

Accountancy or Taxation Professional Level 7 Apprenticeship

24/25 - WITH CIMA QUALIFICATION

Accountancy or taxation professionals are recognised around the world as respected leaders in accountancy, taxation, finance and business. From providing strategic business advice to audited financial statements or driving mergers and acquisitions, a career as an accountancy or taxation professional can be diverse and challenging; it's not just about putting numbers into a spreadsheet. Accountancy or taxation professionals use technical knowledge, skills and experience to lead organisations and people to make responsible and sustainable financial decisions. They are required to act in the public interest and must therefore maintain the highest standards of professional conduct and competency; upholding ethical behaviour and integrity at all times.



apprenticeships@htftpartnership.co.uk



HTFT was founded on the vision and promise of offering a real alternative to traditional Finance/Accountancy professional training. We believe that our programmes should fit in with busy work schedules and help develop good professional accountants.

At HTFT Partnership we have developed our programmes to allow you to develop talent within your business. We put a key focus on providing a clear structured progression route for your talent to give them the opportunity to develop and flourish both as individuals and as an asset to your business.



CIMA
Registered Tuition Provider

Qualification level

Level 7

Duration

Up to 36 months, dependent on recognised prior learning and experience

Employer requirements

To provide 6 hours per week off-the-job training
Quarterly attendance at progress review meetings

HTFT entry requirements

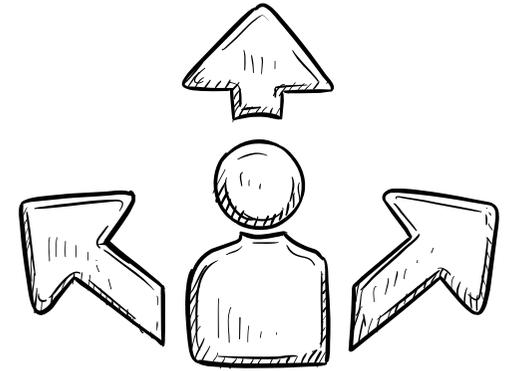
GCSE grade 5-9 (old system A*-C) in Maths and English or equivalent level 2 qualification/ functional skills.
Level 4 accountancy qualification.



Accountancy or taxation professionals provide financial information and advice to organisations of all types and sizes; from owner managed businesses to multi-national organisations; from private enterprises to public sector institutions, from entrepreneurs to charities.

Along with accountancy training, apprentices will also gain valuable skills in,

- relationship building
- communication
- leadership
- ethics and integrity
- problem solving and decision making
- adding value
- proactivity
- professional scepticism



What role is this apprenticeship appropriate for?

- External auditor
- Financial accountant
- Financial analyst
- Forensic accountant and Business advisor
- Internal auditor
- Management accountant
- Management consultant
- Tax accountant
- Tax adviser
- Tax specialist
- Finance Business Partner

How is the apprenticeship assessed?

KNOWLEDGE

Assurance Risk and Control

Provide a degree of assurance that stakeholders can trust information (financial and non-financial) regarding the organisation, as relevant to their role. In doing so, they will be able to exercise professional judgement and consider both risks and risk management approaches.

Work based learning could include: Secondments to the audit/tax teams

Business Acumen

Demonstrate knowledge of key business objectives and measurements of success.

Work based learning could include: Shadowing in client meetings

Financial Information

Prepare, analyse and interpret an organisations financial information (both for internal and external purposes), as relevant to their role.

Work based learning could include: Taking on new tasks, shadowing

Legislation, Standards and Principles

Understand, interpret and apply the legislation, standards and principles that apply to Standards and their role. This may include, but not be limited to, accounting standards, auditing Principles standards, taxation legislation, ethical codes and internal principles adopted by an organisation.

Work based learning could include: Internal training programmes

Strategic business management and governance

Apply their judgement and make sustainable business decisions (including recommendations for good governance) using financial and non-financial information. Support strategic decision making with meaningful financial analysis and project appraisal. Present a balanced conclusion, with supporting evidence, which includes internal and external factors.

Work based learning could include: Shadowing in meetings, internal training programmes



Please see Appendix 1 to understand the link between the KSBs assessed in EPA 2 and the different duties.

How is the apprenticeship assessed?

SKILLS

Building Relationships

Build trusted and sustainable relationships with individuals and organisations. Consistently support individuals and collaborate to achieve results as part of a team.

Work based learning could include: Shadowing in meetings, taking on new tasks to work with new colleagues around the organisation or with external stakeholders

Business Insight

Influence the impact of business decisions on relevant and affected communities based on an appreciation of different organisations and the environments in which they operate

Work based learning could include: Gaining exposure to more diverse clients with different legal structures, different industries and appreciating the differences in those environments

Communication

Communicate in a clear, articulate and appropriate manner. Adapt communications to suit different situations, individuals or teams.

Work based learning could include: Learning how to effectively question clients, in order to obtain a full picture, dealing with difficult conversations and using a plethora of mediums.

Ethics and Integrity

Identify ethical dilemmas, understand the implications and behave appropriately. Understand their legal responsibilities, both within the letter and the spirit of the law, as well as be aware of the procedures for reporting concerns over potentially unethical activities.

Work based learning could include: Knowing who to take ethical issues to within the organisation, the processes of these and regulatory bodies that may need to be communicated to.

Leadership

Take ownership of allocated projects and effectively manage their own time and the time of others. Demonstrate good project management skills to deliver high quality work within the appropriate timeline. Act as a role model and motivate others to deliver results.

Work based learning could include: Taking on new tasks that include leading on meetings/teams/projects, dealing with conflicting priorities, learning effective time management and organisation skills

Problem solving and decision making

Evaluate information quickly and draw accurate conclusions. Assess a problem from multiple angles to ensure all relevant issues are considered. Gather the appropriate facts and evidence in order to make decisions effectively.

Work based learning could include: Learning different perspectives of problems and supporting the driving of solutions



How is the apprenticeship assessed?

BEHAVIOURS

Adds Value

Anticipate an individual's / organisations future needs and requirements. Identify opportunities that can add value for the individual / organisation.

Work based learning could include: Leading or being involved in software implementation, researching into different solutions for a business case

Continuous Improvement

Take responsibility for their own professional development by seeking out opportunities that enhance their knowledge, skills and experience.

Work based learning could include: Internal training programmes, google research, learning excel skills, PowerBI training

Flexibility

Adapt approach to assist organisations and individuals to manage their conflicting priorities as circumstances change.

Work based learning could include: Shadowing seniors dealing with multiple projects, taking on new tasks to lead on different budgets across different departments

Professional Scepticism

Apply a questioning mind to conditions which may indicate a possible misstatement of financial information due to error or fraud.

Work based learning could include: Learning where further evidence could be collected to answer questions, learning where to consider possible intentional misstatements or non-compliance

Google Review Jul 24

Excellent service, brilliantly written resources and tutoring, flexible ways of studying. I wish I had gone with HTFT years before I did!



CIMA qualification

The CIMA Professional Qualification is recognised worldwide as the most relevant global finance qualification for a career in business.

By studying with CIMA you will be joining a global organisation powered by two of the world's leading accounting bodies (AICPA – the American Institute of Certified Public Accountants and CIMA). We work together to make management accounting the most valued profession in business worldwide.

On completion of the CIMA Professional Qualification, you will be awarded the Chartered Global Management Accountant (CGMA) designation, recognising your value and showcasing your professionalism, business and leadership skills, ethics and commitment.

There are three learning pillars in the Professional Qualification:

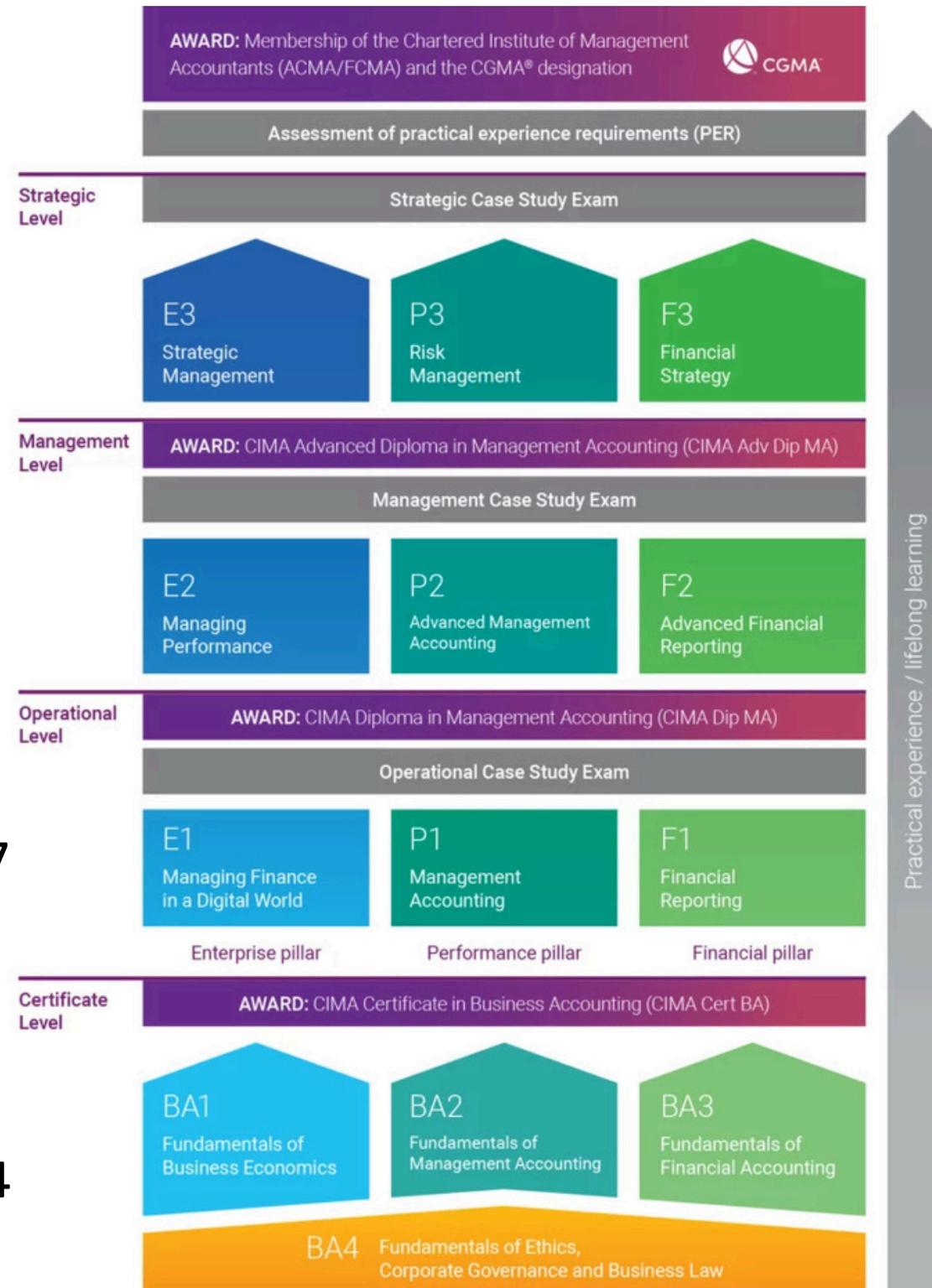
- The Enterprise pillar focuses on how to formulate as well as effectively implement strategy. It emphasises how change management, project management and relationship management and the structuring of organisations can help to successfully implement strategy.
- The Performance pillar uses the tools and techniques of management accounting and risk management to ensure a realistic strategy and to monitor implementation. It covers budgets and cost management and develops the ability to identify, classify, evaluate and manage risk.
- The Financial pillar focuses on how to prepare and interpret financial statements with an understanding of the regulatory framework and external reporting requirements. It looks at tax implications of financing decisions and formulating financial strategy.

On completion of the Operational level you are awarded with the CIMA Diploma in Management Accounting qualification, and on completion of the Management level you gain the CIMA Advanced Diploma in Management Accounting qualification.



Level 7

Level 4



The Operational Level focusses on short-term decision-making. You'll be able to work with others in your organisation and use appropriate data and technology to translate medium-term decisions into short-term actionable plans.

E1

Managing Finance in a Digital World

- A. Role of the finance function
- B. Technology in a digital world
- C. Data and information in a digital world
- D. Shape and structure of the finance function
- E. Finance interacting with the organisation

P1

Management Accounting

- A. Cost Accounting for decision and control
- B. Budgeting and budgetary control
- C. Short-term commercial decision making
- D. Risk and uncertainty in the short term

F1

Financial Reporting

- A. Regulatory environment of financial reporting
- B. Financial statements
- C. Principles of taxation
- D. Managing cash and working capital

Operational Case Study Exam

The Operational Level Case Study Examination provides the simulated role of an entry-level finance professional, which allows candidates to demonstrate that they have acquired the required knowledge, skills, techniques and mindset for that role.

E1, F1 and P1 must be passed, before the Operational Case Study exam can be sat

The Management level focuses on translating long term decisions into medium term plans. You'll be able to use data and relevant technology to manage organisational and individual performance, allocate resources to implement decisions; monitor and report implementation of decisions; as well as prepare and interpret financial statements to highlight business performance

E2

Managing
Performance

- A. Business models and value creation
- B. Managing people performance
- C. Managing projects

P2

Advanced Management
Accounting

- A. Managing the costs of creating value
- B. Capital investment decision making
- C. Managing and controlling the performance of organisational units
- D. Risk and control

F2

Advanced Financial
Reporting

- A. Financing capital projects
- B. Financial reporting standards
- C. Group accounts
- D. Integrated reporting
- E. Analysing financial statements

Management Case Study Exam

At the Management level, the role simulated is that of a finance manager. The capstone Case Study Examination provides a simulated context allowing candidates to demonstrate that they have acquired the required knowledge, skills, techniques and the mindset required for that role.

E2, F2 and P2 must be passed, before the Management Case Study exam can be sat

Strategic level is the third and final level of the CGMA Professional Qualification and consists of three subject areas and the Strategic level case study exam.

The Strategic level focuses on long term strategic decision making. You will be able to support organisational leaders to craft strategy; evaluate and manage risks that might prevent organisations from successfully implementing strategy; value organisations; and source financial resources required to implement of strategy.



A. The Strategy process

B. Analysing the organisational ecosystem

C. Generating strategic options

D. Making strategic choices

E. Strategic control

F. Digital strategy

A. Enterprise risk

B. Strategic risk

C. Internal controls

D. Cyber risk

A. Financial policy decisions

B. Sources of long term funds

C. Financial risks

D. Business valuation

Strategic Case Study Exam

At the Strategic level, the role simulated is that of the senior finance manager. The Case Study Examination provides a simulated context which allows learners to demonstrate that they have acquired the required knowledge, skills, techniques and mindset for that role.

E3, F3 and P3 must be passed, before the Strategic Case Study exam can be sat

Congratulations if you have exemptions from any papers of CIMA, this is a reflection of qualifications gained prior to starting your CIMA journey! At HTFT our policy is to encourage you to apply for your exemptions with CIMA (please refer to "What costs are not included") however as a supportive measure you may be required to complete a mock in certain papers in order to ensure you have prerequisite knowledge for your first examinable paper.

"What if I don't pass a mock?"

If you don't pass a mock paper, this demonstrates insufficient knowledge to progress and therefore will require you to take the full course with materials and then take (and pass) another mock assessment. We won't be asking you to take the real exam!

I have 7 exemptions up to Management Case Study, where should I start..?



We'll work with both apprentice and employer to design a programme that will support the apprentice to ensure they have the right knowledge, skills and behaviours to complete the programme, including their CIMA qualification. We'll look at your job role and sector that you are working in to identify the best strategic professional papers to enhance development, business needs and your interests. Since the case study is examining the content of E, F and P, would recommend that you sit a mock for E2, F2 and P2 to ensure you are competent going into MCS.

We will create this as part of your individual learning plan (ILP), allowing time to cover materials for each pre-cursor paper

I work in a business that gets really busy at specific points in the year



No problem!

Every learning plan is unique and created with the apprentice and employer business in mind!

With CIMA, E, F and P papers are sat on demand, therefore flexible to your study plan! Case studies, however, are sat in 1 of 4 designated windows, therefore we will work with you to design your programme around your busy periods.

How is the apprenticeship assessed?

An apprentice is assessed against knowledge, skills and behaviours outlined in the apprenticeship standard. They will be set two end point assessments to demonstrate their competences against each knowledge skill and behaviour.

End Point Assessment

Strategic Case Study (EPA1)

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.

Project Report (EPA2)

The project report will be completed after the gateway as the last element of the apprenticeship. The apprentice will be required to evaluate all skills and behaviours based on their work experience through 4 scenarios. 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.

Assessment Method	Area Assessed	Assessed By	Grading
Synoptic Case Study (SCS)	Covers the Knowledge, Skills, and Behaviours within the Standard	CIMA	Pass/Fail
Project Report		CIMA	Pass/Fail



Levy or Non Levy?

If you're an employer with a pay bill over £3 million a year, you must pay the apprenticeship levy. The amount paid is 0.5% of your employer annual pay bill and must be reported through your Employee Payment Summary.

Your annual pay bill is all payments to employees that are subject to Class 1 secondary NIC such as wages, bonuses, commissions and pension contributions

Employers who need to pay the Apprenticeship Levy are eligible for an allowance of £15,000 per tax year. This can be used to reduce the amount of levy owed. The allowance cannot be carried forward to the next tax year.

The funds you receive into your digital account for spending on apprenticeships will equal your 'levy payment' plus a 10% top-up applied by the government.

Maximum band for Level 7 - £21,000

IF YOU ARE LEVY PAYING BUSINESS

If you are a levy paying business, the levy will cover all **eligible** costs.

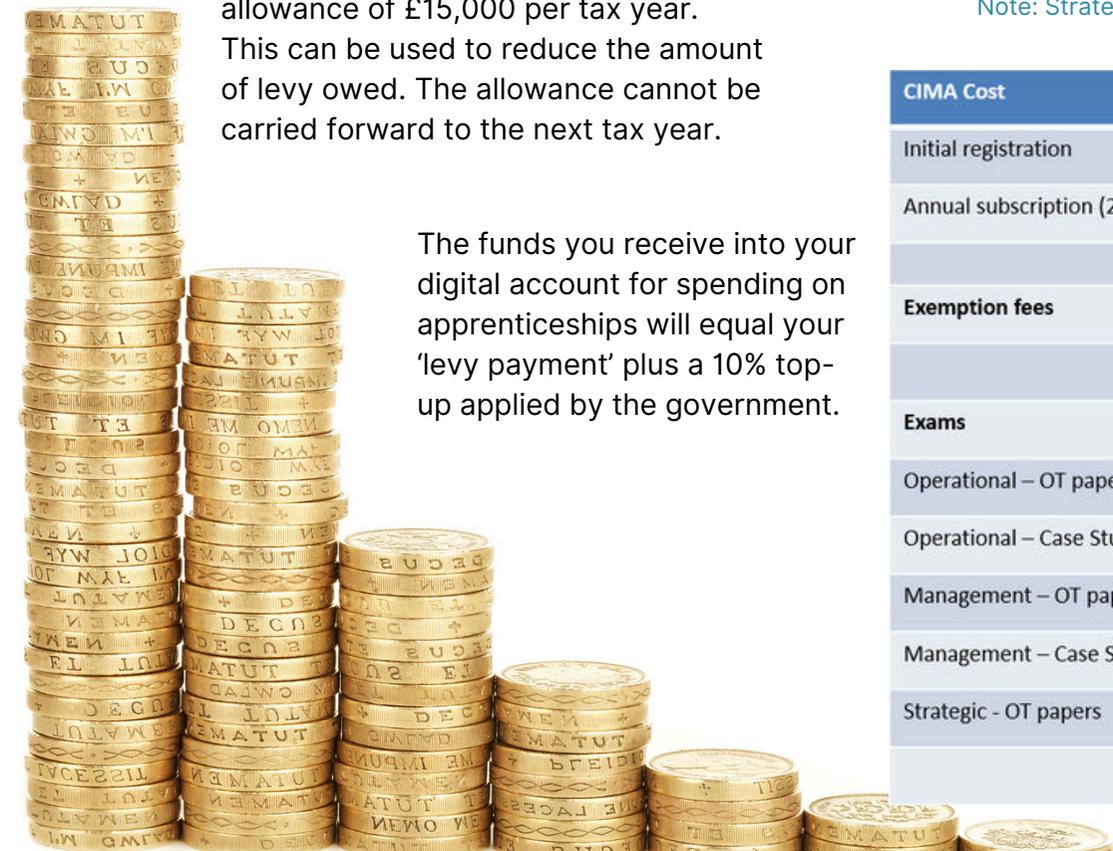
IF YOU ARE A NON LEVY BUSINESS

If you are sufficiently small that you don't pay in to the levy, then the government will pay 95% of the total fee, and you will be expected to make up the remaining 5% as co-investment. For example, for an apprenticeship costed at £21,000, the co-investment required from the employer is £1,050. This is paid directly to HTFT, as the chosen training provider.

Regardless of Levy or Non-Levy, below are all ineligible costs, therefore *not* covered by the apprenticeship and will need to be covered by the employer separately.

Note: Strategic Case Study (SCS) is EPA1, therefore covered by the apprenticeship levy.

CIMA Cost	£	
Initial registration	99	
Annual subscription (2024/2025)	139/145	
Exemption fees	Nil	
Exams		
Operational – OT papers	£117 / £144	3 papers
Operational – Case Study	£239 / £248	1 paper
Management – OT papers	£164 / £171	3 papers
Management – Case Study	£246 / £256	1 paper
Strategic - OT papers	£232 / £241	3 papers
2025	Exam fees - £2,172	If all papers sat in 2025



Live-FLEX

With an apprentice being eligible for 20% off-the-job training per week, having a member of the team out of the office for a whole day every week can be difficult.

	HTFT live	HTFT on-demand
Access to HTFT's vibrant Online Learning Community	✓	✓
HTFT Student Notes (clean)	✓	✓
Full syllabus recordings (broken down into individual topics)	✓	✓
HTFT Student Notes (annotated)	✓	✓
Invites to timetabled 'Live Online' interactive Masterclass sessions	✓	✗
Masterclass recordings (with annotated notes)	✓	✓
HTFT computer based Checkpoint tests (with debrief recordings)	✓	✓
HTFT computer based Midpoint Test and 2 x Proficiency tests (with debrief recordings)	✓	✓
CIMA approved Study Text, Exam Kit and Pocket Notes	✓	✓
HTFT Partnership Pass Guarantee	✓	✓

Our Live-FLEX options give apprentices the opportunity to attend a LIVE course each week (Eve/Wkend)
 We request the employer allow TOIL for this, with the remaining 50% of their off-the-job training to be completed at a more convenient time for you!

We will timetable their studies, but it can be worked around your needs!



Request a sample timetable
apprenticeships@htftpartnership.co.uk



Course Delivery

Our delivery

We're committed to digital delivery. We're committed to delivery models that reflect how people learn, now and in the future. We put flexibility and leading edge technology at the heart of our delivery and offer high quality, engaging live online sessions and masterclasses.

We put learning and mastering first. By creating a rich, relevant learning experience we develop highly competent professional accountants who achieve high exam results. Our innovative approach to skills training 'flips' the traditional model of training on its head. We provide a structure that allows individuals to engage in pre-recorded videos followed by in-session exercises: allowing the tutor's role to change from instructor to coach and mentor.

Online learning community

HTFT run flipped classroom courses whereby students will be provided course notes and pre recorded videos to take them through the notes at the start of each course. Students will be set topics to cover as homework each week to give them the power to cover the knowledge of the course at their own speed.

Tutor led masterclasses

Apprentices will have the opportunity to join tutor led masterclasses during each course which will be focussed on giving students the opportunity to practice questions with a specialist tutor.

Masterclasses will run from 2pm-5pm. If students join during this time they can record the time as OTJ training.

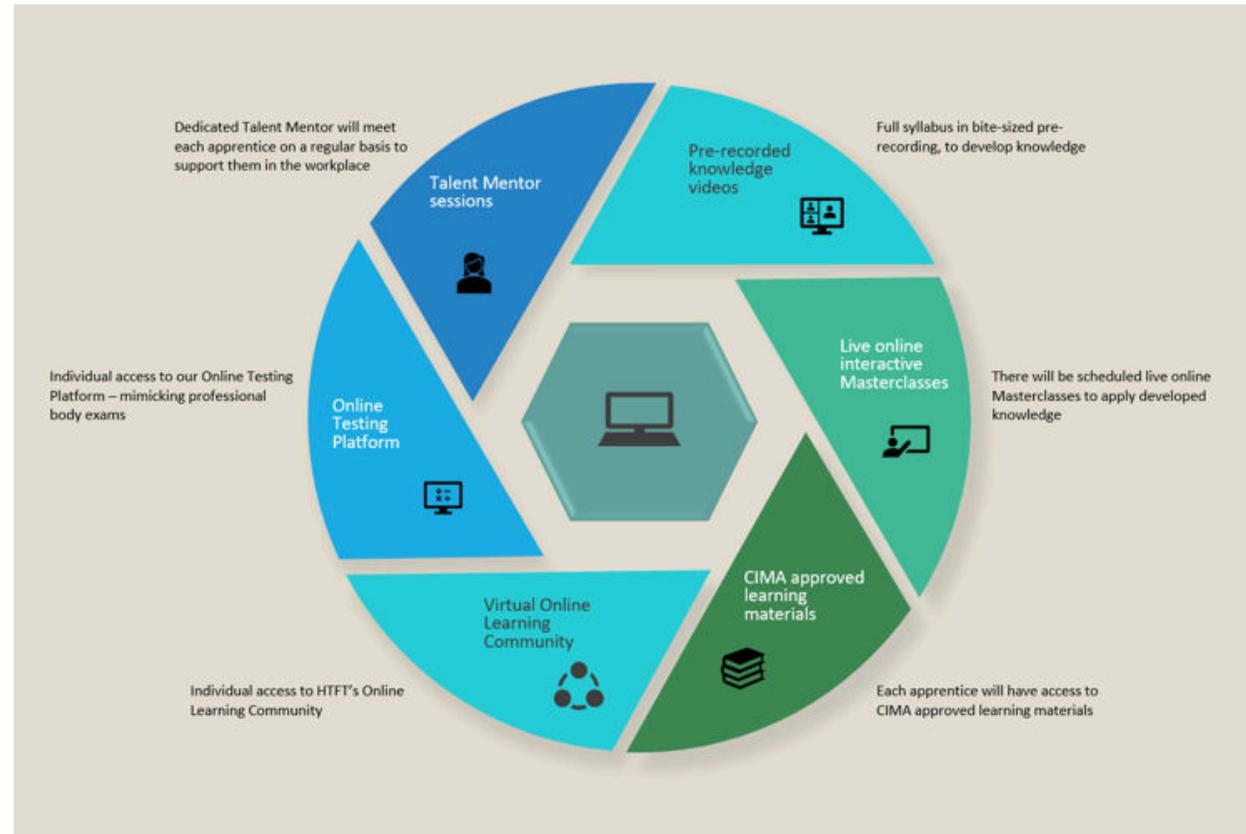
Masterclasses will also run from 6:30pm – 8:15pm for students who cannot join during working hours. This time would not count as OTJ training.

Rogo testing suite

Apprentices will be given a testing suite for each course which will include a checkpoint test after each topic and 3 mock exams throughout each course.

Dedicated Talent mentor

Each apprentice will be assigned a dedicated talent mentor who will support the apprentice through their programme, host review meetings, review OTJ logs and ensure the apprentice is prepared for their end point assessments.



Apprenticeship portal (Aptem)

HTFT will provide each apprentice access to our apprenticeship portal Aptem. Aptem will be used to keep a record of the apprentices journey through the programme. All mandatory apprenticeship paperwork will be stored within Aptem. Review meetings will be hosted within Aptem. Line managers will also be provided access to Aptem and will be expected to support the apprentice in ensuring it is completed and to add their signatures to verify targets set in review meetings.

Off-the-job training

An apprenticeship is a job with training, an employer must provide an apprentice with the opportunity to practice new skills in the work environment.

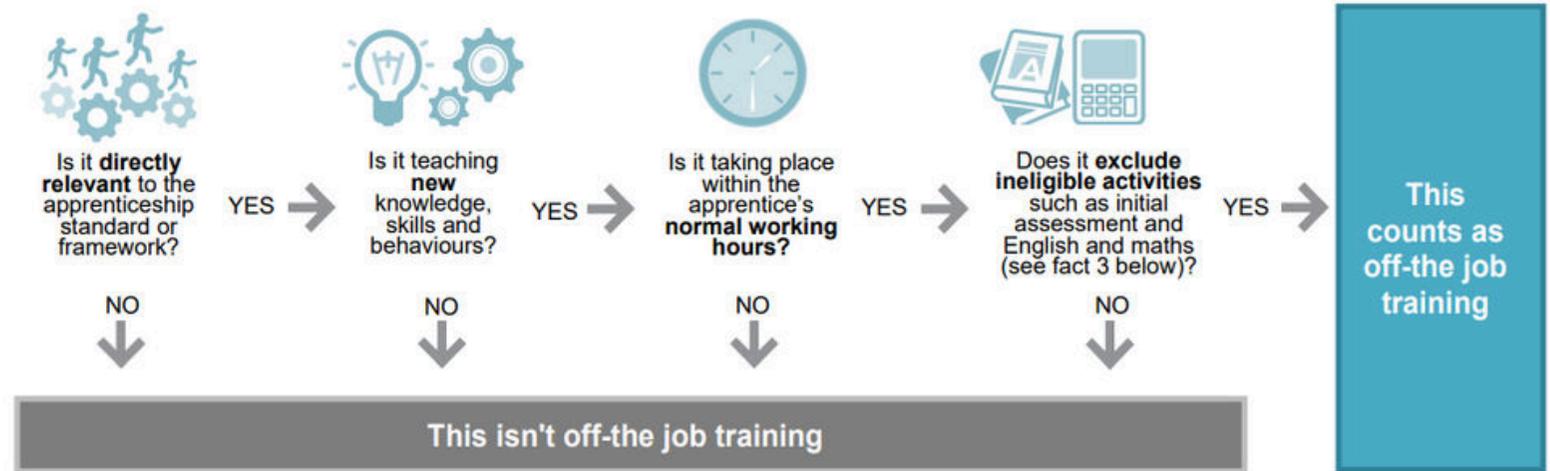
Off the job training is a statutory requirement for an apprenticeship. To be eligible for government funding the apprentice must spend at least 20% of their normal working hours on off-the-job training. This means that the minimum requirement, for apprentices working 30 hours or more per week is an average of 6 hours of off-the-job training per week over the planned duration of their apprenticeship programme.



Off-the-job training: steps to help you determine whether an activity counts as off-the-job training

Planning
All off-the-job training activities must be agreed in advance of the apprenticeship delivery to be eligible as off the job training.

Documenting
Apprentices are required to maintain a log of all off the job training activities ensuring the training is teaching new knowledge, skills and behaviours, is directly relevant to the apprenticeship and takes place during their normal working hours



Key facts:

- 1** Off-the-job training must make up at least 20% of the apprentice's normal working hours (normal working hours are capped at 30 hours a week for funding purposes only). For a full-time apprentice, this is an average of 6 hours per week over the planned duration of the apprenticeship.
- 2** Off-the-job training must be away from the productive job role, but this doesn't mean it must be away from the workplace. Training can take place at the employer's premises, off-site (e.g. in a provider classroom) or at home (e.g. distance learning).
- 3** Time spent on initial assessment and onboarding, English and maths, training not required by the apprenticeship standard, progress reviews, examinations and other testing, and training which takes place outside the apprentice's normal working hours does not count towards off-the-job training.

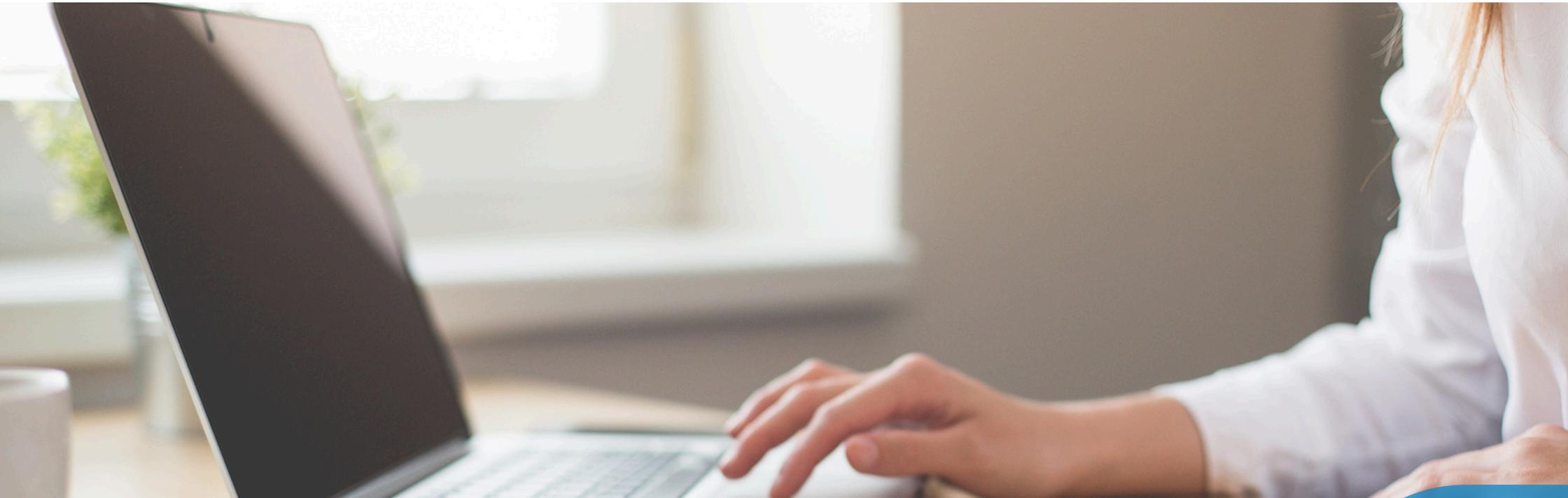
Progress Reviews

During the apprenticeship programme, your talent mentor will organise progress reviews, to discuss the progress to date of the apprentice against their training plan, at least every 3 calendar months.

The review must be a three-way discussion involving the training provider, employer and the apprentice. The discussions must be documented and signed by all three parties.

THE JOURNEY TRAVELLED TO DATE AND WHERE IT WILL TAKE YOU NEXT

- To check progress against any actions agreed at the previous review, including any training that has been delivered since the last review;
- Allow for any off-the-job training logs to be discussed, agreed, documented or collected;
- Check overall progress of the apprentice against their agreed training plan, and that any slippage against the volume of planned off-the-job training is documented.
- Provide for an opportunity to update the training plan
- Allow for any concerns and / or new information (e.g. changes of circumstance) to be discussed.
- Agree and document actions for the next review.



British values and Prevent Duty

British Values underpin what it is to be a citizen in a modern and diverse community and are at the heart of every apprenticeship.

The Department for Education's definition of British values includes:

- Democracy
- The rule of law
- Individual liberty
- Mutual respect and tolerance

All apprentices are required to complete British Values training during their apprenticeship programme



Maths and English

Apprentices are required to hold a level 2 qualification in English and Maths prior to taking the End-Point Assessment.

HTFT require all apprentices to evidence a GCSE grade 5-9 (old system A*-C) in Maths and English or equivalent level 2 qualification/ functional skills before starting an apprenticeship with us.

HTFT are required to assess students level of English and Maths via a functional skills initial assessment prior to starting an apprenticeship.



Next steps... Learner eligibility

Before HTFT can accept an individual onto the apprenticeship programme they are required to conduct eligibility checks.

Please review the information below and if you are happy all requirements can be met then please complete the HTFT enquiry form.

The individual must have a valid and eligible residency status and the right to work in England for at least 3 years.

The individual must be 16 years of age at the start of the academic year.

The individual must be able to complete the apprenticeship with the time available.

The individual must not be undertaking another apprenticeship, receiving any other training funded by the Adult Skills Fund (ASF) or in receipt of any other direct Department of Education (DfE) funding.

They must spend at least 50% of their working hours in England over the duration of the apprenticeship.

What do we need to make our assessment?

1. Passport or birth certificate
 - a. Confirmation of date of birth
 - b. For UK nationals, to verify residency
2. For non-UK nationals – immigration permissions
 - a. to verify residency eligibility
 - b. to verify the visa will not expire before the duration of the apprenticeship programme
3. Contract of employment (or statement from employer)
 - a. To confirm that the apprentice will spend at least 50% of their working hours in England
 - b. To confirm that the apprentice is employed by that employer
 - c. To confirm the contract length isn't shorter than the duration of the apprenticeship
4. Access to individuals prior learning record (PLR)
 - a. To confirm they are not enrolled on another apprenticeship, a DfE funded HE / FE programme, an ASF funded programme.

Next steps... Programme eligibility

To verify an apprentice's suitability for their chosen apprenticeship standard and to tailor the learner's training plan, HTFT must review the individual's prior learning and experience. Funds must not be used to pay for training for knowledge, skills and behaviours already attained.

Prior learning and experience includes the following:

1. Prior education, training, or associated qualifications in a related subject sector area, including any previous apprenticeship undertaken
2. Learning or competence gained from prior work experience, particularly where the apprentice is an existing employee, or is beginning their apprenticeship after completing another programme with a relevant work placement.

Where relevant prior learning and experience is identified, HTFT must summarise the impact, including whether, and by how much, the apprenticeship content and duration has been reduced.

Where content is to be omitted from the training plan, this must be shown as a volume of off-the-job training hours. This reduction in hours must translate to a reduction in duration and price. If there is insufficient content remaining (i.e. less than 12 months), the individual will be ineligible for apprenticeship funding.

If the provider cannot reduce the duration, they must still meet the minimum requirements of the off-the-job training policy for the full duration of the apprenticeship that has been reported to us in the ILR.

What do we need to make our assessment?

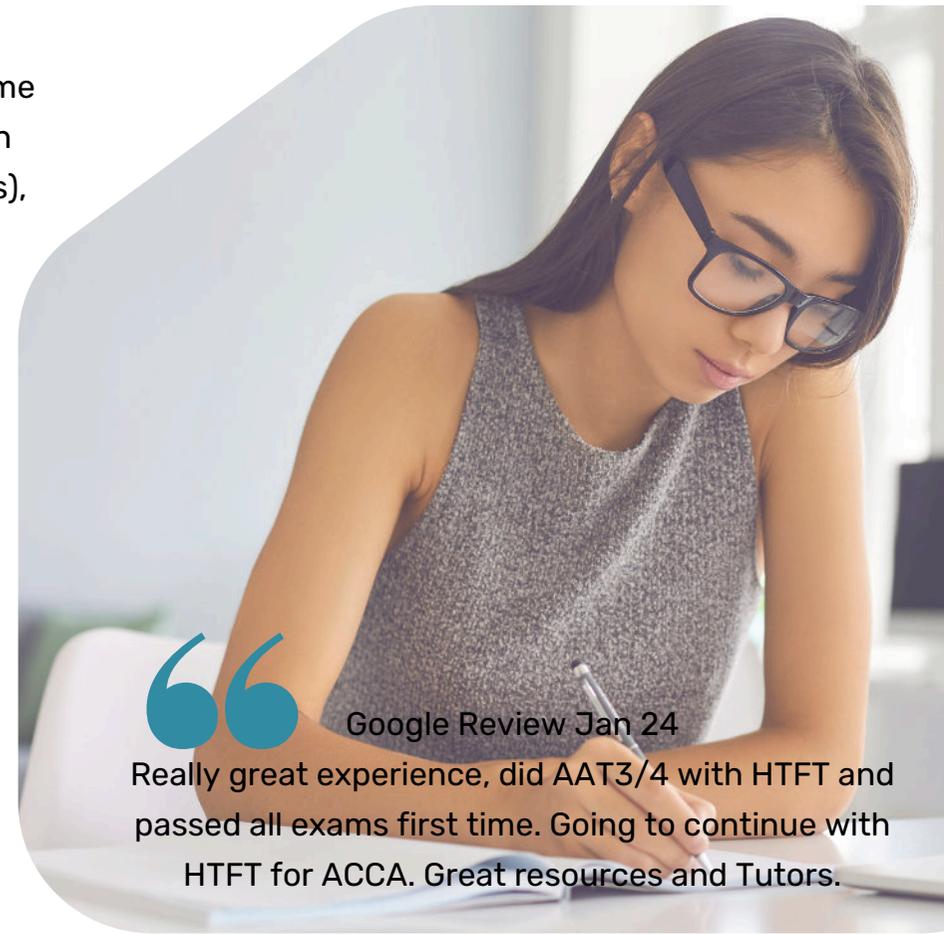
1. Access to individuals prior learning record (PLR)
2. A copy of the individuals CV.

16-18 year olds:

Prior learning is unlikely to exist for apprentices aged 16-18 unless;

1. They have previously enrolled in an apprenticeship; or
2. They have relevant prior work experience

If prior learning and experience is identified then the steps for a 19+ individual will be followed.



Google Review Jan 24

Really great experience, did AAT3/4 with HTFT and passed all exams first time. Going to continue with HTFT for ACCA. Great resources and Tutors.

Accountancy or Taxation Professional Level 7 Apprenticeship 24/25

For all enquiries, please email us, at

 apprenticeships@htftpartnership.co.uk

