Higher Apprenticeship in Accounting - Level 4 (England)

IMPORTANT NOTIFICATION FOR ALL APPRENTICESHIP STARTS FROM 22 AUGUST 2017

Modifications to SASE came into effect on 22 August 2017. Accordingly, SASE publication DFE-00167-2017 applies both to new Apprenticeship starts from 22 August 2017 and all Apprenticeships commenced before and not completed by 22 August 2017.

For more details of the changes please read the following preface page to the framework document.

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=FR04038

Issue date: 02 March 2017

Issued by
Financial Skills Partnership

apprenticeship
FRAMEWORKS ONLINE
www.afo.sscalliance.org

Document status: Issued
Modifications to SASE came into effect on 22 August 2017. Accordingly, SASE publication DFE-00167-2017 applies both to new Apprenticeship starts from 22 August 2017 and all Apprenticeships commenced before and not completed by 22 August 2017.

The modifications allow for an exemption to the English and Maths regular minimum requirements for people with Special Educational Needs, Learning Difficulties or Disabilities. This means that adjusting the minimum requirements to Entry Level 3 in English and Maths can be considered by the provider, on an individual and case-by-case basis, where all of the conditions of the updated SASE section 18 (Intermediate level) or section 37 (Advanced level) for have been satisfied and can be evidenced.

Full details relating to the exceptions eligibility criteria are contained in:

Sections 15-23 of SASE for Intermediate Level Apprenticeships
Sections 34-42 of SASE for Advanced Level Apprenticeships

When applying this exemption, providers must STILL consider how to enable the Apprentice to access further literacy and numeracy development – including Level 1 and Level 2 courses – as part of their overall training provision.

The modifications to SASE have also extended the list of qualifications that meet the minimum English requirements to allow for a British Sign Language (BSL) qualification, at the appropriate level, to be accepted as an alternative to a qualification in English, where BSL is the primary language of the Apprentice.

Full details relating to BSL acceptance are contained in:

Section 5(f) of SASE for Intermediate Level Apprenticeships
Section 28(f) of SASE for Advanced Level Apprenticeships

Furthermore, the SASE modifications have further extended the list of qualifications that meet the minimum English and Maths requirements to allow for the acceptance of a range of UK-wide qualifications, as an alternative to qualifications gained in England.

Full details relating to the list of acceptable qualifications are contained in:

Sections 5(g-j) and 6(f-i) of SASE for Intermediate Level Apprenticeships
Sections 28(g-j) and 29(f-i) of SASE for Advanced Level Apprenticeships

The modifications include reference to the new numerical grades in the reformed GCSE system and the minimum grade requirements. A grade 4 (new grading) will be considered equivalent to a grade C (old grading). A grade 2 (new grading) will be considered equivalent to a Grade E (old grading).

Full details relating to the numerically graded GCSEs are contained in:

Sections 5 and 6 of SASE for Intermediate Level Apprenticeships
Sections 28 and 29 of SASE for Advanced Level Apprenticeships

Please note that some frameworks may have English and Maths grade/level requirements that are above the SASE regular minimum requirements. The exceptions relating to the use of British Sign Language or Entry Level 3 qualifications, detailed above, do not apply to industry-specific minimum entry requirements. Please check specific framework documents to ascertain where this is the case and/or check directly with the Issuing Authority responsible for the framework.

The updated version of SASE, and guidance documents, can be accessed here:

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 Professional 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: 7</th>
<th>This framework includes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Framework ID: FR04038</td>
<td>Level 4</td>
</tr>
</tbody>
</table>

| Date this framework is to be reviewed by: 31/08/2017 | This framework is for use in: England |

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

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Organisation: Financial Skills Partnership  
Organisation type: Sector Skills Council  
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Website: www.financialskillspartnership.org.uk

Issuing Authority’s contact details

Issued by: Financial Skills Partnership  
Issuer contact name: Nanette Lane  
Issuer phone: 0114 284 1930  
Issuer email: apprenticeships@financialskillspartnership.org.uk
Revising a framework

Contact details

<table>
<thead>
<tr>
<th>Who is making this revision:</th>
<th>Sharon Wilton</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your organisation:</td>
<td>Skills for Justice</td>
</tr>
<tr>
<td>Your email address:</td>
<td><a href="mailto:apprenticeships@financialskillspartnership.org.uk">apprenticeships@financialskillspartnership.org.uk</a></td>
</tr>
</tbody>
</table>

Why this framework is being revised

This framework has been updated to address inconsistencies in the requirements for transferable skills, to clarify that there is no requirement for English and Maths in this framework.

Summary of changes made to this framework

This framework has been updated to address inconsistencies in the requirements for transferable skills, to clarify that there is no requirement for English and Maths in this framework.

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. All apprentices commencing their Apprenticeship must have an Apprenticeship Agreement between the employer and the apprentice. This can be used to reinforce the understanding of the requirements of the Apprenticeship.

3. 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 - https://www.gov.uk/government/publications/skills-for-jobs-today-and-tomorrow

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.

There remains no mandatory requirement for transferrable skills qualifications to be achieved.

Learners will be asked to declare any criminal convictions, bankruptcy or CCJs at the time of registration onto the accounting qualification.

It is essential that there is a rigorous initial assessment process. Whilst the FSP 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 FSP 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
Description of this pathway

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

Knowledge = 56 credits

Competence = 50 credits

TOTAL CREDITS: 106 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

There remains no mandatory requirement for transferrable skills qualifications to be achieved.
<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>No.</th>
<th>Ref no.</th>
<th>Awarding organisation</th>
<th>Credit value</th>
<th>Guided learning hours</th>
<th>UCAS points value</th>
</tr>
</thead>
<tbody>
<tr>
<td>C1a</td>
<td>601/0457/0</td>
<td>Association of Accounting Technicians</td>
<td>50</td>
<td>356</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Knowledge qualifications available to this pathway

<table>
<thead>
<tr>
<th>No.</th>
<th>Ref no.</th>
<th>Awarding organisation</th>
<th>Credit value</th>
<th>Guided learning hours</th>
<th>UCAS points value</th>
</tr>
</thead>
<tbody>
<tr>
<td>K1a</td>
<td>601/6551/0</td>
<td>AAT</td>
<td>56</td>
<td>420</td>
<td>N/A</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>English</th>
<th>Minimum level or grade</th>
<th>Credit value</th>
</tr>
</thead>
<tbody>
<tr>
<td>GCSE qualification in English (with enhanced functional content)</td>
<td>N/A</td>
<td>N/A</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>Mathematics</th>
<th>Minimum level or grade</th>
<th>Credit value</th>
</tr>
</thead>
<tbody>
<tr>
<td>GCSE qualification (with enhanced functional content) in Mathematics</td>
<td>N/A</td>
<td>N/A</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 - http://fd.ucas.com/CourseSearch/Default.aspx
• Various degree programmes in Accounting and Finance - for more information, please visit UCAS - https://www.ucas.com/
• 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
The remaining sections apply to all levels and pathways within this framework.

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://webarchive.nationalarchives.gov.uk/+/http://www.cabinetoffice.gov.uk/media/227102/fair-access.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://webarchive.nationalarchives.gov.uk/+/http://www.cabinetoffice.gov.uk/media/227102/fair-access.pdf

For the last two years the FSP 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 FSP'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 FSP 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.

The Apprenticeship Certificate England website is: [http://acecerts.co.uk/](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](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.