Assistant Accountant
Level 3 Apprenticeship
September 25 programme

The Assistant Accountant Apprenticeship is equivalent to two A-level passes. The Assistant Accountant Apprenticeship builds the foundations needed for a career in accountancy. The programme helps individuals develop skills needed to work in a modern accounting environment. The AAT Level 3 qualification is embedded as part of the apprenticeship programme which will equip the individual with the necessary technical knowledge to carry out routine financial activities and support your business.
An apprenticeship is a job with training. Through an apprenticeship, an apprentice will gain the technical knowledge, practical experience and wider skills and behaviours that they need to be competent in their immediate job and future career.

apprenticeships@htftpartnership.co.uk

HTFT PARTNERSHIP
Providing an *innovative* accountancy learning solution

Want more information? Enquire here...

HTFT was founded on the vision and promise of offering a real alternative to 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.

Visit our website

Qualification level
Level 3 - with AAT L3 Diploma in Accounting

Duration
Apprenticeship start date: September 2025
Practical period end date: January 2027
Completion date: May 2027
Practical duration: 68 weeks

Course costs
Can be funded through the apprenticeship Levy

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

Ofsted Good Provider

Occupation summary

The broad purpose of the occupation is to support internal and external customers in the administration of their financial and accounting activities. They may work as an assistant accountant in a practice or alternatively within the finance function of an organisation.

An assistant accountant helps in the operation of day-to-day financial activities.

These may include data entry to month end management accounts and year-end financial statements. In addition, the assistant accountant may find themselves involved in regulatory financial requirements. These may include the completion of VAT returns or assisting in the preparation of tax computations.

What role is this apprenticeship appropriate for?

The duties that individuals should be exposed to during their apprenticeship so they will be prepared to complete the assessments are as follows:

1. Assist with monthly and year end reporting of financial and accounts information.
2. Maintain financial and accounting records including the timely collation of data from a range of sources.
3. Safeguard against suspicious activities
4. Assist with the compilation of accounting and financial records
5. Deliver financial and accounting information and data to stakeholders
6. Assist in the maintenance and use of digital systems by using software applications and packages
7. Use digital systems safely to ensure that the cyber security of the organisation is not compromised
8. Undertake Continuous Professional Development
9. Collaborate with people both internally and/or externally

Typical job titles:

- Accounting technician
- Accounts clerk
- Assistant accountant
- Assistant cashier
- Bookkeeper
- Finance assistance
- Purchase ledger clerk
- Sales ledger clerk

KNOWLEDGE

K1 Principles of financial accounting
K2 Principles of management accounting
K3 Principles of creating and maintaining financial records
K4 Fundamentals of potential vulnerabilities within systems of financial control
K5 Fundamentals of indirect taxation
K6 Fundamentals of digital financial and accounting packages and applications
K7 Principles of cyber-security and working safely online
K8 Principles of data security
K9 Approaches to diversity, inclusion and cultural awareness
K10 The role of accountancy or finance within the organisational business strategy
K11 The wider financial and accounting professional landscape
K12 The principles of professional ethics

SKILLS

S1 Assist with the investigation and response to financial information queries.
S2 Record and analyse financial data
S3 Apply double entry bookkeeping and accounting standards
S4 Assist with production of accurate financial information
S5 Reconcile financial
S6 Investigate, resolve or escalate transactional queries and errors
S7 Develop and maintain effective working relationships with stakeholders.
S8 Communicate financial information
S9 Utilise digital skills to present key financial information
S10 Use software packages to assist with basic accounting tasks
S11 Communicate using varying approaches and different media methods

BEHAVIOURS

B1 Collaborative and inclusive
B2 Ethical and Professional
B3 Organised with an attention to detail
B4 Embracing change
B5 Engaging with wider stakeholders
B6 Wellbeing and resilience
B7 Professional judgement
B8 Carry out the duties of their role by reference to sustainability good practice

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 1 (EPA 1) – Knowledge Assessment

A 90-minute objective test assessment comprising 40 questions over 4 themes:

1. Professional standards and ethics
2. Digital and data security
3. Financial investigation and queries
4. Financial statements and Bookkeeping

End point assessment 2 (EPA 2)

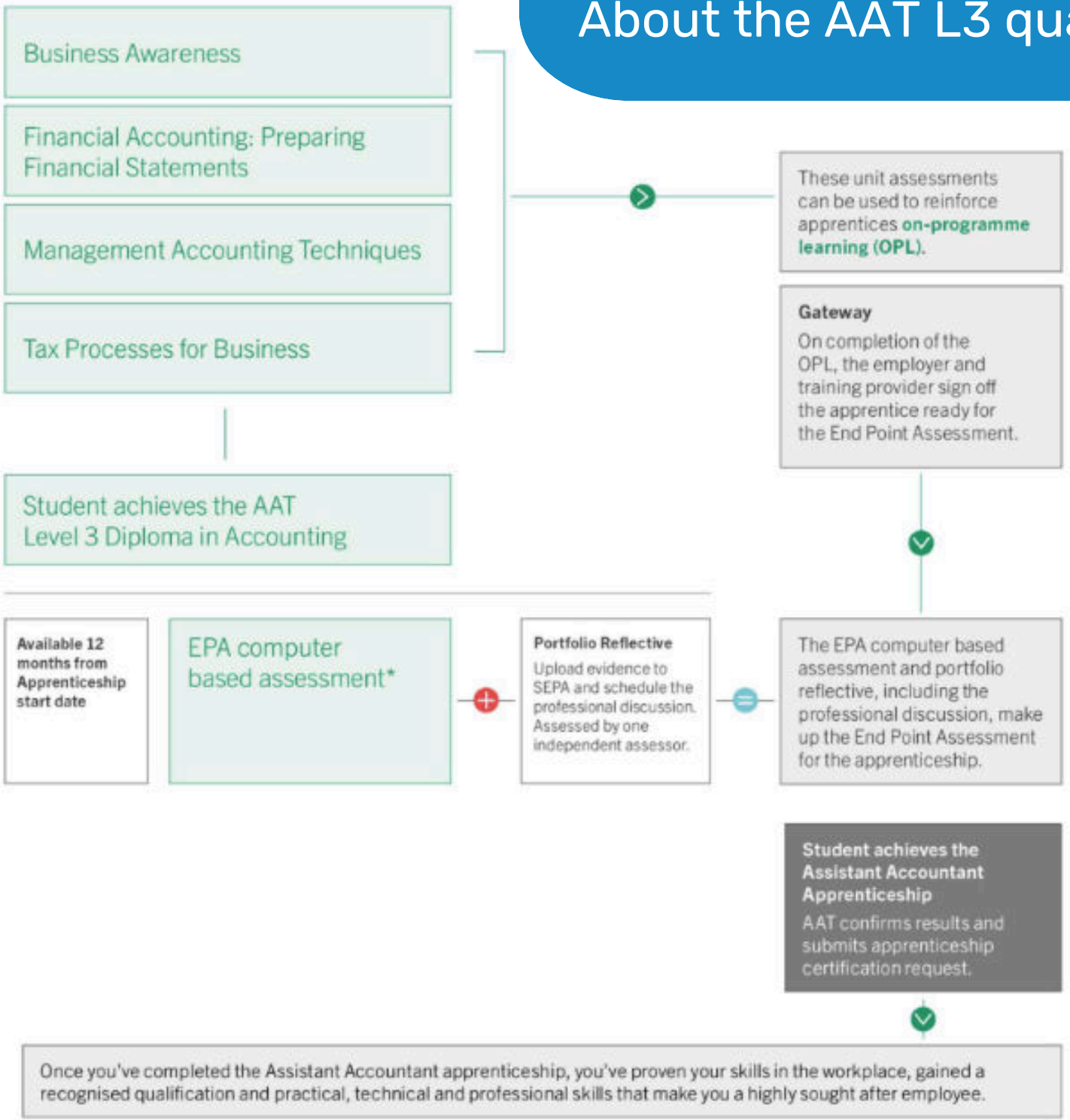
A Professional Discussion

underpinned by a portfolio

An independent assessor and apprentice have a formal two-way conversation that must last for 60 minutes and cover at least 10 questions.
The apprentice can refer to and illustrate their answers with evidence from their portfolio of evidence.
The purpose of the independent assessor's questions will be to explore competence within the KSBs mapped to the method and provide and opportunity for the apprentice to demonstrate distinction level criteria.

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

About the AAT L3 qualification



Before an apprentice can be entered for the final end point assessments the must first have completed the AAT Level 3 qualification.

See more detailed information regarding the modules on the next page.

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TAX PROCESSES FOR BUSINESSES (FA2023)

This unit explores tax processes that influence the daily operations of businesses and is designed to develop students' skills in understanding, preparing, and submitting Value Added Tax (VAT) returns to HM Revenue and Customs (HMRC).

The unit provides students with the knowledge and skills that are needed to keep businesses, employers and clients compliant with laws and practices that apply to VAT and payroll. Students will learn about legislation and the importance of maintaining their technical knowledge through monitoring updates.

For VAT, students will understand the registration and deregistration rules and the rules relating to specialist VAT schemes. Students will be able to recognise different types of supplies and calculate VAT correctly, understanding the importance of the rules relating to the recovery of input VAT and the sanctions and penalties for inaccuracies, omissions and failure to make submissions and payments within the correct timescales.

Students will be able to verify the accuracy of calculations, invoices and tax points, and will learn about the correction of errors. When learning about the content of the VAT return, students will understand how to apply special rules when goods and services are imported and exported out of the UK and the European Union (EU), and how to extract the appropriate data to complete VAT returns.

In relation to payroll, students will understand the processes for businesses involved in calculating pay and deductions and the content of documents and reports produced on software, along with the timescales for submission and payment.

The application of ethical principles is threaded throughout this unit. All work must be carried out with integrity, objectivity and a high degree of professional competence. There must be due care with regards to confidentiality about any personal data being processed and, from a business protection aspect, with the correct approach to professional behaviour. Students will understand how to communicate VAT and payroll matters to relevant individuals and organisations.

FINANCIAL ACCOUNTING: PREPARING FINANCIAL STATEMENTS

This unit provides students with the skills required to produce statements of profit or loss and statements of financial position for sole traders and partnerships using a trial balance. In employment, students may be required to prepare a portion of, or all, the final accounts and this unit will give them the theoretical knowledge needed to complete that task. It will also allow them to understand how final accounts have been produced, either manually or automatically through use of accounting software.

Students will gain the double-entry bookkeeping skills required to record financial transactions into an organisation's accounts using a manual bookkeeping system. They will take this forward to carry out adjustments, ensuring that the accounts conform to the accruals basis of accounting. Students will understand depreciation, where the loss of value of a non-current asset during a period is reflected in the profit figure for that period. They will also learn to account for allowances for doubtful receivables where account is taken of the likelihood that not all credit customers will pay in full. These adjustments are regularly carried out by employers to ensure accounts give a more accurate view of both the profitability and the financial stability of the organisation.

By developing an awareness of how the final accounts are used, and by whom, students will appreciate how to produce useful accounting records, sometimes from incomplete information. They will learn about the format of both the statement of profit or loss and the statement of financial position. Students will also learn how to use their double-entry bookkeeping skills to analyse and correct errors that have been made in the ledgers. Students will also be required to check the accuracy of the balances on key accounts within the accounting system by carrying out reconciliations with independent documents, such as bank statements. Accounting ratios to assess the profitability of sole traders will also be introduced, allowing students to interpret financial statements more effectively.

The application of ethical principles is threaded throughout this unit. All work must be carried out with integrity, objectivity and a high degree of professional competence.

MANAGEMENT ACCOUNTING TECHNIQUES

This unit provides students with the knowledge and skills needed to understand the role of management accounting in an organisation, and how organisations use such information to aid decision making.

Students will learn the principles that underpin management accounting methodology and techniques, how costs are handled in organisations, and why organisations treat costs in different ways. Students will be able to recognise different approaches to management accounting and provide informed and reasoned judgements to guide management. They will also learn how to apply these principles and appreciate why effective management accounting is crucial to any organisation.

Students will learn the techniques required for dealing with direct costs and revenues, and with the treatment of short-term overhead costs. They will also learn the techniques required for decision making, using estimates of costs, revenues and cashflow. Students will learn to carry out procedures as they would in a real-world organisation's finance function including: undertaking budgetary overhead apportionments and producing recovery rates, carrying out basic variance and cost-volume-profit (CVP) analysis, calculating changes in forecast unit costs and profits, calculating working capital measures, producing simple budgets, monitoring cash flow and reporting accounting information.

Students will be required to use spreadsheets when making calculations, manipulating and analysing data, reporting, and forecasting. Skills such as the use of formulas, functions, data analysis tools, sorting and filtering will be vital within accountancy to enable students to perform complex calculations quickly and accurately. After analysis, the data needs to be comprehensively checked and then presented using a range of methods, for example as a structured spreadsheet with pivot tables and charts.

The application of ethical principles is threaded throughout this unit. All work must be carried out with integrity, objectivity and a high degree of professional competence.

BUSINESS AWARENESS

This unit provides students with an understanding of the business, its environment and the influence that this has on an organisation's structure, the role of its accounting function and its performance. Students will examine the purposes and types of businesses that exist, and the rights and responsibilities of key stakeholders. Students will learn what the micro- and macroeconomic environments are and the impact and influence that changes in these environments can have on performance and decisions. This will include an understanding of the basic business law relating to the preparation of financial statements for different types of entities. Students will learn about the concepts of risk, types of risk and risk management for a business.

Students will understand the importance of professional ethics and ethical management, and how the finance function interacts with other key business functions to enhance operational efficiency. Students will learn the core aspects of the ethical code for accountants and will apply these principles to analyse and judge ethical situations which could arise in the workplace. They will also understand how acting ethically stems from core personal and organisational values, as well as understanding the legal and regulatory framework for anti-money laundering.

The role of the accountant is changing. This change is particularly driven by emerging technologies, so students will learn about types of technological changes that affect the accounting profession and the impact of these on performance, data analysis and accounting processes. An important skill for accountants is being able to analyse, understand and interpret information gathered and communicated in different formats. Students will understand the use of and impact of big data, the key features of blockchain, artificial intelligence (AI) and cloud accounting. Students will gain the skills required to visualise and interpret data to support understanding and decision making for businesses.

AAT Level 3 mandatory modules

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 offering 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-4:15pm. If students join during this time they can record the time as OTJ training.

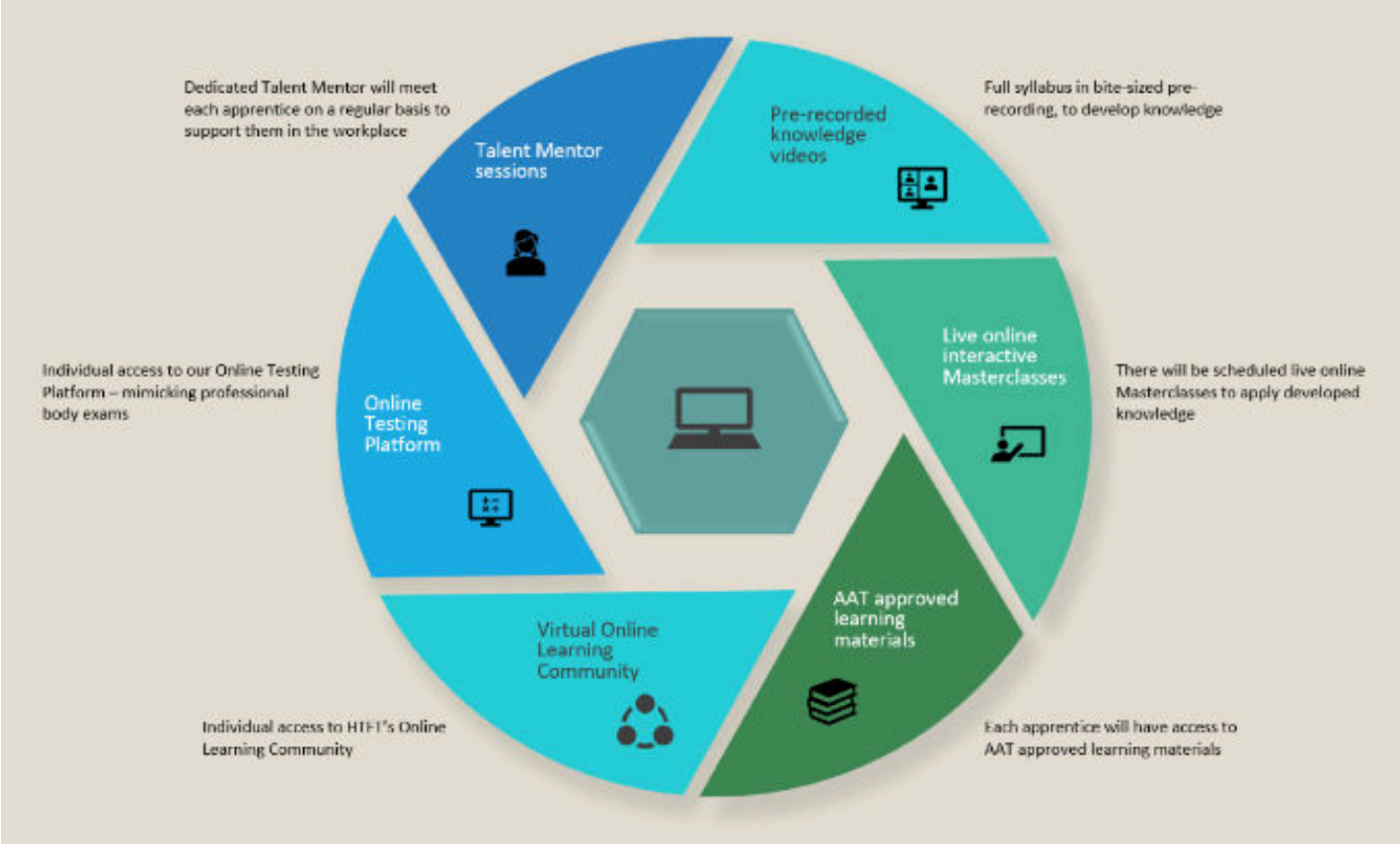
Masterclasses will also run from 6:30pm – 8:15pm for students who cannot join during working hours. This time would not count as OTJ training.

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.

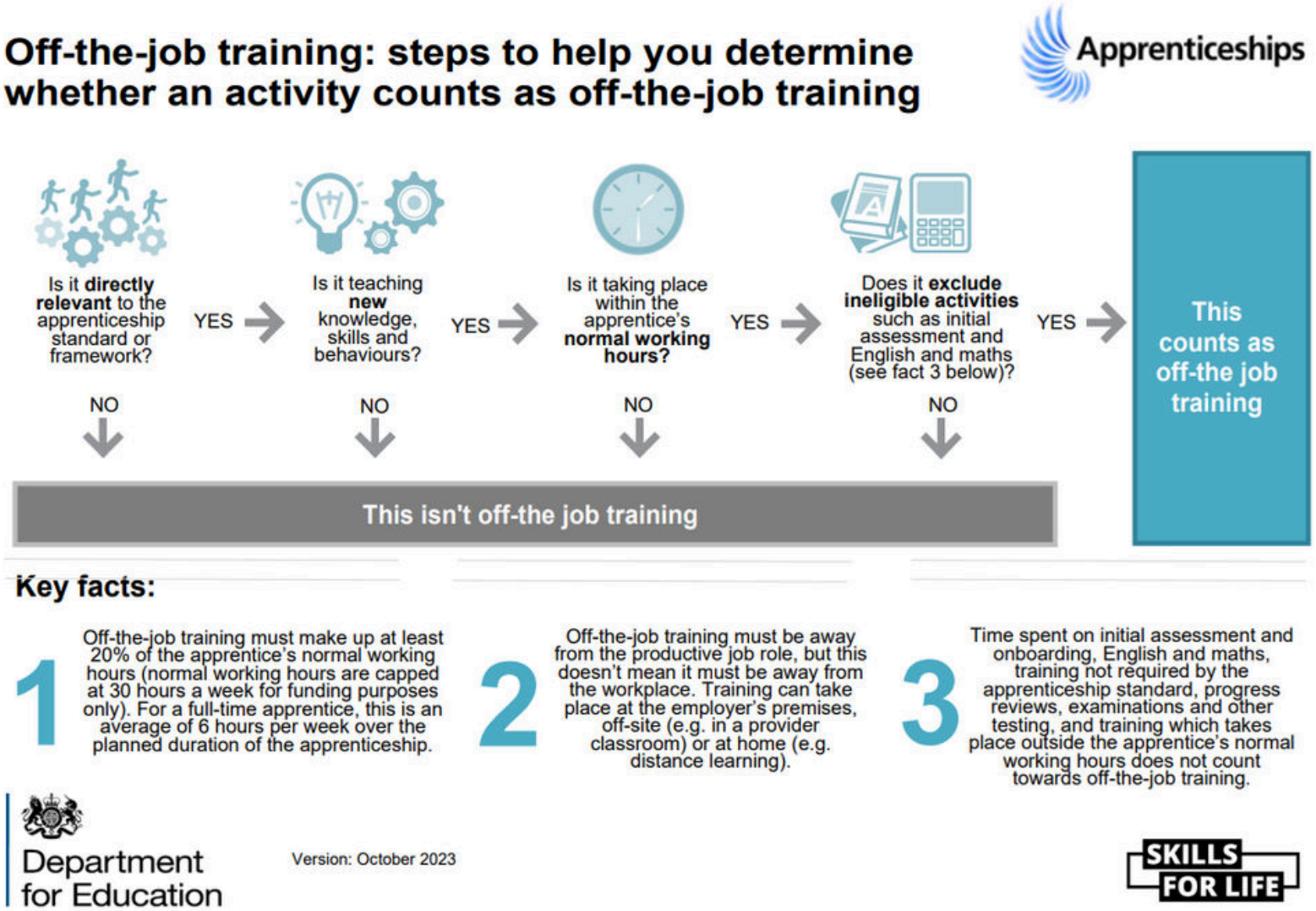
Off the job training is a statutory requirement for an apprenticeship. To be eligible for government funding the apprentice must spend at least 20% of their normal working hours on off-the-job training. This means that the minimum requirement, for apprentices working 30 hours or more per week is an average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

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



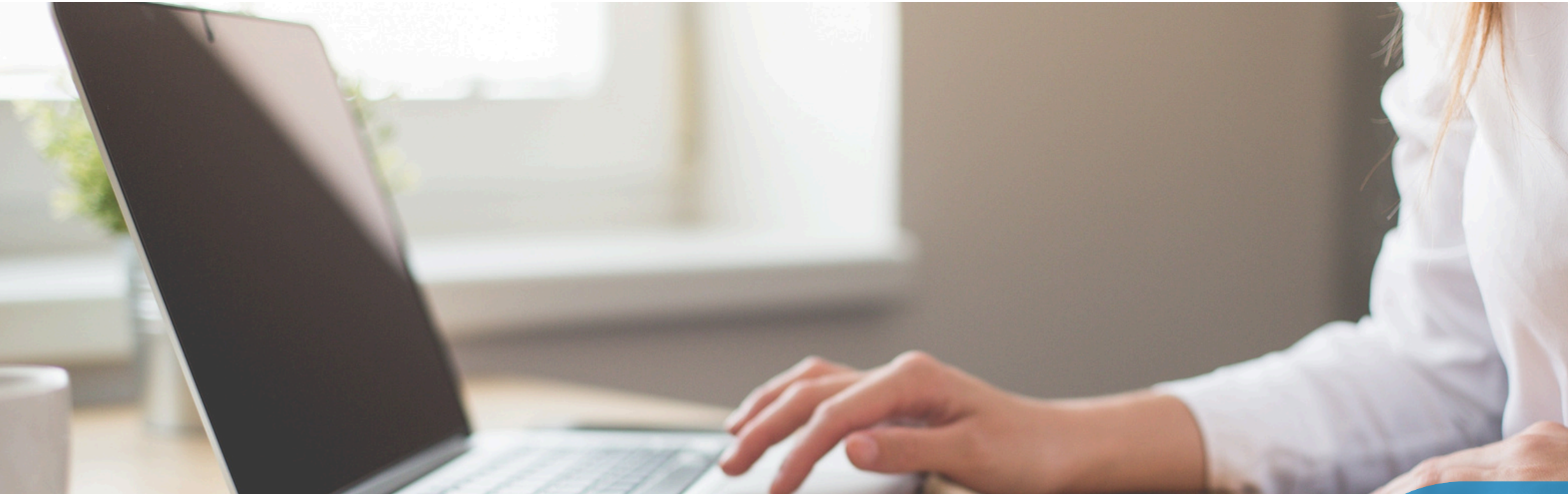
Progress Reviews

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 of those with different faiths and beliefs

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

Maths and English

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

HTFT require level 3 apprentices to have 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 them starting the 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.

Enrolment - dates for your diary

Students will be expected to attend for the full induction days

Induction Day One

September (TBC)

9:30am – 11am: Introduction to apprenticeship programme
11am – 1pm: To complete Aptem onboarding (personal information, passport, residency status, permission to PLR, initial assessment of English and Maths.
2pm – 2:30pm: Briefing on skills scan
2:30pm – 3:30pm: Apprentice to complete skills scan with line manager.
3:30pm – 4:30pm: Introduction to Off the Job training log
4:30pm – 5:00pm: Ensure checklist for the day is complete

Induction Day Two

September (TBC)

9:30am – 10:30am: Introduction to AAT Level 3 qualification
10:30am – 11:30am: Complete AAT registration
11:30am – 1pm: Introduction to HTFT and preparing for studies
2pm-3pm: Ensure checklist for the day is complete

Apprenticeship sign up meetings

September (TBC)

Invites will be sent to students and line managers for a 30 minute meeting to sign apprenticeship paperwork:
a) Eligibility confirmation
b) Apprenticeship agreement
c) Training plan
d) Individual learning record
e) Targets for first 4 weeks of programme

On day of sign up, students will be required to complete 1 hours 30 minutes of mandatory training.

Mandatory training

September (TBC)

Students would be required to have 3 hours to complete the following mandatory training
1. British Values and Prevent
2. Staying safe and secure online
3. Sign up survey

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