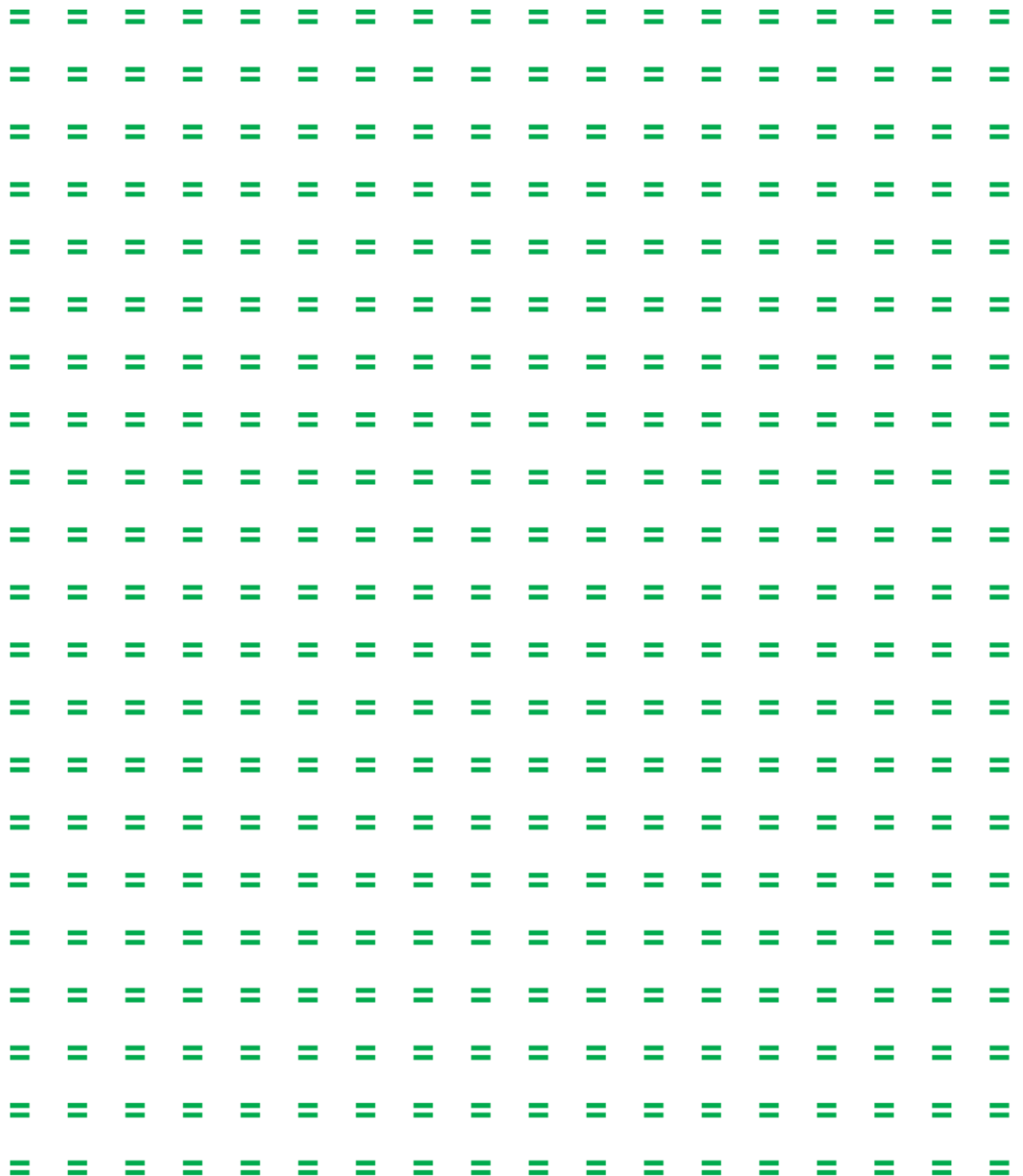


## End Point Assessment Specification

### Professional Accounting Technician Apprenticeship V1.2



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# About AAT

**AAT works across the globe with around 130,000 members in more than 90 countries. Our members are represented at every level of the finance and accounting world, including apprentices, people already working in accountancy and self-employed business owners.**

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

AAT is approved as an End Point Assessment Organisation (EPAO) by the Education and Skills funding Agency (ESFA) and listed on the Register of End Point Awarding Organisations (RoEPAO). We offer an independent End Point Assessment (EPA) service for the 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 the Institute for Apprenticeships and Technical Education (IFATE). Find out more about IFATE at [www.instituteforapprenticeships.org](http://www.instituteforapprenticeships.org)

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

- funding and fees,
- the end point assessment in detail, and
- marking, grading and certification.
- This information is relevant to all individuals involved in the delivery of the apprenticeship including:
  - Apprentices
  - Training providers
  - Employers
  - Independent Assessors

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

| <b>Version</b> | <b>Date first published</b> | <b>Update</b>   |
|----------------|-----------------------------|---|
| Version 1.0    | 16 March 2020               | First publication   |
| Version 1.1    | 7 July 2023                 | Synoptic assessment specification<br>Synoptic assessment scope of content |
| Version 1.2    | 14 July 2023                | Assessment specification: Marking results<br>release timeframe            |

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.

The synoptic assessment will be effective from **2 October 2023**.

## Introduction to the Professional Accounting Technician apprenticeship

Trailblazers were a government initiative designed to give groups of employers the opportunity to take the lead in developing apprenticeship standards to meet employment needs.

The standard for the Professional Accounting Technician 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. The standard and the assessment plan were developed by a group of employers led by KPMG. The duration for this apprenticeship programme, including the EPA is typically 18 to 24 months.

Full details of both the standard and assessment plan for the Professional Accounting Technician apprenticeship can be found at [instituteforapprenticeships.org/apprenticeship-standards/professional-accounting-or-taxation-technician/](https://instituteforapprenticeships.org/apprenticeship-standards/professional-accounting-or-taxation-technician/)

**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.**

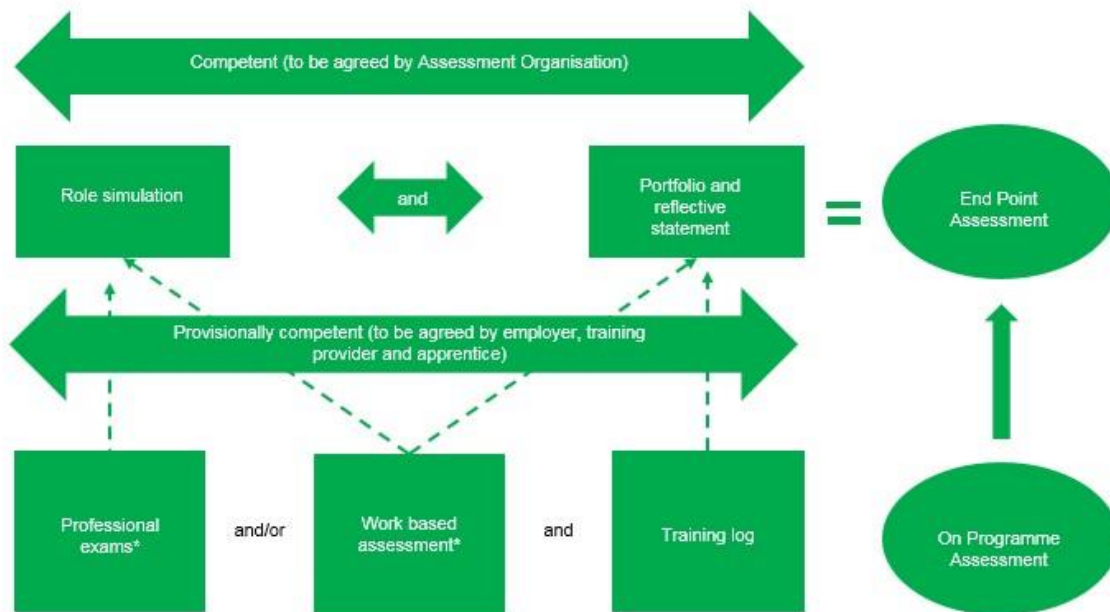
| Knowledge           | What's required  |
|---------------------|--|
| Technical knowledge | Knowledge and understanding of the core elements of double entry bookkeeping and accounting standards enable accountants to create and report financial information to the users of accounts. A Professional Accounting Technician will understand and/or validate the accounting standards for basic accounts preparation and/or the drafting of financial statements. Depending on their role, they'll also have specialist knowledge in other aspects of accounting, for example, management accounting and tax accounting. |
| Business awareness  | Financial information is an outcome of an organisation's activities in the industries and environments in which it operates. In its simplest form, financial information reflects the transactions arising from the purchase and sale of products and services. A Professional Accounting/Tax Technician will understand the industries and environments in which an organisation operates, including customer and supplier needs, in order to create and/or validate and/or report financial information.                     |
| Ethical standards   | Ethics and integrity are fundamental to the role of all finance professionals as they often independently verify financial information that affects individuals and institutions that are separate from the management of an organisation. A Professional Accounting/Tax Technician will understand and apply the relevant ethical standards to their own behaviour and appropriately challenge the actions of others where they don't meet these standards.   |

|   |   |
|---|---|
| Regulation and compliance                 | Accounting and Tax are governed by a series of standards and regulations which must be applied where relevant. A Professional Accounting/Tax Technician will be able to understand and apply professional standards and legal regulations to an organisation's financial information and to comply with the fundamental principles of integrity, objectivity, professional competence and due care and confidentiality.   |
| Systems and processes                     | Financial information is created, verified and reported via a combination of systems and processes, such as accounting/tax systems, internal control systems and IT systems. An understanding of these systems and processes is fundamental to an accountant's ability to perform their role. A Professional Accounting/Tax Technician will be able to understand and evaluate an organisation's systems and processes and make recommendations for improvement, where appropriate. Depending on their role, they may also have a basic understanding of external and internal audit's function in giving assurance over these systems and processes. |
| <b>Skills</b>                             | <b>What's required</b>  |
| Analysis                                  | Create and interpret information and show how that information can be used most effectively to add value to the organisation.   |
| Communication                             | Effectively communicate relevant information across the organisation and to appropriate stakeholders in both written and verbal formats.  |
| Leadership                                | Proactively manage their own development and is committed to the job and their profession.  |
| Planning and prioritisation               | Work to tight deadlines and respond to changing priorities. Effectively plan and prioritise time and coordinate the input of others in order to meet both deadlines and changing priorities.  |
| Produces quality and accurate information | Apply accounting/tax knowledge to consistently deliver high quality, accurate data and information in a timely fashion.   |
| Team working and collaboration            | Work effectively in a team and with others, maintaining effective, professional working relationships both internally and externally across organisations.  |
| Uses systems and processes                | Understand the systems and processes of the organisation sufficiently, as applicable to the role. Proficient in the IT systems applicable to the role.  |
| <b>Behaviours</b>                         | <b>What's required</b>  |
| Adaptability                              | Willing to both listen and learn and to accept changing priorities and working requirements and has the flexibility to maintain high standards in a changing environment.   |
| Adding value                              | Actively engage in the wider business, as appropriate, and look to provide information that positively contributes to influencing business decisions. Continually strives to improve own working processes and those of the organisation.   |
| Ethics and integrity                      | Honest and principled in all of their actions and interactions. They will respect others and meet the ethical requirements of their profession.   |
| Proactivity                               | Takes responsibility. Demonstrates the drive and energy to get things done, even under pressure.  |
| Professional scepticism                   | Demonstrates an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement of financial information due to error or fraud.   |



## Professional Accounting Technician apprentice journey

There are two distinct elements of the apprentice journey; On-Programme Learning (OPL) and the EPA. Below is an illustration extracted from the assessment plan:



## Funding

The funding bands that apply to all approved standards are shown on the Gov.uk website, at [gov.uk/government/publications/apprenticeship-funding-bands](http://gov.uk/government/publications/apprenticeship-funding-bands)

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 £8,000 per apprentice.

More details on how the funding system works can be found on the Gov.uk website, at

<http://www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work>

## Fees

The fees for the Professional Accounting Technician apprenticeship EPA are available from the AAT website at [aat.org.uk/apprenticeships/delivering/england/fees-funding](http://aat.org.uk/apprenticeships/delivering/england/fees-funding)



## On Programme Learning

This is an important element of the learning process, allowing apprentices to gain the required KSBs specified in the standard. The accounting apprenticeship standard does not mandate qualifications to form part of the OPL, however, the **AAT Professional Diploma in Accounting** Qualification or the **AAT Level 4 Diploma in Professional Accounting** is an ideal basis for OPL.

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

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

The apprentice must have been on the apprenticeship programme for **at least 12 months and a day** and have achieved Level 2 maths and English, or equivalent, before being scheduled for any assessment component of the EPA.

## Objective and progression

The objective of this EPA is to ensure full competency as a Professional Accounting Technician. The apprenticeship provides a basis for progression into a number of career paths in the accounting sector including Assistant Financial Accountant, Payroll Manager, Senior Finance Officer or Payments and Billing Manager.

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

- Professional Accounting Technician
- Assistant Auditor
- Assistant Management Accountant
- Commercial Analyst
- Payroll Manager
- Senior Bookkeeper
- Senior Financial Officer
- Accounts Payable and Expenses Supervisor
- Cost Accountant
- Fixed Asset Accountant
- Indirect Tax Manager
- Payments and Billing Manager
- Senior Fund Accountant
- Tax Supervisor
- VAT Accountant.

## End Point Assessment

The EPA will be taken by the apprentices after the OPL, and once it's been confirmed that they meet all Gateway requirements. 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 Register of Apprenticeship Training Providers (RoATP). Check to see who is on the list at [gov.uk/guidance/register-of-apprenticeship-training-providers](https://www.gov.uk/guidance/register-of-apprenticeship-training-providers)

The process and criteria for becoming registered as an EPA Centre with AAT are available on the dedicated EPA webpage [aat.org.uk/apprenticeships/delivering/england/end-point-assessments](https://aat.org.uk/apprenticeships/delivering/england/end-point-assessments)

## The End Point Assessment in detail

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

- a **synoptic assessment**, which covers the knowledge and skills as indicated in the standard
- a **portfolio and reflective discussion or written statement**, which exhibits a range of evidence produced in the work-place to demonstrate they have met the KSBs specified in the standard. The portfolio of evidence must meet all KSBs, as set out in the standard, and will support and inform the assessment of the reflective discussion or written statement.

## Weighting of individual assessment components

As shown in the table below, there will be two successful grades for the apprenticeship - pass and distinction. The grade is determined by the result of the synoptic assessment.

| <b>Assessment component</b>   | <b>Component grade</b>  |
|---|---|
| Assessment method 1:<br>Synoptic assessment   | Fail, pass or distinction   |
| Assessment method 2:<br>Portfolio and reflective discussion or<br>written statement | Fail or pass<br><br>To pass, evidence must be produced to show that all the goals have been demonstrated and relate to the submitted portfolio of evidence. |

## Assessment method 1: Synoptic Assessment

The synoptic assessment 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.

The synoptic assessment can **only** be taken **after 12 months and one day of OPL**.

### Assessment specification

| Assessment method                  | Marking type  | Duration of assessment | Weighting of each assessment objective | Total number of marks available |
|------------------------------------|---|------------------------|--|---------------------------------|
| Computer-based synoptic assessment | Partially computer and partially human marked<br><br>Results will be available four weeks from the date of assessment, following quality assurance processes by AAT | 3 hours                | 20%                                    | 100                             |

## Synoptic assessment objectives

This assessment is designed to cover the following assessment objectives and is centred on internal controls applied to other areas such as decision making, accounting systems evaluation, and the ability to meet statutory requirements. This means that learning outcomes aligned to systems and processes are assessed in depth, whereas other subject area learning outcomes are assessed in breadth.

In any one assessment, students may not be assessed on all content within a learning outcome, or on the full depth or breadth of a learning outcome. The content assessed may change over time to ensure validity of assessment, but all topic areas will be tested over time.

|                                    |  |
|------------------------------------|--|
| <b>Assessment objective 1</b>      | Demonstrate an understanding of the roles and responsibilities of the accounting function within an organisation and examine ways of preventing and detecting fraud and systemic weaknesses.   |
| <b>Related learning objectives</b> | <b>Systems and processes</b><br>LO1 Understand the role and responsibilities of the accounting function within an organisation<br>LO2 Evaluate internal control systems  |
| <b>Assessment objective 2</b>      | Evaluate an organisation's accounting control systems and procedures.  |
| <b>Related learning objectives</b> | <b>Systems and processes</b><br>LO2 Evaluate internal control systems<br>LO3 Evaluate an organisation's accounting system and underpinning procedures  |
| <b>Assessment objective 3</b>      | Analyse an organisation's decision making and control using management accounting tools.   |
| <b>Related learning objectives</b> | <b>Systems and processes</b><br>LO1 Understand the role and responsibilities of the accounting function within an organisation<br>LO2 Evaluate internal control systems<br>LO3 Evaluate an organisation's accounting system and underpinning procedures<br>LO4 Analyse recommendations made to improve an organisation's accounting system<br><br><b>Management accounting</b><br>LO1 Use appropriate financial and non-financial analysis to aid decision making<br>LO2 Evaluate a range of cost management techniques to enhance value and aid decision making<br><br><b>Financial statements</b><br>LO2 Use ratio analysis to assess business performance |

**Assessment objective 4**

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Analyse an organisation's decision making and control using ratio analysis.

**Related learning objectives**

**Systems and processes**

LO1 Understand the role and responsibilities of the accounting function within an organisation

LO2 Evaluate internal control systems

LO4 Analyse recommendations made to improve an organisation's accounting system

**Management accounting**

LO1 Use appropriate financial and non-financial analysis to aid decision making

**Financial statements**

LO1 Understand the reporting frameworks and ethical principles that underpin financial reporting

LO2 Use ratio analysis to assess business performance

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**Assessment objective 5**

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Analyse the internal controls of an organisation and make recommendations.

**Related learning objectives**

**Systems and processes**

LO1 Understand the role and responsibilities of the accounting function within an organisation

LO2 Evaluate internal control systems

LO3 Evaluate an organisation's accounting system and underpinning procedures

LO4 Analyse recommendations made to improve an organisation's accounting system

**Management accounting**

LO1 Use appropriate financial and non-financial analysis to aid decision making

LO2 Evaluate a range of cost management techniques to enhance value and aid decision making

**Financial statements**

LO1 Understand the reporting frameworks and ethical principles that underpin financial reporting

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## Scope of content

| Subject Area                        | Learning Outcomes   | Topic Areas   |
|-------------------------------------|---|---|
| <p><b>Systems and processes</b></p> | <p>LO1 Understand the role and responsibilities of the accounting function within an organisation</p> | <p><b>1.1 Discuss the purpose, structure, and organisation of the accounting function</b></p> <p>Students need to know:</p> <ul style="list-style-type: none"> <li>• the difference between financial and management accounting</li> <li>• the importance of accuracy and cost-effectiveness within the accounting system</li> <li>• the importance of ethics and sustainability within the accounting function</li> <li>• why different types and sizes of organisation or departments within an organisation will require different accounting information and systems</li> <li>• the different accounting team staffing structures that will be required by different types or sizes of organisation.</li> </ul> <p><b>1.2 Discuss the purpose of the key financial reports and their use by a range of stakeholders</b></p> <p>Students need to know:</p> <ul style="list-style-type: none"> <li>• the purpose and content of statutory financial statements</li> <li>• the purpose and content of financial information produced for internal use</li> <li>• the key external stakeholders of an organisation</li> <li>• how financial information is used by both internal and external stakeholders</li> <li>• the importance of ethical information and sustainability practices to internal and external stakeholders</li> <li>• the following types of financial report:               <ul style="list-style-type: none"> <li>○ statement of profit or loss</li> <li>○ statement of financial position</li> <li>○ statement of cash flow</li> <li>○ budgetary control reports.</li> </ul> </li> </ul> |

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|  |  | <p><b>1.3 Examine the impact of relevant regulations affecting the accounting function</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> <li>• identify the types of regulations that affect the accounting function</li> <li>• explain how the structure of the accounting function supports compliance with external regulations</li> <li>• assess how the existing structure of the accounting function may need to be adapted to comply with changes in external regulations.</li> </ul> <p><b>1.4 Demonstrate an understanding of the impact of management information requirements on the accounting function</b></p> <p>Students need to know:</p> <ul style="list-style-type: none"> <li>• how organisational requirements will inform the management information system</li> <li>• how management information systems should enable the calculation of performance indicators</li> <li>• why changes may be required to existing systems to meet revised organisation requirements.</li> </ul> |
|  | <p>LO2 Evaluate internal control systems</p> | <p><b>2.1 Discuss how internal controls can support the organisation</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> <li>• explain the purpose of internal controls</li> <li>• assess how a strong system of internal controls can minimise the risk of loss to an organisation</li> <li>• assess how a strong system of internal controls can ensure ethical standards in an organisation</li> <li>• identify the types of internal controls used in different parts of the accounting function</li> <li>• consider how different types of internal controls suit different types of organisations.</li> </ul> <p><b>2.2 Examine ways of preventing and detecting fraud and systemic weaknesses</b></p> <p>Students need to know:</p> <ul style="list-style-type: none"> <li>• the common types of fraud</li> </ul>  |



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

|  |  |  |
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|  |  | <p><b>3.3 Evaluate the risk of fraud arising from weaknesses in the internal control system</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> <li>• identify the impact of a poor internal control system on the exposure to risk for an organisation</li> <li>• 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.</li> </ul> <p><b>3.4 Examine current and planned methods of operating</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> <li>• explain why accounting systems should be reviewed regularly to ensure that they are fit for purpose</li> <li>• identify and review the methods of operating used by an organisation to ensure that they: <ul style="list-style-type: none"> <li>○ are cost-effective</li> <li>○ encourage ethical standards</li> <li>○ support sustainability principles and practices</li> </ul> </li> <li>• explain that appropriate controls need to be in place during the transition from one system to another</li> <li>• evaluate a computerised accounting system's suitability for the specific information needs of the organisation.</li> </ul> |
|  | <p>LO4 Analyse recommendations made to improve an organisation's accounting system</p> | <p><b>4.1 Identify changes to the accounting system or parts of the accounting system</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> <li>• identify suitable changes to the accounting system</li> <li>• explain any assumptions made</li> <li>• identify problems that might occur during transition.</li> </ul> <p><b>4.2 Analyse the implications of changes to the accounting system</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> <li>• quantify the costs of recommendations, stating assumptions made</li> <li>• undertake a cost benefit analysis</li> </ul>  |

|  |  |   |
|--|--|---|
|  |  | <ul style="list-style-type: none"><li>• evaluate the implications of the changes to operating procedures and time spent</li><li>• review recommendations against ethical and sustainability principles, including social, corporate and environmental issues</li><li>• undertake a SWOT analysis.</li></ul> <p><b>4.3 Consider the effects of recommended changes on users of the system</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"><li>• identify the changes that users may be required to make to working practices to comply with changes to statutory and organisational requirements</li><li>• consider different methods of support that can be given to users of the accounting system to assist them in adapting to the recommended changes.</li></ul> <p><b>4.4 Justify recommended changes to the accounting system</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"><li>• effectively present recommendations to management</li><li>• provide a clear rationale to support recommendations.</li></ul> |
|--|--|---|

|   |   |  |
|---|---|--|
| <b>Technical knowledge: Management accounting</b> | LO1 Use appropriate financial and non-financial analysis to aid decision making             | <p><b>1.1 Use decision-making techniques</b><br/>         Students need to know:</p> <ul style="list-style-type: none"> <li>• the optimal production mix when resources are limited</li> <li>• the way to analyse decisions about: make or buy, closure of a business segment, automation</li> <li>• the use of relevant and non-relevant costing information to aid decision making.</li> </ul> <p><b>1.2 Make recommendations and effectively communicate to management based on analysis</b><br/>         Students need to know:</p> <ul style="list-style-type: none"> <li>• how analysis and calculations lead to recommendations.</li> </ul> <p>Students need to be able to</p> <ul style="list-style-type: none"> <li>• use the analysis to make reasoned recommendations and communicate them effectively</li> <li>• identify the risks associated with a particular decision.</li> </ul>  |
|   | LO2 Evaluate a range of cost management techniques to enhance value and aid decision making | <p><b>2.1 Use life cycle cost to aid decision making</b><br/>         Students need to be able to:</p> <ul style="list-style-type: none"> <li>• identify the components of the life cycle cost of a product</li> <li>• calculate the discounted and non-discounted life cycle cost of a product</li> <li>• interpret the results of calculations of life cycle costs.</li> </ul> <p><b>2.2 Use target costing to aid decision making</b><br/>         Students need to be able to:</p> <ul style="list-style-type: none"> <li>• analyse and evaluate target costs</li> <li>• identify the components of a target cost.</li> </ul> <p>Students need to know:</p> <ul style="list-style-type: none"> <li>• the concepts behind target costing, including value analysis and value engineering.</li> </ul> <p><b>2.3 Calculate and interpret activity based costing (ABC) information</b><br/>         Students need to be able to:</p> <ul style="list-style-type: none"> <li>• calculate product costs using ABC</li> </ul> |

|  |  |   |
|--|--|---|
|  |  | <ul style="list-style-type: none"> <li>• 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.</li> </ul> <p><b>2.4 Evaluate the commercial factors that underpin the life cycle of a product</b></p> <p>Students need to know:</p> <ul style="list-style-type: none"> <li>• the stages of the product life cycle</li> <li>• how costs change throughout the product life cycle</li> <li>• 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.</li> </ul> <p><b>2.5 Take account of ethical considerations throughout the decision-making process</b></p> <p>Students need to know:</p> <ul style="list-style-type: none"> <li>• how ethical considerations can be included throughout the life of a product</li> <li>• how ethical considerations can be included in the value analysis/engineering of a product in order to promote good corporate citizenship.</li> </ul> |
|--|--|---|

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| <p><b>Technical knowledge: Financial statements</b></p> | <p>LO1 Understand the reporting frameworks and ethical principles that underpin financial reporting</p> | <p><b>1.1 Explain the regulatory framework that underpins financial reporting</b><br/> Students need to know:</p> <ul style="list-style-type: none"> <li>• the purpose of financial statements</li> <li>• 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)</li> <li>• the types of limited company</li> <li>• how the financial statements of limited companies differ from those of sole traders and partnerships</li> <li>• forms of equity, reserves and loan capital</li> <li>• the reasons for the existence of a regulatory framework</li> <li>• sources of regulation: international accounting standards and company law (Companies Act 2006)</li> <li>• the purpose of accounting standards</li> <li>• the duties and responsibilities of the directors in respect of financial statements.</li> </ul> <p><b>1.2 Explain the International Accounting Standards Board (IASB) Conceptual Framework that underpins financial reporting</b><br/> Students need to know:</p> <ul style="list-style-type: none"> <li>• the concepts that underlie the preparation and presentation of financial statements for external users, as detailed in the guidance notes.</li> </ul> <p><b>1.3 Discuss the ethical principles that underpin financial reporting in accordance with the <i>AAT Code of Professional Ethics</i></b><br/> Students need to be able to:</p> <ul style="list-style-type: none"> <li>• explain fundamental principles</li> <li>• identify the threats</li> <li>• apply the safeguards to resolve ethical conflict.</li> </ul> |
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LO2 Use ratio analysis to assess business performance

## 2.1 Calculate ratios regarding profitability, liquidity, efficient use of resources and financial position

Students need to be able to:

- calculate the following ratios:

### profitability

- 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
  - Specified expense as a % of revenue = specified expense / revenue x 100%

### liquidity

- Current ratio = current assets / current liabilities = X:1
- Quick ratio or 'acid test' ratio = current assets - inventories / current liabilities = X:1

### use of resources

- Inventory turnover = cost of sales / inventories = X times
- Inventory holding period (days) = inventories / cost of sales x 365 (days)
- Trade receivables collection period = trade receivables / revenue x 365 (days)
- Trade payables payment period = trade payables / cost of sales x 365 (days)
- Working capital cycle = inventory days + receivable days - payable days
- Asset turnover (net assets) = revenue / total assets - current liabilities = X times
- Asset turnover (non-current assets) = revenue / non-current assets = X times

### financial position

- Interest cover = operating profit / finance costs (i.e. interest) = X times
- Gearing = total debt / total debt + total equity x 100%. Where total debt is all non-current liabilities only

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|  |  | <ul style="list-style-type: none"> <li>• Indicators to measure quality of service and cost of quality: <ul style="list-style-type: none"> <li>○ The number of defects/units returned/warranty claims/customer complaints, the cost of inspection/ repairs/re-working</li> <li>○ Prevention costs, appraisal costs, internal failure costs, external failure costs.</li> </ul> </li> </ul> <p><b>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</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> <li>• identify, with reasons, whether a ratio is better or worse as compared to a comparative ratio</li> <li>• suggest the factors that influence ratios and how they interrelate.</li> </ul> <p><b>2.3 Effectively present an analysis with recommendations</b></p> <p>Students need to be able to:</p> <ul style="list-style-type: none"> <li>• present the key findings of their analysis to meet user requirements</li> <li>• suggest how ratios could be improved and the potential consequences of doing so explain the limitations of ratio analysis.</li> </ul> |
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## Assessment Method 2: Portfolio Reflective Discussion

### What is a portfolio of evidence?

A Portfolio of evidence is a repository for the work that best demonstrates that apprentices can apply their knowledge and skills and demonstrates the behaviours identified in the apprenticeship standard. So, the Portfolio of evidence contains the proof that apprentices have attained, and can apply, the KSBs defined in the apprenticeship standard, which has been gathered from practical experience in the workplace. This can include:

- outputs from work
- independent feedback
- any formal qualifications:
  - any qualification used as evidence must relate directly to the KSBs as outlined in the standard and be at the same level or above when compared to the apprenticeship level
- observations
- witness testimonies.

The portfolio is the way for apprentices to collect evidence systematically with support from their tutor and employer. The apprentice should submit up to three pieces of evidence per learning outcome, as detailed in the mapping document. Wherever possible, evidence should map across multiple learning outcomes. A mapping document is available from the AAT website at [aat.org.uk/apprenticeships/training-providers/professional-accounting-technician-standard](https://aat.org.uk/apprenticeships/training-providers/professional-accounting-technician-standard)

The portfolio is critical to IAs when assessing the reflective discussion or written statement, as this will aid their understanding and connectivity during the marking process. Therefore, the portfolio will also require sign off in the form of a declaration, within the mapping document, by the training provider and employer before being submitted to AAT.

Apprentices will need to demonstrate, through the presentation of evidence, that they've met the KSBs requirements of the standard. Tutors will be expected to advise apprentices on putting the portfolio together. Templates have been produced to facilitate apprentices collecting evidence in the workplace; these can be downloaded from [aat.org.uk/apprenticeships/delivering/england/end-point-assessments](https://aat.org.uk/apprenticeships/delivering/england/end-point-assessments)

## What to include in the portfolio

Throughout the apprenticeship, apprentices need to keep a summary of their practical work experience to demonstrate the meeting of the requirements set out in the Professional Accounting Technician standard. As part of the portfolio submission AAT has created a template for apprentices to map their evidence. It's essential that the [evidence mapping document](#) is completed and uploaded alongside the evidence.

It's in an apprentice's best interest to provide as much detail as they can on their employment situation so that the IA is fully informed when making assessment decisions. The portfolio may include, but is not limited to, the following:

- an organisation structure or a short outline of the work of the apprentice's organisation and/or department
- job description
- a career or personal profile (or CV). This is particularly helpful if it can also include achievements to date, current objectives and future plans for development
- the evidence itself, each item being numbered and cross-referenced to the apprenticeship standard
- a witness list of others who have contributed to the evidence
- a declaration from the apprentice stating that the evidence is original, authentic and has been put together by the apprentice.

## What sort of evidence is acceptable?

Suitable evidence can be divided into two main categories – direct and indirect.

Direct evidence can include:

- apprentice performance being observed by their tutor which may then be recorded or written up as appropriate
- projects or work-based assignments
- personal reports
- minutes of meetings, action plans, progress reports
- internal and external correspondence
- prior qualifications which relate directly to the KSBs that are outlined in the standard (copy of certificated achievement will be required)
- responses to oral or written questions
- video or authenticated audio.

It's expected that apprentices will provide a range of evidence types to support their demonstration of KSBs competence. The list above is not exhaustive, and apprentices may find other appropriate forms of evidence depending on job role and circumstances.

Apprentices must highlight their role when submitting evidence that has been carried out through group work activities, for example, projects and assignments.

Indirect evidence can include:

- witness testimonies from people within or outside the organisation
- attendance on courses/training activities relevant to the learning outcomes of the standard
- membership of related committees or outside organisations.

Indirect evidence should, in the main, be used to support or confirm direct evidence.

## Suitability of evidence

In signing off the portfolio, training providers and employers must be satisfied that the evidence in the portfolio meets the below requirements.

- **Sufficient:** evidence must cover all aspects of the learning outcomes within the assessment plan. Sufficient does not mean a mass of evidence. It simply means collecting enough suitable evidence to demonstrate competence. Please note that apprentices, with the help of their training provider and employer, might need to be selective about the evidence they put forward.
- **Authentic:** apprentices must be able to discuss and substantiate the evidence put forward. It's important, therefore, to ensure apprentices only submit evidence relating to their own performance. Apprentices will be required to sign a declaration to confirm that the evidence is authentic.
- **Relevant:** any evidence must relate clearly to the standard. IAs will be verifying evidence directly related to the requirements set out in the standard. Apprentices should avoid the inclusion of reference documents, training materials and other evidence that do not demonstrate competence.
- **Current:** evidence relating to KSBs apprentices are able to currently demonstrate. The IA will be assessing current levels of competence, so apprentices must ensure that evidence clearly relates to activities and areas of work carried out if required to do so. As a guide, apprentices should submit evidence that has been collected over the duration of the apprenticeship programme.

Apprentices, training providers and employers need to ensure any evidence included in the portfolio meets these criteria.

## What to expect in the reflective options

There are two choices for reflection on the apprenticeship alongside the portfolio of evidence provided. They are:

1. a professional discussion
2. a 2,000-3,000 word written statement.

## **Professional discussion (duration: one hour)**

The professional discussion, which will take approximately **one hour**, provides the apprentice with the opportunity to discuss their skills and behaviours gained throughout their OPL with **two** IAs. It will be used to clarify points or discuss in more detail any evidence presented in the apprentice's portfolio.

During the discussion, the IAs may use several techniques to ensure the discussion remains focused and effective i.e. periodically summarising points covered, questioning to probe for more information or to clarify certain points of the discussion. At the beginning of the discussion the IAs are likely to do most of the talking i.e. reiterating the reason for the discussion and agreeing how the main points of the discussion will be assessed and recorded. Questioning prompts may be used but should not form the basis of the discussion. The contents and outcome of the professional discussion will be recorded on the professional discussion forms used by the IA. This is important to enable effective verification and to show that due process has been followed. The form will be signed and dated by the IAs. The reflective discussion will be conducted remotely. The only exceptions will be where a face to face meeting has been agreed as part of a reasonable adjustment.

All apprentices will be asked four mandatory questions. These questions are designed to allow the apprentice to expand upon the evidence presented within their portfolio.

The four questions are:

1. What's your role within the organisation?
2. How do you think your role has benefited the organisation?
3. Is there an achievement/product/activity you are particularly proud of?
4. What are some of the challenges you have encountered during your apprenticeship?

Additional questions asked will be based on the evidence presented in the portfolio.

## **Written statement (2,000 to 3,000 words)**

The written statement is the other assessment method available to apprentices.

It's important that all twelve learning outcomes detailed in the standard are referenced against evidence collected in the portfolio.

In order to think and write well reflectively, an apprentice must carefully consider what they've learned during their apprenticeship. Reflective writing involves a process of self-assessment that is effective when it's supported by relevant evidence within the portfolio. The reflective statement is a piece of writing of between 2,000 and 3,000 words. It can be completed outside class time, and there is a lot of scope for personal expression in this piece of work. Writing reflective statements takes practice. Listed below are some prompts for apprentices to consider. Over time, apprentices will become more aware of how they learn best, what types of tasks and methods they enjoy and do well in and which ones are more challenging.

Apprentices should cover these questions in their reflections:

- Briefly describe the project/assignment you have accomplished.
- What were you thinking and feeling at the time?
- List points or tell the story about what was good and what was bad about the experience
- What goals does the experience address and how is it related to/supported by specific evidence in the portfolio?
- What sense can you make out of the situation? What does it mean?
- What are the facts of this experience? Who was involved? What happened?
- How did the project connect to your understanding of the larger theme/learning objective/competency?
- What did you learn that surprised you?
- What else could you have done? What should you perhaps not have done?
- In a similar situation, what would you do differently?
- What challenged you? How did you meet the challenge?

Here are some more optional questions that could also be considered:

- What would you do differently if you had a chance to do this project again? Why?
- What have you discovered about yourself as a learner?
- How did this learning relate to your goals (personal, academic, or professional)?
- How have you grown as an apprentice during this apprenticeship?

## **Action plan**

An action plan should always be included in the written statement and this should be based on analysis and synthesis of the experience and should include goals that are realistic, achievable and measurable.

- How will you adapt your day to day work in the light of this new understanding?
- What specific actions are you now going to undertake as an outcome of this review?
- Do you need any support with these actions, and if so, how are you going to seek this out?
- When do you expect to have completed these actions by?

## **How formal should the apprentice's writing be?**

As the topic is reflective writing, what the IAs are looking for is not focused on what the apprentice did as much as what the apprentice learned, and how much the experience has potential to benefit them in the future. The details specific to the learning outcomes will be demonstrated within the portfolio submission, the apprentice should use the written statement to reflect on the detail.

Too much direction from the tutor may lead the apprentice to write what they think the assessors want to read. Too little direction from the tutor may yield a series of short statements: "I did this, this and this." The writer's emphasis becomes a report of what the apprentice did without valuable comments about what the apprentice actually learned and will be able to do in the future because of this experience. An apprentice's reflective writing can be even more meaningful if a tutor can provide timely and descriptive feedback.

## **What makes a good reflective statement?**

A good reflective statement (ensuring statements are clearly referenced to relevant supporting evidence in the portfolio) will:

- be a written narrative that is clear and concise
- include description, analysis, synthesis/judgement and goal setting
- address the job role and experience represented
- contain both facts and feelings
- use bias-free language
- relate the experience to the understanding of learning and accountancy
- demonstrate an ability to link the apprenticeship learning to the apprentice's job role
- give insights, with examples, as to how learning has taken place, or how the standard has been met
- be comprehensive. Make sure that a good range of experiences that exemplify the work carried out throughout the duration of the training is included. The apprentice might choose to highlight one or two periods of work, but these should be contextualised within their overall experience
- be critical. Giving insights with examples as to how the experience can be built on
- reveal weaknesses. Writing about professional insecurities and weaknesses shows assessors how much the apprentice has developed throughout their course
- demonstrate an ability to project future goals (short and long term).

## **Mistakes to avoid in writing a reflective statement**

The most common mistakes in reflective writing are to being either too objective and scholarly, or too emotional and non-critical. Either mistake is equally wrong. Apprentices should aim for a middle ground in their writing, in which they highlight their own personal feelings and reflections but analyse these with reference to the overall training.

Another common mistake is not providing enough relevant evidence to support their reflections. The apprentices must be sure to include clear references to evidence within the portfolio that can support the written statement, such as documents from their training and workplace, including summaries of assignments, mentor/employer feedback, client ratings and so forth.

## **How will the EPA be marked?**

### **Synoptic assessment**

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

### **Portfolio reflective**

Once the reflective discussion has taken place, or the written statement has been submitted, marking (by the IA) and standardisation will be carried out and the results issued. The entire process, from submission to results issue, may take up to six weeks.

All EPA (both components) decisions are subject to moderation before results are confirmed to apprentices. As an additional check to verify quality and consistency, AAT reserve the right to make any additional investigations that may be necessary following the moderation process.

In assessing the portfolio/reflective, IAs will look for a quality of response, be it verbal or written, reflecting the level of maturity which may reasonably be expected of the apprentice within their specific job role.

Assessment decisions will take into consideration the quality of evidence provided in the portfolio and how well the evidence is used to support the reflective discussion or written statement.

IAs will give due consideration to each apprentice's individual circumstances, taking account of apprentices undertaking this qualification who may not use English as their first language. In addition, employer profiles will differ vastly from micro-enterprises drawn from any industry to the conglomerates, from small accountancy practices with three to four staff to the big accountancy firms.

IAs will use the below descriptors to inform their decision when assessing the portfolio/reflective element of the EPA.

| <b>What is required (Goals)</b>   | <b>Fail</b>   | <b>Pass</b>  |
|---|---|--|
| <p><b>Analysis</b><br/>Create and interpret information and show how this can be used most effectively to add value to the organisation.</p>  | <p>Limited and often poor interpretation of information which adds minimal value to the organisation.</p>   | <p>Good interpretation of information which adds tangible value to the organisation.</p>   |
| <p><b>Communication</b><br/>Effectively communicate relevant information across the organisation and to appropriate stakeholders in both written and verbal formats.</p>  | <p>Communicates information with limited effect to aid decision making of stakeholders. Limited range of tools used to communicate both in written and verbal format.</p> | <p>Communicates information effectively to aid decision making of stakeholders.<br/>Wide range of tools used to communicate both in written and verbal format.</p> |
| <p><b>Leadership</b><br/>Proactively manage their own development and is committed to the job and their profession.</p>   | <p>Demonstrates lack of initiative for own personal development showing a lack of commitment to the job and profession.</p>   | <p>Demonstrates a good level of initiative showing a clear commitment to their own development, the role and profession.</p>                                       |
| <p><b>Planning and prioritisation</b><br/>Work to tight deadlines and respond to changing priorities. Effectively plan and prioritise time and co-ordinate the input of others in order to meet both deadlines and changing priorities.</p> | <p>Demonstrates limited ability to plan work effectively and respond to changing requirements/task priorities, which had a significant impact on deadlines.</p>           | <p>Demonstrated good ability to plan work effectively and accept changing requirements/task priorities which had little impact on deadlines.</p>                   |



| <b>What is required (Goals)</b>   | <b>Fail</b>   | <b>Pass</b>  |
|---|---|--|
| <p><b>Produces quality and accurate information</b><br/>Apply accounting/tax knowledge to consistently deliver high quality, accurate data and information in a timely fashion.</p>                         | <p>Outputs of tasks required rework from others and were not consistently accurate. Evidence of frequent delays in completing work.</p>   | <p>Outputs of tasks were of high quality and required minimal rework from others and were accurate with little to no evidence of delays in completing work.</p>                              |
| <p><b>Team working and collaboration</b><br/>Work effectively in a team and with others, maintaining effective, professional working relationships both internally and externally across organisations.</p> | <p>Limited evidence of working as part of a team/being a team player; limited awareness, or evidence of, maintaining good working relationships both internally and externally.</p> | <p>Good evidence of working as part of a team and evidence of being a team player; an awareness, and evidence of, maintaining good working relationships both internally and externally.</p> |
| <p><b>Uses systems and processes</b><br/>Understand the systems and processes of the organisation sufficiently, as applicable to the role. Proficient in the IT systems applicable to the role.</p>         | <p>Little confidence in the use of the organisations systems, processes and accounting packages.</p>  | <p>Confidence in the use of the organisations systems, processes and accounting packages to complete a range of tasks.</p>   |

| <b>What is required (Goals)</b>   | <b>Fail</b>   | <b>Pass</b>  |
|---|---|--|
| <p><b>Adaptability</b><br/>Willing to both listen and learn and to accept changing priorities and working requirements and has the flexibility to maintain high standards in a changing environment.</p>  | <p>Limited demonstration of an adaptable approach to the role with a lack of willingness to accept changing priorities. Limited evidence of maintaining high standards.</p>   | <p>Demonstrates a good level of adaptability in their approach to the role showing a willingness to accept changing priorities. Consistent evidence of maintaining high standards.</p>   |
| <p><b>Adding value</b><br/>Actively engage in the wider business, as appropriate, and look to provide information that positively contributes to influencing business decisions. Continually strive to improve own working processes and those of the organisation.</p> | <p>Shows little engagement in the wider business and provides minimal information that contributes to influencing business decisions. No clear evidence of improving their own working processes and those of the organisation.</p> | <p>Shows engagement in the wider business and provides information that positively contributes to influencing business decisions. Evidence of improving their own working processes and, if possible, those of the organisation.</p> |
| <p><b>Ethics and integrity</b><br/>Honest and principled in all of their actions and interactions. They will respect others and meet the ethical requirements of their profession.</p>  | <p>Limited evidence of meeting ethical standards, often lacking awareness in their actions, which could impact on the ethical requirements of their profession.</p>   | <p>Good evidence of meeting ethical standards, showing an awareness of their actions and the impact in meeting the ethical requirements of their profession.</p>   |
| <p><b>Proactivity</b><br/>Takes responsibility. Demonstrates the drive and energy to get things done, even under pressure.</p>  | <p>Limited evidence of actively taking responsibility and working independently. Poor levels of professionalism during pressurised situations.</p>  | <p>Good evidence of actively taking responsibility, independent working within their role and maintaining professionalism during pressurised situations.</p>   |

|  |   |   |
|--|---|---|
| <p><b>Professional scepticism</b><br/>Demonstrates an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement of financial information due to error or fraud.</p> | <p>Demonstrates a lack of confidence within their role that does not allow them to question, interpret and potentially identify error or fraud.</p> | <p>Demonstrates confidence within their role that allows them to question, interpret and potentially identify error or fraud.</p> |
|--|---|---|

If an apprentice has successfully completed the Professional Diploma in Accounting Qualification as part of their apprenticeship, AAT will issue them with their qualification certificate.

On successful completion of both assessment components of the EPA, AAT will apply to (ESFA) for the apprenticeship certificate to be issued.

## Re-sits

Apprentices should only be entered for the EPA when they're well prepared and expected to pass. Where an apprentice is unsuccessful in an assessment component attempt, they should discuss their results with their tutor and revise appropriately before re-taking the assessment component.

There is no maximum number of attempts for the EPA. However, if an apprentice fails one of the assessment components, it must be reattempted and passed within 12-months of the date that the other assessment component was passed. If the 12-month period expires before the failed assessment is passed, the apprentice must reattempt both assessment components.

## 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 Considerations webpage at aat.org.uk/assessment/adjustments-and-considerations](https://aat.org.uk/assessment/adjustments-and-considerations)

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](https://aat.org.uk/assessment/adjustments-and-considerations) 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 [aat.org.uk/assessment/enquiries-and-appeals](https://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.

## Appendix 1: Glossary of Apprenticeship Roles

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

| Role                                     | Responsibilities  |
|--|---|
| Apprentice                               | An individual undertaking the Professional Accounting Technician apprenticeship.  |
| Independent Assessor (IA)                | Carries out an independent assessment of the apprentice and decides whether the apprentice meets the KSBs set out in the standard. IAs must have specific knowledge and experience of the profession so that the competence of the apprentice can be effectively ascertained.   |
| Training provider                        | Supports the apprentice and employer in developing the portfolio, throughout OPL, to ensure it's comprehensive and meets the required standard. Signs off the apprentice's portfolio. Provides apprentices tuition in preparation for the synoptic assessment and for developing KSBs, as set out in the standard.<br><br>The training provider is not involved in the EPA process or decisions on grading.   |
| EPA Centre                               | Registers apprentices for the EPA in accordance with AAT and ESFA requirements. Administers the synoptic assessment component of the EPA in accordance with AAT's Instructions for AAT computer-based assessments (CBA). Supports the apprentice in ensuring the portfolio and other relevant information is prepared and uploaded to AAT's assessment platform in accordance with AAT's requirements. Provides appointed IAs with access to premises, apprentices and staff for assessing the reflective component of EPAs. Provides additional information, if requested, and cooperates fully with AAT and/or other external bodies including the IFATE designated external quality assurance body, in carrying out monitoring, investigations or other activities, either on-site or remotely.<br><br>The training provider as an EPA Centre is not involved in the EPA process or making decisions on grading. |
| Employer                                 | Ensures the apprentice is given the right level of support and experience throughout their OPL to complete the portfolio to the standard required. With the support of the training provider, gives final sign off of the portfolio. The employer is not involved in the EPA process or making decisions on grading.  |
| End Point Assessment Organisation (EPAO) | Works to support the delivery of the apprenticeship standard and assessment plan, which are defined by the employer group and approved by IFATE. Develops the criteria for grading the EPA assessment components and overall grade. Provides guidance for the completion of the portfolio, including what types of evidence should be included. Provides guidance as to what should be covered in the reflective discussion. Recruits and trains IAs. Verifies and standardises assessment decisions made by the IA. Has effective quality assurance and quality control procedures that support fair, reliable and consistent assessments.   |
| Professional Body                        | There are several professional bodies involved with this apprenticeship. All are associated with the relevant professional qualifications included within the standards.  |

## Appendix 2: Glossary of Apprenticeship Terms

| EPA Term                              | Definition  |
|---------------------------------------|---|
| Apprentice                            | An individual who is registered with AAT for the purposes of an 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.<br>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. Find out more at <a href="https://gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work">gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work</a> |
| 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 behaviors detailed within the Apprenticeship Standard and provided by the provider and/or the employer to AAT.  |
| Completion certificate                | The certificate issued by the IFATE on successful completion of the Apprenticeship and EPA.   |
| Employer                              | The employer of the apprentice on an apprenticeship contract.   |
| EPA                                   | End Point Assessment is a rigorous robust and independent assessment undertaken by an apprentice at the end of training. It tests that the apprentice can perform in the occupation they have been trained in and can demonstrate the duties, knowledge, skills and behaviours (KSBs) set out in the occupational standard.   |
| EPAO                                  | End Point Assessment Organisation, is 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 the EPA phase.  |
| 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 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.   |
| IFATE                       | Institute for Apprenticeships and Technical Education, the body responsible for improving the quality of apprenticeships in England.  |
| 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 Learning (OPL) | 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 learning 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". The minimum threshold is 20% of the time. Find out more at <a href="https://www.gov.uk/government/publications/apprenticeships-off-the-job-training">gov.uk/government/publications/apprenticeships-off-the-job-training</a> |
| Registration                | The processing of registering for an EPA.   |
| Registration fee            | The part of the fee payable on Registration.  |
| RoEPAO                      | The ESFA's Register of End Point Assessment Organisations.  |
| RoATP                       | The Register of Apprenticeship Training Providers.  |
| Synoptic assessment         | Tests the range of knowledge, skills and behaviours identified as core to the apprenticeship.   |
| 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.   |

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