

Assistant Accountant

AAT Level 3 Apprenticeship Standard

This information sheet should be read in conjunction with the following related documents:

- For employers:
 - [Apprenticeship Training: key information for employers](#)
 - [Apprenticeship financial information for employers](#)
 - [Accounting Apprenticeships update](#)
- For learners:
 - [Apprenticeship information for Young Adults](#) OR
 - [Apprenticeship information for Established Professionals](#)

Who is it for?

The Assistant Accountant apprenticeship provides an ideal progression route for those who have completed the level 2 Accounts/Finance Assistant Apprenticeship. It builds on the knowledge, skills and behaviours developed through the level 2 programme and takes them to a more advanced level.

Examples of roles for which the programme is suitable include: Assistant Accountant, Trainee Accounting Technician, Accounts Clerk, Cashier, Finance Assistant, Purchase Ledger Clerk or Sales Ledger Clerk.

Entry Requirements

To enrol on this programme applicants must have:

- GCSEs in English and Maths at grade A*-C / levels 9-4 and provide acceptable evidence of this
- Accounts/Finance Assistant Apprenticeship **OR** AAT L2 Certificate in Bookkeeping (in certain circumstances you may be able to integrate the L2 Certificate into the level 3 programme) **OR** experience in an accounting role within the last three years

Course Content

The Assistant Accountant apprenticeship standard details the knowledge, skills and behaviours (KSBs) expected of a competent Assistant Accountant. The KSB are covered through 9 duties, these are:

- **Duty 1** - Assist with monthly and year end reporting of financial and accounts information. This will include the timely collation of data from a range of sources, such as different functions within one organisation, or a range of external clients if operating in a practice. This includes both foreseeable finance and accounting data requirements and unexpected requirements
- **Duty 2** - Maintain financial and accounting records including the timely collation of data from a range of sources. For example, different functions within one organisation, or a range of external clients if operating in practice. This includes both foreseeable requirements and unexpected requests, often to tight timescales.
- **Duty 3** - Safeguard against suspicious activities for example anti-money laundering.
- **Duty 4** - Assist with the compilation of accounting and financial records, for example, to inform direct and indirect tax returns under supervision, audit documentation or control account reconciliations.
- **Duty 5** - Deliver financial and accounting information and data to stakeholders to ensure that key messages are communicated.
- **Duty 6** - Assist in the maintenance and use of digital systems by using software applications and packages to support the delivery of accurate and timely financial and accounting information.
- **Duty 7** - Use digital systems safely to ensure that the cyber security of the organisation is not compromised, and data handling legislative requirements are met.
- **Duty 8** - Undertake Continuous Professional Development by keeping up to date with relevant statutory obligations and procedural best practice.
- **Duty 9** - Collaborate with people both internally and/or externally at appropriate levels with a view to deliver a service that meets customer's needs with a commitment to professional and ethical standards, for example, professional code of conduct and duty of confidentiality as appropriate.

Further information on the standard can be found [here](#).

Qualifications

As part of their apprenticeship, learners will complete the AAT Level 3 Diploma in Accounting. Modules include:

- Business Awareness
- Preparing Financial Statements
- Management Accounting Techniques
- Tax Processes for Businesses

The first three modules are each assessed through 2 and a half hour online exams, Tax is 90-minutes, and is sat at an approved assessment centre.

Further information can be found [here](#). The AAT level 3 diploma qualifies for UCAS points as follows:

- Pass - 32 points
- Merit - 48 points
- Distinction - 56 points

Supporting Resources

Boom Training will provide you with the online versions of Osborne books **Tutorial** and **Workbook** for each module listed above. If you wish to have a paperback version these are available to purchase here - [Osborne books online shop](#).

L2 Certificate in Bookkeeping Integration

If you do not already hold a L2 accounting qualification you can integrate the Level 2 Certificate in Bookkeeping into the L3 apprenticeship.

This includes two units:

- Introduction to Bookkeeping
- Principles of Bookkeeping Controls

As with the level 3 units, these are assessed through online exams which are sat at an approved assessment centre.

The full qualification specification can be found [here](#).

Doing this will incur an additional charge and will increase the apprenticeship duration by two months. However, it is dramatically quicker than completing the full L2 apprenticeship and the difference in price between this and the full L2 apprenticeship is small.

We strongly recommend purchasing the Osborne books **Tutorial** and **Workbook** for each module. The cost for these can be found [here](#).

This is not mandatory and will be dependent on the length of time in a bookkeeping/accounting role and previous experience. This will be established through discussion with the AAT assessor.

Delivery

The programme typically takes around 16 months to complete. This includes 13 months for the training programme and 3 months for completion of the End Point Assessment.

AAT Qualification

Teaching for the AAT Qualification will be delivered in cohort groups every other week for 3 hours with the AAT Tutor. These sessions take place at a set time each week and can not be changed. They will also be recorded and shared with you for revision purposes.

Apprenticeship Support

As well as the AAT Tutor, learners will also be assigned an Assessor Coach to support them through the apprenticeship. This will include KSB support, evidence collation, EPA preparation, formal progress reviews and pastoral support. Meeting with the Assessor Coach will initially take place every other week on a 1:1 basis for around a 1 - 1 ½ hours, then once settled may reduce to once a month.

The training programme is delivered using a range of methods including:

- Teaching and assessor sessions via video call that are used to:
 - review and assess coursework and provide feedback
 - provide teaching and learning to cover knowledge requirements
 - plan future learning and set SMART targets
 - teaching sessions will be recorded
- Quarterly formal Progress Reviews involving the learner, the line manager/mentor and the Assessor Coach.
- e-learning modules (through 'MyAAT')
- the development of an electronic portfolio of evidence using our e-portfolio system: Ecordia
- A final End Point Assessment (EPA)

At the start of the programme, the Assessor Coach will work with the learner and the employer to develop a Training Plan. The plan will be designed to ensure that it meets the needs of the employer and the role of the learner, as well as the assessment requirements of the standard.

End Point Assessment (EPA)

Once the learner has completed their training programme and we all agree that all the

elements have been completed and achieved, the learner will undergo an 'End Point Assessment'.

The EPA has two distinct assessment elements:

- A **knowledge assessment** - the apprentice will answer questions in a controlled and invigilated environment. It gives the apprentice the opportunity to demonstrate the knowledge mapped to this assessment method.

The test should typically be 90 minutes to complete with an additional 60 minutes available for preparation, research and reflection time as needed to deliver a total timescale of 150 minutes for the knowledge assessment to be completed within. Each apprentice will decide how much of the 150 minutes available they need to use to complete the questions in the knowledge assessment.

The test should comprise 40 multiple choice questions over 4 themes.

- A **professional discussion underpinned by a portfolio** - an independent assessor and the apprentice have a formal two-way conversation.

The apprentice can refer to and illustrate their answers with evidence from their portfolio of evidence. It gives the apprentice the opportunity to demonstrate their competency across the KSBs mapped to this EPA method.

Both assessment elements will be conducted and graded by an independent End Point Assessment Organisation (EPAO).

Progression Options

The primary progression route for candidates completing this programme is the Level 4 Professional Accounting Technician apprenticeship standard or the AAT level 4 Professional Diploma in Accounting. However, in order to progress to one of these, individuals need to be employed in a role with significant levels of responsibility in line with the requirements of the programme. This will usually mean applicants need at least 2-3 years experience in an accounting role.

Assessor Coaches will discuss career and progression options with learners and employers throughout the apprenticeships and especially as they near completion.

Further Information

For employers

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For learners

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