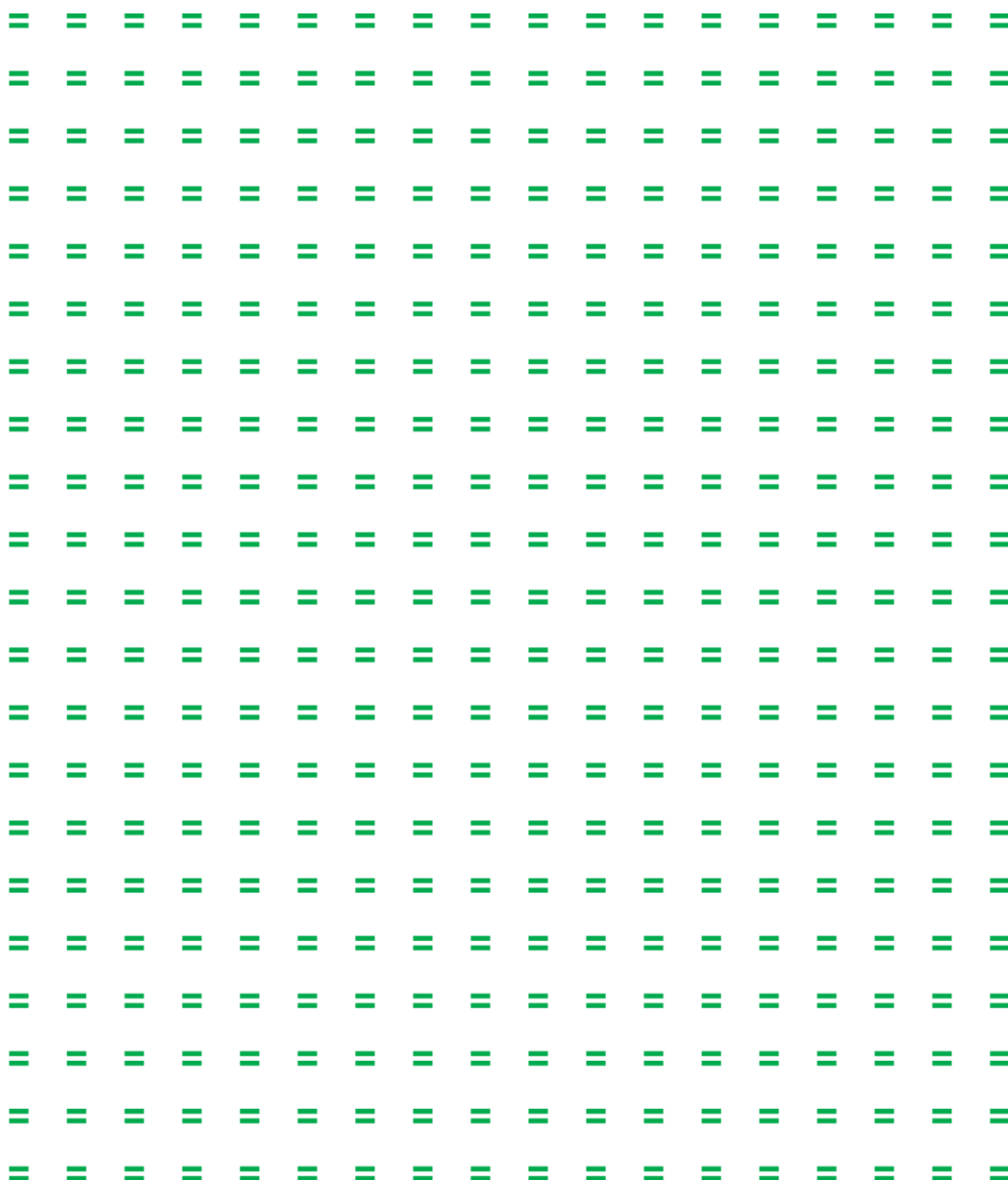


End Point Assessment specification

Professional Accounting Technician apprenticeship ST0003

V1.2



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1. 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 Professional Accounting Technician apprenticeship, details of which are provided as part of this specification.

As an EPAO, AAT are subject to external quality assurance by a designated body appointed by [Skills England](#).

The purpose of this specification is to provide information related to the Professional Accounting Technician 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 1.0	04 October 2025	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.

2. Glossary

EPA term	Definition
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 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 Skills England on successful completion of the Apprenticeship and EPA.
Employer	The employer of the apprentice on an apprenticeship contract.
End point assessment (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.
End-point assessment organisation (EPAO)	An organisation approved to deliver end-point assessment for a particular apprenticeship standard; EPAOs must be on the register of end-point assessment organisations.
Education and Skills Funding Agency (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)	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.
Growth and skills levy	The Growth and Skills Levy applies to employers with a wage bill over £3 million a year. These employers pay 0.5% of their total payroll into a training fund via HMRC, which they can access through the Apprenticeship Service.
Independent Assessor (IA)	The Independent 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.
Skills England	Skills England works with partners to create better skills for better jobs, enabling growth and opportunity, with a focus on apprenticeships and technical education. Skills England is an executive agency, sponsored by the Department for Education .
Knowledge, skills and behaviours (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 348 hours.
Registration	The processing of registering for an EPA.
Registration fee	The part of the Fee payable on Registration.

Register of End-Point Assessment Organisations (RoEPAO)	The ESFA's Register of End -Point Assessment Organisations.
The Apprenticeship Provider and Assessment Register (APAR)	The register of apprenticeship training providers.
Trailblazer group	Trailblazer groups bring together employers with a shared interest in skills training. Each group focuses on a specific occupational role employers need in their business. Group members work together, often with other stakeholders, to develop an occupational standard. Occupational standards form the basis of apprenticeships, T Levels and other technical qualifications.
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.

3. Introduction to the Professional Accounting Technician 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 [Professional Accounting Technician](#) apprenticeship details:

- the knowledge, skills, and behaviours (KSBs) that apprentices must demonstrate to achieve competency in the apprenticeship;
- an assessment plan, which sets out how the KSBs should be assessed as part of the EPA, and;
- Employers and key stakeholders involved in creating the standard.

4. Objective and progression

The objective of this EPA is to ensure full competency as a Professional Accounting Technician. Professional accounting technicians may work in the accounts or finance department of an organisation or a professional accountancy firm. The broad purpose of the Professional accounting technician is to prepare, co-ordinate and implement accounting tasks that support the creation of financial statements.

Once the apprentice has completed the Professional Accounting Technician apprenticeship, fulfilling the on-programme learning (OPL) and EPA requirements, they could take on the following job roles:

- Accountant
- Accounts payable and expenses supervisor
- Assistant auditor
- Assistant financial accountant
- Assistant management accountant
- Commercial analyst
- Finance adviser
- Junior analyst

The duties of the apprentice will include:

- **Duty 1:** Prepare and maintain timely and accurate financial reporting, for example, audit documentation or control account reconciliation often to tight deadlines.
- **Duty 2:** Co-ordinate accounting and finance input from colleagues and peers.
- **Duty 3:** Apply professional scepticism to identify and evaluate what information is missing or incomplete and takes steps to obtain it.
- **Duty 4:** Help to identify key accounting risks and assist in implementing design strategies to mitigate them.
- **Duty 5:** Communicate and present accurate and timely data to stakeholders, on an ad hoc and regular basis, using an appropriate channel to meet deadlines.
- **Duty 6:** Use financial digital and technology systems and processes to support the delivery of accurate and timely financial and accounting information.
- **Duty 7:** Deliver accounting activities taking account of confidentiality, reputational risks and data security.
- **Duty 8:** Undertake Continuous Professional Development by keeping up to date with relevant statutory obligations and procedural best practice.
- **Duty 9:** Collaborate with people both internally and/or externally at appropriate levels with a view to deliver a service that meets customer's needs with a commitment to professional and ethical standards, for example, professional code of conduct and duty of confidentiality as appropriate.
- **Duty 10:** Consult stakeholders to inform important business decisions and make

recommendations to key stakeholders.

- **Duty 11:** Undertake monthly and year end reporting of financial and accounts information. This will include the timely collation of data from a range of sources, including both predictable routine finance and accounting data requirements and unexpected requirements.
- **Duty 12:** Complete and maintain financial and accounting records including the timely collation of routine and specialised data from a range of sources. For example, different functions within one organisation, or a range of external clients if operating in practice.

5. Professional Accounting Technician apprentice journey

There are two distinct elements of the apprentice journey:

- On-Programme Learning (OPL), and
- the EPA.

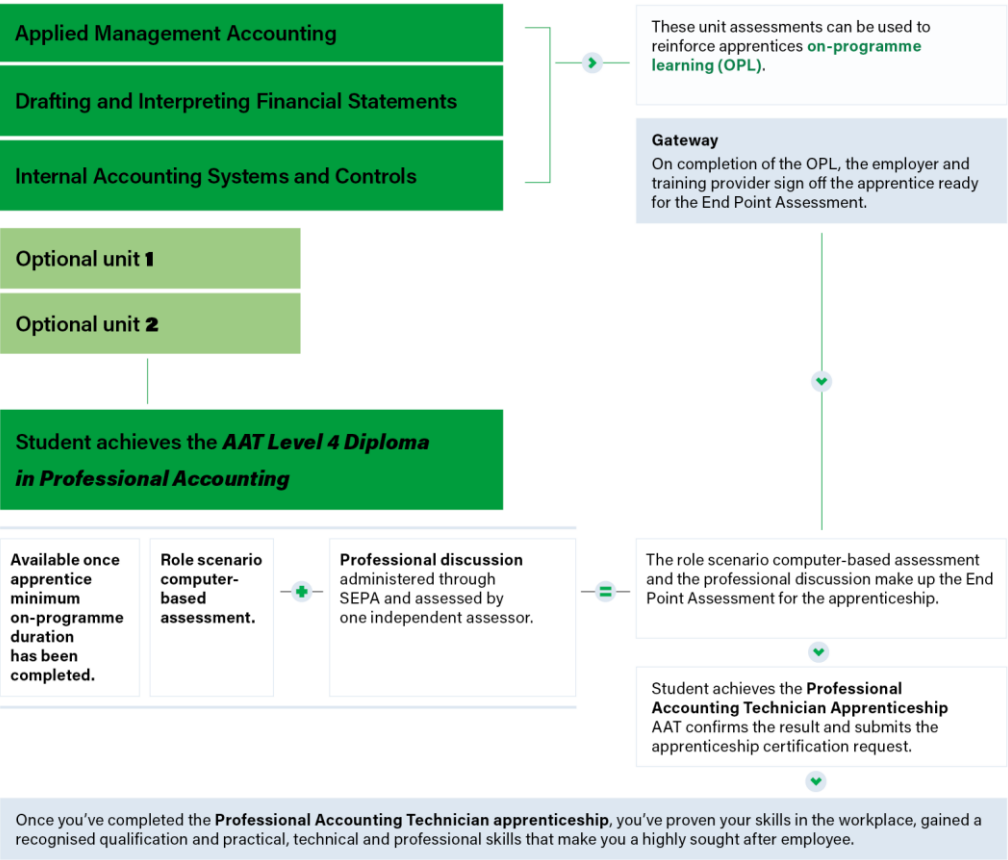
A full-time apprentice typically spends 18 to 24 months on-programme, in training before the gateway, working towards competence as a Professional Accounting Technician.

- Apprentices with an apprenticeship **start date of 31/07/2025 or earlier must** be on programme for a **minimum of 12 months**;
- Apprentices with an apprenticeship **start date of 01/08/2025 or later must** be on programme for a **minimum of 8 months**.

All apprentices:

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

Below is an illustration of the apprentice journey.



6. On-programme learning (OPL)

OPL is an important element of the learning process that allows apprentices to gain the required KSBs specified in the standard. While the accounting apprenticeship standard does not mandate qualifications to form part of the OPL, the **AAT Level 4 Professional Accounting Technician** is an ideal basis for OPL.

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:

- complete training to develop the knowledge, skills and behaviours (KSBs) outlined in the apprenticeship's standard;
- complete training towards English and mathematics qualifications in line with the apprenticeship funding rules.

Below is an extract from the standard that provides details of the KSBs that are required for this apprenticeship, and which will be assessed as part of the EPA.

Knowledge statements		Assessment method
K1:	The principles of professional ethics and codes of conduct in an accounting environment, including approaches to interpreting ethics in complex situations.	Role scenario assessment
K2:	Professional standards and legal regulations relevant to an organisation's financial information, such as accounting standards, ethical codes and internal principles.	Role scenario assessment
K3:	The wider financial and accounting professional landscape including the role of accountancy, the requirement to stay abreast of changes in accounting technology and practice and awareness of the role of regulators and professional bodies.	Professional discussion
K4:	Principles of double entry bookkeeping and accounting standards to create and report financial information to the users of accounts.	Role scenario assessment
K5:	Principles of financial accounting for a range of single entities e.g., sole traders, limited companies or partnerships, adjustment and reporting including standard year end journal entries and the correction of errors.	Role scenario assessment
K6:	Principles of management accounting e.g., the purpose of management accounting, budgetary planning and control, costing, decision making.	Role scenario assessment

K7:	Principles of interpretation of financial information for management accounts preparation or the drafting of financial statements, such as ratio analysis.	Role scenario assessment
K8:	Systems of risk management and financial control, and identification of potential vulnerabilities that could lead to issues such as internal fraud or money laundering.	Role scenario assessment
K9:	Principles of data analysis, data security and cyber security to support collation, analysis and compliant handling of data and working safely online in an accounting context.	Professional discussion
K10:	The nature and importance of key climate, environmental and emerging sustainability challenges and their impact on service delivery in accountancy, such as sustainable business practices, risk, government regulation, and the benefits of economic sustainability for stakeholders.	Professional discussion
K11:	The impact of equality, diversity and inclusion on service delivery within accountancy e.g., enhancing organisational reputation with customers, investors, and staff, improving business performance, and growth.	Professional discussion

Skill statements		Assessment method
S1:	Collate and analyse financial information and show how that information can be used most effectively to support value creation within an organisation.	Role scenario assessment
S2:	Apply accounting principles and adhere to legislation to ensure records are accurate and compliant with law or company policy when delivering accounting activities, such as the financial accounting of single entities, limited companies or partnerships or management accounting activities for an organisation.	Role scenario assessment
S3:	Apply professional scepticism when undertaking accounting activities to inform and evaluate decision making on the content of true and fair accounts, being alert to conditions that may indicate possible misstatement of financial information due to error or fraud, establishing the facts sensitively and being aware of unconscious bias.	Role scenario assessment
S4:	Interpret financial information for accounting purposes, such as using judgement to determine the correct way to report or account for transaction or undertaking ratio analysis.	Role scenario assessment
S5:	Participate in or support others with quality improvement activities e.g., the improvement of personal working practices.	Professional discussion

S6:	Use software packages to assist with accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data.	Professional discussion
S7:	Deliver accounting tasks with a critical eye to transactions and trends, demonstrating a 'right first time approach'.	Role scenario assessment
S8:	Use workload management principles to plan, organise and prioritise own tasks, and manage time effectively.	Professional discussion
S9:	Use accounting information to add value to the organisation through use of data visualisations, analysis and interpretation, and communicate financial information in a way that facilitates understanding for non-finance stakeholders.	Professional discussion
S10:	Communicate accounting information through a variety of media to enable key stakeholders to understand what is required, considering the risks and benefits to the organisation of social media and other digital applications.	Professional discussion
S11:	Build and maintain collaborative, professional relationships with internal and external stakeholders to deliver accounting tasks, recognising the importance of equality, diversity and inclusion.	Professional discussion

Behaviour statements		Assessment method
B1:	Actively engages in the wider business and provides information that contributes to influencing business decisions.	Professional discussion
B2:	Applies a transparent, objective and sustainable manner to meet the ethical requirements of the profession and actively encourages this behaviour with colleagues in their team.	Professional discussion
B3:	Committed approach to personal wellbeing and has an awareness of support and resources available.	Professional discussion
B4:	Works collaboratively with others, contributing to cultivating an open, honest, and empathetic work environment, and actively encourages this behaviour with colleagues in their team.	Professional discussion
B5:	Adaptable and accepts changing priorities and working requirements to enable self and colleagues the flexibility to maintain high standards in a changing environment.	Professional discussion
B6:	Reflects on own practice and seeks learning opportunities for continuous professional development.	Professional discussion

7. Funding, fees and scheduling

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 Professional Accounting Technician apprenticeship, the upper limit is currently set at £12,000 per apprentice.

Further detail on funding 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 Professional Accounting Technician apprenticeship EPA are available from the AAT website, at [Apprenticeship fees and funding for training providers | AAT](#)

Scheduling

For an EPA to be scheduled:

- the apprentice must have:
 - completed a minimum of 12 months' on-programme learning, for apprenticeships **started on/before 31/07/2025**;
 - completed a minimum of 8 months' on-programme learning, for apprenticeships **started on/later than 01/08/2025**;
 - achieved English and maths qualifications in line with the apprenticeship funding rules.
- 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 called Smart End Point Assessment (SEPA). 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 professional discussion, and
- review results for both components of the EPA.

8. The End Point Assessment in detail

The EPA will be taken by the apprentice after confirmation that all Gateway requirements have been met. 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 [Apply to the APAR as an apprenticeship training provider - GOV.UK](#)

The process and criteria for becoming registered as an EPA Centre with AAT are available on the [dedicated EPA webpage](#).

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

- a **role scenario assessment** which covers the knowledge and skills as indicated in the standard; and
- a **professional discussion** which gives the apprentice the opportunity to demonstrate a deeper level of competence and understanding of the KSBs mapped to this assessment method.

The assessment methods can be taken in any order. The result of one assessment method does not need to be known before starting the next.

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 3 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 component	Areas assessed	Assessment method grade	Weighting toward overall grade
Assessment method 1: Role scenario assessment	Knowledge: K1, K2, K4, K5, K6, K7, K8 Skills: S1, S2, S3, S4, S7	Pass - 60% Distinction - 80%	50%
Assessment method 2: Professional discussion	Knowledge: K3, K9, K10, K11 Skills: S5, S6, S8, S9, S10, S11 Behaviours: B1, B2, B3, B4, B5, B6	Fail – apprentice does not meet pass criteria Pass – apprentices must demonstrate all pass descriptors Distinction – apprentices must demonstrate all of the	50%

		pass and distinction descriptors.	
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See **Section 9** for more detail on EPA grading.

8.1 Role scenario assessment

The knowledge assessment will be administered in a controlled and invigilated environment. The role scenario is a key component of the EPA. The assessment will demonstrate that the apprentice can apply their knowledge in an integrated way and will satisfy the requirements specified in the standard.

Assessment method	Marking type	Duration of assessment	Total number of marks available
Computer-based role scenario assessment	Partially computer and partially human marked Results will be available four weeks from the date of assessment, following quality assurance processes by AAT	2 hours 30 minutes	TBC

Role scenario assessment objectives

To be included in updated specification (November 2025).

Scope of content

Subject area / knowledge and skill statement mapping	Learning outcomes	Topic areas
Systems and processes K4, K5, K8, S1, S2, S3	LO1 Understand the purpose of key financial reports and their use by a range of stakeholders	1.1 The purpose of key financial reports and their use by a range of stakeholders Students need to know: <ul style="list-style-type: none"> • the purpose and content of statutory financial statements • the purpose and content of financial information produced for internal use • the key external stakeholders of an organisation • how financial information is used by both internal and external stakeholders • the importance of ethical information and sustainability practices to internal and external stakeholders • the following types of financial report: <ul style="list-style-type: none"> ○ statement of profit or loss ○ statement of financial position ○ statement of cash flow budgetary control reports.
	LO2 Evaluate internal control systems	2.1 How internal controls can support the organisation Students need to be able to: <ul style="list-style-type: none"> • explain the purpose of internal controls • assess how a strong system of internal controls can minimise the risk of loss to an organisation • assess how a strong system of internal controls can ensure ethical standards in an organisation • identify the types of internal controls used in different parts of the accounting function • consider how different types of internal controls suit different types of organisations.

		<p>2.2 Ways of preventing and detecting fraud and systemic weaknesses</p> <p>Students need to know:</p> <ul style="list-style-type: none"> • the common types of fraud • the common types of systemic weaknesses and their causes • the need for segregation of duties • the financial and non-financial implications for an organisation if fraud occurs • the role of internal controls in preventing fraud and errors • the role of internal controls in detecting fraud and errors.
	LO3 Evaluate an organisation's accounting system and underpinning procedures	<p>3.1 An organisation's accounting system and its effectiveness</p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> • identify the varying financial information requirements of stakeholders (payroll, sales accounting, purchases accounting, general ledger, cash book and costing systems) • explain how a fully integrated accounting system enables the extraction of information to meet internal and external reporting and monitoring requirements • identify how an organisation's accounting system can support ethical standards and sustainability practices • identify weaknesses in accounting systems that impact on cost-effectiveness, reliability and timeliness • evaluate impact of weaknesses in an accounting system in terms of time, money and reputation. <p>3.2 The underpinning procedures of an accounting system, assessing the impact on the operation of the organisation</p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> • identify how underpinning procedures in the organisation impact on the operation of the organisation (payroll, authorisation and control of sales, purchases, capital expenditure, overheads, payments and receipts) • identify how underpinning procedures in the organisation can support ethical standards and sustainability practices • identify weaknesses in the underpinning procedures and the impact on cost-effectiveness, reliability and timeliness

		<ul style="list-style-type: none"> • evaluate the impact of weaknesses in the underpinning procedures in terms of time, money and reputation. <p>3.3 The risk of fraud arising from weaknesses in the internal control system Students need to be able to:</p> <ul style="list-style-type: none"> • identify the impact of a poor internal control system on the exposure to risk for an organisation • grade the risk of fraud using either 'low, medium or high' or a numerical grade where the number increases in size as the risk becomes more serious.
	LO4 Analyse the implications of changes to the accounting system	<p>4.2 Analyse the implications of changes to the accounting system Students need to be able to:</p> <ul style="list-style-type: none"> • quantify the costs of recommendations, stating assumptions made • undertake a cost benefit analysis • evaluate the implications of the changes to operating procedures and time spent • review recommendations against ethical and sustainability principles, including social, corporate and environmental issues • undertake a SWOT analysis.
<p>Technical knowledge: Management accounting K6</p>	LO1 Use appropriate financial and non-financial analysis to aid decision making	<p>1.1 Use decision-making techniques Students need to know:</p> <ul style="list-style-type: none"> • the optimal production mix when resources are limited • the way to analyse decisions about: make or buy, closure of a business segment, automation • the use of relevant and non-relevant costing information to aid decision making. <p>1.2 Make recommendations and effectively communicate to management based on analysis Students need to be able to</p> <ul style="list-style-type: none"> • use the analysis to make reasoned recommendations and communicate them effectively • identify the risks associated with a particular decision.

	LO2 Evaluate a range of cost management techniques to enhance value and aid decision making	<p>2.1 Use target costing to aid decision making</p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> analyse and evaluate target costs identify the components of a target cost. <p>Students need to know:</p> <ul style="list-style-type: none"> the concepts behind target costing, including value analysis and value engineering. <p>2.2 Calculate and interpret activity-based costing (ABC) information</p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> calculate product costs using ABC recognise that ABC is a refinement on absorption costing, where production costs are analysed into cost pools affected by cost drivers other than simple production volumes. <p>2.3 Evaluate the commercial factors that underpin the life cycle of a product</p> <p>Students need to know:</p> <ul style="list-style-type: none"> the stages of the product life cycle how costs change throughout the product life cycle concepts of economies of scale, mechanisation and learning effect and how costs can switch between variable and fixed through the stages of the product life cycle.
<p>Technical knowledge: Financial statements</p> <p>K1, K2, K4, K5, K7, S2, S4, S7</p>	LO1 Understand the reporting frameworks and ethical principles that underpin financial reporting	<p>1.1 Explain the regulatory framework that underpins financial reporting</p> <p>Students need to know:</p> <ul style="list-style-type: none"> the purpose of financial statements the different types of business organisation (sole traders, partnerships, limited liability partnerships, companies, not-for-profit organisations (charities, clubs and societies), Public sector organisations (local authorities, central government and the National Health Service) and cooperatives) the types of limited company how the financial statements of limited companies differ from those of sole traders and partnerships forms of equity, reserves and loan capital the reasons for the existence of a regulatory framework

		<ul style="list-style-type: none"> • sources of regulation: international accounting standards and company law (Companies Act 2006) • the purpose of accounting standards • the duties and responsibilities of the directors in respect of financial statements. <p>1.2 Explain the International Accounting Standards Board (IASB) Conceptual Framework that underpins financial reporting</p> <p>Students need to know:</p> <ul style="list-style-type: none"> • the concepts that underlie the preparation and presentation of financial statements for external users, as detailed in the guidance notes. <p>1.3 Discuss the ethical principles that underpin financial reporting in accordance with the AAT Code of Professional Ethics</p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> • explain fundamental principles • identify the threats • apply the safeguards to resolve ethical conflict.
	LO2 Use ratio analysis to assess business performance	<p>2.1 Calculate ratios regarding profitability, liquidity, efficient use of resources and financial position</p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> • calculate the following ratios: <p>Profitability</p> <ul style="list-style-type: none"> ○ ROCE (return on capital employed) = operating profit / capital employed x 100%. This ratio is always expressed as a percentage. ○ Capital employed= total equity + non-current liabilities ○ Return on shareholders' funds = profit after tax / total equity x 100% ○ Gross profit percentage = gross profit / revenue x 100% ○ Operating profit percentage = operating profit / revenue x 100% • Expense/revenue percentage <ul style="list-style-type: none"> ○ Specified expense as a % of revenue = specified expense / revenue x 100% <p>Liquidity</p> <ul style="list-style-type: none"> ○ Current ratio = current assets / current liabilities = X:1

		<ul style="list-style-type: none"> Quick ratio or 'acid test' ratio = $\text{current assets} - \text{inventories} / \text{current liabilities} = X:1$ <p>Use of resources</p> <ul style="list-style-type: none"> Inventory turnover = $\text{cost of sales} / \text{inventories} = X \text{ times}$ Inventory holding period (days) = $\text{inventories} / \text{cost of sales} \times 365 \text{ (days)}$ Trade receivables collection period = $\text{trade receivables} / \text{revenue} \times 365 \text{ (days)}$ Trade payables payment period = $\text{trade payables} / \text{cost of sales} \times 365 \text{ (days)}$ Working capital cycle = $\text{inventory days} + \text{receivable days} - \text{payable days}$ Asset turnover (net assets) = $\text{revenue} / \text{total assets} - \text{current liabilities} = X \text{ times}$ Asset turnover (non-current assets) = $\text{revenue} / \text{non-current assets} = X \text{ times}$ <p>Financial position</p> <ul style="list-style-type: none"> Interest cover = $\text{operating profit} / \text{finance costs (i.e. interest)} = X \text{ times}$ Gearing = $\text{total debt} / \text{total debt} + \text{total equity} \times 100\%$. Where total debt is all non-current liabilities only Indicators to measure quality of service and cost of quality <ul style="list-style-type: none"> The number of defects/units returned/warranty claims/customer complaints, the cost of inspection/repairs/re-working Prevention costs, appraisal costs, internal failure costs, external failure costs. <p>2.2 Appraise the relationship between elements of the financial statements regarding profitability, liquidity, efficient use of resources and financial position by means of ratio analysis</p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> identify, with reasons, whether a ratio is better or worse as compared to a comparative ratio suggest the factors that influence ratios and how they interrelate. <p>2.3 Effectively present an analysis with recommendations</p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> suggest how ratios could be improved and the potential consequences of doing so explain the limitations of ratio analysis.
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Administration

The role scenario assessment is closed book which means that the apprentice cannot bring any written materials with them when taking the assessment. Pre-seen information will be made available to apprentices as part of the resources in the assessment.

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

- pens, pencils, erasers; and
- a scientific or accountancy calculator. Calculators must **not** emit audible tones or function as any other digital device.

Apprentices must **not** have access to the internet for the duration of the assessment. This includes any potential technological., web-enabled sources of information such as, but not limited to, iPods, mobile phones, MP3/4 players, smart watches which have a data storage device.

The apprentice is not allowed to bring other equipment into the assessment unless previously agreed by AAT and in line with the reasonable adjustment policy.

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

8.2 Professional discussion

In the professional discussion, **one** independent assessor and an apprentice will have a formal, two-way conversation. The professional discussion must be structured to give the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method to the highest available grade.

The independent assessor must conduct and assess the professional discussion.

The purpose of the independent assessor's questions will be to assess the apprentice's competence against the following themes:

- ethical and professional working practices
- the wider professional landscape
- digital and data
- adaptability and flexibility
- influence and value creation
- continuous improvement.

The professional discussion must last for 60 minutes. The independent assessor can increase the time of the professional discussion by up to 10% to allow for an apprentice to respond to a question(s) in full, if required.

The independent assessor must ask at least 10 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 may choose to end the professional discussion early. The apprentice **must** be confident they have demonstrated competence against the key themes listed above. The independent assessor or AAT cannot suggest or choose to end the assessment methods early, unless in an emergency. AAT is responsible for ensuring the apprentice understands the implications of ending an assessment early if they choose to do so. The independent assessor may suggest the assessment continues. The independent assessor must document the apprentice's request to end the assessment early.

The independent assessor must make the grading decision.

Administration

Apprentices will be required to show a clear and legible original of one of the below identification types at the beginning of their professional discussion.

- 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 licence
- 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.

The assessment must be undertaken in a suitable environment free of interruptions, there must be no one else present during the assessment.

This EPA will take place in an online video room. Apprentices will receive an email confirming details of the assessment and joining link once it has been scheduled.

9. How will the EPA be marked?

9.1 Role scenario assessment

The role scenario assessment will be partially computer marked and partially human-marked by AAT markers. Results will be available four weeks from the date of assessment, following quality assurance processes by AAT.

The role scenario assessment is graded as follows:

Grade	Minimum marks required	Maximum marks required
Fail	0	59
Pass	60	79
Distinction	80	100

9.2 Professional discussion

The independent assessor (IA) 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 / KSBs	Pass	Distinction
Ethical and professional working practices K11 S11 B2 B3 B4	Explains their approach to building and maintaining open, honest, empathetic and collaborative professional relationships with internal and external stakeholders when delivering accounting tasks, and how they actively encourage this behaviour with colleagues whilst recognising the importance of equality, diversity and inclusion.	Evaluates the effectiveness of their approach to building and maintaining collaborative, professional relationships with internal and external stakeholders when delivering accounting tasks. (S11)

Theme / KSBs	Pass	Distinction
	<p>(S11, B4)</p> <p>Explains the impact of equality, diversity and inclusion on service delivery in accounting, and how they apply a transparent, objective and sustainable manner to meet the ethical requirements of the profession whilst actively encouraging this behaviour with colleagues within their team. (K11, B2)</p> <p>Outlines their approach to maintaining their own personal wellbeing based on the support and resources available. (B3)</p>	
<p>The wider professional landscape</p> <p>K3 K10</p>	<p>Describes the wider financial and accounting professional landscape, including the role of accountancy, regulators and professional bodies, and how they stay abreast of changes in accounting technology and practice. (K3)</p> <p>Explains the impact and importance of key climate, environmental and emerging sustainability challenges on service delivery in accountancy. (K10)</p>	<p>Evaluates the importance to the wider financial and accounting professional landscape of staying abreast of changes in accounting technology and practice. (K3)</p>
<p>Digital and data</p> <p>K9 S6</p>	<p>Explains how they use software packages to compliantly and safely handle and analyse data and assist with accounting tasks</p>	<p>None</p>

Theme / KSBs	Pass	Distinction
	in line with cyber and data security requirements. (K9, S6)	
Adaptability and flexibility S8 B5	Explains how they apply workload management principles to effectively plan, organise and prioritise their own tasks within a defined time frame, enabling themselves and colleagues to adapt to changing requirements to maintain organisational standards. (S8, B5)	Justifies their choice of workload management principles used to plan, organise and prioritise their own tasks effectively within a defined time frame. (S8)
Influence and value creation S9 S10 B1	Explains how they have used accounting information to add value to the organisation through their use of data visualisations, analysis and interpretation, and how their approach has facilitated understanding for non-finance stakeholders. (S9) Explains how they have actively engaged in the wider business and used different media to provide accounting information that has enabled key stakeholders to understand what is required and has contributed to influencing business decisions, considering the risks and benefits to the organisation of social media and other digital applications. (S10, B1)	Evaluates the effectiveness of the accounting information used and choice of data visualisations, analysis and interpretation in adding value to the organisation and facilitating understanding for non-finance stakeholders. (S9) Justifies their choice of media used to communicate accounting information to enable key stakeholders to understand what is required. (S10)
Continuous improvement S5 B6	Explains their contribution to quality improvement activities, including reflections on their own practice and how they have sought opportunities for	Evaluates the effectiveness of their contribution to quality improvement activities. (S5)

Theme / KSBs	Pass	Distinction
	continuous professional development. (S5, B6)	

9.3 Overall EPA grading

Performance in the EPA determines the apprenticeship grade of:

- fail
- pass
- merit
- 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.

Professional discussion	Role scenario assessment	Overall grading
Fail	Any grade	Fail
Any grade	Fail	Fail
Pass	Pass	Pass
Pass	Distinction	Merit
Distinction	Pass	Merit
Distinction	Distinction	Distinction

9.4 Resits

Apprentices should only be entered for the EPA when they're well prepared and expected to pass.

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

Failed assessments should be re-sat within the following timescales:

- For the role scenario assessment, a re-sit should be taken at the next available assessment opportunity and not more than six months after the EPA outcome notification. The timescale for a retake is dependent on how much training is required.
- For the professional discussion, a re-sit is typically taken within one 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 three months of the EPA outcome notification.

Failed assessment methods must be re-sat or re-taken within a six-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.

The apprentice will get a maximum EPA grade of distinction if they need to re-sit or re-take one or more assessment methods.

10. Equity, Diversity, Inclusion, Belonging (EDIB) and accessibility

At AAT, we are committed to embedding Equity, Diversity, Inclusion, Belonging (EDIB) and accessibility throughout the design, development and delivery of all qualifications and assessments. We aim to ensure that all apprentices, regardless of background, identity or circumstance, can access and fairly demonstrate real-world ready competencies.

By integrating EDIB principles with a proactive approach to accessibility, we aim to reduce barriers, promote inclusion, foster a genuine sense of belonging throughout the apprentice journey, and outlines AAT's continuing commitment to our [responsible business strategy](#).

Our principles enable our commitment to:

- **enhance equity, diversity and inclusion** – we will build an assessment model that proactively supports underrepresented groups and reduces barriers to progression, reinforcing AAT's commitment to breaking down structural inequalities across the accountancy profession;
- **make AAT more accessible and inclusive** – we will ensure our assessments are accessible by design, underpinned by robust and consistent processes for reasonable adjustments, and designed to meet the needs of all apprentices, including those learning and working remotely;
- **reflect the changing world of work** – we will embed inclusive design principles to ensure assessments reflect real-world, inclusive scenarios that resonate with a broad and diverse apprentice base, better preparing them for a modern, global workforce;
- **champion digital by design** – our approach to accessibility includes digital accessibility and inclusion, ensuring all online assessment platforms and content meet high standards for usability and fairness, supporting AAT's goal of a seamless, apprentice-focused digital experience.

10.1 Reasonable adjustments and special considerations

A reasonable adjustment is an arrangement that can be put in place by AAT or the assessment centre prior to an assessment to help students with a long-term disability, such as dyslexia, or who are temporarily impaired, such as a student who has broken their arm, to not be disadvantaged. For example, this could mean applying extra time for dyslexic students or allowing the use of a scribe for a student with a broken arm.

In most cases, it should be possible for the assessment centre to make the decision to grant adjustments and notify AAT before scheduling the assessment: for example, granting extra time up to and including one-third of the available time as published for that assessment. However, if a more significant adjustment is needed, assessment centres may need to obtain approval from AAT first.

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 considerations webpage**](#).

11. Enquiries and appeals

If the apprentice thinks that their assessment outcome does not reflect their performance, they can submit an enquiry through MyAAT at aat.org.uk/assessment/enquiries-and-appeals

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.

12. 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: 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 8/12 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• prepare for and 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.
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 • ensure that all supporting evidence required at the gateway is submitted • remain independent from the delivery of the EPA • ensure procedures are in place to mitigate against any conflict of interest. <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 EPA assessment components in accordance with AAT's Instructions for AAT computer-based assessments (CBA) • support the apprentice in ensuring relevant information is prepared and uploaded to AAT's assessment platform in accordance with AAT requirements • 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>
Employer	<p>As a minimum, the apprentice's employer must:</p> <ul style="list-style-type: none"> • select the EPAO and training provider

Role	Responsibilities
	<ul style="list-style-type: none"> • 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 • 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

Role	Responsibilities
	<ul style="list-style-type: none"> • 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

Role	Responsibilities
	<ul style="list-style-type: none"> • 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.
Professional Body	<p>There are several professional bodies involved with this apprenticeship. All are associated with the relevant professional qualifications included within the standards.</p>

