

# END POINT ASSESSMENT SPECIFICATION

ACCOUNTS/FINANCE  
ASSISTANT  
**APPRENTICESHIP**

**LEVEL 2**

aat

## Table of contents

About AAT .....	3
Purpose of this specification .....	3
Introduction to the Accounts/Finance Assistant apprenticeship .....	4
EPA overview .....	6
Objective and progression .....	6
Funding and fees.....	7
EPA gateway requirements .....	7
English and mathematics .....	7
Mandatory qualifications.....	7
End Point Assessment in detail .....	7
Assessment methods.....	8
Assessment method 1: structured interview (supported by the summary of portfolio evidence) .....	8
Structured interview.....	8
Assessment method 2: in-tray test overview.....	9
Test administration .....	10
Marking.....	10
Grading criteria for the assessments .....	11
Determining the overall grade .....	11
Conditions for re-sitting assessment component.....	11
Scheduling.....	11
Reasonable adjustments and special considerations .....	12
Certification.....	12
Equality and Diversity.....	12
Enquiries and appeals.....	13
Online support resources .....	13
Roles and responsibilities .....	13
Apprentice.....	13
Independent Assessor .....	13
Employer .....	13
Training provider .....	13
EPAO .....	14
Glossary.....	15
Appendix 1: knowledge, skills and behaviours to be assessed by each assessment method .....	17
Appendix 2: Grading descriptors .....	19

## About AAT

AAT works across the globe with around 130,000 members in more than 90 countries. Our members are represented at every level of the finance and accounting world, including apprentices, people already working in accountancy and self-employed business owners.

AAT members are ambitious, focused accounting professionals. Many of our members occupy senior, well-rewarded positions with thousands of employers – from blue-chip corporate giants to public sector institutions.

AAT qualifications are universally respected and internationally recognised. Organisations hire AAT-qualified members for their knowledge, skills and diligence and enthusiasm because AAT represents the highest standards of professionalism.

AAT is approved as an End Point Assessment Organisation (EPAO) by the Education and Skills Funding Agency (ESFA) and is listed on the Register of End Point Awarding Organisations (RoEPAO). We offer an independent End Point Assessment (EPA) service for the Accounts/Finance apprenticeship, details of which are provided as part of this specification.

As an EPAO, AAT is subject to external quality assurance by a designated body appointed by the Institute for Apprenticeships and Technical Education (IFATE). Find out more about IFATE at [instituteforapprenticeships.org](https://www.instituteforapprenticeships.org)

## Purpose of this specification

The purpose of this specification is to provide information related to the Accounts/Finance Assistant apprenticeship and details the process for the EPA service including:

- funding and fees
- the End Point Assessment in detail
- marking, grading and certification.

This information is therefore relevant to all individuals involved in the delivery of the apprenticeship including apprentices, training providers, employers and the Independent Assessors (IAs). The information included is correct at the time of publication, however, it may be updated. AAT will communicate when changes have been made.

This specification should be read in conjunction with the EPA Agreement, the EPA Operational Manual, which provides specific guidance on EPA delivery and administration, and the Code of Practice for AAT approved organisations.

# Introduction to the Accounts/Finance Assistant apprenticeship

Trailblazer standards-based apprenticeships are a government initiative designed to give groups of employers the opportunity to take the lead in developing apprenticeship standards to meet employment needs. Standards will eventually replace the old apprenticeship frameworks at all levels.

The standard for the Accounts/Finance Assistant apprenticeship sets out the knowledge, skills, and behaviours (KSBs) that apprentices must demonstrate to achieve competency in the apprenticeship. The standard is accompanied by an assessment plan, which sets out how the KSBs should be assessed as part of the EPA. The standard and the assessment plan were developed by a group of employers chaired by Di Ormandy from the NHS.

Employers involved in creating the standard:

- Warrington & Halton NHS Foundation Trust
- Saint Gobin
- Boots, Cintra
- Hampshire Council
- HHLLP, SPXflow
- Another Answer
- See Tec
- Xero

Full details of both the standard and assessment plan for the Accounts / Finance Assistant apprenticeship can be found on the Gov.uk website at [instituteforapprenticeships.org/apprenticeship-standards/accounts-or-finance-assistant-v1-0](https://www.gov.uk/instituteforapprenticeships.org/apprenticeship-standards/accounts-or-finance-assistant-v1-0)

The Accounts/Finance assistant apprenticeship standard details the KSBs expected of a competent accounts/finance assistant. The KSBs are also available in appendix 1.

Apprentices will typically spend 12–15 months working towards the apprenticeship standard, with a minimum of 20% off-the-job training.

The EPA has two distinct assessment methods that have been designed to be completed only once the apprentice has finished the on-programme learner journey and passed through the Gateway, as set out in the table on the following page.

The two EPA assessment methods are:

1. Structured interview (supported by a portfolio of evidence summary)
2. In-tray test

Both assessment methods will be conducted and graded by an independent AAT assessor as the EPAO.

The assessment methods can be taken in any order and will need to be passed after a minimum of 12–15 months of on-programme learning (OPL) for the apprentice to be awarded the Apprenticeship certification. There is no need to pass one component before moving to another.

All assessment activities must be successfully completed within a three-month end-point assessment window. The EPA assessment window commences when the employer confirms that the apprentice has successfully passed through the gateway.

Each of the knowledge, skills and behaviours included in the published Apprenticeship Standard are mapped to one of the two assessment methods. This is set out in the following EPA overview table. To achieve final certification of an overall pass, the apprentice must have achieved a minimum of a pass in each assessment method.

A pass in the EPA will demonstrate that the apprentice can apply the KSBs required (see appendix 1) by this apprenticeship standard, meaning they are occupationally competent. Apprentices achieving a distinction will be demonstrating performance above the minimum requirements of the occupational standard.

Recommended learner journey				
Month	Apprentice	Employer	Training provider	End-Point Assessment Organisation
0	Understand job role and apprenticeship commitment.	Deliver induction training and understand role in apprenticeship.	Explain apprenticeship, roles, timetable and commitments. Provides initial diagnostic assessment.	
1–12	Works to role objectives/KPIs/ training plan. Develops Knowledge, Skills and Behaviours in line with learning outcomes. Studies and takes professional qualifications/units.	Manages as any other employee including Performance Management via regular 1:1s. Supports, trains and coaches.	Monitors progress; identifies gaps; delivers apprentice learning and supports as required. Supports, trains and coaches.	
12	'Gateway' to end point assessment: Employer is satisfied the Apprentice has achieved competency levels required and has attained the necessary mandatory qualifications.			
12–15	Completes in-tray test Submits for assessment. Takes part in structured interview.	Confirms the evidence to support the in-tray test is the apprentices own work.		Sets and grades the in-tray test and conducts and grades the Structured Interview. Determines the overall apprenticeship grade.

## EPA overview

Below is an overview of the two assessments:

Assessment method	Area assessed	Assessed by	Grading
Structured interview (supported by portfolio of evidence summary)	<ol style="list-style-type: none"><li>1. Teamwork</li><li>2. Professionalism</li><li>3. Customer focus</li><li>4. Ethical standards</li><li>5. General business</li><li>6. Understanding your organisation</li><li>7. Personal effectiveness</li><li>8. Communication</li><li>9. Personal development</li><li>10. Uses systems and processes</li></ol>	End Point Assessment Organisation (EPAO)	Fail/Pass/ Distinction
In-tray test	<ol style="list-style-type: none"><li>1. Accounting systems and processes</li><li>2. Basic accounting</li><li>3. Attention to detail</li></ol>	End Point Assessment Organisation (EPAO)	Fail/Pass

## Objective and progression

The objective of this EPA is to ensure full competency as an Accounts / Finance Assistant.

The apprenticeship provides a basis for progression into a number of career paths in the accounting sector including Assistant Financial Accountant, Payroll Manager, Senior Finance Officer or Payments and Billing Manager.

Once the apprentice has completed the Assistant Accountant apprenticeship, fulfilling the OPL and EPA requirements, they could take on the following job roles:

- Accounts Assistant
- Accounts Payable Clerk
- Accounts Administrator
- Business Accounts Administrator
- Finance Assistant Junior
- Cost Accountant
- Assistant Bookkeeper
- Junior Cashier
- Junior Credit Control Clerk
- Data Input Clerk
- Accounts Receivable Clerk
- Cash Poster
- Finance Administrator

## Funding and fees

The funding bands that apply to approved standards are shown on the Gov.uk website at [gov.uk/government/publications/apprenticeship-funding-bands](https://www.gov.uk/government/publications/apprenticeship-funding-bands)

These bands will set an upper limit on the amount of funding the government will provide. The cost of learning will have to be negotiated by employers with learning providers. Anything agreed above the upper limit will have to be funded by the employer. For the Assistant Accountant apprenticeship, the upper limit is set at £6,000 per apprentice. More details on how the funding system works can be found on the Gov.uk website at [gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work](https://www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work)

The fees for the Accounts/Finance Assistant EPA are available from the AAT website [aat.org.uk/apprenticeships/delivering/england/fees-funding](https://www.aat.org.uk/apprenticeships/delivering/england/fees-funding)

## EPA gateway requirements

The EPA should only start once the employer is satisfied that requirements for EPA gateway have been met and can be evidenced to AAT.

The employer must be satisfied that the apprentice is consistently working at or above the level set out in the occupational standard. Employers are encouraged to take advice from their apprentice's training provider(s); however, the decision will be the employers alone.

Once the employer is satisfied that the apprentice has demonstrated full competence and that all criteria of the standard has been met, the apprentice can progress through the gateway to the EPA, as long as all the other gateway requirements have been met.

### English and mathematics

Apprentices without Level 1 English and mathematics will need to achieve this level and have taken the test for Level 2 prior to taking their EPA.

For those with an education, health and care plan or a legacy statement, the apprenticeship's English and mathematics minimum requirement is Entry Level 3.

The British Sign Language qualifications are an alternative to English qualifications for whom this is their primary language.

### Mandatory qualifications

The gateway requires competence to be demonstrated via achievement of one of the following Level 2 AAT qualification: AAT Foundation Certificate in Accounting (Level 2)

The EPA must be completed over a maximum period of three months, after the apprentice has met the EPA gateway requirements.

## End Point Assessment in detail

The EPA, which is taken by the apprentices after the OPL, determines if the apprentice has met the KSBs specified in the standard. All apprentices will attempt the same EPA.

To register students to take the EPA with AAT, training providers must become an AAT EPA Centre and be on the Register of Apprenticeship Training Providers (RoATP). Check to see who's on the list at [gov.uk/guidance/register-of-apprenticeship-training-providers](https://www.gov.uk/guidance/register-of-apprenticeship-training-providers)

The process and criteria for becoming registered as an EPA Centre are available on the dedicated EPA webpage [aat.org.uk/epa](https://www.aat.org.uk/epa)

# Assessment methods

## **Assessment method 1: structured interview (supported by the summary of portfolio evidence)**

In preparation for the structured interview, the apprentice will produce a portfolio of evidence that will be signed off by the employer as part of the gateway requirements. Although the portfolio does not contribute towards the overall grade, apprentices must submit to AAT, within two weeks of the gateway and at least one month before the scheduled EPA, a sufficient summary of competence against each knowledge, skill and behaviour assessed in the structured interview. The Portfolio must contain a minimum of four pieces of evidence that when cross-referenced, sufficiently demonstrate competence against all requirements.

The typical elements of the portfolio are:

- job related certificates
- observation report undertaken by a third party (e.g. a workplace mentor)
- completed observation checklist and related action plans
- worksheets, assignment projects and reports
- record of any formal discussions (e.g. professional discussion, performance review)
- record of oral and written questioning
- apprentice and peer reports.

### **Structured interview**

The structured interview must last for 60 minutes. The independent assessor has the discretion to increase the time of the structured interview by up to 10% to allow the apprentice to complete their last answer. Further time may be granted for apprentices with appropriate needs, for example where signing services are required. The structured interview will be conducted as set out here:

The structured interview will focus on the portfolio completed by the apprentice during the on-programme phase of the Apprenticeship, and the independent assessor will seek to gain assurance of the apprentice's competency by questioning. The independent assessor will receive the Portfolio within 2 weeks of the gateway. The independent assessor will draw 10 questions from AAT's question bank to ask the apprentice. All 10 questions will be asked.

The independent assessor may ask any number of their own additional follow up questions within the total time permitted for the structured interview to delve deeper into the apprentice's answers if this is necessary to authenticate evidence, experience and competence. The apprentice may refer to their Portfolio during the discussion should they wish to.

A structured specification and question bank will be developed by AAT. The 'question bank' will be of sufficient size to prevent predictability and we will review it regularly (and at least once a year) to ensure that it, and its content, are fit for purpose. The specifications, including questions relating to the underpinning knowledge, skills and behaviours, will be varied yet allow assessment of the relevant KSBs. AAT will ensure that apprentices have a different set of questions in the case of re-sits/re-takes

The interview with the apprentice will be conducted remotely via the AAT EPA software system called Smart End Point Assessment (SEPA).



For the structured interview:

- Our questions will seek to assess competence and/or depth of understanding to assess performance. Clarification questioning is permitted to explore the apprentice's given answers to the prepared questions.
- We will schedule the interview to take place at an agreed time and place, giving both the apprentice and the independent assessor a minimum of two weeks' notice of the time, date and venue.
- The interview should take place on a one-to-one basis between an independent assessor and an apprentice via the prescribed method.
- The interview must take place in a quiet room away from workplace distraction and influence.
- AAT will specify any equipment and software required for the interview.
- AAT will ensure any reasonable adjustments are in place and apprentices must make any requirement requests at least 1 week prior to the scheduled date for the interview.
- Independent assessors will record apprentice's responses against the knowledge, skills and behaviours via pre-prepared template forms to ensure that due process has been followed. Appeals will only be reviewed against documented evidence against the pass and distinction criteria.
- Independent assessors will assess the interview and award a fail, pass or distinction grade to AAT.
- AAT will create a report template for the assessor to submit to confirm the grade.

### **Assessment method 2: in-tray test overview**

The test provides for an in-tray exercise based on a fictitious organisation's scenario, which replicates the typical work an Accounts/Finance Assistant will have to manage in a workplace.

By its very nature, the Accounts/Finance Assistant occupation demands accurate and detailed written work, including calculations, and so this assessment method is an appropriate and manageable way of testing occupational competency against the knowledge and skills requirements.

The scenarios will be based on a variety of different organisational structures or operations and success will require an integration of the technical knowledge and skills required for the standard.

### **Test format**

The test will be computer based. The test will last 105 minutes overall to include 15 minutes at the beginning for the apprentice to review the information they are given at the start. The test will consist of a combination of questions and data evaluations that cover the knowledge and skills identified as applicable to this assessment method within the grading criteria.

At the start of the in-tray test, in invigilated conditions, the apprentice will be presented with the equivalent of three A4 pieces of background information (with a word count of up to 1500 words) about one particular scenario.

The apprentice will be given up to 15 minutes to review the information. They may make notes and prepare during that 15 minutes should they wish.

Each scenario will represent the casework and likely situations the apprentice will encounter in their work. AAT will develop a bank of different test scenarios to ensure the validity and fitness-for-purpose of the assessment. The scenario will be concise and will include:

- Details of the organisation – (name and address of business, type of business (sole trader, partnership, limited company etc.), details of the organisation's VAT registration (VAT number, whether the business uses the standard or cash VAT system), the services the organisation offers (including details of the rates of applicable VAT).
- Recording costs – How the organisation records its costs. For example, if the organisation is a service or retail organisation, it may contain relevant details of any stock system utilised so that the apprentice can understand the nature of how these costs are recorded and used. A list of expense/overhead accounts will be given to allow the apprentice to understand the format of the organisation's chart of accounts and to understand how such costs are recorded. If the organisation records details of costs against projects, then details will be provided.
- Task – The scenario will also include brief details of the role the apprentice will be assuming during the assessment to enable them to understand the limits of their responsibilities and at which point any queries or concerns should be referred upwards within the organisation. It will also give some idea of the controls that are operated within the organisation.

Once the 15 minutes preparatory time is concluded, the in-tray test commences. The test itself will last 90 minutes covering each of the following sections. (Data relating to the scenario will be revealed alongside questions and is not part of pre-reading. Data documents could be invoices, credit notes or receipt/payment transactions).

The scenario will first require the apprentice to answer 20 multiple choice questions along the following themes:

- how accounting systems and processes allows the fictitious organisation to keep track of all types of financial transaction
- accounts reports, reports and their use within the finance function
- bookkeeping controls
- recognise and rectifies errors.

Each multiple choice question has 4 responses and only one is correct. Secondly, there will be 3 short answer questions that require the apprentice to provide their written answers to the following factors relating to the scenario:

- the internal controls within the fictitious organisation
- the cost recording system within the fictitious organisation
- the differences between Financial and Management Accounting within the fictitious organization.

No word count is specified; instead the apprentice's answers will be limited to the overall time available for the entire in-tray test.

The third and final part of the in-tray test requires the apprentice to consider the data they have been provided alongside the background information relating to the fictitious organisation. This will cover basic accountancy concepts and double entry bookkeeping alongside the ability to examine data to identify issues and the ability to reconcile data to minimise the chance of errors. The scenario will provide the opportunity for the apprentice to identify and rectify at least 3 data related errors.

The apprentice will be asked to enter the data into an IT data entry facility. Documents could be invoices, credit notes or receipt/payment transactions.

The apprentice is expected to select the correct details for transactions, such as nominal codes, VAT rates, Net, VAT and gross amounts. They must also be able to show the final result of the posting in the accounts – for example, how this would show in a mini trial balance.

One possible scenario could be to provide a trial balance that contains errors. There could be notes to the accounts that give errors such as reversed digits in an entry, an account balances that appears in the wrong column, etc. The apprentice should be able to find the errors and complete a new trial balance, giving totals.

## **Test administration**

Apprentices will only be allowed to be scheduled for the in-tray test after successful completion of the gateway requirements. AAT will deliver the test in an online format. The in-tray test will be developed and hosted by AAT.

The test is closed book meaning Apprentices can only refer to the reference material related to the scenario. Apprentices must take the test in a suitably controlled environment that is a quiet space, free of distractions and influence, in the presence of an invigilator.

## **Marking**

Tests will be marked by computer and also by the independent assessor following a marking guide produced by AAT.

AAT is responsible for setting and marking the examination paper and construction of the answer marking guide.

The multiple choice element provides for 1 mark per correct answer allowing for a maximum 20 x 1 = 20 marks.

The short answer questions provide for 5 marks per correct answer allowing for a maximum 3 x 5 = 15 marks.

The data entry element provides for a maximum 65 marks in total. In summary therefore there is a total of 100 marks available for the whole in-tray test, Partial credit will be awarded for partial responses. Any missing answers must be assigned 0 marks.

The minimum marks needed for a pass is 75 out of 100. A total of 74 marks or less is awarded a fail.

Clear marking guidance (including suggested model answers) will be produced by the AAT to ensure independent assessors are marking consistently against the knowledge and skill requirements.

## Grading criteria for the assessments

Independent assessors must grade the structured interview and award a grade of fail, pass, or distinction. Apprentices will only be graded pass or fail for the in-tray test. Grade descriptors for both the structured interview and the in-tray test are detailed in Appendix 2.

The following grade boundaries apply to the in-tray test:

Grade	Minimum score	Maximum score
Pass	75 out of 100 marks	100 out of 100 marks
Fail	0 out of 100 marks	74 out of 100 marks

## Determining the overall grade

The results of both the structured interview and the in-tray test are aggregated to determine the overall grade.

A Fail at any stage will result in an overall Fail of the apprenticeship. To pass the overall apprenticeship, the apprentice must achieve at least a Pass in both assessments. An overall Distinction is given only where a Distinction is obtained in the structured interview and a Pass is obtained in the test. A distinction for the structured interview will be awarded for apprentices having passed all pass criteria and five or more distinction criteria.

Assessment Component	Grade	Grade	Grade	Grade	Grade
In-Tray Test	Fail	Fail	Fail	Pass	Pass
Structured interview	Fail	Pass	Distinction	Pass	Distinction
Overall grade	Fail	Fail	Fail	Pass	Distinction

## Conditions for re-sitting assessment component

If all assessment methods are not passed within four months, then the entire EPA must be repeated. Re-sits/re-takes are not offered to apprentices wishing to move from pass to distinction.

Where any assessment method must be re-sat/re-taken, the apprentice may not be awarded a distinction, unless AAT determines there are exceptional circumstances requiring a re-sit/re-take. There is no limit to the number of re-sits or re-takes

## Scheduling

For an EPA to be scheduled:

- the apprentice must have completed a minimum of 12 months' on-programme learning
- the portfolio of evidence needs to be signed off by the provider and employer before submission
- the apprentice must be deemed competent in relation to knowledge, skills and behaviours.

The Assessment components of the EPA are scheduled and managed using the EPA software system called Smart End Point Assessment (SEPA). Once an apprentice has been registered they can access the platform, upload portfolio evidence and review their details.

Training providers use the platform to:

- confirm the gateway has been met
- schedule the EPA components
- review results for both components of the EPA.

## Reasonable adjustments and special considerations

Reasonable adjustment is the term used for any special arrangements that are needed to enable apprentices with disabilities or temporarily incapacitated apprentices to do their best in an assessment.

The required forms and more details are available in the publication *Guidance on the Application of Reasonable Adjustments and Special Consideration in AAT Assessments* available to download through MyAAT at [aat.org.uk/assessment/adjustments-and-considerations](https://aat.org.uk/assessment/adjustments-and-considerations)

## Certification

If an apprentice has successfully completed the Foundation Certificate in Accounting Qualification as part of their apprenticeship, AAT will issue them with their qualification certificate.

On successful completion of both assessment components of the EPA, AAT will apply to ESFA for the apprenticeship certificate to be issued.

## Equality and Diversity

AAT firmly believes in equality of opportunity for all who participate in its qualifications.

We aim to ensure that:

- our qualifications are free from barriers that restrict access and progression
- our qualifications are attainable by all who can demonstrate the required standard by whatever means
- our qualifications and publications are free from discriminatory practices or stereotypes with regard to age, caring responsibilities, disability, gender, gender identity, marriage and civil partnerships, part-time working, pregnancy and maternity, race, religion or belief, sexual orientation.
- assessment tasks and study opportunities are sufficiently varied and flexible to ensure that no particular group of students or would-be students are placed at any disadvantage
- all reasonable adjustments are made to cater for the individual requirements of students
- assessments are valid and reliable to ensure that all students receive impartial treatment.

We do this in the following ways:

- Considering issues of diversity and equality as part of the development process.
- Avoiding the creation of barriers that might disadvantage those students who share one or more protected characteristics.
- Consultation with students (or their representatives).
- Collection of data for monitoring and evaluation.
- Provision of additional information at [aat.org.uk/about-aat/aat-equal-opportunities-policy](https://aat.org.uk/about-aat/aat-equal-opportunities-policy)

## Enquiries and appeals

If the apprentice thinks that their assessment outcome does not reflect their performance, they can submit an enquiry through MyAAT at [aat.org.uk/assessment/enquiries-and-appeals](https://aat.org.uk/assessment/enquiries-and-appeals)

Enquiries can be made by a training provider on behalf of an individual apprentice or a group of apprentices. If the apprentice is not satisfied with the response to their enquiry, they can submit an appeal.

There's an administrative fee for enquiries and appeals. AAT will refund the fee if the enquiry leads to a favourable change in marks awarded for the assessment.

## Online support resources

In order to help AAT tutors successfully deliver AAT qualifications and this apprenticeship, a range of support materials are offered for all of our qualifications and the EPA, such as:

- EPA practice assessments
- interactive PDFs
- recorded webinars
- videos
- podcasts
- training materials
- quiz questions for all AAT units
- content queries.

All tutor support materials can be found on AAT website.

## Roles and responsibilities

### Apprentice

- Ensures assignments are completed in a timely manner.
- Progresses through requirements of the standard and successfully completes the mandated qualification.

### Independent Assessor

- Carries out independent assessment of the apprentice and makes final decision on whether the apprentice meets the knowledge, skills and behaviours set out in the standard.
- Holds an accounting qualification equivalent to, or higher than the level for this apprenticeship.
- Marks the test and conducts the structured interview and recommends an overall Fail, Pass or Distinction.

### Employer

- Ensures that the apprentice is given the necessary support.
- Makes decision on whether or not the apprentice moves through the gateway to EPA.
- Uses performance management process and regular one to one to discuss progress and provide feedback and guide development.
- Takes part in regular check points between the employer and training provider.

### Training provider

- Registered on the Education and Skills Funding Agency's (ESFA) Register of Apprenticeship Training Providers (RoATP).
- Provides off-the-job element of on-programme learning.
- Manages administration, preparation, operation and invigilation of the mandatory qualification's assessment.

**EPAO**

- Registers on the ESFA's RoEPAO.
- Develops and delivers the EPA according to the requirements set out in this EPA plan.
- Develops the detailed criteria for grading the assessment methods and overall grade.
- Develops tools for collecting and measuring evidence.
- Recruits and trains independent assessors.
- Ensures effective quality assurance and quality control procedures that support fair, reliable and consistent. assessments across organisation and over time.
- Accountable for quality assurance of the end-point assessment as described in the assessment plan.
- Conforms to the requirements of the EQA provider.

## Glossary

<b>Apprentice</b>	An individual who is registered with AAT for the purposes of an EPA.
<b>Apprenticeship</b>	An apprenticeship is a job with training to industry standards. It should be in a recognised occupation, involve a substantial programme of on and off-the-job training.
<b>Apprenticeship framework</b>	Old-style apprenticeship based on qualifications, currently being phased out in England in favour of apprenticeships based on standards developed by employers.
<b>Apprenticeship Levy</b>	All employers with a pay bill over £3 million each year, must pay the Apprenticeship Levy. The Apprenticeship Levy is charged at 0.5% of the annual pay bill. Apprenticeships are a devolved policy – authorities in each of the UK nations manage their own apprenticeship programmes, including how funding is spent on apprenticeship training. The Apprenticeship Levy is applied in Scotland, Wales and Northern Ireland, but the employer digital account and funding bands do not apply in the same way. Find out more at <a href="https://www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work">gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work</a>
<b>Apprenticeship standard</b>	New style apprenticeship based on an occupational standard that defines the duties carried out by someone in the occupation and the knowledge, skills and behaviours required to achieve that competence in those duties. The apprentice's occupational competence is tested by an independent, End Point Assessment.
<b>Assessment evidence</b>	Apprentice's evidence demonstrating knowledge, skills and behaviours detailed within the Apprenticeship Standard and provided by the provider and/or the employer to AAT.
<b>Completion certificate</b>	The certificate issued by the IFATE on successful completion of the Apprenticeship and EPA.
<b>Employer</b>	The employer of the apprentice on an apprenticeship contract.
<b>EPA</b>	End Point Assessment is a rigorous robust and independent assessment undertaken by an apprentice at the end of training to test that the apprentice can perform in the occupation they have been trained in and can demonstrate the duties, knowledge, skills and behaviours (KSBs) set out in the occupational standard.
<b>EPAO</b>	End Point Assessment Organisation is an organisation approved to deliver End Point Assessment for a particular apprenticeship standard; EPAOs must be on the register of End Point Assessment Organisations.
<b>ESFA</b>	Education and Skills Funding Agency, brings together the former responsibilities of the Education Funding Agency (EFA) and Skills Funding Agency (SFA), to create a single agency accountable for funding education and skills for children, young people and adults.
<b>External Quality Assurance (EQA) role</b>	Involves independent monitoring of the development and delivery of End Point Assessment (EPA) of apprenticeships. Independent of the teaching programme.
<b>Funding bands</b>	Each apprenticeship standard is allocated to one of 30 funding bands. The upper limit of each funding band caps the maximum amount of digital funds an employer who pays the levy can use towards an individual apprenticeship.
<b>Gateway</b>	The point at which an apprentice has completed their training and is ready to enter EPA.

<b>Gateway evidence</b>	The documents completed by the apprentice, the training provider and/or the employer and provided to AAT to confirm completion of the training element of the apprenticeship.
<b>IA</b>	The Independent Assessor provides End Point Assessment services for apprentices and employers working with apprenticeship standards. Independent assessors are required to provide at all times fair, reliable and consistent assessment judgements, and will know how to use a variety of assessment techniques.
<b>IFATE</b>	Institute for Apprenticeships and Technical Education the body responsible for improving the quality of apprenticeships in England.
<b>KSBs</b>	Knowledge, skills and behaviours – what is needed to competently undertake the duties required for an apprenticeship standard.
<b>Occupation</b>	The job requirements for the relevant sector(s), not just those required by a single employer.
<b>On programme</b>	The element of the apprenticeship that provides the apprentice with the required knowledge, skills and behaviours. The programme must run for a minimum of one year and result in the apprentice being prepared for the End Point Assessment (EPA).
<b>Off job learning</b>	Off the job learning is defined as learning which is undertaken outside of the normal day-to-day working environment and leads towards the achievement of an apprenticeship. This can include training that is delivered at the apprentice's normal place of work but must not be delivered as part of their normal working duties. The minimum threshold is 20% of the time. Find out more at <a href="https://www.gov.uk/government/publications/apprenticeships-off-the-job-training">gov.uk/government/publications/apprenticeships-off-the-job-training</a>
<b>Registration</b>	The processing of registering for an EPA.
<b>Registration fee</b>	The part of the fee payable on registration.
<b>RoEPAO</b>	The ESFA's Register of End Point Assessment Organisations.
<b>RoATP</b>	The Register of Apprenticeship Training Providers.
<b>Synoptic assessment</b>	Tests the range of knowledge, skills and behaviours identified as core to the apprenticeship.
<b>Trailblazer group</b>	Group of employers developing an apprenticeship standard; recognised by the Institute as representative of those who employ people in the occupation.
<b>Training provider</b>	Any organisation that delivers apprenticeship training e.g. college, higher education institution, private training organisation; training providers delivering training in relation to apprenticeships must be on the register of apprenticeship training providers.



# Appendix 1: knowledge, skills and behaviours to be assessed by each assessment method

## Assessment method 1 – structured Interview (SI)

Ref	Criteria	Areas of occupational competence Knowledge to be assessed	Assessment method
K1	General Business	<ul style="list-style-type: none"> <li>Aware of elements of commercial law that may have an impact when working in accountancy, such as contracts, data protection or Anti Money Laundering.</li> <li>Can explain the importance of upholding relevant codes of conduct.</li> <li>Can explain different legal entities and organisational structures.</li> <li>Aware of the impact of technology on business and its accounting and finance functions.</li> </ul>	SI
K2	Understanding your organisation	<ul style="list-style-type: none"> <li>Understand own role within the context of your organization.</li> <li>Understand transactional processes of accounting and their use within a finance function.</li> <li>Understand what makes a business or organisation successful, through either buying or selling products or supplying services to a market.</li> </ul>	SI
K5	Ethical Standards	<ul style="list-style-type: none"> <li>Understands corporate social responsibility (CSR), ethics and sustainability within organisations.</li> <li>Understands the importance of the need to keep up-to-date with relevant policies, procedures, regulatory or system changes.</li> </ul>	SI

Ref	Criteria	Areas of occupational competence Skills to be assessed	Assessment method
S2	Communication	<ul style="list-style-type: none"> <li>Deals effectively with a range of stakeholders using appropriate communication methods to deliver accurate and timely results</li> <li>Avoids jargon and uses the correct technical terms where appropriate</li> <li>Demonstrates good listening and speaking skills to be able to communicate effectively in the right manner.</li> </ul>	SI
S3	Uses Systems and processes	<ul style="list-style-type: none"> <li>Utilises relevant office/accounting software packages to input and manage data accurately</li> <li>Ability to maintain the security of accounting information using passwords and other appropriate security measures.</li> </ul>	SI

<b>S4</b>	Personal Effectiveness	<ul style="list-style-type: none"> <li>• Ability to organise self, prioritise workload/activity to meet deadlines.</li> <li>• Actively identifies team workload problems and offers to support peers where appropriate</li> <li>• Ability to understand issues beyond own remit</li> </ul>	SI
<b>B1</b>	Team Work	<ul style="list-style-type: none"> <li>• Supports colleagues and collaborates to achieve results</li> <li>• Builds working relationships within own team and other parts of the organisation</li> <li>• Be aware of their impact on others.</li> </ul>	SI
<b>B2</b>	Personal Development	<ul style="list-style-type: none"> <li>• Successfully implements changes that are required, as directed.</li> <li>• Displays an ongoing commitment to learning and self-improvement.</li> <li>• Seeks feedback and acts on it to improve their performance.</li> </ul>	SI
<b>B3</b>	Professionalism	<ul style="list-style-type: none"> <li>• Looks to behave professionally by adhering to the organisational code of conduct</li> <li>• Has a 'right first time' approach.</li> <li>• Shows integrity in their approach</li> <li>• Demonstrates personal pride in the job through appropriate dress and positive and confident language.</li> </ul>	SI
<b>B4</b>	Customer Focus	<ul style="list-style-type: none"> <li>• Builds and maintains customer satisfaction with the products and services offered by the organisation in line with company policy, regulation and practice.</li> <li>• Delivers excellent service, identifying and meeting or exceeding customer expectations.</li> </ul>	SI

### Assessment method 2 – In-tray test (ITT)

Ref	Criteria	Areas of occupational competence Behaviours to be assessed	Assessment Method
<b>K3</b>	Accounting Systems & Processes	<ul style="list-style-type: none"> <li>• Understand how accounting systems and processes allows a business to keep track of all types of financial transactions.</li> <li>• Know a range of routine accounts reports, reports and their use within the finance function.</li> <li>• Understand the basics of internal control within own organisation.</li> </ul>	ITT
<b>K4</b>	Basic Accounting	<ul style="list-style-type: none"> <li>• Aware of basic accountancy concepts and double entry bookkeeping.</li> <li>• Understands bookkeeping controls.</li> <li>• Understand the cost recording system within an organization.</li> <li>• Develop an understanding of the differences between Financial and Management Accounting.</li> </ul>	ITT

S1	Attention to Detail	<ul style="list-style-type: none"> <li>• The ability to examine data to identify issues.</li> <li>• The ability to reconcile data to minimise the chance of errors.</li> <li>• The ability to plan and review work.</li> <li>• Recognise and rectifies errors.</li> </ul>	ITT
----	---------------------	---	-----

## Appendix 2: Grading descriptors

Knowledge area:	What is required for occupational competence?	Fail criteria: the apprentice does not provide sufficient evidence to demonstrate that their performance meets the requirements of the pass criteria:	Pass criteria: the apprentice must display all of the following:	Distinction criteria: the apprentice must display all of the pass criteria and 5 or more of the following applicable to the structured interview (INT):
K1 General Business (SI) <ul style="list-style-type: none"> <li>• Aware of elements of commercial law that may have an impact when working in accountancy, such as contracts, data protection or Anti Money Laundering.</li> <li>• Can explain the importance of upholding relevant codes of conduct.</li> <li>• Can explain different legal entities and organisational structures.</li> <li>• Aware of the impact of technology on business and its accounting and finance functions.</li> </ul>	Awareness of elements of commercial law relevant to accountancy and understands relevant codes of conduct.  Understands different legal entities and their organisational structure.  Awareness of the impact technology has on accounting and finance functions	Apprentice has not met the pass criteria	Is able to describe the key regulations relevant to the accounting functions within your organisation including the General Data Protection Regulation (GDPR) and anti-money laundering.  Is able to explain the code of professional ethics and how this relates to their role.  Is able to identify the key differences between sole trader, partnership and Limited Liability entities.  Is able to demonstrate the differences between public sector, private sector and voluntary sector.	They can provide at least one example of how key regulations such as GDPR have an impact on their organisation.  They explain how they have reacted and adapted to technological accounting and finance changes/challenges

<p>K2 Understanding Your Organisation (SI)</p> <ul style="list-style-type: none"> <li>• Understand own role within the context of your organization.</li> <li>• Understand transactional processes of accounting and their use within a finance function.</li> <li>• Understand what makes a business or organisation successful, through either buying or selling products or supplying services to a market.</li> </ul>	<p>Understands their role, transactional processes and products or supply services that make the organisation successful.</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Is able to explain their role and responsibilities and how they impact on others in the organisation. Is able to demonstrate an understanding of the processes of recording financial transactions including the processes for dealing with sales and purchase transactions; and the processes involved with cash/bank and petty cash. Identify assets and liabilities, capital income and capital expenditure and, revenue income and revenue expenditure within the organisation.</p> <p>Using an example is able to explain how through buying or selling products an organisation can become successful.</p>	<p>Explain how their organisation differs to other similar organisations, for example can articulate how their organisation's offerings can or do add value for their customers.</p> <p>Explain how the finance function contributes towards success of the company for example, can describe at least one occasion when the intervention of the finance function improved performance of the business.</p>
---	---	--	---	---

<p>K3 Accounting Systems &amp; Processes (ITT)</p> <ul style="list-style-type: none"> <li>• Understand how accounting systems and processes allows a business to keep track of all types of financial transactions.</li> <li>• Know a range of routine accounts reports, reports and their use within the finance function.</li> <li>• Understand the basics of internal control within own organisation.</li> </ul>	<p>Understands the relevance of accounting systems and processes within own organisation</p>	<p>Apprentice has not met the pass criteria</p>	<p>Understands the accounting systems and processes within an organisation including the process of sales invoices, purchase invoices and credit notes; allocate payments to supplier accounts; allocate receipts to customer accounts; and record petty cash receipts and payments.</p> <p>Understands the range of routine accounting reports produced within an organisation including routine reports for internal purposes and routine reports for external purposes, and who they should be provided to.</p> <p>Understands the purpose and use of accounting reports and why they are produced.</p>	
--	--	---	--	--

<p>K4 Basic Accounting (ITT)</p> <ul style="list-style-type: none"> <li>• Aware of basic accountancy concepts and double entry bookkeeping.</li> <li>• Understands bookkeeping controls.</li> <li>• Understand the cost recording system within an organization.</li> <li>• Develop an understanding of the differences between Financial and Management Accounting.</li> </ul>	<p>Understands basic accountancy concepts, double entry bookkeeping and payroll.</p> <p>Understands the differences between financial and management accounting.</p>	<p>Apprentice has not met the pass Criteria.</p>	<p>Understands the basic principles involved in double entry bookkeeping such as separate entity and duality concept.</p> <p>Understands the specific requirements of the accounting systems within an organisation and how these requirements can differ between systems.</p> <p>Understands the purpose of controls accounts in an organisation such as sales ledger control accounts; purchase ledger control accounts and VAT control accounts.</p> <p>Understands the purpose of bank, purchase and sales reconciliations from within a finance department.</p> <p>Understands the cost recording system within an organisation including how costs are classified; how costs behave; how the organisation accounts for inventory; and how the costs are coded (if relevant).</p> <p>Understands the different purpose of financial and management accounting and the users of this information within an organisation.</p>	
---	--	--	--	--

<p>K5 Ethical standards (SI)</p> <ul style="list-style-type: none"> <li>• Understands corporate social responsibility (CSR), ethics and sustainability within organisations.</li> <li>• Understands the importance of the need to keep up-to-date with relevant policies, procedures, regulatory or system changes.</li> </ul>	<p>Understand CSR, ethics and sustainability measures within their organization.</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Is able to explain how CSR and sustainability is relevant to their organisation.</p> <p>Using an example is able to demonstrate how they contribute to their organisation's ethical policies.</p> <p>Using an example is able to demonstrate how a finance professional will keep up to date with changing regulations, practices and developments.</p>	<p>Explain examples of how their work has contributed to their organisations CSR and sustainability objectives.</p>
<p>S1 Attention to detail (ITT)</p> <ul style="list-style-type: none"> <li>• The ability to examine data to identify issues.</li> <li>• The ability to reconcile data to minimise the chance of errors.</li> <li>• The ability to plan and review work.</li> <li>• Recognise and rectifies errors.</li> </ul>	<p>Is able to examine, reconcile and rectify errors in a timely and appropriate manner by implementing an effective review process.</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Identified issues in the presented data and the right course of action.</p> <p>Checked and reconciled data to ensure accuracy, and made changes to the date where necessary.</p> <p>Takes the correct course of action in response to the data presented in the in-tray test, identifying and correcting all errors.</p>	

<p>S2 Communication (SI)</p> <ul style="list-style-type: none"> <li>• Deals effectively with a range of stakeholders using appropriate communication methods to deliver accurate and timely results.</li> <li>• Avoids jargon and uses the correct technical terms where appropriate.</li> <li>• Demonstrates good listening and speaking skills to be able to communicate effectively in the right manner.</li> </ul>	<p>Demonstrates the ability to communicate effectively using the most appropriate methods for their given audience.</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Provides evidence of where they have selected and prepared the appropriate method of communication, using vocabulary that is appropriate to the audience, with consideration to the following:</p> <ul style="list-style-type: none"> <li>• The recipient</li> <li>• Timescale</li> <li>• Volume of information to communicate</li> <li>• The need for a response/discussion/ evidence of receipt.</li> </ul> <p>Provides evidence of examples of where they have demonstrated the application of good listening skills in the workplace and how this has improved their ability to perform their tasks.</p>	<p>Explain how they consistently communicate effectively in a variety of means to a wide range of stakeholders.</p>
<p>S3 Uses systems and processes (SI)</p> <ul style="list-style-type: none"> <li>• Utilises relevant office/accounting software packages to input and manage data accurately</li> <li>• Ability to maintain the security of accounting information using passwords and other appropriate security measures.</li> </ul>	<p>Is able to apply the relevant software packages needed to accurately complete data management whilst following appropriate security measures in the maintenance of accounting information.</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Provides evidence of using relevant office/accounting software to input and manage data accurately.</p> <p>Provides evidence in maintaining the security of accounting information using passwords and other appropriate security measures.</p> <p>Demonstrates the use of security measures within an organisation.</p>	



<p>S4 Personal effectiveness (SI)</p> <ul style="list-style-type: none"> <li>• Ability to organise self, prioritise workload/activity to meet deadlines.</li> <li>• Actively identifies team workload problems and offers to support peers where appropriate.</li> <li>• Ability to understand issues beyond own remit.</li> </ul>	<p>Demonstrates an ability to understand issues beyond own remit and is clear on importance of organising and prioritising both personal and the team's workloads to meet deadlines, offering support when necessary.</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Provides evidence of where they have set their own priorities in order to meet deadlines.</p> <p>Is able to demonstrate, with examples, a good approach/use of tools to effectively manage their workload.</p> <p>Is able to identify issues which can affect their team and gives example of where this has happened and the level of support that was offered to them.</p> <p>Using at least 2 examples to show where they have referred an issue to another member of their team and why it was appropriate to do this.</p>	<p>Explain how they have re-evaluated tasks in light of conflicting and/or changing priorities.</p>
<p>B1 Team work (SI)</p> <ul style="list-style-type: none"> <li>• Supports colleagues and collaborates to achieve results.</li> <li>• Builds working relationships within own team and other parts of the organization.</li> <li>• Be aware of their impact on others.</li> </ul>	<p>Builds and maintains working relationships throughout the organisation through support and collaboration to achieve positive results.</p> <p>Is aware of their impact on colleagues.</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Provides evidence of where they have worked with others to achieve a shared goal.</p> <p>Using an example is able to demonstrate where they have worked with others in order to solve problems and accomplish team objectives and what the impact of this was on the team.</p> <p>Uses an example to demonstrate the interpersonal skills required to work effectively as part of a team and what impact their behaviour could have on their team.</p>	<p>Discuss how they have worked together with a group of people cohesively, towards a common goal, creating a positive working atmosphere, and supporting each other to combine individual strengths to enhance team performance.</p>

<p>B2 Personal development (SI)</p> <ul style="list-style-type: none"> <li>• Successfully implements changes that are required, as directed.</li> <li>• Displays an ongoing commitment to learning and self-improvement.</li> <li>• Seeks feedback and acts on it to improve their performance.</li> </ul>	<p>Awareness of the need to seek and act on feedback showing a commitment to learning and self-improvement.</p> <p>Follows direction to successfully implement changes when required.</p>	<p>Apprentice has not met the pass criteria.</p>	<p>Describe where they have carried out areas of improvement identified within the organisation's performance management process and what the results of this were.</p> <p>Describe their personal development plan to support self-improvement through the use of different learning methods.</p> <p>Describe where they have sought constructive feedback from others and how they have responded positively to this in order to improve their performance within the team.</p>	
<p>B3 Professionalism (SI)</p> <ul style="list-style-type: none"> <li>• Looks to behave professionally by adhering to the organisational code of conduct.</li> <li>• Has a 'right first time' approach.</li> <li>• Shows integrity in their approach.</li> <li>• Demonstrates personal pride in the job through appropriate dress and positive and confident language.</li> </ul>	<p>Uses a right first- time approach, understands the importance of professional behaviour whilst adhering to their organisations code of conduct.</p> <p>Consistently behaves with both pride and integrity in their work and as is aware of the need for using both positive and clear language in all work-related communications.</p>	<p>Apprentice has not met the pass criteria</p>	<p>Is able to outline the organisations' code of conduct and how this affects their role on the organisation.</p> <p>Explain how you would carry out an unfamiliar task to ensure the output is error free</p> <p>Explains how they maintain confidentiality of information and act with integrity in their role.</p> <p>Using examples is able to demonstrate the importance of appropriate language, personal appearance and body language in different situations.</p>	<p>They can articulate an understanding of why integrity is essential in the accounting and finance profession and has applied/considered the appropriate code of conduct within their role.</p> <p>For example, they have correctly identified any ethical issues raised and noted an appropriate course of action to address this (such as referral to appropriate senior colleague or process).</p>

<p>B4 Customer focus (SI)</p> <ul style="list-style-type: none"> <li>Builds and maintains customer satisfaction with the products and services offered by the organisation in line with company policy, regulation and practice.</li> <li>Delivers excellent service, identifying and meeting or exceeding customer expectations.</li> </ul>	<p>Builds and maintains customer satisfaction and delivers excellent service using the appropriate products and service offered by their organisation.</p> <p>Consistently works in line with their company policy regulation and practice</p>	<p>Apprentice has not met the pass criteria</p>	<p>Using at least 2 examples, is able to show how they used a variety of actions to fully understand and meet a customer's needs and what the impact of this was.</p> <p>Describes an example of when they sought feedback on personal effectiveness from a customer or customers, and what they use the feedback for.</p> <p>Explain how they respond to customers with an appropriate level of urgency.</p> <p>Describes when they have identified ways to improve the service offered to customers and what actions they took.</p>	<p>Understands how to balance the needs of the customer against needs of the organisation for example: Can give an example of using clear communication to establish rapport.</p>
--	--	---	---	---

Copyright © 2019 AAT All rights reserved. Reproduction is permitted for personal and educational use only. No part of this content may be reproduced or transmitted for commercial use without the copyright holder's written consent.

The Association of Accounting Technicians  
140 Aldersgate Street London  
EC1A 4HY  
t: +44 (0)20 7397 3000  
f: +44 (0)20 7397 3009  
e: [aat@aat.org.uk](mailto:aat@aat.org.uk)  
[aat.org.uk](http://aat.org.uk)

AAT is a registered charity. No. 1050724