



# Assistant Accountant Level 3

Apprenticeship Standard



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

# Overview

An Assistant Accountant provides support to internal and external customers and will work predominately either as an assistant accountant within practice or alternatively within the finance function of an organisation. Part of their role will involve assisting in the day to day financial activities such as data entry to month end management accounts and/or year-end financial statements. In addition, the Assistant Accountant might be involved in regulatory financial requirements such as the completion of VAT returns or assisting in the preparation of tax computations. Typical job titles also include Trainee Accounting Technician, Accounts Clerk, Purchase/Sales Ledger Clerk.



## **Duration:**

15 months + 3 months for the End Point Assessment

## **Entry Guidelines:**

English & maths at GCSE grade A\*-C/4-9 or Functional Skills level 2 and AAT Level 2 Certificate in Accounting: Apprentices must provide copies of their English and maths GCSE certificates before their enrolment onto the apprenticeship.



# Assistant Accountant Level 3 Course Overview

Pre-programme	On Programme Learning covering Skills, Knowledge & Behaviours	Gateway	Independent End Point Assessment
Initial assessment English & Maths	AAT Level 2 Certificate in Accounting Day release, Hamilton Campus  Skills guided by the employer in the workplace	Completed AAT Level 3 Diploma in Accounting	
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 of evidence	Professional discussion supported by portfolio of evidence
Skills Scan	Assessments & Reviews:  8-10 weekly Trainer/Assessor Progress Reviews with the apprentice and the employer		EPA 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 Assistant Accountant, Trainee Accounting Technician, Accounts Clerk, Cashier Finance Assistant, Purchase Ledger Clerk or Sales Ledger Clerk.

The **Knowledge** element is acquired via the AAT Diploma in Accounting (Level 3) course, 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 the Professional Accounting Technician Level 4 Apprenticeship Standard.

**The apprentice's Knowledge element of the course will cover:**

## Unit 1: Business Awareness

- Understand business types, structure and governance and the legal framework in which they operate.
- Understand the impact of the external and internal environments on business.
- Understand the impact of new technologies in accounting and the risks associated with data security.

## Unit 2: Financial Accounting: Preparing Financial Statements

- Accounting principles underlying final accounts preparation.
- Principles of advanced double-entry bookkeeping.
- Procedures for the acquisition and disposal of non-current assets.
- Financial statements for sole traders and partnerships.

## Unit 3: Management Accounting Techniques

- Management accounting within organisations.
- Attribute costs according to organisational requirements.
- Investigate deviations from budgets.
- Principles of cash management.

## Unit 4: Tax Processes for Businesses

- Understand legislation requirements relating to VAT.
- Calculate VAT.
- Review and verify VAT returns.
- Understand principles of payroll.

# 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:

- Business Awareness
- I.T Systems and Processes
- Financial Accounting and Reporting
- Analysis
- Communication
- Producing Quality and Accurate Information
- Using Systems and Processes
- Problem Solving
- Embracing Change
- Adding Value
- Ethics and Integrity
- Personal Accountability
- Productivity
- Team Working and Collaboration

# English & Maths

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

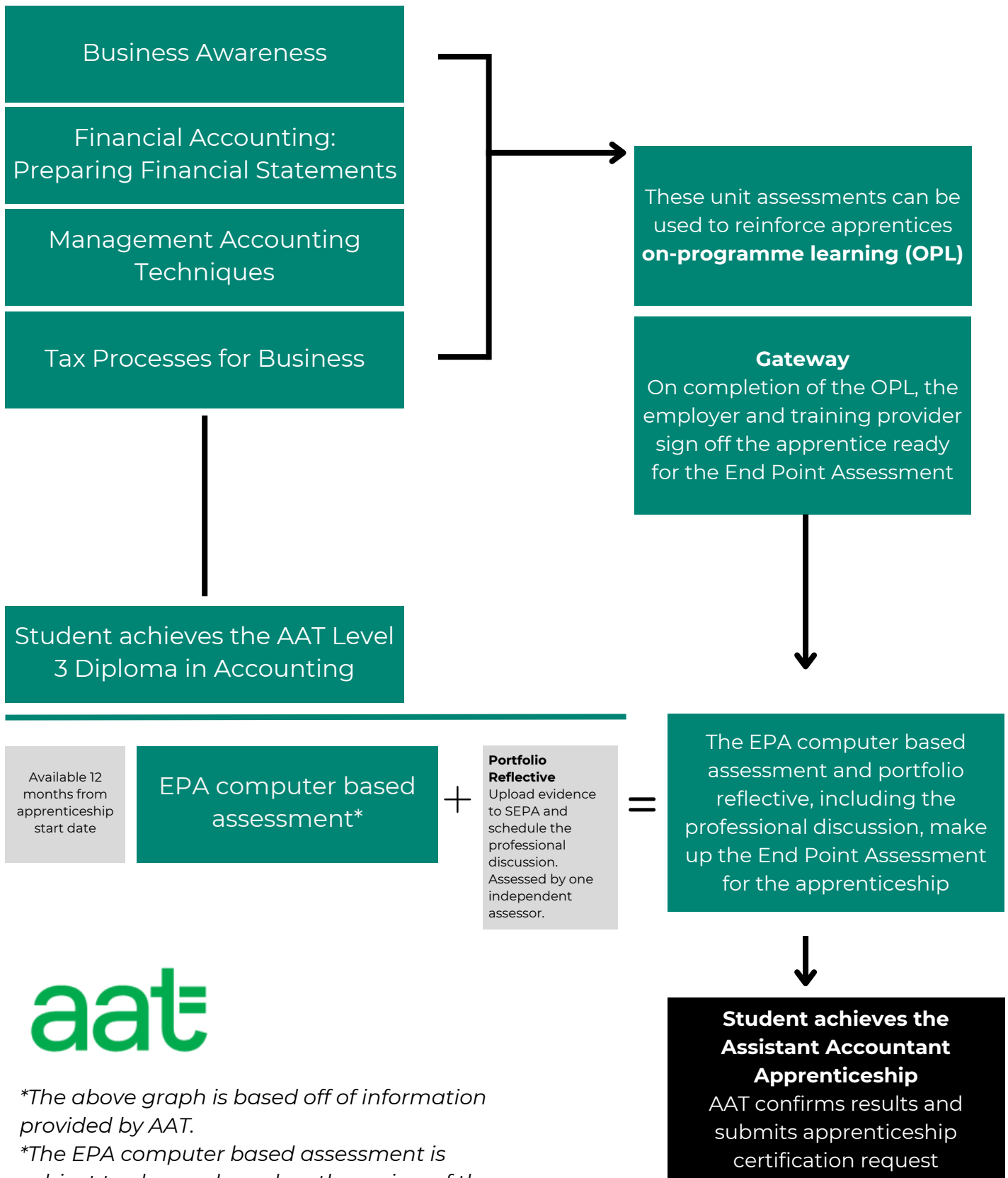
## English

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

## Maths

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

# Gateway



*\*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.

**End Point Assessment (EPA) normally takes 3 months to complete and consists of:**

1. EPA computer based assessment
2. Professional discussion underpinned by the apprentice's portfolio of evidence

## **Assessment Method 1: EPA Computer based assessment**

The format of this assessment will be confirmed by AAT.

## **Assessment Method 2: Professional discussion/Portfolio reflective**

The professional discussion/portfolio reflective 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 his/her 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 by progressing on to the Professional Accounting Technician Level 4 apprenticeship standard.





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