: 1.1.3 prepare control accounts: - receivables ledger - payables ledger - VAT 1.1.4 total and balance control accounts: - balance carried down - balance brought down.
1.2	**Reconcile control accounts**	
	Learners need to understand: 1.2.1 reasons for reconciling the receivables and payables ledger control accounts with the receivables and payables ledgers.	Learners need to be able to: 1.2.2 total the balances of the individual receivables and payables ledger accounts: - receivables ledger debit/credit balances - payables ledger debit/credit balances 1.2.3 identify discrepancies between

		the receivables and payables ledger control accounts and the individual customer and supplier accounts 1.2.4 reconcile control accounts: - receivables ledger - payables ledger 1.2.5 identify reasons for discrepancies between the receivables and payables ledger control accounts and the individual customer and supplier accounts.

2. Reconcile a bank statement with the cash book		
2.1	**Payment methods**	
	Learners need to understand: 2.1.1 different payment methods: - cash - cheque - debit card - credit card - bank draft - standing order - direct debit - BACS (Bankers' Automated Clearing Services) - direct credit - CHAPS (Clearing House Automated Payment System) - Faster Payments 2.1.2 that different payment methods affect the bank balance in different ways: - reduce funds on the date of payment - reduce funds at a later date - have no effect.	
2.2	**Use the bank statement to update the cash book**	
	Learners need to understand: 2.2.1 reasons for reconciling the bank statement with the cash book 2.2.2 the items that can cause differences between bank	Learners need to be able to: 2.2.3 update the cash book using the bank statement: - unrecorded

	statements and the cash book: - opening balances - bank interest paid/received - bank charges - automated payments/receipts - timing differences: ▪ unpresented cheques ▪ outstanding lodgements.	- duplicated 2.2.4 total and balance the cash book: - credit/debit balance carried down - credit/debit balance brought down.
2.3	**Complete bank reconciliation statements**	
	Learners need to be able to: 2.3.1 complete bank reconciliation statements using: - closing bank statement balance - timing differences: ▪ unpresented cheques ▪ outstanding lodgements - closing cash book balance.	

3. Use the journal		
3.1	**Produce journal entries to record bookkeeping transactions**	
	Learners need to understand: 3.1.1 the purpose of the journal as a book of prime entry (manual and digital) 3.1.2 how the journal is used to record: - opening entries - irrecoverable debts written off - payroll transactions.	Learners need to be able to: 3.1.3 process journal entries to the general ledger accounts 3.1.4 record opening entries 3.1.5 record entries to write off irrecoverable debts: - record VAT where appropriate - calculate VAT from gross amounts - calculate VAT from net amounts 3.1.6 record entries for payroll transactions: - wages control account - gross pay - income tax

		- employer's and employees' National Insurance Contributions (NICs) - employer's and employees' pensions - voluntary deductions.
3.2	**Produce journal entries to correct errors not disclosed by the trial balance**	
	Learners need to understand: 3.2.1 the difference between errors disclosed and not disclosed by the trial balance 3.2.2 types of errors not disclosed by the trial balance (manual and digital): - error of commission - error of omission - error of original entry - error of principle - reversal of entries - compensating errors.	Learners need to be able to: 3.2.3 correct errors using the journal.
3.3	**Produce journal entries to correct errors disclosed by the trial balance**	
	Learners need to understand: 3.3.1 the purpose of a suspense account.	Learners need to be able to: 3.3.2 open a suspense account 3.3.3 correct errors and clear the suspense account using the journal.

Integrated knowledge test administration

Apprentices will only be allowed to be scheduled for the integrated knowledge test:

- **after** successful completion of the gateway requirements, and
- **after** the interview has been attempted.

The integrated knowledge test is closed book meaning apprentices can only refer to the reference material related to the scenario in the assessment.

The integrated knowledge test must be taken in the presence of an invigilator, unless sat under remote invigilation (RI) conditions, where we use 'record and review' functionality. Use of permitted equipment allowed during the assessment e.g., use of blank paper and a calculator, **must** comply with the Instructions for conducting AAT computer-based assessments (CBAs) guidance document.

Overall EPA grading

Performance in the EPA determines the apprenticeship grade of:

- fail
- pass
- distinction.

The individual assessment method grades will be combined to determine the overall EPA grade. If the apprentice fails one or more assessment methods, they will be awarded an overall fail.

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

Integrated knowledge test	Interview	Overall grade
Fail	Any grade	Fail
Any grade	Fail	Fail
Pass	Pass	Pass
Pass	Distinction	Distinction

Re-sits and re-takes

If the apprentice fails one assessment method or more, they 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. The apprentice should have a supportive action plan to prepare for a re-sit or a re-take.

The employer and the EPAO should 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 2 months of the EPA outcome notification.

Non-integrated assessment methods must be attempted before the integrated assessment method is attempted. The re-sit or re-take opportunities for the integrated assessment method must fall within the typical EPA period timeframes. This is to ensure that apprentices

are not disadvantaged by the assessment of qualifications being available within an assessment window occurring once a year.

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.

Scheduling

For an EPA to be scheduled:

- the apprentice must have met the gateway requirements (as per details specified on pg. 10)
- the apprentice 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 Once an apprentice has been registered, they can access the platform and review their details.

Training providers use the platform to:

- confirm the gateway has been met
- schedule the reflective component (interview)
- 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 of 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: Glossary of apprenticeship roles

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

Role	Responsibilities
Apprentice	As a minimum, the apprentice should: • 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)	As a minimum, an independent assessor must: • 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 • 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	As a minimum, the training provider must: • 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. Apprentices must be given at least 14 days' notice of the date and time of the knowledge assessment.
EPA Centre	As a minimum, the EPA Centre must: • 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) • 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 Skills England designated external quality assurance body, and Ofqual) in carrying out monitoring, investigations or other activities, either on-site or remotely. The training provider as an EPA Centre is not involved in the EPA process or making decisions on grading.

Employer	As a minimum, the apprentice's employer must: • 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. Post-gateway, the employer must: • 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. The employer is **not** involved in the EPA process or making decisions on grading
End Point Assessment Organisation (EPAO)	As a minimum, the EPAO must: • conform to the requirements of the EPA plan and deliver its requirements in a timely manner

	• 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) • 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. The EPAO must give an apprentice 14 days' notice of the professional discussion.
Invigilator	As a minimum, the invigilator must: • 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 2: Glossary of apprenticeship terms

EPA term	Definition
APAR (formerly known as RoATP)	The Register of End-Point Assessment Organisations and Training Providers is now part of the Apprenticeship Provider and Assessment Register (APAR). This is the Register and Guidance for training providers, employers and employer-provider 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 Skills England 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 provide at all times 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.
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.

AAT
30 Churchill Place
London E14 5RE

aat.org.uk

AAT is a registered charity. No. 1050724