



## Draft Preview

# DRAFT APPRENTICESHIP ASSESSMENT PLAN FOR THE PROFESSIONAL ACCOUNTING TECHNICIAN APPRENTICESHIP

ST0003/V2

APPRENTICESHIP REFERENCE NUMBER	LEVEL OF THIS APPRENTICESHIP	INTEGRATION
ST0003	4	None

## Assessment Plan

### Assessment details

#### Introduction

This Apprenticeship Assessment Plan (AAP) sets out the requirements for the assessment of the Level 4 professional accounting technician apprenticeship. It should be read in conjunction with the General Requirements for Apprenticeship Assessment. Where there is conflict between this AAP and the General Requirements, this AAP takes precedence. Assessment organisations must also comply with the relevant regulatory framework for apprenticeship assessment.

It is important that the assessment of apprentices is proportionate, valid, and provides reliable evidence of an apprentice's attainment of the relevant knowledge and skills. As such, assessment organisations must design assessments to ensure:

- employers have confidence that the apprentice has reached the expected performance standard
- apprentices are sufficiently secure in their knowledge and skills, so that they could demonstrate their competence in different contexts (for example, a different workplace)

#### Assessment Outcomes

The assessment outcomes group and summarise the knowledge and skills that must be demonstrated in assessments. All assessment outcomes must be assessed.

Knowledge and skills statements in **bold** are mandatory and must be assessed in every version of the assessment that is made available.

Assessment Outcome	Mapping
<b>AO1: Accounting and reporting</b> Applies accounting concepts, principles, standards, and legislation to prepare, interpret, and analyse financial and management accounting information for single entities, using double entry bookkeeping, management accounting techniques, and reasonableness checks to support financial control and decision-making.	<b>K4, K5, K6, K7, K8</b> <b>S1, S2, S4, S7</b>
<b>AO2: Professional ethics and regulatory compliance</b> Applies professional ethics, codes of conduct, and legal and regulatory requirements in accounting practice, using professional scepticism and critical thinking to promote integrity, compliance, and trust in financial activities.	<b>K1, K2</b> <b>S3</b>
<b>AO3: Business insight and communication</b> Uses accounting information to develop business insights and communicate them clearly through appropriate media, while building and maintaining effective, collaborative relationships and demonstrating awareness of how equality, diversity, and inclusion influence professional interactions and the delivery of accountancy services.	K11 S9, S10, S11
<b>AO4: Digital and data competence</b> Uses accounting software and data analysis techniques in accordance with data and cyber security requirements, handling financial data securely and responsibly while demonstrating awareness of data protection obligations, cyber risks, and safe digital working practices.	K9 S6
<b>AO5: Sector awareness and sustainability</b> Demonstrates understanding of the wider financial and accounting professional landscape and considers climate, environmental, and sustainability challenges in accounting practice.	K3, K10
<b>AO6: Quality and workload management</b> Supports quality improvement initiatives and applies workload management principles to deliver accounting services effectively and efficiently.	S5, S8

## **Assessment requirements**

Assessment organisations must set apprenticeship assessments. Assessment organisations should consider how technology and digital tools can support innovation and efficiency.

Assessment organisations must design apprenticeship assessments to include a **role scenario assessment**.

Any additional assessment(s) must be selected from the following list of methods to ensure the assessment outcomes are met in full:

- **knowledge test**
- **professional discussion**
- **interview**
- **portfolio of evidence**
- **presentation**
- **question and answer session**

Apprentices may be assessed at any appropriate point during their apprenticeship programme.

Assessments may be designed to allow a centre or training provider to mark assessments. The assessment organisation is responsible for ensuring all assessments are sufficiently reliable and valid, and for the accuracy of any centre or training provider marking.

## **Performance descriptors**

Performance descriptors describe the level of performance required to achieve a pass or distinction grade. Assessment organisations must design assessments that align with these descriptions.

<b>Performance Category</b>	<b>Pass</b>	<b>Distinction</b>
<b>Applied Knowledge</b>	<p>Demonstrates sound application of accounting knowledge to address well-defined but complex and non-routine problems.</p>	<p>Applies accounting knowledge with confidence and precision, consistently producing high-quality outputs in response to well-defined but complex and non-routine problems. Solutions often enhance outcomes or processes.</p>
<b>Applied Skills</b>	<p>Identifies and applies suitable cognitive and practical skills in accounting contexts to complete work activities, adapting as necessary to meet requirements. Methods chosen are generally appropriate, with results that meet organisational or sector expectations.</p>	<p>Adapts and applies cognitive and practical skills in accounting contexts with a high degree of flexibility and operational fluency, ensuring methods are effective and optimised for quality and efficiency of service outcomes.</p>
<b>Regulatory and Procedural Awareness</b>	<p>Applies relevant accounting legislation, regulation, and organisational procedures with sound judgement, adapting appropriately to varied and occasionally complex situations.</p>	<p>Interprets and applies accounting regulatory and procedural requirements with insight and appropriate flexibility, identifying implications and making informed decisions in varied and occasionally complex situations.</p>
<b>Communication and Collaboration</b>	<p>Communicates clearly and collaborates effectively with colleagues and stakeholders, contributing to service delivery in</p>	<p>Communicates and collaborates with confidence and insight, tailoring approach to meet diverse stakeholder needs, contributing to improved collaboration and service</p>

	accounting environments.	outcomes in accounting environments.
<b>Information Use and Decision Making</b>	Analyses and interprets relevant financial and accounting information to make informed decisions, showing a clear awareness of the occupational context and the broader scope of the role.	Analyses, interprets and evaluates financial and accounting information from a range of sources, providing insightful justification for decisions, and demonstrating a strong awareness of broader implications within the occupational area.
<b>Responsibility and Autonomy</b>	Takes responsibility for actions and decisions within set parameters. Manages own work and, where relevant, oversees others or allocates resources in accounting contexts with adequate awareness of risks and priorities.	Proactively takes responsibility for actions and decisions within set parameters. Manages own work and the coordination of others in accounting contexts. Independently uses sound judgment about risks and priorities to manage resources or actions.

### **Professional recognition**

This apprenticeship aligns with the professional body recognition detailed in the occupational standard.

Please contact the relevant professional body for further information.

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