



PROFESSIONAL ACCOUNTING/ TAXATION TECHNICIAN APPRENTICESHIP STANDARD LEVEL 4

Attract great talent, upskill your teams
and plan for your future.

Suitable for both new and existing employees.



PROGRAMME OVERVIEW

DURATION

The duration of this apprenticeship is typically 18 months (depending on experience)

STUDY MODE

- Online with tutor led sessions.
- Blended learning with online and face-to-face sessions and support (at the employers premises)
- There is an End-Point-Assessment for this apprenticeship. This is when the learner will demonstrate they have learnt the required knowledge, skills and behaviours.

QUALIFICATIONS TO BE AWARDED

- Level 4 Professional Accounting/ Taxation Apprenticeship
- Functional Skills English and maths (if required)

PROGRESSION OPPORTUNITIES

The Professional accounting or tax technician standard allows student registration with a number of UK professional bodies in this sector. If a candidate seeks to become a member of a professional body there may be other requirements specific to the relevant professional body, which may be taken as part of, or alongside, the Apprenticeship at the employer's and candidate's discretion.

ON-PROGRAMME LEARNING		EPA	
KNOWLEDGE & SKILLS <ul style="list-style-type: none">• Technical knowledge• Business awareness• Ethical standards• Regulation and compliance• Systems and processes• Analysis• Communication• Leadership• Planning and prioritisation• Produces quality and accurate information• Team working and collaboration• Uses systems and processes	BEHAVIOURS <ul style="list-style-type: none">• Adaptability• Adding value• Ethics and integrity• Proactivity• Professional scepticism	EPA GATEWAY	END-POINT-ASSESSMENT
0-15 MONTHS		3 MONTHS	

KNOWLEDGE OVERVIEW

A PROFESSIONAL ACCOUNTING OR TAXATION TECHNICIAN WILL BE ABLE TO UNDERSTAND AND HAVE KNOWLEDGE OF:

TECHNICAL KNOWLEDGE

- **OPTION 1: ACCOUNTING** - 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 will also have specialist knowledge in other aspects of accounting, for example management accounting and tax accounting.
- **OPTION 2: TAX** - A Professional tax technician will be required to have knowledge and understanding of the core elements of personal and business taxation and accounting principles. They will be required to prepare tax calculations, prepare government forms, understand and comply with filing deadlines, and document client paperwork. Depending on their role they will also have specialist knowledge in other areas of taxation, for example business compliance, VAT, Inheritance tax, trusts and estates and corporate tax.

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 or 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 or tax technician will understand and apply the relevant ethical standards to their own behaviour and appropriately challenge the actions of others where they do not 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 or 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 or 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 or tax technician will be able to understand and evaluate an organisation's systems and processes and make recommendations for improvement, as 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.

SKILLS OVERVIEW

A PROFESSIONAL ACCOUNTING OR TAXATION TECHNICIAN WILL BE ABLE TO DEMONSTRATE THE FOLLOWING SKILLS WITHIN THE CONTEXT OF THE ORGANISATION:

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 co-ordinate 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.

BEHAVIOURS OVERVIEW

A PROFESSIONAL ACCOUNTING OR TAXATION TECHNICIAN WILL BE ABLE TO DEMONSTRATE THE FOLLOWING BEHAVIOURS:

BEHAVIOURS

- **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 strive 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.

EPA GATEWAY

END-POINT-ASSESSMENT GATEWAY READINESS

The EPA will be triggered by the following events:

- The minimum time duration allocated to the Standard has been met;
- Judgement of readiness to go beyond the gateway is the decision of the Employer based on completion of all on-programme requirements.
- Successful completion of English and maths: a minimum Level 2 qualification in English and mathematics are required for this apprenticeship and must be achieved prior to the End-point Assessment (EPA), and confirmed by the employer.

END-POINT-ASSESSMENT

END-POINT-ASSESSMENT METHODS

The end-point-assessment consists of two assessment methods:

1. Portfolio including reflective statement
2. Role simulation

PORTFOLIO INCLUDING REFLECTIVE STATEMENT

To prepare for the End-point Assessment the Apprentice must collate the Training Logs for each Progress Review period and present them in a Portfolio.

The Apprentice in conjunction with their Employer (and/or LSP, as required) will then decide on the most appropriate means by which they wish to reflect on the work produced in the Portfolio that in turn should be a reflection of their whole Apprenticeship. This can be achieved as a reflective written statement, presentation or structured discussion with Independent Assessors appointed by an Assessment Organisation.

The Reflective Statement should cover what the Apprentice has done, how and why they have done it and reflect on anything they would have done differently or have learned through the process. Both the Portfolio and Reflective Statement will be assessed by Independent Assessors who will decide whether the Apprentice has demonstrated the required competencies of the Standard. To ensure the Assessors' independence, they must not have been engaged in any aspect of the Apprentice's On programme Assessment.

ROLE SIMULATION

Apprentices will also be required to complete a Role Simulation that will synoptically assess the application of Knowledge, Skills and Behaviours demanded from Employers. It is designed to assess Apprentices in a consistent way, regardless of job role or specialism. The Role Simulation will be developed and hosted by the Assessment Organisation.

Prior to the Role Simulation being sat, Apprentices will have access to pre-seen information about a fictitious organisation. This will contain basic information such as excerpts from a set of their most recent accounts, organisation chart and some emails/ memos on the organisation's plans/ issues.

Apprentices will then have some time to digest this information, discuss it with their colleagues and, if required, will have access to tutorials designed to familiarise them with the Role Simulation assessment approach.

The Role Simulation will then be sat in a controlled environment at a venue approved by an Assessment Organisation, under invigilated and timed conditions. During the Role Simulation, the Apprentices will be presented with further information about the organisation and will be asked to complete a series of short tasks. Each of the tasks will assess the application of Knowledge from a minimum of three Knowledge areas detailed in the Standard to ensure breadth of assessment.

The tasks will be a mix of written and objective tests, although they will be designed in such a way to ensure the Apprentice fully analyses the information both in the pre-seen material and extra information presented on the day. Simulations will be designed to ensure that they are fully synoptic and test not only Knowledge but also the Skills and Behaviours detailed in the Standard. Each of the tasks will assess the applications of Skills and Behaviours from a minimum of three Skills and/or Behaviour areas detailed in the Standard to ensure breadth of assessment.

COSTS

This programme costs £8,000 and is covered through a companies Apprenticeship Levy.

If the employer does not pay into the levy they will only pay £400 if they have more than 50 employees or if the apprentice is aged 19+. Employers with less than 50 employees receive full funding if the apprentice is aged 16-18.





MORE INFORMATION

www.learningskillspartnership.com
info@learningskillspartnership.com

