

# **Accountancy / Taxation Professional**

## **Assessment Plan**

### **Level 7**

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# Accountancy/Taxation Professional Assessment Plan

## Introduction

This Assessment Plan has been designed by a broad spectrum of Professional Services firms and other employers of Accountancy/Taxation Professionals working closely with the Professional Bodies and tuition providers. The plan is relevant for a wide range of roles across the sector in both large and small organisations in industry, practice and the public sector. For the purpose of this plan, Professional Bodies are the Apprentice Assessment Organisations.

All of the Professional Bodies included within in the Level 7 standard have been incorporated by Royal Charter and are Chartered Bodies. They have an obligation to maintain standards in the public interest and as such they are subject to significant oversight and independent scrutiny.

## Overview of Apprenticeship Programme

It is anticipated that candidates will typically complete the Apprenticeship in 36 months but this may vary due to prior qualifications and relevant work experience.

### Registration



Apprentice registers for the programme with the employer.

### On-programme Assessment



Apprentice achieves Mathematics and English Level 2 and completes the on-programme assessment as agreed with the employer. This will meet the knowledge, skills and behaviours detailed in the standard.

### Assessment Gateway



The employer decides the apprentice is ready for the end-point assessment and notifies the Professional Body.

### End Point Assessment (EPA) – all conducted within the EPA phase

#### Method 1



Synoptic Case Study completed after the gateway

#### Method 2



Project Report completed after the gateway

### Apprentice confirmed as competent by the Professional Body



### Certification

## Summary of Assessment

### End-point Assessment

The end-point assessment (EPA) will ensure that the apprentice can demonstrate their ability across the standard. It has two components, which have been designed to be attempted once the apprentice has completed the on-programme assessment and reached the assessment gateway. Both components of the EPA must be passed in order for the apprentice to be awarded the apprenticeship.

The components are:

1. A synoptic Case Study
2. A Project Report

Both elements will be assessed by the relevant Professional Body who will be registered on the Education and Skills Funding Agency's Register of Apprentice Assessment Organisations (RoAAO).

### Assessment Overview

Assessment Method	Area Assessed	Assessed by	Grading
Synoptic Case Study	Covers the Knowledge, Skills and Behaviours within the Standard (detailed in Appendix)	Professional Body	Pass/Fail
Project Report		Professional Body	Pass/Fail

### On-programme Assessment

The on-programme assessment will enable the apprentice to develop the knowledge, skills and behaviours set out in the standard and prepares the apprentice to attempt the end-point assessment. It is recommended that the following are included:

- examinations/assessments which will be set and marked by the relevant Professional Body
- work based professional development which will enable the apprentice to meet the requirements of the Professional Body and contribute to their eventual eligibility for membership
- employer provided learning and development
- on the job experience
- evidence from regular internal 6-month performance appraisals.

### Assessment Gateway

The decision as to whether the apprentice is ready to move on to the end-point assessment will be made by the

employer with the support of the Training Provider based on their monitoring of the apprentice's progress against the requirements of the standard. Prior to attempting the end-point assessment, the apprentice will need to have:

- achieved Level 2 Maths and English

## End-point Assessment

The end-point assessment will comprise two components and will be assessed by the relevant Professional Body, selected from the ESFA's Register of Apprentice Assessment Organisations (RoAAO). This will ensure independence and consistency, and provide reliable and accurate judgements. Both components must be individually passed for the apprentice to be deemed competent. The components are:

1. A **Case Study** based on a hypothetical scenario/situation
2. A **Project Report** submitted after the gateway

Together the two components will assess the full range of knowledge, skills and behaviours, as identified in the standard. The appendix to this plan details which knowledge, skills and behaviours are tested by each component.

All of the Professional Bodies listed in the standard are capable of delivering the end-point assessment but only those who are on the RoAAO will actually be able to deliver it. Some will lead to the apprentice becoming an accountancy professional and some will lead to the apprentice becoming a taxation professional.

## Case Study

The objective of the Case Study is to assess synoptically the apprentices' understanding of complex business (or individual) issues and their ability to analyse financial and non-financial data, exercise professional scepticism and ethical judgement, and develop conclusions and/or recommendations. The scenario may be based on a variety of different organisational structures or operations and success at the Case Study will require an integration of the technical knowledge, skills and behaviours required for the standard.

Within each Case Study, the apprentice will assume a fictitious persona, carrying out a number of connected tasks relevant to a hypothetical situation that aims to simulate real life as closely as possible. Once provided with detailed background information, the apprentice will use their knowledge to analyse the information, identify options and, by applying their judgement, make recommendations and provide advice. This reflects the role of a Professional Accountant/Taxation Professional in real life, working on an engagement that develops over time and requires them to adapt and react accordingly.

The Professional Body will produce a Case Study scenario for each sitting of the assessment, which will be sat in a controlled environment at a venue approved by the Professional Body, under invigilated and timed conditions. The Case Study will be a minimum of 3 hours in length and will be available at least twice each year. The Case Study will take place after the gateway, typically in the final 12 months of the apprenticeship. To pass the Case

Study an Apprentice must achieve a mark of 50% or equivalent. The Professional Body will hold additional Case Studies should they be required.

## Project Report

The project report will be completed after the gateway as the last element of the apprenticeship. The apprentice will be required to answer a series of 3-4 critical and evaluative skills and behaviours questions based on their work experience. There is likely to be a focus on the final 12 months of the apprenticeship in order to ensure the work experience undertaken is at a sufficient level of complexity to meet the Level 7 requirements.

Apprentices will prepare a report based on their own recent relevant experience for each of the set requirements. Within the report, each response would have a minimum word limit of 700 words and a maximum word limit of 1,000 words. Apprentices would be asked to structure each of their responses to include:

- Background and context to the scenario identified in the question;
- A description of their role, responsibilities and of the actions within the specific scenario;
- An evaluation of the particular professional skills and behaviours used and developed in the context of the scenario(s); and
- A critical examination of the lessons learned.

To pass the project report an apprentice must achieve a mark of 50% or equivalent with a word count not exceeding 4,000 words.

To ensure that the project report and individual responses are all the apprentices' own work validation can be provided by the employer and, if required, the Professional Body can check the project report against the detailed practical experience records held as part of the qualification process.

## Administering the End-point Assessment

The end-point assessment is triggered by the employer when the gateway requirements have been met and after determining the readiness of the apprentice. Delivery of all training, development and review activities up to the end-point are considered as being on-programme. The Professional Body must not have been involved in the on-programme training and development or the on-programme review of progress. The date and timing of the assessment should be agreed with the apprentice and their employer.

At the conclusion of the end-point assessment, the Professional Body determines whether the apprentice has passed or failed. For final certification, the apprentice must have passed all components of the end-point assessment. Should the apprentice fail any components they are required to re-take those components. The number of times an apprentice is permitted to re-take the end-point assessment and the date at which they do so is determined by the employer within the rules and regulations of the Professional Body.

## End-point Assessment – the final judgement

The final judgement as to whether an apprentice has passed both the components of the end-point assessment will be made by the relevant Professional Body, which will be selected from the ESFA's Register of Apprentice Assessment Organisations (RoAAO).

## Independence

Independence is key to the validity of this Assessment Plan and the employer group have adopted principles based on those used by the Professional Bodies. These bodies may be subject to regulation by the Financial Reporting Council (FRC) and the Privy Council.

- The Professional Bodies will provide both components of the end-point assessment. They will set and mark both the synoptic case study and the project report.
- In evaluating the end-point assessment, the Professional Body has no direct involvement with the apprentice so is impartial to the result.
- Employers are not required to be part of an assessment process and as such, it is accessible and deliverable for all employers.

## End-point Assessment – Summary of role and responsibilities

The responsibilities of the various stakeholders in the end-point assessment, and the means by which the independence of the assessment is achieved, are detailed below.

Professional Body	<ul style="list-style-type: none"> <li>- Registered on the Education and Skills Funding Agency's Register of Apprentice Assessment Organisations</li> <li>- Has no involvement in the training of the apprentices</li> <li>- Ensures there are robust quality assurance processes in place to deliver assessments to the required standard</li> <li>- Develops the detailed criteria for marking the assessment</li> <li>- Marks both elements of the end-point assessment against the criteria and ensures that the assessors/examiners have the required qualifications and experience to assess the performance of the apprentice in all components of the end-point assessment.</li> <li>- Has effective quality assurance and quality control procedures that support fair, objective, reliable and consistent assessments.</li> <li>- Determines whether competence has been achieved.</li> <li>- Holds internal reviews of assessment processes and practices.</li> </ul>
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Apprenticeship Training Provider	<ul style="list-style-type: none"> <li>- Provides appropriate training to the apprentice as agreed with the employer in preparation for the end-point assessment</li> <li>- Undertakes regular progress reviews</li> <li>- Training providers will be registered on the Education and Skills Funding Agency's Approved Register of Apprenticeship Training Providers</li> </ul>
Employer	<ul style="list-style-type: none"> <li>- Provides appropriate training to the apprentice in preparation for the end-point assessment</li> <li>- Undertakes regular progress reviews</li> </ul>
Apprentice	<ul style="list-style-type: none"> <li>- Completes the end-point assessment</li> </ul>

## Quality Assurance and Quality Control

Quality Assurance and Quality Control of this Assessment Plan is vital to ensure the credibility and competence of apprentices who have successfully completed the end-point assessment. The design principles of this Assessment Plan include both internal and external assurance over the quality of assessment.

### Internal Assurance

Professional Bodies are the Assessment Organisations. They have the primary responsibility for ensuring the quality assurance and quality control of the end-point assessment and for determining fair, reliable and consistent judgments on the competency of apprentices. Examples of internal assurance requirements of the Professional Bodies are as follows:

- The Professional Bodies must be registered on the Education and Skills Funding Agency's Register of Apprentice Assessment Organisations.
- The Professional Bodies must have the infrastructure to assess apprentices as required by employers.
- The Professional Bodies must have established internal quality assurance and quality control procedures. As part of this, Assessment Organisations are expected to put in place quality assurance systems that support fair, reliable and consistent assessment across apprentices and over time.
- Ensure that the assessors/examiners have the required qualifications and experience to assess the performance of the apprentice in all components of the end-point assessment.
- The Professional Bodies must verify the recommendations of the Independent Assessors, on a sample basis, to ensure the independence of the Assessors, compliance with the requirements of our Assessment Plan, consistency of assessment and the appropriateness of any determination of competency, in relation to the requirements of the standard. The sampling must be sufficient to provide assurance that the assessment process of each Professional Body has been followed correctly and that no apprentice has been passed or failed inappropriately.

As part of the above, assessment organisations will:

- Hold internal reviews of assessment processes and practices and any issues arising
- Meet annually with all other assessment bodies for the Accountancy/Taxation Professional apprenticeship programme to share practices and resolve issues.

The Professional Bodies have significant experience in the delivery of professional qualifications over many decades. Their expertise and the moderation procedures they employ ensure consistent high quality standards are maintained across their organisations and over time.

### Requirements for Independent Assessors

To be recognised as an approved Independent Assessor by a Professional Body an individual must meet all of the following criteria:

- They must not have been engaged in the apprentice's work experience or training and development throughout the duration of the apprenticeship; and
- They must be a qualified Professional Accountant, as defined by the International Federation of Accountants (IFAC); and
- They must have a minimum of 5 years recent experience of working in a professional services setting, with specific knowledge and experience of the relevant job role, so that competence of the apprentice can be effectively ascertained.

The Professional Bodies may also be subject to regulation by the Financial Reporting Council (FRC) and the Privy Council.

### External Assurance

External quality assurance of the end-point assessment for this Apprenticeship Standard will be managed by the Institute for Apprenticeships.

### End-point Assessment - Grading

The apprenticeship will not be graded as the end-point assessment is aligned with professional registration and an exemption is granted for the standard.

### Implementation

#### Affordability

The cost of the end-point assessment is 10% of the overall cost.

#### Professional Body Recognition

Completion of the Accountancy/Taxation Professional Apprenticeship will result in eligibility to apply for membership of one or more of the Professional Bodies detailed in the Standard, subject to meeting the

requirements expected by the regulator and/or the relevant regulations where chartered status is involved.

## Consistency

Accountancy apprenticeships are already well recognised in the sector. The Assessment Plan is easy to administer and the assessments are available in a wide range of external locations allowing for complete flexibility, regardless of the location of the employer and the apprentice. The Professional Bodies have the infrastructure and geographical coverage in order to assess apprentices as required by employers on a consistent basis.

## Volumes

The approach set out above offers an affordable and scalable programme for the apprenticeship. Initially we expect 500 + apprentices but anticipate this will grow as we expect apprenticeships to be popular and encourage more employers across the sector to train.

## Appendix

### Mapping the EPA against the Knowledge, Skills and Behaviours

Knowledge	Case Study	Project Report
Assurance, Risk and Control	X	
Business Acumen	X	
Financial Information	X	
Legislation, Standards and Principles	X	
Strategic Business Management and Governance	X	
Skills	Case Study	Project Report
Building Relationships		X
Business Insight	X	X
Communication	X	X
Ethics and Integrity	X	X
Leadership	X	X
Problem Solving and Decision Making	X	X
Behaviours	Case Study	Project Report
Adds Value	X	X
Continuous Improvement		X
Flexibility	X	X

Professional Scepticism	X	X
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