

A close-up photograph of a person's hand holding a silver pen, positioned over a calculator and a computer keyboard. The background shows a desk with papers and a pen holder.

# Professional Accounting Technician Level 4

**Apprenticeship Standard**

[wmc.ac.uk/apprenticeships](http://wmc.ac.uk/apprenticeships)

# Overview

Individuals in the role of a Professional Accounting Technician will have responsibility for creating, and/or verifying and reviewing, accurate and timely financial information within the organisation in which they are employed or on behalf of another organisation. This will be performed in order to meet relevant ethical, professional and legal standards, and will utilise the individual's knowledge of the business systems and processes, as well as standard accounting and tax practices. This role might exist in an accounting practice, a professional services company, HMRC or the accounting function of a business or other organisation.



## **Duration:**

15 months + 3 months for the End Point Assessment (EPA).

## **Entry Guidelines:**

English & maths at GCSE grade A\*-C/4-9 or Functional Skills level 2 and AAT Level 3 Diploma in Accounting

*Apprentices must provide copies of their English and maths GCSE/Functional Skills certificates and the AAT Diploma in Accounting at level 3 certificate before their enrolment onto the apprenticeship.*



# Professional Accounting Technician Level 4

## Course Overview

Pre-programme →	On Programme Learning covering Skills, Knowledge & Behaviours → Gateway →	Independent End Point Assessment
Initial assessment English & Maths	AAT Level 4 Diploma in Professional Accounting Day release, Hamilton Campus  Skills guided by the employer in the workplace	Completed AAT Level 4 Diploma in Professional Accounting  Portfolio of evidence
Certification proof of: <ul style="list-style-type: none"> <li>English Level 2</li> <li>Maths Level 2</li> </ul>	Portfolio of evidence to be built during on-programme learning	Portfolio & Reflective including either a Written statement or Professional discussion supported by the portfolio of evidence
Skills Scan	On programme Assessments & Reviews.  8-10 weekly Trainer/Assessor Progress Reviews with the apprentice and the employer.	Computer based assessment
Training Plan	Induction with Trainer Assessor	

# Course Details

This apprenticeship programme is designed to develop the knowledge, skills and behaviours required to be an effective accountant or bookkeeper for an accounting practice, business, organisation or HMRC.

The Knowledge element is acquired via the AAT Professional Diploma in Accounting (Level 4) qualification, studied on a 'day-release' basis at the College's Hamilton Campus. The qualification covers a range of accounting areas and provides an ideal grounding should the apprentice wish to progress on to a relevant degree programme and/or higher professional accountancy qualification.

## Unit 1: Applied Management Accounting

- Understand and implement the organisational planning process.
- Use internal processes to enhance operational control.
- Use techniques to aid short-term and long-term decision making.
- Analyse and report on business performance.

## Unit 2: Personal Tax

- Understand principles and rules that underpin taxation systems.
- Calculate UK taxpayers' total income.
- Calculate Income Tax and National Insurance contributions (NICs) payable by UK taxpayers.
- Calculate Capital Gains Tax payable by UK taxpayers.
- Understand the principles of Inheritance Tax.

## Unit 3: Drafting and Interpreting Financial Statements

- Understand the reporting frameworks that underpin financial reporting.
- Draft statutory financial statements for limited companies.
- Draft consolidated financial statements.
- Interpret financial statements using ratio analysis.

# Course Details

## Unit 4: Internal Accounting Systems and Controls

- Understand the role and responsibilities of the accounting function within an organisation.
- Evaluate internal control systems.
- Evaluate an organisation's accounting system and underpinning procedures.
- Recommend improvements to an organisation's accounting systems.

## Unit 5: Credit and Debt Management

- Understand relevant legislation and contract law that impacts the credit control environment.
- Understand how information is used to assess credit risk and grant credit in compliance with organisational policies and procedures.
- Understand the organisation's credit control processes for managing and collecting debts.
- Understand different techniques available to collect debts.



# Skills & Behaviours

The **Skills & Behaviours** element of the apprenticeship is to be completed in the apprentice's workplace under the guidance of the employer. The Trainer/Assessor will make periodic visits to the apprentice in the workplace to ensure that the apprentice is developing the skills and behaviours required in accordance with the

Apprenticeship Standard, including:

- Analysis
- Communication
- Leadership
- Planning & prioritisation
- Produces quality and accurate information
- Team work and collaboration
- Uses systems and processes
- Adaptability
- Adding value
- Ethics and integrity
- Proactivity
- Professional scepticism

# English & Maths

English and maths will be naturally embedded within this apprenticeship, a summary of which as follows:

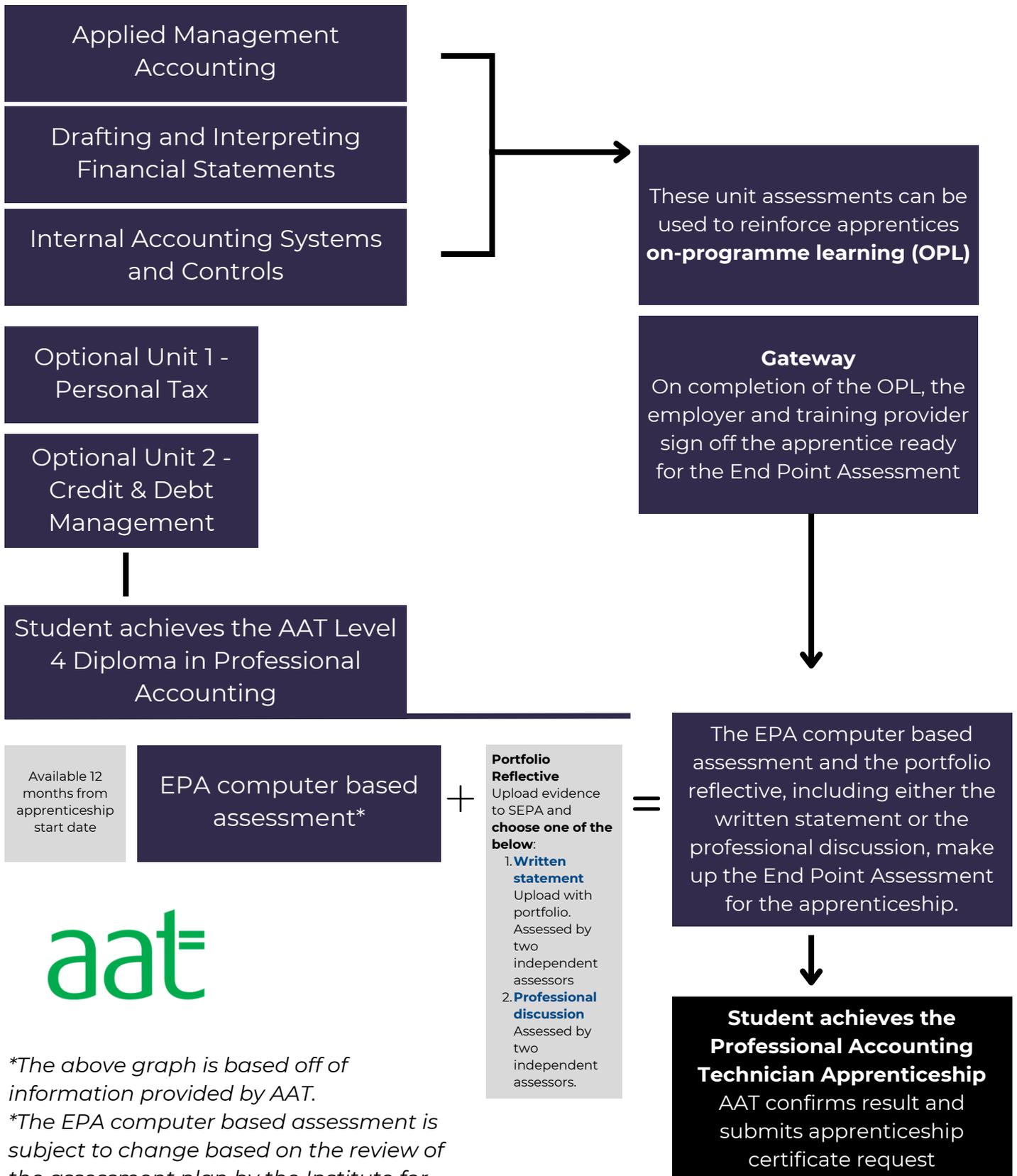
## English

- Written assignments
- Reading articles
- Actively listening to others
- Communicating with a variety of individuals from a diverse range of backgrounds.

## Maths

- Time management
- Accounting
- Data management that may be relevant to a variety of projects

# End Point Assessment



\*The above graph is based off of information provided by AAT.

\*The EPA computer based assessment is subject to change based on the review of the assessment plan by the Institute for Apprenticeships and Technical Education (IFATE).

# End Point Assessment

The EPA must only start once the on-programme-learning has been completed and the employer is satisfied that the apprentice is consistently working at or above the level set out in the occupational standard; that means the apprentice has achieved occupational competence. In making this decision, the employer may take advice from the apprentice's training provider but the decision must ultimately be made solely by the employer.

The EPA typically takes 3 months to complete.

**As you can see from previous chart, the End Point Assessment for the Professional Accounting Technician Level 4 Apprenticeship Standard consists of:**

1. Computer-based assessment
2. Portfolio submission
3. Portfolio Reflective including either a written statement or professional discussion

## **Assessment Method 1: Computer-Based Assessment**

The format of this assessment will be confirmed by AAT.

## **Assessment Method 2: Portfolio Reflective including a Written Statement**

The Portfolio Reflective 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 of evidence and the written statement will be assessed by AAT Independent Assessors who will decide whether the apprentice has demonstrated the required competencies of the Standard.

## **Assessment Method 3: Professional Discussion**

The professional discussion lasts a minimum of 60 minutes and shall be a face-to-face remote session involving the apprentice and the end-point AAT assessor. The purpose of this structured interview is to determine the extent to which the apprentice understands the requirements of their role as defined by the apprenticeship standard and to explore them through discussion.

The portfolio of evidence that has been completed by the apprentice during their programme and previously submitted to AAT will be used as a source of evidence by which the apprentice can exemplify their responses to questions asked by the assessor.

# Grading & Progression



## Apprenticeship grading

The available grades for this apprenticeship programme are **Distinction, Pass or Fail**.

## Where can apprentices progress to?

On completion of the apprenticeship the apprentice will be able to progress their career in accounting, for which choices include progressing on to a relevant degree programme and/or studying for a higher professional accountancy qualification.

