

MODERN APPRENTICESHIP IN ACCOUNTING

Overview

This apprenticeship has been designed to support the development of apprentices working in Accounting roles.

The goal of this apprenticeship is to develop competence and the range of knowledge, experience and skills required to perform and deliver technician level Accounting operations.

Duration

This apprenticeship is expected to take 18-24 months to complete

Level

SCQF Level 8. More information on SCQF Levelling can be found [here](#).

Qualification achieved

Apprentices will achieve the following qualifications:

- Diploma in Accounting at SCQF Level 8 (GV9M 48)

and one of the following Professional Qualifications

- AAT Diploma In Professional Accounting at SCQF Level 8 (R685 04)
- ACCA Diploma in Financial and Management Accounting at SCQF Level 6 (R615 04)

Apprentices who have successfully completed the CBQ in Accounting at SCQF level 8 will receive exemptions against their chosen professional qualification. Further information on what exemptions apply can be discussed with their learning provider prior to commencement.

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Apprenticeships aim to provide mixture of on-the-job (in the workplace) and off-the-job (through day or block release) learning to enable people to develop the knowledge, skills and expertise required by businesses today.

Designed by employers to attract new talent, tackle critical skills shortages and develop existing workforces, apprenticeships can both help people to enter the world of work and develop the skills of those already in work

About Scottish Apprenticeships

Scottish Apprenticeships are for everyone and reflect the Government's commitment to promoting a world-class, inclusive, work-based learning system. They are administered by **Skills Development Scotland**, the National Skills Agency. Skills Development Scotland has a remit to contribute to the nation's economic growth and it does this by supporting individuals and businesses alike to develop and apply their skills in the workplace.

The Scottish Apprenticeship system focuses on three specific key elements:

- the **learning outcomes** aligned to the specific work situations of an apprentice's job;
- the **knowledge, skills and behaviours** that will be developed by apprentices, enabling them to work competently and confidently;
- and
- the **meta-skills** that will be developed by apprentices to help them to manage themselves, collaborate with others and interact with change.

Throughout their apprenticeship, apprentices will be supported and guided by their employer, mentor and learning provider, and will have their growing competence measured by an assessor to ensure they can perform their job to the standard required. On successful completion, apprentices will be awarded nationally recognised competence-based and/or professional qualifications in their chosen field.

Find further information on funding and eligibility of Scottish Apprenticeships **here**.

About this standard and framework document

Working in partnership with businesses and stakeholders, this standard and framework document has been written to provide apprentices and employers with an overview of the key features of this apprenticeship. Please read this alongside the [Accounting at SCQF Level 8 Occupation Profile](#).

Find further information on apprenticeships [here!](#)

This apprenticeship is designed to support technician level roles in Accounting across a range of public and private organisations, and Accounting firms.

There are a number of roles available at this level, such as Assistant Management Accountant, Semi Senior Accountant, Accounting Technician and Junior Accountant.

Apprentices will be expected to achieve the following learning outcomes by the end of their apprenticeship.

- Provide management accounting services to produce financial and management accounting information and analysis to support organisational decision-making and planning.
- Perform financial accounting to prepare standard accounting and cash flow statements to meet regulatory requirements
- Developing meta-skills and personal professionalism

In addition, apprentices are expected to achieve **one** of the following **optional learning outcomes**.

- Prepare financial statements for organisations.
- Provide business taxation services that identify tax requirements for different entities

This apprenticeship is designed to develop apprentices' careers by developing their knowledge and understanding of their role, by increasing their skills and by enhancing their behaviours.

Employers from a variety of sectors have helped to identify the key knowledge, skills and behaviours that apprentices working in Accounting settings need to develop. Throughout their apprenticeship, apprentices should be regularly assessed to ensure they can demonstrate both know-how and ability; a high-level summary is provided below.

A full list of the **knowledge, skills and behaviours** can be found in the Occupation Profile for Accounting at SCQF Level 8.

Knowledge

- How to interpret financial information
- Financial regulations and guidelines
- The main drivers of expenditure
- Benefits of budgeting
- Standard costing systems
- Long term investment appraisal techniques
- Financial performance indicators
- Communication techniques
- Importance of meta-skills

Skills

- Calculating costs
- Identifying stakeholders
- Preparing statements of financial performance
- Preparing cash flow statements
- Calculating key financial performance indicators
- Interpreting financial performance ratios
- Reviewing and interpreting financial statements
- Developing working relationships
- Using multiple systems
- Self-reflecting on own performance

Behaviours

- Maintaining professionalism
- Maintaining confidentiality
- Acting ethically
- Taking ownership
- Respecting others
- Adapting to change
- Being honest and transparent
- Staying focussed
- Being proactive to own development

Meta-skills sit alongside and complement technical knowledge, skills and behaviours. As technology, society and the way we work change at an ever-increasing pace, so meta-skills are the overarching and future-focused attributes that enable other skills to be developed through consideration, reflection and implementation.

Meta-skills support improved performance and productivity, greater adaptability and resilience to change. For apprentices, meta-skills are a critical asset, supporting their ability to cope and excel in the face of change, to solve problems, to collaborate with others and to create successful futures. There are three categories, each with four meta-skills.

Managing yourself - focus, integrity, adaptability and initiative

Connecting with others - communication, feeling, collaboration and leadership

Interacting with change - curiosity, creativity, sense-making and critical thinking



Developing meta-skills in Accounting

Supported by their employer, mentor and learning provider, apprentices should consider, practise and reflect on their use of meta-skills during their apprenticeship, building those skills to enhance their personal effectiveness in their present role and their future careers.



Managing yourself

A clear focus is required when completing tasks accurately; **integrity** is essential when supporting individual customers and stakeholders; **adaptability** is key when working with new processes and procedures; **and using initiative** is critical when finding new ways to solve problems or when managing workload and schedule.



Connecting with others

Clear and effective communication with both internal and external stakeholders is one of the most significant aspects of this type of role; **feeling** is needed to show empathy with clients and colleagues; **skills in collaboration** are vital in order to work effectively with others and ensuring deadlines are met; **and strong leadership qualities** are required when taking ownership and responsibility and delegating tasks to others.



Interacting with change

A keen sense of curiosity is important when learning something new or finding ways to be more efficient; **creativity** is fundamental when suggesting process improvements; **sense-making** comes into play when explaining processes to clients and **critical thinking** is vital when analysing accounts and data in order to ensure accuracy.

A number of different parties will be involved in the delivery, management and assessment of a successful apprenticeship. As well as the apprentice, key roles include employer, mentor, learning provider and assessor. Each has a specific set of responsibilities during the apprenticeship.

Apprentice Responsibilities

In their day-to-day roles, apprentices have the same responsibilities to their employer as any other employee but they have additional and specific responsibilities for their own learning and development too.

- Agreeing a learning/ development plan with all parties involved and following it through
- Committing to learning throughout the duration of apprenticeship
- Participating in progress meetings with employer and learning provider representatives
- Participating in off-the-job learning where required
- Reflecting on performance and on development of skills, knowledge and behaviours required of the role
- Agreeing new goals to progress learning with all parties involved

Employer Responsibilities

- Providing apprentices with a contract of employment, a job description and an induction Programme
- Paying apprentices in line with company policy, current legislation, fair work principles, and equality and diversity expectations
- Ensuring a working environment that is free from discrimination, bullying and harassment

- Agreeing learning needs and a learning and development plan with the learning provider and apprentices including
 - agreeing when off-the-job learning will be required and releasing apprentices for this as required
 - making on-the-job learning arrangements
 - identifying additional support requirements and agreeing actions to implement these
- Providing a quality work-based learning environment for apprentices, including the facilities and training necessary to demonstrate competence and succeed in the apprenticeship
- Providing the support of a mentor, who has relevant industry experience and is familiar with the employer's business, to support apprentices' development
- Contributing to the ongoing assessment of occupational competence, including observing performance, verifying evidence and profiling meta-skills
- Meeting with apprentices and learning providers to review apprentices' progress and set future goals
- Providing an environment that supports apprentices to take responsibility for their own learning and development
- Supporting and encouraging apprentices during their apprenticeship
- Recognising the achievements of apprentices in career management and progression
- Providing constructive feedback to the learning provider on the quality of their service delivery to inform continuous improvement of both the Scottish Apprenticeships system and apprentices themselves

Mentor Responsibilities

- Helping new apprentices orientate into the workplace
- Providing information, advice and guidance relating to the learning and assessment aspects of the apprenticeship
- Supporting apprentices to define meta-skills in their shared work context
- Working with apprentices, employers and learning providers to ensure problems are resolved quickly
- Acting as an expert witness for apprentices
- Providing support to apprentices as they adjust to the workplace and progress in their career

Learning Provider Responsibilities

- Providing an appropriate apprenticeship programme for apprentices and employers
- Agreeing the learning needs of the apprentices with both the apprentice and the employer
- Agreeing when off-the-job learning will be required and defining roles and responsibilities for this with relevant parties
- Ensuring apprentices have access to the best quality learning opportunities available
- Ensuring apprentices and employers fully understand the principles and processes of competence-based assessment
- Registering apprentices through MA Online and with relevant awarding bodies, sector skills organisations and Skills Development Scotland as appropriate

- Compiling and agreeing learning and development plans and assessment plans with apprentices and employers
- Completing assessment records and submitting records and evidence for verification/moderation
- Reviewing apprentices' progress at regular intervals with the employer
- Supporting apprentices to develop their reflective practice
- Advising apprentices who to approach for support, advice and encouragement both within and outwith the workplace
- Seeking and providing feedback from and to employers and apprentices to inform continuous improvement of the Scottish Apprenticeships system and apprentices themselves

Assessor Responsibilities

- Meeting with apprentices, mentors and employers to plan learning and review progress
- Monitoring apprentices' progress against learning and development plans
- Observing and assessing apprentices in the workplace and judging whether their work meets the competence requirements set by the qualification awarding body
- Assessing different types of evidence from apprentices
- Providing constructive feedback on performance and offering suggestions for improvement
- Maintaining current knowledge of industry standards and seeking innovative new methods of work-based learning delivery

The recruitment of apprentices is primarily the responsibility of the employer and, before an apprenticeship starts, consideration should be given to entry requirements and also to ensuring that the workplace adheres to fair work, inclusion and diversity principles.

The recommended entry requirements for this apprenticeship are:

- The minimum entry to this apprenticeship is 16
- Candidates will need to demonstrate that they have the ability to acquire the broad range of skills, knowledge and understanding requirements to meet the learning outcomes.
- Be able to complete both the CBQ and Professional Qualification associated with this Apprenticeship.
- Have a positive attitude towards learning.
- Keen to work in an Accounting environment.
- It is recommended for those who have not achieved a Level 6 MA in Accounting that they will require a Higher Grade in Accounting A-C or 2 Highers in academic subjects A-C.

Employers can also consider existing workplace skills and experiences, where apprentices are either changing careers or upskilling. Being open to alternative assessment methods and relevant experience, instead of qualifications, can help to broaden the pool of potential applicants.

Registration and certification

Registration and certification of apprenticeships is undertaken through MA Online.

It is the responsibility of the learning provider to ensure that the registration of apprentices is completed within four weeks of the start of their apprenticeship.

Recognition of Prior Learning

Individuals applying for an apprenticeship will undergo selection based on the employer's existing HR processes. Learning providers should take account of this and liaise with employers to provide advice and guidance on any RPL and experience that will be accepted for entry onto the programme.

It is recommended that a flexible approach to RPL is adopted, on a case-by-case basis, with all relevant experience as well as any previous qualifications considered. Learning providers should always consider how they can best recognise apprentices' prior learning to minimise repetition of content.

You can find more information on RPL [here](#).

Apprenticeship agreement and employment status

All post-school apprentices must hold a contract of employment for the period of the apprenticeship.

In addition, an apprenticeship agreement, confirming the commitment of the employer, the apprentice and the learning provider to the agreed apprenticeship must be signed by all parties. This agreement forms part of the individual employment arrangements between the apprentice and the employer; and of the learning arrangements between the learning provider, the employer and the apprentice.

Fair work, inclusion and diversity

The Scottish Apprenticeships system aims to embed fair work principles. Fair Work First is the Scottish Government's flagship policy for driving high quality and fair work across the labour market in Scotland by applying fair work criteria to grants, other funding and contracts being awarded by and across the public sector, where it is relevant to do so. Through this approach the Scottish Government is asking employers to adopt fair working practices, specifically:

- appropriate channels for effective voice, such as trade union recognition;
- investment in workforce development;
- no inappropriate use of zero hours contracts;
- action to tackle the gender pay gap and create a more diverse and inclusive workplace; and
- payment of the real Living Wage.

Further guidance on Fair Work First is available from <https://www.gov.scot/publications/fair-work-first-guidance-support-implementation/>

The design and development of Scottish Apprenticeships aims to embed these principles in practical ways by including opportunities for feedback from apprentices as well as the availability of clear pathways into future opportunities beyond the apprenticeship itself.

Protected characteristics

The Equality Act 2010 includes nine protected characteristics, which are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, and sex and sexual orientation. It is against the law to discriminate based on these protected characteristics. Skills Development Scotland is a Corporate Parent and, to that end, includes 'care experienced' in a similar way to protected characteristics in all its funded programmes and services.

Attracting the best people into apprenticeships involves ensuring that barriers are removed. Receiving the right support at the right time unlocks the potential of people who could otherwise be denied the opportunity to go on and become valued employees. Supporting people to feel confident about disclosing their protected characteristics in a safe and respectful way allows employers and learning providers to put the right conditions in place to unlock that potential; the right time for this is often at the start of an apprenticeship or even at the recruitment stage. In practice, it might involve ensuring that reasonable adjustments are made to accommodate apprentices, where that is possible and to help them make the most of their apprenticeship journey. Examples might include (but are not limited to) supporting people with sensory impairments, supporting people for whom English is not their first language and supporting people who are care experienced (for example, through fostering, adoption or residential care).

Diversity in Accounting

Evidence shows that there is a good gender balance within the accounting sector, although this can vary by job role. In 2021, the FCA published a discussion paper on how the Finance Sector can work together [to drive change to support a more diverse and inclusive industry](#). We also know that some groups are most likely to face barriers to employment, for example, disabled people, care experienced people, people from ethnic minority groups, and/or people with caring responsibilities. In particular, AAT recently published an article on the [benefits of recruiting a neurodivergent workforce](#) within the accounting sector. Recruitment and delivery of this framework should take into account the need to be flexible and adapt to support the different needs of the learners. These guides contain practical steps to make sure [recruitment more inclusive](#).

Once the apprenticeship starts, there are a number of key considerations, tasks and milestones that apprentices, employers, learning providers, mentors and assessors should undertake to optimise a successful outcome for all parties.

Work-based Learning

Work-based learning – aligned to and assessed against both the **learning outcomes** and the **knowledge, skills and behaviours** of the apprenticeship – is the central and most significant component of an apprenticeship and is based on apprentices’ real-life experiences in the workplace. Work-based learning is a partnership between apprentice, employer and learning provider and all apprentices must have the support of a mentor in the workplace.

Get more information on work-based learning [here](#).

Meta-skills Development

This apprenticeship includes a learning outcome that provides opportunities to develop meta-skills. To effectively develop the meta-skills outlined earlier, apprentices must first understand what they are and how they might apply them in their role. To help with this, a simple exercise to define what meta-skills mean in their role (in language that both apprentice and employer are comfortable with) should be used. This will allow apprentices to consider their own meta-skills profile and which meta-skills they might need to develop or apply in order to perform effectively at work.

Setting development goals, action planning and regularly reflecting on progress will help apprentices to develop their meta-skills and it is vital to provide the time and space for reflections to take place. Naturally

occurring opportunities to discuss and reflect on meta-skills might include inductions or performance management, career development and performance review sessions.

Delivery of Training

The majority of training undertaken in any apprenticeship is focussed on skills developed in the workplace. However, in some apprenticeships there is a requirement for elements of structured formal taught learning/training to be delivered outside the normal workplace, for example, in a college or training centre which might include classroom and or development of skills in a workshop/realistic work environment. We often describe this as “off-the-job” training.

There is no mandatory requirement for off-the-job formal taught learning in this apprenticeship, however, some employers may choose to deliver elements of training in a college or training centre to enhance the quality of the learning experience for their apprentices.

An initial assessment and learning plan should be developed at the outset with input from the apprentice, employer and the learning provider, to identify any additional needs and provide apprentices with the appropriate support or adaptations required to successfully complete their apprenticeship.

Approaches to Assessment

Apprentices are expected to provide evidence of meeting the learning outcomes and the knowledge, skills and behaviours required of this apprenticeship; also, evidence to demonstrate that they are competent in the workplace. It is important for apprentices to recognise how they have developed skills and understanding along the way, and where these still need to be developed.

Holistic Assessment

The holistic approach allows larger pieces of work to evidence a number of learning outcomes, rather than a piecemeal process of finding separate evidence for each outcome and/or its associated knowledge, skills and behaviours. Work-based projects or problem-based activities often provide the richest opportunities for holistic assessment. Assessment of the common learning outcomes will be done in parallel with assessment of technical skills.

Assessment should be undertaken both in a controlled environment and through work related activity depending on what is being assessed, however most assessment should take place in the workplace.

Quality assurance

Skills Development Scotland is responsible for making sure all funded learning is of high quality and benefits the apprentice. A quality assurance framework is in place to cover the delivery of work-based learning in an apprenticeship and is designed to demonstrate how effectively learning providers and employers support this by ensuring apprentices:

- Receive appropriate support and guidance to enable them to become successful apprentices and confident individuals;
- Receive quality learning and develop their skills to achieve their learning goals;
- Are treated with dignity and respect in a way that promotes equality and inclusion; and
- Work towards successful outcomes, leading to future employment or further appropriate career progression.

The relevant awarding and accreditation bodies will undertake the quality assurance of the assessment of competence-based and professional qualifications.

Qualification Requirements

Competence-based qualification

Through their apprenticeship, apprentices must complete the competence-based qualification.

Diploma in Accounting at SCQF Level 8 (GV9M 48)

This qualification brings together the development and assessment of all the learning outcomes and knowledge, skills and behaviours required of the role in a single qualification. It includes meta-skills development and assessment, which are integrated with technical skills.

Other awards, qualifications or training programmes

In addition to achieving the competence-based qualification noted above, apprentices must achieve one of the following Professional Qualifications.

- AAT Diploma In Professional Accounting at SCQF Level 8 (R685 04)
- ACCA Diploma in Financial and Management Accounting at SCQF Level 6 (R615 04)

Apprentices who have successfully completed the CBQ in Accounting at SCQF level 8 will receive exemptions against their chosen professional qualification. Further information on what exemptions apply can be discussed with their learning provider prior to commencement.

Pathways and Progression

A successfully completed apprenticeship, including the achievement of competence-based and professional qualifications, opens the door to a number of opportunities for progression in both work and further learning.

Career advancement

Successful apprentices may progress to:

- Accounts Assistant
- Junior Accountant
- Trainee Accountant
- Assistant Management Accountant
- Finance Assistant

Further study

For those wishing to continue with further study, the following options are available:

- Graduate Apprenticeship in Accounting
- ACCA Diploma in Accounting and Business at SCQF Level 8 (R649 04)
- Degree level qualification such as a Bachelor of Accounting (BAcc) or a Bachelor of Arts (BA) in Accounting
- Further industry recognised professional qualifications from ICAS, ACCA, AAT, CIMA or CIPFA

Professional Registration

This apprenticeship may support professional recognition as it includes learning and skills outcomes common to a number of the introductory professional qualifications relevant to the Accounting sector.

The apprentice, employer and learning provider will determine the most appropriate professional pathway in light of the apprentice's specific work role and the learning provider will guide each successful apprentice on the professional registration process they should follow.

Version Number	Date	Description