IMPORTANT NOTIFICATION FOR ALL APPRENTICESHIP STARTS FROM 6 APRIL 2015

 Modifications to SASE came into effect on 6th April 2015. These changes ONLY relate to the Transferable Skills requirements of a framework and they ONLY apply to new Apprenticeship starts on, or after, 6th April 2015. Apprenticeships starts before this date must continue to meet the 2013 SASE requirements for Transferable Skills. For more details of the changes and how they will affect new Apprenticeship starts, please read the following preface page to the framework document.

 NB: Please check the "Revising a Framework" section for information on any additional changes that may have been made to this framework.

Latest framework version?

Please use this link to see if this is the latest issued version of this framework:

afo.sscalliance.org/frameworkslibrary/index.cfm?id=FR02384

Issue date: 20 August 2013

Issued by
Financial Skills Partnership

www.afo.sscalliance.org

Document status:
Issued
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The modifications removed the “5 year rule”, meaning that acceptable qualifications, achieved before September 2012, are now in scope. This includes iGCSEs, A and AS Levels, O Levels and Key Skills. However, there are still minimum grade/level requirements that need to be achieved, depending on the level of Apprenticeship being undertaken. There have also been some changes to the minimum grade/level requirements which, in summary are:

Intermediate Apprenticeship:
- GCSE/iGCSE/A and AS Levels - minimum acceptable grade is now E, irrespective of achievement date (for ALL acceptable GCSEs/iGCSEs/A/AS Levels)
- Key Skills - minimum acceptable is Level 1, irrespective of achievement date
- O Levels – minimum acceptable grade is C, irrespective of achievement date

Advanced Apprenticeship:
- GCSE/iGCSE - minimum acceptable grade is now C, irrespective of achievement date (for ALL acceptable GCSEs/iGCSEs)
- A/AS Level - minimum acceptable is grade E, irrespective of achievement date
- Key Skills - minimum acceptable is Level 2, irrespective of achievement date
- O Levels - minimum acceptable grade is C, irrespective of achievement date

Higher Apprenticeship:
- There remains no mandatory requirement for Transferable Skills qualifications to be achieved.

Please note that some frameworks may have grade/level requirements that are above the SASE minimum requirements. Please check the framework to ascertain where this is the case and/or check directly with the specific Issuing Authority responsible for the framework.

The updated version of SASE, and guidance documents, can be accessed here: http://afo.sscalliance.org/SASE

PLEASE NOTE THAT THAT THE NEW REQUIREMENTS FOR TRANSFERABLE SKILLS, AS DETAILED ABOVE, OVERRIDE THE NOTES AND GRADES/LEVELS ASSOCIATED WITH THE TRANSFERABLE SKILLS TABLES, WITHIN THIS DOCUMENT. Until the Transferable Skills tables can be updated, any references to “achieved before Sept 2012 and within 5 years of starting Apprenticeship” or “achieved before September 2012, otherwise at any time prior to starting Apprenticeship” can now be ignored.

Over the next few months, the Transferable Skills section within AFO will be amended to reflect the SASE modifications and all current frameworks will be updated and reissued to incorporate these changes. In the meantime, if you are in any doubt as to the requirements of any framework then please contact the relevant Issuing Authority.
Higher Apprenticeship in Accounting - Level 4 (England)

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Framework summary

Higher Apprenticeship in Accounting - Level 4

Accounting

This framework includes information on Personal Learning and Thinking Skills

Pathways for this framework at level 4 include:

Pathway 1: Accounting

- **Competence qualifications available to this pathway:**
  - C1 - Level 4 Diploma in Business Skills

- **Knowledge qualifications available to this pathway:**
  - K1 - Level 4 Diploma in Accounting

- **Combined qualifications available to this pathway:**
  - N/A

This pathway also contains information on:

- Employee rights and responsibilities
- Functional skills
Framework information

Information on the Issuing Authority for this framework:

Financial Skills Partnership

The Apprenticeship sector for occupations in financial services and accountancy.

<table>
<thead>
<tr>
<th>Issue number: 2</th>
<th>This framework includes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Framework ID: FR02384</td>
<td>Level 4</td>
</tr>
<tr>
<td>Date this framework is to be reviewed by: 28/02/2017</td>
<td>This framework is for use in: England</td>
</tr>
</tbody>
</table>

Short description

The purpose of this framework is to train accountants to technician level (QCF Level 4) who work for accountancy firms or in finance divisions within other organisations.

This framework will be available at Level 4 and is relevant for the following job roles:

- Accounting Technician;
- Accounts Manager.

The framework will also provide progression for the Level 2 and 3 Apprenticeship in Accounting.
Contact information

Proposer of this framework

Employers from across the sector has been involved in the development of this framework. Some of these employers include Lincoln City Council, Preston City Accountants, NHS Shared Business Services and Procter & Gamble.

Developer of this framework

Name: Steven Poss  
Organisation: Financial & Legal Skills Partnership  
Organisation type: Sector Skills Council  
Job title: Apprenticeships Manager  
Phone: 0845 618 2363  
Email: steven.poss@financialskillspartnership.org.uk  
Postal address: 51 Gresham Street  
London  
EC2V 7HQ  
Website: www.financialskillspartnership.org.uk

Issuing Authority's contact details

Issued by: Financial Skills Partnership  
Issuer contact name: Lynn Bryson  
Issuer phone: 0845 618 2368  
Issuer email: Lynn.Bryson@financialskillspartnership.org.uk
Revising a framework

Contact details

Who is making this revision: Steven Poss
Your organisation: Financial & Legal Skills Partnership
Your email address: steven.poss@financialskillspartnership.org.uk

Why this framework is being revised

This framework is being revised to include the following:-

• Entry Conditions for this framework - reference to functional skills needs has been removed.
• Level 4, Pathway 1: Accounting - as above sentence on functional skills needs has been removed
• Level 4, Pathway 1: Accounting - the expected duration of the framework has been added
• Additional Employer Requirements - To state ERR is not part of this Higher Apprenticeship and therefore would not affect claiming an apprenticeship certificate.
• ACE Certification - includes information on claiming an apprenticeship completion certificate.

Summary of changes made to this framework

This framework is being revised to include the following:-

• Entry Conditions for this framework - reference to functional skills needs has been removed.
• Level 4, Pathway 1: Accounting - as above sentence on functional skills needs has been removed
• Level 4, Pathway 1: Accounting - the expected duration of the framework has been added
• Additional Employer Requirements - To state ERR is not part of this Higher Apprenticeship and therefore would not affect claiming an apprenticeship certificate.
• ACE Certification - includes information on claiming an apprenticeship completion certificate.

Qualifications removed

N/A
Qualifications added

N/A

Qualifications that have been extended

N/A
Purpose of this framework

Summary of the purpose of the framework

"Definition of Apprenticeships"

1. An Apprenticeship is a job with an accompanying skills development programme designed by employers in the sector. It allows the apprentice to gain technical knowledge and real practical experience, along with functional and personal skills, required for their immediate job and future career. These are acquired through a mix of learning in the workplace, formal off the job training and the opportunity to practice and embed new skills in a real work context. This broader mix differentiates the Apprenticeship experience from training delivered to meet narrowly focused job needs.

2. On completion of the Apprenticeship the apprentice must be able to undertake the full range of duties, in the range of circumstances appropriate to the job, confidently and competently to the standard set by the industry.

This framework has been developed by employers and providers to meet the needs of small and medium size enterprises through to the larger organisations. It provides a structured approach to training and developing prospective Accountants who understand the needs of the organisation, its customers and the sector within which they operate.

The Fair Access Report (July 2009) highlights the need for apprenticeships into the accounting profession and the UKCES Skills Audit (March 2010) highlights the need for more accountants in the future.

The framework includes the following job occupations at the following Level:

Level 4

Accounting Technician;
Accounts Manager.

Aims and objectives of this framework (England)

There is wide support for this Apprenticeship from both large and small companies in the accounting and finance sector.

This framework will help employers' recruitment of accountants to the sector by providing a training programme that can attract and help retain people in the sector.
The framework will help employers meet the current skills shortages in the sector, including a lack of industry and technical knowledge, as highlighted in our Skills Assessment for 2012 - please see pages 78 and 86 of the FSP Skills Assessment 2012 for England - 
http://www.ukces.org.uk/publications/ssa12-financial-insurance-profession-services

This programme will help employers assess the competence of their staff against National Occupational Standards (NOS).

This programme will also meet the Government's skills strategy by creating a modern technician class in the sector through apprenticeships and in particular Higher Apprenticeships. The apprenticeships are also aimed at a sector where future growth and jobs depend - please see UKCES Skills for Jobs report March 2010 - 

This programme will also meet the Government's skills strategy by:

- increasing the level of skills in the accountancy and finance sector to help achieve a world class skills base - page 4;

- providing access to Higher Level Apprenticeships that are required by learners and employers - page 7;

- ensuring vocational qualifications reflect the changing needs of employers - page 15.

BIS Skills for Sustainable Growth, November 2010 -
http://www.bis.gov.uk/assets/biscore/further-education-skills/docs/s/10-1274-skills-for-sustainable-growth-strategy.pdf
Entry conditions for this framework

Providers and employers are advised to develop recruitment practices where potential apprentices are required to complete an application form, attend an interview and undertake appropriate initial assessment. The purpose of taking this approach is to raise the profile of the Accounting Apprenticeship so that it is seen as valuable and worthwhile. This is also used to tailor the programme to meet individual learning and support needs and to recognise prior learning and experience. This will prevent duplication of learning.

This framework does not impose any restrictions in terms of entry requirements. There are no minimum academic criteria for entry except where employers set their own requirements.

It is recommended that Level 4 Higher Apprentices, who have not achieved a Level 2 or 3 Apprenticeship in Accounting will require GCSE Maths grades A*- C or Key/Functional Skill Application of Number/Mathematics at Level 1, or equivalent, good communication skills and vocational experience (research has indicated that people without this experience are likely to experience difficulties in completing the framework if they enter the Apprenticeship at Level 3 or 4). Learners will be asked to declare any criminal convictions, bankruptcy or CJJs at the time of registration onto the accounting qualification.

It is essential that there is a rigorous initial assessment process. Whilst the FLSP does not prescribe the use of any particular assessment and diagnostic tools, those used must be fit for purpose with regard to measuring literacy and numeracy skills.

Furthermore, assessing an applicant’s suitability for working within the sector with regard to personal attitudes, attributes and behaviours is recommended.

Good practice in initial assessment has identified that it must include as a minimum:

- diagnosis of individuals’ abilities and support needs in basic and Key or Functional skills;
- assessment of abilities and support needs in relation to knowledge qualifications;
- occupational/aptitudinal assessment;
- attitudinal assessment;
- assessment of prior experience and qualifications.

In addition, it must include discussions with individuals about their ambitions and motivation.

Successful recruitment practices will ensure that apprentices with the potential to complete the framework are placed on the programme. Where this potential has not been demonstrated they should be placed on pre-entry programmes.

The FLSP encourages providers and employers to accept alternatives to qualifications when entering onto this apprenticeship to ensure equality of access for people with a learning
difficulty. These alternatives include volunteering, employment, portfolio of evidence and non-accredited courses.

Other routes of entry including the 14-19 Diploma, Welsh Baccalaureate and Young Apprenticeships also provide a useful grounding for this apprenticeship.
Level 4

Title for this framework at level 4

Accounting

Pathways for this framework at level 4

Pathway 1: Accounting
Level 4, Pathway 1: Accounting

Description of this pathway

The total number of credits for this framework is as follows:

Knowledge = 50 credits

Competence = 42 credits

TOTAL CREDITS: 92 credits.

The delivery time for this Level 4 Higher Apprenticeship in Accounting is expected to be over a 12 to 18 month period.

Entry requirements for this pathway in addition to the framework entry requirements

It is recommended that Level 4 Higher Apprentices, who have not achieved a Level 2 or 3 Apprenticeship in Accounting will require GCSE Maths grades A*- C or Key/Functional Skill Application of Number/Mathematics at Level 1, or equivalent, good communication skills and vocational experience (research has indicated that people without this experience are likely to experience difficulties in completing the framework if they enter the Apprenticeship at Level 4.
<table>
<thead>
<tr>
<th>Job title(s)</th>
<th>Job role(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Manager</td>
<td>Duties may include overall strategic responsibility for an accounts payable and receivable department, with wider credit management and people management duties.</td>
</tr>
<tr>
<td>Accounting Technician</td>
<td>Duties may include controlling budgets, assisting with the preparation of accounts and writing reports.</td>
</tr>
</tbody>
</table>
Qualifications

Competence qualifications available to this pathway

<table>
<thead>
<tr>
<th>C1 - Level 4 Diploma in Business Skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
</tr>
<tr>
<td>-----</td>
</tr>
<tr>
<td>C1a</td>
</tr>
</tbody>
</table>

Knowledge qualifications available to this pathway

<table>
<thead>
<tr>
<th>K1 - Level 4 Diploma in Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
</tr>
<tr>
<td>-----</td>
</tr>
<tr>
<td>K1a</td>
</tr>
</tbody>
</table>
Combined qualifications available to this pathway

N/A

Relationship between competence and knowledge qualifications

C1 and K1 are required to complete the Higher Apprenticeship.
Transferable skills (England)

Functional Skills / GCSE (with enhanced functional content) and Key Skills (England)

Apprentices must complete or have completed one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications listed below in order to successfully complete their Apprenticeship and this will carry the QCF five credit values. If they do not have these qualifications as part of their evidence an Apprenticeship certificate cannot be awarded.

<table>
<thead>
<tr>
<th>Subject</th>
<th>Minimum level or grade</th>
<th>Credit value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>English</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Functional Skills qualification in English</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>GCSE qualification in English (with enhanced functional content)</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

<table>
<thead>
<tr>
<th>Subject</th>
<th>Minimum level or grade</th>
<th>Credit value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mathematics</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Functional Skills qualification in Mathematics</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>GCSE qualification (with enhanced functional content) in Mathematics</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Inclusion of Information and Communications Technology (ICT)

N/A - Functional Skills are not required for Higher Apprenticeships

Progression routes into and from this pathway
Progression into the Level 4 Higher Apprenticeship in Accounting can come from the following qualifications and apprenticeships:

- GCSE's and alternative qualifications;
- A-Levels;
- 14-19 Diploma;
- Welsh Baccalaureate;
- Level 3 Diploma in Accounting;
- Level 3 Advanced Apprenticeship in Accounting, Providing Financial Services, Payroll or other Level 3 Advanced Apprenticeship;

Apprentices can progress onto the following qualifications and job roles:

- Foundation Degree in Accounting - for more information, please visit Foundation Degree Forward - www.fdf.ac.uk;
- Various degree programmes in Accounting and Finance - for more information, please visit UCAS - www.ucas.ac.uk;
- Individuals who have completed AAT Level 4, may gain direct entry directly into stage 2 of the Robert Gordon University - Aberdeen - BA Accounting with CIMA Advanced Diploma programme depending on modules studied.

Some exemptions from Chartered Accounting examinations - Some exemptions from Chartered Accounting examinations - Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountants in England and Wales (ICAEW), Institute of Chartered Accountants of Scotland (ICAS) and Chartered Institute of Public Finance and Accountancy (CIPFA).

Accounts Manager.

**UCAS points for this pathway: N/A**
Employee rights and responsibilities

N/A
How equality and diversity will be met

The Fair Access to the Professions report (July 2009) highlights that unless the trends of recent decades are reversed, the typical accountant of the future will today be growing up in a family that is better off than three in four of all families in the UK - page 21 - http://www.bis.gov.uk/assets/bis.core/corporate/migratedd/publications/p/panel-fair-access-to-professions-final-report-21july09.pdf

Inequalities in the workplace also persist for women and there is evidence that new mothers face downward mobility once they return to the labour market. A recommendation in the report is to provide Apprenticeships with flexible entry and progression into the professions which can support mid-career, career interchange and career returner opportunities - page 35 - http://www.bis.gov.uk/assets/bis.core/corporate/migratedd/publications/p/panel-fair-access-to-professions-final-report-21july09.pdf

For the last two years the FLSP has been running its "Through the Glass Ceiling" programme. Whilst the main gender imbalance in our sector is at senior management level, there are also imbalances at other levels in the different sub-sectors. Under the FLSP's Equality and Diversity policy, we are committed "to achieve a workforce that reflects, at all levels, the diversity of the UK's population", so we will be working with the unions to bid for future funding, under Women and Work and other programmes, to create projects that will help address these imbalances.

Our aim is to see the progression, not just of women, but of all under-represented groups. There should be open recruitment of Apprentices to the programme, which is available to all people, regardless of gender, ethnic origin, religion or disability who meet the stated selection criteria.

All partners involved in the delivery of the apprenticeship - providers, assessment centres and employers must be committed to a policy of equal opportunities and must have a stated equal opportunities policy and procedure.

Only 0.2% of Apprenticeship learners progressed to further or higher education in 2007/08, and few went directly into the professions. The FLSP encourages all apprentices to progress onto further education for themselves and into a profession and progression routes are available for them to do so. This will help talent, regardless of background or qualifications to have the opportunity to develop and thrive.

This framework therefore aims to tackle these issues.
On and off the job guided learning (England)

Total GLH for each pathway

GLH does not apply to Higher Apprenticeship frameworks.

Minimum off-the-job guided learning hours

N/A

How this requirement will be met

N/A

Minimum on-the-job guided learning hours

N/A

How this requirement will be met

N/A
Personal learning and thinking skills assessment and recognition (England)

Summary of Personal Learning and Thinking Skills

N/A

Creative thinking

N/A

Independent enquiry

N/A

Reflective learning

N/A

Team working

N/A

Self management

N/A

Effective participation

N/A
Additional employer requirements

ERR is not part of this Higher Apprenticeship and therefore would not affect claiming an apprenticeship certificate.

From 1st March 2013, providers should upload Version 2 of the ACE Apprentice Declaration and Authorisation form as part of the certification process. This can be downloaded directly from ACE: http://acecerts.co.uk/

There are no additional mandatory employer requirements for this framework. However, in line with good practice, employers and training providers are encouraged to ensure the Higher Apprentice has the opportunity to gain awareness of their rights and responsibilities in the workplace. It is recommended that Higher Apprentices achieve the standards of attainment set out in the Employee Rights and Responsibilities (ERR) national outcomes which can be found in 'The Specification of Apprenticeship Standards for England' - Pages 8 and 9 - https://www.gov.uk/government/publications/specification-of-apprenticeship-standards-for-england

Higher Apprentices may attain these outcomes by completing a workbook or a relevant project which employers may choose to cover during a Higher Apprentice’s induction or other appropriate times during their Higher Apprenticeship.