

# **Professional Accounting / Taxation Technician Apprenticeship**

**July 2016**

**Assessment Plan**

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## Assessment Plan

### Professional Accounting / Taxation Technician

## 1. Introduction

This is an Apprenticeship designed as an entry-level role into the Accountancy and / or Taxation Sectors. Roles are applicable to organisations of all sizes and to Apprentices in Accountancy and Taxation Practices including finance functions in Private, Public and Charity Sector organisations.

The principles driving the design of our Assessment Plan are that:

- It should add value to both the Apprentice and the Employer by ensuring essential Knowledge, Skills and Behaviours are developed and demonstrated in the course of the Apprenticeship.
- As an Employer led programme which aligns to their needs it should widen access to existing and respected qualifications within the Sector that enhance the employability of an Apprentice.
- It should widen access to the Sector through offering alternative routes to demonstrating competency, which reflects the fact that potential Apprentices may not follow an academic path that leads to University.
- Costs and practicalities should be appropriate and proportionate to Employers with a small numbers of Apprentices.

The approach to assessment is based on the Employers' requirements that apprentices are:

- Able to perform their role within their occupation to a high standard on completion.
- Able to make continuous progress towards competence throughout the apprenticeship.

## 2. Overview of Assessment

Our Assessment Plan includes two distinct elements: an On-programme Assessment and an End-point Assessment. The On-programme Assessment is an important element of the learning process as Apprentices acquire the relevant Knowledge, Skills and Behaviours. The End-point Assessment, which is attempted after the On-programme Assessment, is the single determinant that the Apprentice has met the competencies of the Standard. All Apprentices will attempt the same End-point Assessments; however, we are proposing two distinct and separate routes to completing the On-programme Assessment: The Examination Route and the Work Experience Route.

The difference between these two routes is the weighting apportioned to Examinations and Work Based Assessment in the On-programme Assessment. For the avoidance of doubt, the On-programme Assessment in the Work Experience Route will be weighted towards Work Based Assessment. The End-point Assessment for the Work Experience route will be equivalent to the End-point Assessment for the

Examination Route.

An overview of our approach to the On-programme and End-point Assessments is outlined below.

## On-programme Assessment

The purpose of the On-programme Assessment is to ensure that the Apprentice is making good progress towards full competence ahead of attempting the End-point Assessment. Our recommended approach to On-programme Assessment in this Standard is through a combination of Examinations and / or Work Based Assessment of the required Knowledge, Skills and Behaviours.

An Apprentice following either the Examination Route or the Work Experience Route will typically undertake a Regular Progress Review with their Employer (and / or an Approved Training Provider, as required) every three months. To be an “Approved Training Provider”, the training provider must be on the SFA Register of Training Organisations.

- For Apprentices following the Examination Route they will attempt Examinations set and marked by the relevant Awarding Body for their approved qualification at suitable points in their Apprenticeship, as agreed between the Apprentice and their Employer (refer to Occupational Brief for further information on the use of Awarding Body examinations for On Programme Assessment).
- For Apprentices following either the Examination Route or the Work Experience Route, they will carry out work-based assignments to demonstrate competence of the Knowledge set out in the Standard. The Employer (and / or Approved Training Provider, as required) will undertake Regular Progress Reviews to assess competence.
- All Apprentices will be required to maintain evidence of their work, via their Training Log, over the On-programme Assessment stage, which will contribute towards a Portfolio, submitted at the end of the Apprenticeship. The Portfolio will form part of the End-point Assessment.

## End-point Assessment

Many Employers now state that the demonstration of professional Knowledge, Skills and Behaviours in the workplace is as important as demonstrating competency in an Examination. Our choice of End-point Assessment therefore reflects this feedback.

The End-point Assessment will comprise two components and will be assessed by an Approved End Point Assessment Organisation (‘Assessment Organisation’). **Both components must be individually passed for the Apprentice to be deemed competent:**

- 1) A **Portfolio** of evidence that demonstrates competence in the Knowledge, Skills and Behaviours defined in the Standard, which have been gathered from practical experience in the workplace. *This can include outputs from work, independent feedback, observations and professional discussions.* The Apprentice must then produce a **Reflective Statement** that reflects on this Portfolio, either through a written statement, presentation or

structured discussion with Independent Assessors appointed by an Assessment Organisation.

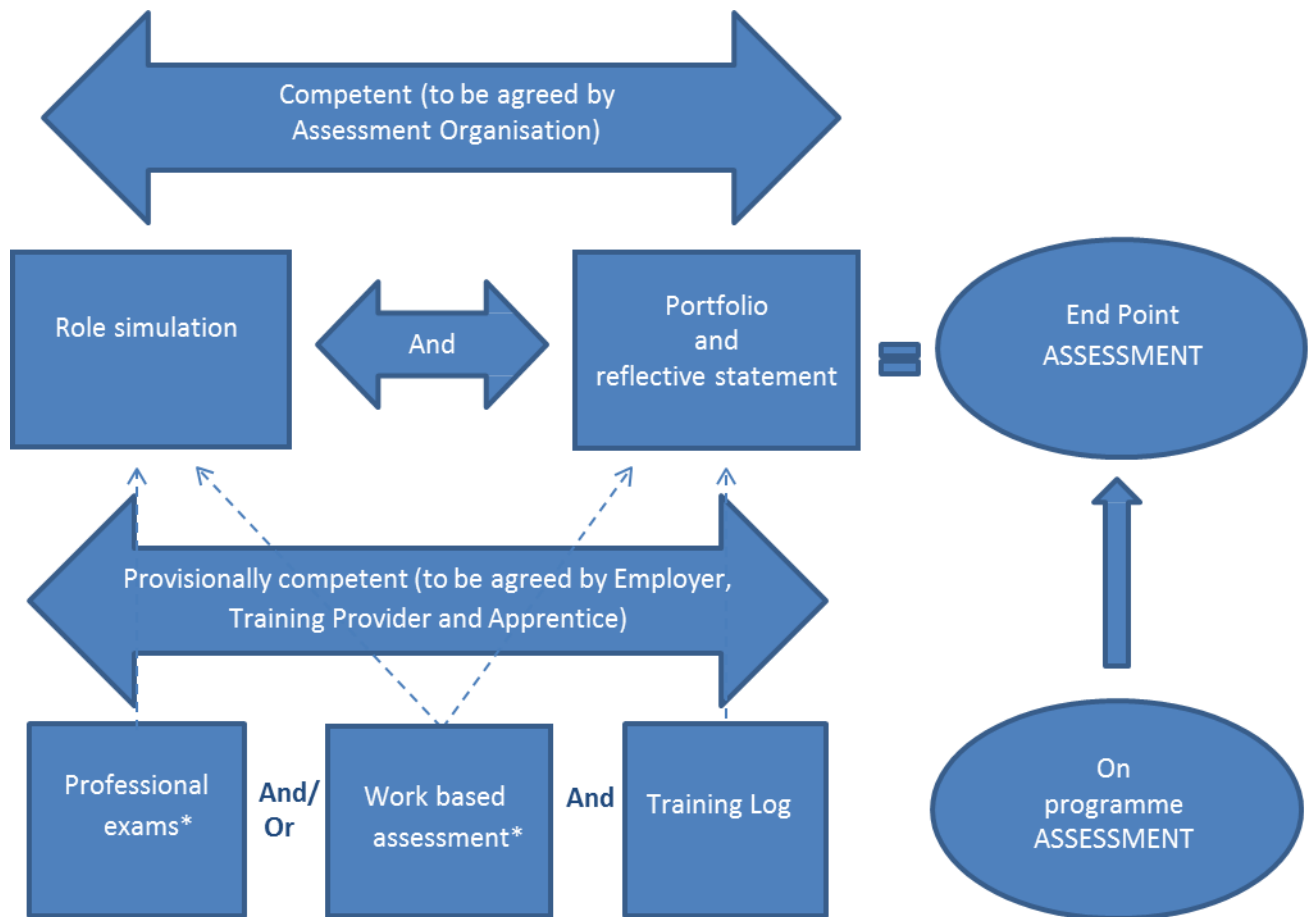
- 2) A **Role Simulation** giving the Apprentice the opportunity to tackle a series of business-related tasks through a simulation that reflects activities undertaken in a typical role at this level of competence. An Assessment Organisation will set the simulation, ensure robust invigilation and mark the assessment.

Please see Appendix 5 for more information on the requirements for the Independent Assessors appointed by an Assessment Organisation to assess the Portfolio and Reflective statement.

The overall determination of whether competency has been achieved by the Apprentice will be carried out by the Assessment Organisation who will have oversight of the outcome of both components of the End-point Assessment. The Assessment Organisation will provide ultimate oversight and independence of the End-point Assessment. This means that it is not possible for an Employer or Training Provider to determine the outcome of the decision and ensures the award of the apprenticeship is independent.

### Illustration of our Assessment Plan

An overview of our Assessment Plan is illustrated in the following diagram and then described in detail in the rest of the paper. The illustration below reflects both the Examination Route and the Work Experience Route.



\* The weighting of Professional exams and Work Based assessment, towards determining provisional competency via On programme assessment, will vary between the Examination Route and the Work Experience Route.

## Client confidentiality

As Apprentices are likely to be involved in client work, it will be important that any potentially sensitive information (such as a client name) be removed from evidence submitted during both the on-programme and End-point Assessments. This is required of all Accounting / Taxation Technicians and should be a skill that Apprentices develop with guidance from Employers and Training Providers since it forms part of the “behavioural” aspects of the standard. However, it is important that all stakeholders involved in the Apprentice’s development are aware of the need for confidentiality and actively encourage it, drawing attention to any instances where it is not being upheld.

## PART ONE

Part One of the Accounting / Taxation Technician Assessment Plan outlines, in further detail, the components of the End-point Assessment.

### 3. End-point Assessment

The Employer and Apprentice (and an Approved Training Provider, as required) will jointly discuss the point at which the Apprentice has completed the On-programme Assessment and therefore is provisionally competent in all aspects of the Standard. Whilst the Apprentice (and an Approved Training Provider, as required) will be instrumental, the ultimate decision as to whether or not the Apprentice is ready will be made by the Employer. At this point, the Apprentice will be eligible to attempt the End-point Assessment, which is designed to assess the competencies of the Standard synoptically.

It is envisaged that this will typically take place in the last two or three months of the Apprenticeship. It will use two assessment methods:

- Portfolio including Reflective Statement; and
- Role simulation.

There are two methods to assess competency via the End-point Assessment to enhance the credibility and value of the Apprenticeship to both Apprentices and Employers.

The completion of a Portfolio, including a Reflective Statement, is the most effective method of assessing the Apprentice's demonstration of Knowledge, Skills and Behaviours in the work place. This form of assessment provides flexibility for the Apprentice to demonstrate competency, at the required level, as it relates to their role.

A Role Simulation is the second form of End-point Assessment to evaluate the Apprentice's competency in a broader context, beyond the potential scope of their role. The Role Simulation will assess the Apprentice's ability to analyse and respond to a typical set of issues faced by an organisation, drawing upon all aspects of their Knowledge, Skills and Behaviours. We anticipate the Role Simulation will enhance the credibility of the Apprentice's competency.

Increasingly, Employers expect their employees to have a broad awareness of their products and services in order to identify opportunities and potential risks. We anticipate the Role Simulation will assess this competency and therefore add value to the Employer, supporting the Apprentice.

Where an Apprentice fails either or both assessment methods of the End-point Assessment, subject to the agreement of their Employer, an Apprentice may reattempt them. There are no maximum number of attempts at the End-point Assessment. However, where one assessment method is failed, it must be



reattempted and passed within 12 months of the date that the other assessment method was passed. In the event that the 12-month period expires before the failed assessment is passed, the Apprentice must reattempt both assessment methods. For the avoidance of doubt, all costs associated with an Apprentice undertaking further attempts at the On-programme and End-point Assessments will not qualify for government funding (via the relevant funding mechanism).

### Portfolio including Reflective Statement

To prepare for the End-point Assessment the Apprentice must collate the Training Logs for each Progress Review period and present them in a Portfolio. An example template for the Portfolio is attached in Appendix 4.

The Employer (and / or an Approved Training Provider, as required) may review the Apprentice's Portfolio to ensure that it covers the Knowledge, Skills and Behaviours of the Standard and meets the required level of competency. The means of recording the Training Logs and Portfolio can be provided by the Employer, Approved Training Provider or Assessment Organisation and can be electronic or paper based.

The Apprentice in conjunction with their Employer (and / or an Approved Training Provider, as required) will then decide on the most appropriate means by which they wish to reflect on the work produced in the Portfolio that in turn should be a reflection of their whole Apprenticeship. This can be achieved as a reflective written statement, presentation or structured discussion with Independent Assessors appointed by an Assessment Organisation. The decision on the format of the reflection (i.e. written statement, presentation or interview) must be agreed between the Employer, Apprentice and Assessment Organisation.

Detailed learning outcomes will be provided to each Independent Assessor reflecting the relevant method of assessment chosen by the Apprentice and their Employer. This will ensure consistency in standards of competency demonstrated by successful Apprentices, irrespective of the means of assessment selected.

Any presentations or structured discussions must be recorded and retained along with the Training Logs and Portfolio in case they are selected for sample review by the relevant Assessment Organisation. Providing flexibility in the means of communicating their Reflective Statement enables the Apprentice to choose, with approval from their Employer, the method that most effectively reflects their role.

The Reflective Statement should cover what the Apprentice has done, how and why they have done it and reflect on anything they would have done differently or have learned through the process.

Both the Portfolio and Reflective Statement will be assessed by Independent Assessors who will decide whether the Apprentice has demonstrated the required competencies of the Standard. To ensure the

Assessors' independence, they must not have been engaged in any aspect of the Apprentice's On-programme Assessment.

A structured brief will be developed by the Assessment Organisation for both the Apprentice and Independent Assessors to support what will be required of them in both the Portfolio and Reflective Statement.

## Role Simulation

Apprentices will also be required to complete a Role Simulation that will synoptically assess the application of Knowledge, Skills and Behaviours demanded from Employers. It is designed to assess Apprentices in a consistent way, regardless of job role or specialism. The Role Simulation will be developed and hosted by the Assessment Organisation.

Prior to the Role Simulation being sat, Apprentices will have access to pre-seen information about a fictitious organisation. This will contain basic information such as excerpts from a set of their most recent accounts, organisation chart and some emails / memos on the organisation's plans / issues.

Apprentices will then have some time to digest this information, discuss it with their colleagues and, if required, will have access to tutorials designed to familiarise them with the Role Simulation assessment approach. We envisage these sessions could be pre-recorded to enable greater flexibility.

The Role Simulation will then be sat in a controlled environment at a venue approved by an Assessment Organisation, under invigilated and timed conditions. During the Role Simulation, the Apprentices will be presented with further information about the organisation and will be asked to complete a series of short tasks. Each of the tasks will assess the application of Knowledge from a minimum of three Knowledge areas detailed in the Standard to ensure breadth of assessment.

The tasks will be a mix of written and objective tests, although they will be designed in such a way to ensure the Apprentice fully analyses the information both in the pre-seen material and extra information presented on the day. Simulations will be designed to ensure that they are fully synoptic and test not only Knowledge but also the Skills and Behaviours detailed in the Standard. Each of the tasks will assess the applications of Skills and Behaviours from a minimum of three Skills and/or Behaviour areas detailed in the Standard to ensure breadth of assessment.

Additional information about the organisation, presented during the Simulation, may challenge what Apprentices were expecting to see, thereby assessing their adaptable behaviour. Written tasks will ensure that Communication Skills are demonstrated. We are therefore confident that the way the simulation is designed will ensure it is a fully synoptic assessment covering the breadth of Knowledge, Skills and Behaviours detailed in the standard.

The Assessment Organisation will periodically produce, securely; a Role Simulation scenario for this

element of the End-Point Assessment, requiring the completion of multiple tasks covering the breadth of learning outcomes in the Standard. We envisage that, as a minimum, a different Role Simulation Scenario will be created once a year; although different tasks may be issued periodically for the same scenario, to enable multiple attempts at the same scenario in any single year.

The grading of the Role Simulation will be 'Pass' or 'Fail' and the pass mark will be set at 70% to reflect the fact this is the end of the Apprenticeship and to encourage Apprentices to demonstrate performance to a high standard. For those Apprentices that achieve a mark of 90% or higher on the Role Simulation, they will be awarded the grade 'Distinction' in addition to 'Pass'. This additional grade is designed to recognise and reward the achievement of the highest performing Apprentices in the Role Simulation. The threshold of 90% will be reviewed on an ongoing basis in order to ensure that the 'Distinction' grade is awarded to the very highest performing candidates.

The Role Simulation will be marked by the relevant Assessment Organisation to ensure independence, consistency, reliable and accurate judgments (see Part Two for further details).

All Scenarios and tasks will be piloted and tested to ensure they are valid, reliable and comparable before being approved for use.

The Role Simulation may be provided in a written or electronic format.

## PART TWO

Part two outlines how the Accounting / Taxation Technician Assessment Plan meets the criteria for an effective End-Point assessment of competency of an Apprentice.

### 4. Ensuring Independence

Independence is key to the validity of our Assessment Plan and we have adopted principles based upon those used by the Awarding Bodies in this Sector, many of whom operate similar Assessment Approaches subject to regulation by the Financial Reporting Council or the national qualifications regulator, Ofqual.

In the On-programme Assessment (Examination Route) stage, all Examinations are set and marked by an Independent Awarding Body. These Examinations are well established in the Sector and are subject to rigorous quality assurance in their design and assessment methodology.

The responsibilities of the various Stakeholders in the End-point Assessment, and the means by which Independence of assessment is achieved are outlined below.

#### Role Simulation

Assessment Organisation	<ul style="list-style-type: none"> <li>- Writes Pre-seen material</li> <li>- Writes Role Simulation tasks for assessment</li> <li>- Provides written Simulation or platform to host computer based Role Simulation</li> <li>- Ensures robust invigilation of the Role Simulation</li> <li>- Marks Role Simulation and award grading</li> <li>- Determines whether competency has been achieved</li> </ul>
Training Provider/Employer	<ul style="list-style-type: none"> <li>- Provides appropriate training to Apprentice in preparation for the Role Simulation</li> </ul>
Apprentice	<ul style="list-style-type: none"> <li>- Completes Role Simulation</li> </ul>

As the Assessment Organisation will set, invigilate and mark the Role Simulation it achieves impartiality, as the outcome cannot be influenced by the Employer or Training Provider.

## Portfolio and Reflective Statement

Assessment Organisation	<ul style="list-style-type: none"> <li>- Produces clear guidance in terms of what is required in the Portfolio including Reflective Statement so that assessment methods will be standardised and easy to follow</li> <li>- Verifies the recommendation made by the Independent Assessors</li> <li>- Determines whether competency has been achieved</li> <li>- Provides governance and feedback to Independent Assessors on recommendations made to promote best practice</li> <li>- Issues sanctions to Independent Assessors if fail to act ethically and / or professionally when making recommendations on competency</li> </ul>
Independent Assessors	<ul style="list-style-type: none"> <li>- Meet the criteria required to be an Independent Assessor (see Appendix 5)</li> <li>- Review the Apprentice's Portfolio and Reflective Statement</li> <li>- Provide a collective recommendation on competency to the Assessment Organisation (pass/fail only)</li> </ul>
Employer	<ul style="list-style-type: none"> <li>- Creates opportunities for the Apprentice to carry out work and produce outcomes</li> <li>- Undertakes regular progress reviews</li> </ul>
Training Provider	<ul style="list-style-type: none"> <li>- Undertakes regular progress reviews in place of the Employer (where required)</li> </ul>
Apprentice	<ul style="list-style-type: none"> <li>- Selects evidence for Portfolio</li> <li>- Prepares Portfolio and completes Reflective Statement</li> </ul>

In recognition of the important role that Employers in this Sector already play in confirming the competency of Apprentices in the work place we have sought to engage Employer representatives in determining competency in the End-point Assessment.

The independence of the outcome of the Portfolio and Reflective Statement is achieved because of the robust safeguards we have put in place. There will be a minimum of two Independent Assessors. Therefore, no sole individual can make a recommendation on competence to the Assessment Organisation. Additionally, the Assessment Organisation will have established verification processes in place, to validate the recommendations made by the Independent Assessors which provides a safeguard against potential wrong decisions being made or unethical behaviour impacting the outcome.

Additionally, this element of the End-point Assessment is not graded.

## Award of Apprenticeship Completion

Assessment Organisation	<ul style="list-style-type: none"> <li>- Verifies the Portfolio (including Reflective Statement) and marks the Role Simulation scripts</li> <li>- Makes the final decision on competency and grading for each Apprentice</li> <li>- Instructs the Federation of Industry Skills and Standards (FISS) to award the Apprenticeship Certificate to an Apprentice</li> </ul>
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If the Apprentice is deemed competent, the Assessment Organisation will make a recommendation to the Federation of Industry Skills and Standards (FISS) to award the Apprenticeship Certificate to an Apprentice. The Assessment Organisation will verify that the Apprentice has passed all relevant Examinations (Examination Route); has demonstrated and documented appropriate Work Experience to meet the Knowledge (Work Experience Route), Skills and Behaviours of the Standard and has passed both the Portfolio including Reflective Statement and Role Simulation requirements of the End-point Assessment.

## 5. Delivering Consistent and Reliable Judgments

Consistency in the End-point Assessment is delivered through the Assessment Organisation's rigorous implementation of the Assessment Plan. The inclusion of the Role Simulation in the End-point Assessment ensures that all Apprentices regardless of experience, Employer size or job role, can sit an equivalent test and therefore final judgments on completing the Apprenticeship will be based on independent outcome without influence or bias.

The inclusion of the Portfolio and Reflective Statement allows the Apprentice to prove competency in the workplace environment. The Assessment Organisation will ensure consistency through the clear guidance they provide in terms of what is required to complete this element of the End-point Assessment so that the assessment methods are easy to follow and understand. All Independent Assessors will be subject to strict criteria to ensure the reliability of their judgments. The Assessment Organisation will verify the judgements of the Independent Assessors on a sample basis, to ensure that they are accurate and valid.

## 6. Graded Assessments

There will be two successful grades for the Apprenticeship: 'Pass' and 'Distinction'. The 'Distinction' grade can only be determined following the Role Simulation, which forms part of the End-point Assessment. We consider this to be the most reliable assessment within the End-point stage to provide an entirely objective comparison of competence between individual Apprentices.

We have set out below the requirements for both the 'Pass' and 'Distinction' grades for the End-point

Assessment.

## Pass

To be awarded a 'Pass', Apprentices must achieve the following:

- Competence in all Knowledge, Skills and Behaviours requirements of the Standard via their Portfolio including Reflective Statement; and
- A score of at least 70% in the Role Simulation.

## Distinction

To be awarded a 'Distinction', Apprentices must achieve the following:

- Competence in all Knowledge, Skills and Behaviours requirements of the Standard via their Portfolio including Reflective Statement; and
- A score of at least 90% in the Role Simulation.

## 7. Affordability

The majority of costs within our Apprenticeship Plan relate to the On Programme Assessment but this is a cost that Employers are already used to paying. As a rough estimation, 84% of the costs are related to the On Programme Assessment and 16% to the End-point Assessment, Certification and External Quality Assurance. The total cost and the weighting between On-Programme Assessment and End-Point Assessment will be dependent on the needs of individual Employers, Training Providers and End Point Assessment Organisations to meet the relevant approved status requirements and the minimum requirements set out in this Assessment Plan. The above estimates are indicative only.

## 8. Quality Assurance and Quality Control

Quality Assurance and Quality Control of this Assessment Plan is vital to ensure the credibility 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

Assessment Organisations have 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 Assessment Organisations and Independent Assessors are as follows:



- Assessment Organisations must be registered on the Skills Funding Agency’s Register of Approved Assessment Organisations.
- Independent Assessors must have specific knowledge and experience of the profession so that competence of the Apprentice can be effectively ascertained. This should include recent experience (within 5 years) of working in a professional services setting and holding qualifications at a higher level than the level at which they are assessing.
- Assessment Organisations must have the infrastructure and geographical coverage in order to assess Apprentices across the country.
- Assessment Organisations 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 organisations and over time.
- Independent Assessors must be trained in the conduct of the assessment and on the application of the assessment criteria for each component.
- Assessment Organisations must verify the recommendations of Independent Assessors, on a sample basis, to ensure the independence of 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.

## External Assurance

It is important for Employers that reliance can be placed upon the outcome of the End-point Assessment, for determining competency of an Apprentice in accordance with the requirements of the Standard, irrespective of the choice of the Assessment Organisation. To ensure consistency of the requirements and standard of the End-point assessments of each Assessment Organisation, Employers will require the approved Assessment Organisations to meet on a periodic basis and exchange details of their respective End-point Assessments for the purpose of independent peer review. Employers will be notified of the outcomes from any periodic review and any changes made to an individual Assessment Organisation’s End-point Assessment to maintain their compliance with the minimum standards of the Assessment Plan.

To meet the Employers above requirements, a committee will be formed, made up of representatives from each of the SFA approved Assessment Organisations for this Standard. This committee will meet at least annually and its purpose will be to ensure consistency and academic equivalence of each organisation’s End-point Assessments.

Each Assessment Organisation will be required to confidentially share the following information to demonstrate that they have met the minimum standards as set out in the Assessment Plan:

### Portfolio and Reflective Statement

- Appointment procedures for Independent Assessors;
- Detailed learning outcomes; and

- Procedures to ensure:
  - Independence of assessors;
  - The requirements of the Assessment Plan are met;
  - Consistency of assessment; and
  - Appropriateness of determination of competency.

### **Role Simulation**

- The following aspects of their role simulation:
  - The pre seen information;
  - The further information provided on the day; and
  - The requirements; and
- Details of the Assessment Organisation’s invigilation, marking and grading processes.

In order to protect the security of live assessments and the commercial sensitivities linked to these, Assessment Organisations will be permitted to share a sample role simulation, illustrative of a typical assessment, along with sample tasks. The committee will be responsible for ensuring the appropriateness of the above aspects.

At the outset, the Trailblazer Steering Group (which includes Employers across the Professional Services Industry), will undertake the responsibilities of the above committee. At the earliest opportunity the members of the above committee will be appointed by the Trailblazer Steering Group and the above external quality assurance responsibilities will be transferred to the newly formed committee. A minimum of one SME employer will be appointed to the committee and the term of each individual member may not exceed two years; albeit an alternative individual from the same organization may be appointed to the committee as a replacement. The committee will not make a profit from conducting its external quality assurance responsibilities, though it may seek to recover any reasonable expenses incurred wholly, exclusively and necessarily in carrying out its remit.

## **9. Manageability and Feasibility**

Accountancy Apprenticeships are already well recognised within the Sector so it is proven that Employers value apprenticeships with a considerable growth in numbers over the last few years.

Our Assessment Plan is a relatively easy one to administer with tuition for all Examinations available via live online sessions, distance learning or in a traditional classroom. Examinations are typically available on demand, in a wide range of external locations allowing for complete flexibility, regardless of location.

In terms of Assessor visits, when required, Assessors would travel to the workplace, which minimises disruption for an Apprentice’s daily routine.

During the End-point Assessment, Independent Assessors would travel to the workplace to conduct the

reflective discussions, but an IT-enabled Portfolio could also be used, wherever possible, to facilitate remote assessment, if it meets the Assessment Organisation's rules and requirements. The Role Simulation may be available online (subject to the capability of the Assessment Organisation) at a venue that has been approved by an Assessment Organisation, to further assist manageability through ease of use and accessibility for Employers, Approved Training Providers and Assessment Organisation.

The manageability and feasibility of delivering our Assessment Plan is further evidenced by the flexibility for Employers already described in this plan.

## PART THREE

Part three of the Accounting / Taxation Technician Assessment Plan contains appendices relevant to the implementation of the plan. A list of the appendices is set out below.

### 10. Appendices

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## 1. Summary of Appendices

Below is a brief explanation of the purpose of each of the appendices to this Assessment Plan.

- **Appendix 2** – a summary of the skills and behaviours outlined in the Accounting / Taxation Technician Apprenticeship Standard; what is required of a competent apprentice for each of these skills and behaviours and the detailed learning outcomes to be assessed by the End-point Assessment.
- **Appendix 3** – a template Learning Log, for use by the employer / apprentice, to record and verify the skills and behaviours gained throughout the duration of the apprenticeship. This template is intended for illustrative purposes; as the minimum disclosure requirement for documentation of experience prior to completion of the portfolio of evidence. Employers / Assessment Organisations may wish to use their own documentation, where it meets or exceeds the requirements of this template.
- **Appendix 4** – a template portfolio, for use by the apprentice to collate evidence of verified skills and behaviours as a requirement of the End-point Assessment. This template is intended for illustrative purposes; as the minimum disclosure requirement for the portfolio of evidence to be assessed during the End-point Assessment. Employers / Assessment Organisations may wish to use their own documentation, where it meets or exceeds the requirements of this template.
- **Appendix 5** – a summary of the requirements for Independent Assessors to ensure that decisions regarding successful completion of the End-point Assessment are made fairly, consistently and independently.

## 2. Example Learning Outcomes (Skills and Behaviours)

Skills	WHAT IS REQUIRED	THE LEARNING OUTCOME (The apprentice will....)
<b>Analysis</b>	Create and interpret information, and show how that information can be used most effectively to add value to the organisation.	Understand how to organise and evaluate data that has been researched
		Understand how to report data that has been researched
		Be able to analyse and evaluate data
<b>Communication</b>	Effectively communicate relevant information across the organisation and to appropriate stakeholders in both written and verbal formats	Understand how to plan business communication activities
		Be able to produce written business communications
		Understand how to communicate verbally in a business environment
		Be able to communicate information verbally to the business environment
		Be able to appreciate the point at which assistance is required
<b>Leadership</b>	Proactively manage their own development and is committed to the job and their profession.	Understand how to evaluate and improve own performance
		Be able to evaluate and improve own performance using feedback from others
		Be able to use evaluation and feedback to develop and use a learning plan
<b>Planning and Prioritisation</b>	Work to tight deadlines and respond to changing priorities. Effectively plan and prioritise time and co-ordinate the input of others in order to meet both deadlines and changing priorities.	Understand how to manage own time effectively to achieve objectives
		Be able to prioritise and plan your work to meet objectives
		Be able to manage conflicting pressures and making best use of time and resources
<b>Produces Quality and Accurate Information</b>	Apply accounting / tax knowledge to consistently deliver high quality, accurate data and information in a timely fashion	Be able to accumulate data to help others make decisions
		Be able to demonstrate an understanding of the need for data back-up and security
		Be able to check that information you have provided is understood and sufficient.
<b>Team Working and Collaboration</b>	Work effectively in a team and with others, maintaining effective, professional working relationships both internally and externally across organisations.	Understand the importance of teams to individual team members and to the team itself
		Understand leadership attributes and skills
		Be able to contribute effectively to team work
		Understand how to manage potential conflicts within a team
		Be able to work with peers and assist colleagues in creative thinking
	Understand the systems and processes of the organisation	Understand own employer's approaches to and methodologies for accounting or tax work

<b>Uses Systems and Processes</b>	sufficiently, as applicable to the role. Proficient in the IT systems applicable to the role.	Be able to improve effectiveness through the use of appropriate IT resources
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BEHAVIOURS	WHAT IS REQUIRED	THE LEARNING OUTCOME (The apprentice will.....)
<b>Adaptability</b>	Willing to both listen and learn and to accept changing priorities and working requirements and has the flexibility to maintain high standards in a changing environment.	Be able to show appreciation of both sides of an argument
		Be able to actively develop your own skills and knowledge, acting on feedback where appropriate
		Be able to adapt to changing requirements while maintaining professional standards
<b>Adding Value</b>	Actively engage in the wider business, as appropriate, and look to provide information that positively contributes to influencing business decisions. Continually strive to improve own working processes and those of the organisation.	Be able to show commitment, independence and multi-tasking abilities
		Be able to exceed the expectations of your employer/client
		Be able to demonstrate your commitment to continuous learning
<b>Ethics and integrity</b>	Honest and principled in all of their actions and interactions. They will respect others and meet the ethical requirements of their profession.	Be able to keep abreast of professional developments
		Be able to demonstrate the ethical principle of confidentiality
		Be able to demonstrate an awareness and understanding of social and environmental responsibility
		Be able to uphold professional values and standards
<b>Proactivity</b>	Takes responsibility. Demonstrates the drive and energy to get things done, even under pressure.	Be able to work independently, completing tasks on time, coping with change and preparing fully.
		Be able to persevere in enquiry to ensure completeness, all within an ethical framework
		Be able to think and act ahead of anticipated events
<b>Professional Scepticism</b>	Demonstrates an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement of financial information due to error or fraud.	Be able to demonstrate an awareness of regulatory requirements
		Be able to question what you see and hear is reasonable or appropriate.
		Be able to demonstrate an open mind to the possibility that something may be wrong or not as it seems.



### 3. Example Training Log Template

#### INTRODUCTION

Throughout your apprenticeship, you will need to keep a summary of your practical work experience to demonstrate that you have met the requirements set out in the Professional Accounting / Taxation Technician standard.

This document contains the Skills Log, which is where you record and have verified by your workplace mentor, the demonstration of the required competences.

You will need to log examples that you have demonstrated the below Skills and Behaviours from the Professional Accounting / Taxation Technician Standard:

Skills
1. Analysis
2. Communication
3. Leadership
4. Planning and Prioritisation
5. Produces Quality and Accurate Information
6. Team working and Collaboration
7. Uses Systems and Processes

Behaviours
1. Adaptability
2. Adding value
3. Ethics and Integrity
4. Proactivity
5. Professional Scepticism

#### WHAT YOU NEED TO DO

1. On the next page, you must enter your name and student registration number and your main employment history details. Remember to include all employers from which you have obtained relevant work experience and the information on who acted as your workplace mentor, to verify demonstration of competences, at each employer.
2. Each professional development area has three abilities. To demonstrate each of these, you must typically give 3 examples in no more than 500 words and have each example signed off by your workplace mentor

## STUDENT AND WORKPLACE MENTOR DETAILS

Student name

Workplace mentor name

STUDENT SUMMARY EMPLOYMENT RECORD			
Organisation name, address, telephone number	Job title and brief summary of duties and responsibilities	Dates to/from	Workplace mentor's name, professional qualification(s) telephone number and email address

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## 1. Analysis

Goal: The ability to create and interpret information and show how that information can be used most effectively.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Produce useful information from raw data				
Evaluate data which has already been researched				
Add value to your organisation through analysis you have produced or has already been researched				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date

## 2. Communication

Goal: The ability to communicate effectively at all levels using oral, written and presentations skills.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Show an appreciation of both sides of an argument				
Demonstrate good report writing skills				
Use available resources to present formally to a group				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date

### 3. Leadership

Goal: The ability to proactively manage your own development and demonstrate commitment to your job and the profession.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Demonstrate leadership in a team environment				
Demonstrate commitment to your job				
Understand how to evaluate and improve your own performance				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date

## 4. Planning and Prioritisation

Goal: The ability to work to tight deadlines and respond to changing priorities.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Effectively plan and prioritise time to complete tasks				
Co-ordinate tasks with input required from others				
Adapt plans to reflect changing priorities and deadlines				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

**Name**

**Signature**

**Date**

## 5. Produces Quality and Accurate Information

Goal: The ability to apply accounting / taxation knowledge to consistently deliver high quality, accurate data.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Provide information which was understood and sufficient				
Apply technical accounting / taxation knowledge to individual tasks, to the standard expected				
Demonstrate an awareness of regulatory requirements of your role				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date



## 6. Team Working and Collaboration

Goal: The ability to work in a team and with others.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Share your knowledge for the benefit of others				
Use a team structure to meet performance objectives				
Show that you valued the contribution of other team members				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

**Name**

**Signature**

**Date**

## 7. Uses Systems and Processes

Goal: The ability to understand the systems and processes of your organisation sufficiently.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Suggest an improvement to an existing process				
Understand your organisation's approach to accounting / taxation methodologies				
Improve effectiveness through the use of IT systems				

WORKPLACE MENTOR SIGN OFF

\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.

Name

Signature

Date

## 8. Adaptability

Goal: The ability to both listen and learn to accept changing priorities and working requirements.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Demonstrate the ability to adapt your style of communication to the requirements of your audience				
Actively develop your own skills and behaviours by acting on feedback				
Demonstrate the ability to amend your approach to reflect a change in requirements / circumstances				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date

## 9. Adding Value

Goal: The ability to add value to the organisation.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Show independence, commitment and multi-tasking skills				
Exceed the expectations of your client/employer				
Demonstrate your commitment to continuous learning				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date

## 10. Ethics and Integrity

Goal: The ability to behave in an honest and principled manner at all times.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Keep abreast of professional developments				
Demonstrate the ethical principles of confidentiality				
Demonstrate an awareness of social and environmental responsibility				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date

## 11. Proactivity

Goal: The ability to take responsibility and demonstrate the drive and energy to get things done, even under pressure.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Work independently to demonstrate ownership in the completion of a task				
Think and act ahead of anticipated events				
Persevere with an enquiry to ensure completeness				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date

## 12. Professional Scepticism

Goal: The ability to demonstrate an attitude that includes a questioning mind.

How were you able to....	Date	Give specific examples	Achieved yes/no	Feedback
Question whether something you saw or heard is reasonable or appropriate				
Demonstrate you were alert to possible misstatements of financial information due to error or fraud				
Demonstrate you have an open mind to the possibility that something may not be as it seems				

WORKPLACE MENTOR SIGN OFF

**\*I confirm that the explanation given and experience obtained meets the competence(s) requirements.**

Name

Signature

Date

#### 4. Example Portfolio Template

Throughout your Apprenticeship, you will be required to demonstrate that you have met the skills and behaviours detailed in the Level 4 Professional Accounting Taxation Technician Apprenticeship Standard.

You must provide evidence from the last six months to prove that these skills and behaviours have been met. This can be taken from your Training Log or can include actual work product, emails, written statements, excerpts from your performance appraisals and professional discussions.

Your Portfolio will be marked by Independent Assessors so it is important that the evidence you submit is traceable in case your work is selected for review.

Where possible, we would recommend that the evidence you put forward maps across the different skills and behaviours detailed in the Standard and meets Awarding Body's work based requirements to avoid duplication.

Below is a sample you could use for your Portfolio:

Student name

Date of Portfolio

	Analysis	Communication	Leadership	Planning and Prioritisation	Produces Quality and Accurate Information	Team Working and Collaboration	Uses Systems and Processes	Adaptability	Add ing Value	Ethics and Integrity	Proactivity	Professional Scepticism
<b>Evidence I've used</b>												
Presentation at induction day (recorded)		✓	✓	✓		✓			✓		✓	



Audit Job xxx (appraisal form from Oct 16)	✓	✓		✓	✓	✓	✓			✓	✓	✓
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Audit Job xxx (appraisal form Mar 17)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Minutes from audit planning meeting		✓	✓	✓								
Email to client xxx		✓							✓		✓	
Statement on organising team CSR day		✓	✓	✓		✓		✓			✓	

## 5. Requirements for Independent Assessors

The Awarding Body may delegate the responsibility for reviewing the Portfolio and Reflective Statement to Independent Assessors. The criteria for reviewing each Portfolio and Reflective Statement are as follows:

- each review must contain a minimum of two Independent Assessors to ensure that no single person may determine whether or not an Apprentice has achieved a pass or fail for the Portfolio and Reflective Statement; and
- each review must contain a minimum of one Independent Assessor who is a qualified Professional Accountant, as defined by the International Federation of Accountants (IFAC) or a Chartered Tax Advisor (a CTA Member of The Chartered Institute of Taxation); and
- each review must contain a minimum of one Independent Assessor who is not employed by the same Employer as the Apprentice.

To be recognised as an approved Independent Assessor by an Assessment Organisation 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 have specific knowledge and experience of the profession so that competence of the Apprentice can be effectively ascertained. This should include recent experience (within 5 years) of working in a professional services setting and holding qualifications at a higher level than the level at which they are assessing.

A strong degree of confidence can be placed upon the judgment of the Independent Assessors due to the credibility the above criteria gives them to perform their role.

### Promotion of best practice

In order to help Independent Assessors perform their role correctly the Awarding Body will provide robust guidance on how the Portfolio and Reflective Statement should be completed. In addition, the Awarding Body will have ongoing responsibility to educate the Sector on whether competence has been reached through giving feedback to the Independent Assessors on the recommendations they make to promote best practice. This increases the likelihood of them making the correct recommendation.

### Validation Process

Ultimately, the Awarding Body will make the final decision on whether the Portfolio including Reflective Statement demonstrates the Apprentice's competency and is awarded a pass.

It is the role of the Assessment Organisation to validate the recommendation the Independent Assessors have made on whether the Apprentice has achieved competency. The Assessment Organisation is responsible for this validation process. It will be done using a risk-based approach. This may mean reviewing 100% of submissions or a sample if the Awarding Body deems that there are sufficient safeguards in place to identify any inaccuracies.



## Sanctions

The recommendation of the Independent Assessors concerning individual Apprentices will be reviewed by an Awarding Body on a sample basis, using a risk based approach (as referred to in Section 4).

In making recommendations of competency, Independent Assessors must demonstrate ethical behaviour at all times.

If an Independent Assessor who is not a qualified Professional Accountant is found to be acting unethically then they will cease to be able to perform the role of an Independent Assessor.

If an Independent Assessor who is a qualified Professional Accountant is found to be acting unethically then they will cease to be able to perform the role of an Independent Assessor. In addition, they will be automatically reported to their Awarding Body, which may result in disciplinary proceedings against the individual; the outcome of this referral may result in loss of membership of the Awarding Body.

If an Independent Assessor behaves ethically but is found unable to make accurate, valid and consistent decisions on competency then they will also cease to be able to perform the role of an Independent Assessor.