

# apprenticeship FRAMEWORK

## Higher Apprenticeship in Professional Services - Level 7 (England)

### IMPORTANT NOTIFICATION FOR ALL APPRENTICESHIP STARTS FROM 21 SEPTEMBER 2018

Modifications to SASE came into effect on 21 September 2018. Accordingly, SASE publication DFE-00236-2018 applies **both** to new Apprenticeship starts from 21 September 2018 **and** all Apprenticeships commenced before and not completed by 21 September 2018.

Latest framework version?

For any previous versions of this framework: [https://acecerts.co.uk/framework\\_library](https://acecerts.co.uk/framework_library)

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**Issued By:**  
**Financial Skills Partnership**

Apprenticeship Certificates  
England

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# Higher Apprenticeship in Professional Services – Level 7 (England)

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# Framework information

## Information on the Issuing Authority for this framework:

[Click here to enter text.](#)

The Apprenticeship sector for [Click here to enter text.](#)

Issue number: 1	This framework includes:
Framework ID: FR01944	Level 2 <input type="checkbox"/> Level 3 <input type="checkbox"/> Level 4-7 <input checked="" type="checkbox"/>
Date this framework is to be reviewed by: 23/04/2016	This framework is for use in: England

## Short description

This Higher Apprenticeship represents a progression route into the professional services. The professional services provide support to businesses, helping them to improve and grow.

It will provide employers with a model to meet their need for a professionally qualified, highly skilled workforce by giving Higher Apprentices the required skills and knowledge, and to access a more diverse talent pool.

The framework consists of 3 pathways at Level 7, in Accountancy, Audit and Tax, taking the Higher Apprentices all the way to chartered status and equipping them for a high skill career, working either for professional services employers or in related wider industry roles.

# Contact information

## Proposer of this framework

<Details of who proposed the framework>

### Developer of this framework

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# Purpose of this framework

## Summary of the purpose of the framework

The professional services sector remains integral to the success of the UK economy. The UK Commission for Employment and Skills (UKCES) forecasts that between 2010 and 2020, professional and business services will grow by over 12 per cent; equivalent to more than 1 million additional jobs. The sector also acts as a catalyst for improved productivity and growth across the economy. The professional services occupations are widely employed in other sectors. Securing the right quality and quantity of skills will be crucial to delivering this forecasted growth.

But whilst demand for employment in the professional services is projected to increase markedly, the sector itself is facing a 'talent crunch'. Traditional recruitment pools are proving insufficient to meet demand, leaving employers unable to meet current skills shortages in the professions. The employment and skills issues faced by the professional services combine to represent huge latent demand for Higher Apprenticeships in this area. This Higher Apprenticeship at level 7, equivalent to a Master's degree, represents a powerful lever in the professions' efforts to address skills issues in the sector. The business need for Higher Apprenticeships is compelling:

*There are significant skills shortages in the professions:* The professional services sector is growing and demand has begun to outweigh supply: In order to help employers to meet the current skills shortages in the professions, recruiting in new ways, from a broader talent pool, will be essential to meet demand for business growth.

*There is demand from employers for a natural progression route:* Engagement with employers of all sizes during the development of this framework has demonstrated significant demand for progression to the highest levels in accountancy, audit and tax. The framework has thus been designed to integrate with existing Apprenticeships at level 4, such as the Accountancy Higher Apprenticeship and Professional Services Higher Apprenticeship, providing a smooth progression route to chartered status in the professions.

*The framework provides a nationally recognised, work-based route all the way to chartered status:* Until now, a progression route from school through to fully chartered status has not been possible through an Apprenticeship route. Though some professional services firms have school-leaver entry routes, these are resource intensive to develop. This framework will allow all employers, including small and medium-sized firms, to benefit from a recognised and structured framework with alignment with chartered status tailored to sector requirements.

*The framework supports recruitment and retention through the powerful combination of*

*structured learning, a nationally recognised qualification, chartered status and business skills:*

Having all of these elements in one Higher Apprenticeship at the highest level is new for employers, and is a unique way to enable the recruitment of new Higher Apprentices, the retention of existing staff, and the career development of the successful accountants, auditors and tax advisers of the future.

This framework has been developed by employers, professional bodies and providers to meet the needs of small, medium and larger organisations. It has the blend of professional qualifications and wider competence skills to enable Higher Apprentices to operate effectively at chartered status level, in a professional services environment. The Institute of Chartered Accountants in England and Wales (ICAEW), the Chartered Institute of Taxation (CIOT), the Association of Taxation Technicians (ATT), the Association of Accounting Technicians (AAT) and the Financial Skills Partnership (FSP) have all been key partners in the development of this framework. A working group comprised of audit, accountancy and tax employers, representing a wide range of sizes and geographies has also been heavily involved in shaping and developing this framework. The qualifications are therefore tightly tailored to employer requirements for either new entrants to the audit, accountancy and tax professions or those looking to progress from other qualifications or levels, and provides a sound basis for further career progression within the sector.

The framework includes distinct pathways for each of the accountancy, audit, and taxation occupations. Each pathway includes broader competence requirements that have been designed to sit alongside existing Professional Qualifications - taking Higher Apprentices all the way to chartered status.

Higher Apprentices on the Accountancy pathway may work as Accountancy senior trainees. Work undertaken will vary depending on the specific requirements of employers, but may include briefing and coaching junior staff and reviewing their work, planning projects and preparing reports, preparing financial accounts, management information and financial statements and advising clients on business transactions.

Higher Apprentices on the Audit pathway may work as external or internal audit senior trainees. Work undertaken will vary depending on the specific requirements of employers, but may include briefing and coaching junior staff, managing the conduct of internal/external audits such as overseeing the testing of controls and checking financial records as well as drafting and reviewing reports.

Higher Apprentices on the Tax pathway may work in a range of tax areas such as personal tax, corporation tax or tax compliance. Work undertaken will vary depending on the specific requirements of employers, but may include briefing and coaching junior staff, managing the preparation of tax returns and overseeing the completion of various tax forms, dealing with tax related communication and providing clients with advice and tax consulting.

All learners commencing their Higher Apprenticeship must have an Apprenticeship Agreement

between the employer and the apprentice. This can be used to reinforce the understanding of the requirements of the Higher Apprenticeship.

## Aims and objectives of this framework (England)

The aim of this Higher Apprenticeship framework is to provide employers of all sizes across the sector with a workforce able to deliver the skills, knowledge and competencies needed to fuel growth within the professions.

There is wide support for this Higher Apprenticeship from large and small employers across the professional service sector.

The key objectives of this framework are to:

- *Help employers to meet the current skills shortages in the professions:* The Professional Services Higher Apprenticeship at level 7 (equivalent to a Master's degree) will enable employers to take a nationally recognised programme to the recruitment market which offers prospective employees a structured and accredited route to high skills careers in the professional services.
- *Help employers to recruit a broad and diverse talent pool into the professional service sector:* By creating a recognised alternative route into the sector, the Professional Services Higher Apprenticeship at level 7 will enable employers to access otherwise untapped, under-represented pools of talented recruits with the talent to thrive in professional services.
- *Help employers offer best value to their clients and grow their businesses:* One of the challenges in the professions is to understand and add real value to clients. Mirroring the diversity of a client base in the composition of an organisation's workforce is essential - evidence shows that having a diverse workforce can have a real, positive impact on business performance and a business' bottom line. Apprenticeships are a proven tool in employers' efforts to do this.
- *Improve access to the professions:* Creating a new Higher Apprenticeship route at level 7 to high skill careers in the professional services has the potential to open up access to under-represented groups of young people who might not otherwise aspire to pursue a career in the professions.

# Entry conditions for this framework

Entry requirements for this framework align with those set by the professional bodies for entry on to their respective professional qualifications: the Institute for Chartered Accountants in England and Wales's (ICAEW) requirements for entry onto the Chartered Accountant (ACA) qualification for the accounting and audit pathways and Chartered Institute of Taxation's (CIOT) requirements for entry onto the Chartered Tax Advisor (CTA) qualification for the tax pathway. These are specified in more detail later on in this document under each relevant pathway section.

Following consultation with employers, professional bodies and providers, the following are also recommended as an indication of additional credentials employers may choose to consider as part of their entry requirements in order to maximise their Higher Apprentices' chances of success on the programme and future progression:

- Strong communication skills and vocational experience
- Good IT literacy
- 5 GCSEs at grade C or above including Maths and English, or equivalent
- Desire to develop a career in the professional services

Providers and employers are encouraged to consider alternatives to qualifications when entering into this Apprenticeship to ensure equality of access for people with a learning difficulty. These alternatives include volunteering, employment, portfolio of evidence and non-accredited courses.

Higher Apprentices will come from a diverse range of backgrounds and experiences. People working in the professional services provide specialist advice to clients on a range of topics to help clients improve productivity and growth across the economy. Employers are keen to attract prospective Higher Apprentices who demonstrate a desire to develop a career within the professional services.

Successful recruitment practices will ensure that Higher Apprentices with the potential to complete the framework are placed on the programme. Providers and employers are advised to develop recruitment practices where potential Higher Apprentices are required to complete an application form, attend an interview and undertake appropriate initial assessment. Whilst the framework does not prescribe the use of any particular assessment and diagnostic tools, those used must be fit for purpose with regard to measuring key underpinning skills and aptitudes (e.g. communication skills, team work) and suitability for working within the professions with regard to personal attitudes, attributes and behaviours. 'Competence based' interview approaches will often be suitable.

Initial assessment once a learner has started is also important to allow the programme to be

tailored to meet individual learning and support needs and to recognise prior learning and experience. This assessment is likely to include: assessment of abilities and support needs in relation to knowledge qualifications and assessment of prior experience and qualifications. In addition, it must include discussions with individuals about their ambitions and motivation. A career in the Professional Services will suit candidates with an interest in communication and building relationships, problem solving and with at least basic literacy, numeracy and IT skills.

In the case for Accredited of Prior Learning "APL" for competence and knowledge skills, the Higher Apprenticeship programme should be tailored to allow the Apprentice to undertake new learning, including learning at a higher level and develop new skills.

Higher Apprentices may be asked to declare any criminal convictions, bankruptcy or County Court Judgements (CCJs) as part of their employer's compliance processes or as a condition of registration for professional qualifications.

# Level 7

Title for this framework at level 7

## Higher Apprenticeship in Professional Services

### Pathways for this framework at level 7

- Pathway 1: Higher Apprenticeship in Professional Services (Accountancy)
- Pathway 2: Higher Apprenticeship in Professional Services (Audit)
- Pathway 3: Higher Apprenticeship in Professional Services (Tax)

# Level 7, Pathway 1: Higher Apprenticeship in Professional Services (Accountancy)

## Description of this pathway

This pathway includes both a technical knowledge component and a competence element as listed below:

- ICAEW's Chartered Accountant (ACA) qualification
- L7 Diploma in Professional Services (Audit & Accountancy practice) – 96 credits

The expected minimum duration for a Higher Apprentice to complete the framework is 24-36 months, taking into account the length of work experience required for completion of the professional qualification (see below for more detail).

## Entry requirements for this pathway in addition to the framework entry requirements

Entry requirements for this pathway align with those set by the ICAEW for entry onto the Chartered Accountant (ACA) qualification. These can be found on:

<http://www.icaew.com/en/members/regulations-standards-and-guidance/qualifications/aca-entry-routes>.

Learners choosing to undertake this pathway must have met one of the following minimum entry requirements for entry onto the Accountancy pathway:

- An Apprenticeship at level 4 (either the Professional Services Higher Apprenticeship or Accountancy Higher Apprenticeship); or
- ICAEW's Certificate in Finance, Accounting and Business (CFAB) or the Association of Accountancy Technician (AAT) qualification or an equivalent qualification; or
- Other routes accepted for entry to the ACA (please refer to the ICAEW's website)

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Job title(s)	Job role(s)
Accountancy senior trainee	Duties include: Briefing and coaching junior staff and reviewing their work, maintaining accountancy records, preparing financial accounts, management information and financial statements, advising on business transactions

# Qualifications

## Competence qualifications available to this pathway

C1 - Level 7 Diploma in Professional Services (Audit and Accountancy Practice) (QCF)					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/8360/8	OCR	96	N/A	N/A

## Knowledge qualifications available to this pathway

K1 - ICAEW's Chartered Accountant (ACA) qualification					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	N/A	Institute of Chartered Accountants in England & Wales (ICAEW)	N/A	N/A	N/A

## Combined qualifications available to this pathway

N/A

## Relationship between competence and knowledge qualifications

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway.

ICAEW's Chartered Accountant (ACA) qualification is equivalent to a Master's Degree level qualification. A Master's degree is equivalent to 180 credits; thus the pathway exceeds the Higher Apprenticeship minimum credit value requirement of 120 credits.

To successfully complete the knowledge part of this Higher Apprenticeship and achieve chartered status, Higher Apprentices will need to complete the ACA exams as well as the components listed below:

- 450 days Technical work experience over a minimum three year period in an ICAEW approved Authorised employer; and
- The ICAEW ethics development programme; and
- The ICAEW Initial Development Programme.

Higher Apprentices will also upon completion of this Higher Apprenticeship have covered and gained competence in the Personal Learning and Thinking Skills (PLTS). PLTS are an important part of the learning experience as they cover the areas of competence that are most often demanded by employers. The PLTS are fully embedded within the knowledge and competence qualifications and encourage Apprentices to gain the employability skills critical to support their long term career progression in their chosen profession.

# Transferable skills (England)

Apprentices must complete, or have completed, one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications in order to successfully complete their Apprenticeship.

The list of acceptable qualifications may vary depending on the Apprentice's completion date of their Apprenticeship. Please check the qualifications that are acceptable for each Apprentice.

If Apprentices do not have acceptable evidence of the achievement of these mandatory qualifications, at the required grade/level, an Apprenticeship certificate cannot be awarded.

## ENGLISH

For the current list of acceptable English qualifications and appropriate **minimum** grade/level requirements, please refer to the most recent version of [SASE](#) on the [www.gov.uk](http://www.gov.uk) website. Additional guidance materials can be found on the [Knowledge Base](#) section of the [ACE](#) website.

Does this framework require English achievement above the minimum SASE requirement?

YES

**NO**

If YES, please state the grade/level required for English:

Click here to enter text.

## MATHS

For the current list of acceptable Maths qualifications and appropriate **minimum** grade/level requirements, please refer to the most recent version of [SASE](#) on the [www.gov.uk](http://www.gov.uk) website. Additional guidance materials can be found on the [Knowledge Base](#) section of the [ACE](#) website.

Does this framework require Maths achievement above the minimum SASE requirement?

YES

**NO**

If YES, please state the grade/level required for Maths:

Click here to enter text.

## Inclusion of Information and Communications Technology (ICT)

Is ICT a framework requirement?    **YES**     **NO**

# Progression routes into and from this pathway

## Progression into this pathway

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- Professional Services Higher Apprenticeship at level 4;
- Accountancy Higher Apprenticeship at level 4;
- ICAEW's Certificate in Finance Accounting and Business (CFAB) / AAT Accounting qualification;
- Other relevant audit and accountancy qualifications;
- A-levels and alternative qualifications.

## Progression routes from this pathway

Higher Apprentices can, following completion of the Level 7 Higher Apprenticeship in Professional Services, progress onto:

- Further postgraduate or doctoral education to undertake business related or other qualifications;
- Membership and/or fellowship of professional bodies, including the Institute of Chartered Accountants in England and Wales (ICAEW);
- Continuing Professional Development (CPD) to manage their learning and growth and keep their technical knowledge up to date.

Upon achieving the ACA professional qualification, many Universities will allow students advanced standing (or exemptions) to certain degree courses. The ICAEW has a number of formal arrangements with other accountancy bodies, which enable students to receive formal exemptions (ranging from partial to full recognition) to another professional accountancy qualification, including internationally. In addition ACA qualified students may be awarded credit for prior learning towards other professional qualifications.

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include a wide range of senior managerial roles within business.

**UCAS points for this pathway: N/A**

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# Employee rights and responsibilities

N/A

## Level 7, Pathway 2: Higher Apprenticeship in Professional Services (Audit)

### Description of this pathway

This pathway includes both a technical knowledge component and a competence element as listed below:

- ICAEW's Chartered Accountant (ACA) qualification
- L7 Diploma in Professional Services (Audit & Accountancy practice) – 96 credits

The expected minimum duration for a Higher Apprentice to complete the framework is 24-36 months, taking into account the length of work experience required for completion of the professional qualification (see below for more detail).

### Entry requirements for this pathway in addition to the framework entry requirements

Entry requirements for this pathway align with those set by the ICAEW for entry onto the Chartered Accountant (ACA) qualification. These can be found on:

<http://www.icaew.com/en/members/regulations-standards-and-guidance/qualifications/aca-entry-routes>.

Learners choosing to undertake this pathway must have met one of the following minimum entry requirements for entry onto the Accountancy pathway:

- An Apprenticeship at level 4 (either the Professional Services Higher Apprenticeship or Accountancy Higher Apprenticeship); or
- ICAEW's Certificate in Finance, Accounting and Business (CFAB) or the Association of Accountancy Technician (AAT) qualification or an equivalent qualification; or
- Other routes accepted for entry to the ACA (please refer to the ICAEW's website)

Job title(s)	Job role(s)
External/internal audit senior trainee	Duties include: Briefing and coaching junior staff and reviewing their work, planning internal/external audit engagements, carrying out all major sections of an audit, communicating with the client and senior teams

# Qualifications

## Competence qualifications available to this pathway

C1 - Level 7 Diploma in Professional Services (Audit and Accountancy Practice) (QCF)					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/8360/8	OCR	96	N/A	N/A

## Knowledge qualifications available to this pathway

K1 - ICAEW's Chartered Accountant (ACA) qualification					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	N/A	Institute of Chartered Accountants in England & Wales (ICAEW)	N/A	N/A	N/A

## Combined qualifications available to this pathway

N/A

## Relationship between competence and knowledge qualifications

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway.

ICAEW's Chartered Accountant (ACA) qualification is equivalent to a Master's Degree level qualification. A Master's degree is equivalent to 180 credits; thus the pathway exceeds the Higher Apprenticeship minimum credit value requirement of 120 credits.

To successfully attain the knowledge part of this Apprenticeship and achieve chartered status, Higher Apprentices will need to complete the rest of the ACA exams as well as the components listed below:

- 450 days Technical work experience over a minimum three year period in an ICAEW approved Authorised employer;
- The ICAEW ethics development programme; and
- The ICAEW Initial Development Programme.

In addition to the above, in order to obtain the audit qualification and be able to practice audit in the UK, the Higher Apprentice will need to have completed at least two years of the technical work experience with a firm which is also a UK or EU registered statutory auditor. The Higher Apprentice must also have personally gained at least 48 weeks of appropriate audit experience during this time, of which at least 24 weeks must have been in UK statutory audit as defined in the Companies Act, 2006 and the balance in either UK statutory audit experience or other audit work which has been accepted by the FRC and the ICAEW as 'work similar to UK statutory experience'.

Moreover, credit for prior learning may in certain circumstances be possible for some or all of the Professional Stage ACA examinations but all of the Advanced Stage examinations must have been sat and passed.

Higher Apprentices will also upon completion of this Higher Apprenticeship have covered and gained competence in the Personal Learning and Thinking Skills (PLTS). PLTS are an important part of the learning experience as they cover the areas of competence that are most often demanded by employers. The PLTS are fully embedded within the knowledge and competence qualifications and encourage Apprentices to gain the employability skills critical to support their long term career progression in their chosen profession.

# Transferable skills (England)

Apprentices must complete, or have completed, one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications in order to successfully complete their Apprenticeship.

The list of acceptable qualifications may vary depending on the Apprentice's completion date of their Apprenticeship. Please check the qualifications that are acceptable for each Apprentice.

If Apprentices do not have acceptable evidence of the achievement of these mandatory qualifications, at the required grade/level, an Apprenticeship certificate cannot be awarded.

## ENGLISH

For the current list of acceptable English qualifications and appropriate **minimum** grade/level requirements, please refer to the most recent version of [SASE](#) on the [www.gov.uk](http://www.gov.uk) website. Additional guidance materials can be found on the [Knowledge Base](#) section of the [ACE](#) website.

Does this framework require English achievement above the minimum SASE requirement?

YES

**NO**

If YES, please state the grade/level required for English:

Click here to enter text.

## MATHS

For the current list of acceptable Maths qualifications and appropriate **minimum** grade/level requirements, please refer to the most recent version of [SASE](#) on the [www.gov.uk](http://www.gov.uk) website. Additional guidance materials can be found on the [Knowledge Base](#) section of the [ACE](#) website.

Does this framework require Maths achievement above the minimum SASE requirement?

YES

**NO**

If YES, please state the grade/level required for Maths:

Click here to enter text.

## Inclusion of Information and Communications Technology (ICT)

Is ICT a framework requirement?      **YES**       **NO**

### ICT

For the current list of acceptable ICT qualifications and appropriate **minimum** grade/level requirements, please refer to the most recent version of [SASE](#) on the [www.gov.uk](http://www.gov.uk) website. Additional guidance materials can be found on the [Knowledge Base](#) section of the [ACE](#) website.

Does this framework require ICT achievement above the minimum SASE requirement

YES

**NO**

If YES, please state the grade/level required for ICT:

Click here to enter text.

# Progression routes into and from this pathway

## Progression into this pathway

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- Professional Services Higher Apprenticeship at level 4;
- Accountancy Higher Apprenticeship at level 4;
- ICAEW's Certificate in Finance Accounting and Business (CFAB) / Association of Accounting Technicians (AAT) Accounting qualification;
- Other relevant audit and accountancy qualifications;
- A-levels and alternative qualifications.

## Progression routes from this pathway

Higher Apprentices can, following completion of the Level 7 Higher Apprenticeship in Professional Services, progress onto:

- Further postgraduate or doctoral education to undertake business related or other qualifications;
- Membership and/or fellowship of professional bodies, including the Institute of Chartered Accountants in England and Wales (ICAEW);
- Continuing Professional Development (CPD) to manage their learning and growth and keep their technical knowledge up to date.

Upon achieving the ACA professional qualification, many Universities will allow students advanced standing (or exemptions) to certain degree courses. The ICAEW has a number of formal arrangements with other accountancy bodies, which enable students to receive formal exemptions (ranging from partial to full recognition) to another professional accountancy qualification, including internationally. In addition ACA qualified students may be awarded credit for prior learning towards other professional qualifications.

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include a wide range of senior managerial roles within business.

**UCAS points for this pathway: N/A**

# Employee rights and responsibilities

N/A

## Level 7, Pathway 3: Higher Apprenticeship in Professional Services (Tax)

### Description of this pathway

This pathway includes both a technical knowledge component and a competence element as listed below:

- CIOT's Chartered Tax Adviser (CTA) qualification
- L7 Diploma in Professional Services (Tax practice) – 121 credits

The expected minimum duration for a Higher Apprentice to complete the framework is 24-36 months, taking into account the length of work experience required for completion of the professional qualification (see below for more detail).

### Entry requirements for this pathway in addition to the framework entry requirements

Entry requirements for this pathway align with those set by the CIOT for entry onto the CTA qualification. For details please refer to the CTA Prospectus which can be found on:

<http://www.tax.org.uk/Resources/CIOT/Documents/2012/09/CTA%20Prospectus%202013%20April.pdf>

Learners choosing to undertake this pathway must have met one of the following minimum entry requirements for entry onto the Tax pathway:

- Level 4 Professional Services Higher Apprenticeship (including the ATT qualification); or
- The ATT qualification; or
- Other routes accepted for entry to the CTA (please refer to the CTA Prospectus)

Job title(s)	Job role(s)
Tax senior trainee	Duties include: Manage preparation and submission of tax returns and computations, research and analyse tax information, meet with clients, collate tax advisory information, assist with the provision of tax advisory services (transactional and structural), brief and coach junior staff

# Qualifications

## Competence qualifications available to this pathway

C1 - Level 7 Diploma in Professional Services (Tax Practice) (QCF)					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/8359/1	OCR	121	N/A	N/A

## Knowledge qualifications available to this pathway

K1 - CIOT's Chartered Tax Adviser (CTA) qualification					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	N/A	Chartered Institute of Taxation (CIOT)	N/A	N/A	N/A

K2 - ICAEW's Chartered Accountant (ACA) qualification					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K2a	N/A	Institute of Chartered Accountants in England & Wales (ICAEW)	N/A	N/A	N/A

## Combined qualifications available to this pathway

N/A

## Relationship between competence and knowledge qualifications

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway. The CIOT's Chartered Tax Adviser (CTA) qualification will be the principal choice, but an alternative option is also offered.

In order to undertake this pathway, Apprentices will be expected to have completed their Association of Taxation Technicians qualification, set and assessed by the Association of Taxation Technicians (ATT). To successfully attain the knowledge part of this Apprenticeship and achieve chartered status, Higher Apprentices will need to complete the CIOT's Chartered Tax Adviser (CTA) qualification or ICAEW's Chartered Accountant (ACA) qualification. Please note that Apprentices who have passed the ATT Certificate papers, to achieve eligibility for the CTA examination, must in addition transfer any remaining portion of their ATT registration to the Institute, re-registering as a student if necessary. To achieve membership with CIOT on completion of their training, Apprentices will also have to obtain sponsorship from two recognised members.

Higher Apprentices will also upon completion of this Higher Apprenticeship have covered and gained competence in the Personal Learning and Thinking Skills (PLTS). PLTS are an important part of the learning experience as they cover the areas of competence that are often demanded by employers. The PLTS are fully embedded within the knowledge and competence qualifications and encourage Higher Apprentices to gain the employability skills critical to support their long term career progression in their chosen profession.

# Transferable skills (England)

Apprentices must complete, or have completed, one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications in order to successfully complete their Apprenticeship.

The list of acceptable qualifications may vary depending on the Apprentice's completion date of their Apprenticeship. Please check the qualifications that are acceptable for each Apprentice.

If Apprentices do not have acceptable evidence of the achievement of these mandatory qualifications, at the required grade/level, an Apprenticeship certificate cannot be awarded.

## ENGLISH

For the current list of acceptable English qualifications and appropriate **minimum** grade/level requirements, please refer to the most recent version of [SASE](#) on the [www.gov.uk](http://www.gov.uk) website. Additional guidance materials can be found on the [Knowledge Base](#) section of the [ACE](#) website.

Does this framework require English achievement above the minimum SASE requirement?

YES

**NO**

If YES, please state the grade/level required for English:

Click here to enter text.

## MATHS

For the current list of acceptable Maths qualifications and appropriate **minimum** grade/level requirements, please refer to the most recent version of [SASE](#) on the [www.gov.uk](http://www.gov.uk) website. Additional guidance materials can be found on the [Knowledge Base](#) section of the [ACE](#) website.

Does this framework require Maths achievement above the minimum SASE requirement?

YES

**NO**

If YES, please state the grade/level required for Maths:

Click here to enter text.

## Inclusion of Information and Communications Technology (ICT)

Is ICT a framework requirement?      **YES**       **NO**

### ICT

For the current list of acceptable ICT qualifications and appropriate **minimum** grade/level requirements, please refer to the most recent version of [SASE](#) on the [www.gov.uk](http://www.gov.uk) website. Additional guidance materials can be found on the [Knowledge Base](#) section of the [ACE](#) website.

Does this framework require ICT achievement above the minimum SASE requirement

YES

**NO**

If YES, please state the grade/level required for ICT:

Click here to enter text.

# Progression routes into and from this pathway

## Progression into this pathway

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- Professional Services Higher Apprenticeship at level 4;
- ATT's Association of Taxation Technicians qualification;
- Other relevant Tax qualifications;
- A-levels and alternative qualifications.

## Progression routes from this pathway

Higher Apprentices can, following completion of the Level 7 Higher Apprenticeship in Professional Services, progress onto:

- Further postgraduate or doctoral education to undertake business related or other qualifications;
- Membership of professional bodies, including the Chartered Institute of Taxation (CIOT);
- CIOT Fellowship;
- Develop tax specialism;
- Advanced Diploma in International Tax;
- Continuing Professional Development (CPD) to manage their learning and growth and keep their technical knowledge up to date.

Upon achieving the CTA professional qualification, some Universities may allow students advanced standing (or exemptions) to certain degree courses. The CTA also has formal arrangements with other accountancy bodies, which enable students to receive formal exemptions (ranging from partial to full recognition) to another professional qualification.

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include a wide range of senior managerial roles within tax.

**UCAS points for this pathway: N/A**

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# Employee rights and responsibilities

N/A

*The remaining sections apply to all levels and pathways within this framework.*

## How equality and diversity will be met

The Fair Access to the Professions report (July 2009) highlighted that unless the trends of recent decades are reversed, the typical accountant of the future will today be growing up in a family that is better off than three in four of all families in the UK. Inequalities based on gender also persist in the professions. One recommendation of the report is to provide Apprenticeships with flexible entry and progression into the professions which can support mid-career, career interchange and career returner opportunities. The Anderson review (2011) further endorsed this recommendation with regards to Accountancy.

Improving equality and diversity within the Professional Services is one of the key objectives of this Higher Apprenticeship. Our aim is to see under-represented groups enter and progress within the professions with greater ease. This Higher Apprenticeship route builds on the Professional Services Higher Apprenticeship at level 4 and the Accountancy Higher Apprenticeship at level 4 and not only opens up access to under-represented groups of young people who might not otherwise aspire to pursue a career in the professions; but offers them a much needed progression route towards long term high skilled careers.

Alongside developing this framework, the parties involved in the Professional Services Higher Apprenticeship Project (including employers, professional bodies, learning providers and sector bodies) have put in place a programme of learner and employer engagement designed to raise awareness and aspirations amongst individuals and employers. They have and continue to conduct a significant programme of engagement with schools across the UK, and have developed toolkits and accompanying guidance material that can be used by partner organisations and across the sector thus generating sustainability for the engagement process. A high profile Skills Competition has also been developed to raise the profile of the Higher Apprenticeship and the professional service sector. This will make the Higher Apprenticeship a desirable and credible route for learners from all backgrounds.

Entry conditions to this framework do not discriminate against any individuals, with the framework being open and accessible to all potential Apprentices, regardless of gender, ethnic origin, religion or disability who meet the stated selection criteria. Training providers and employers must comply with the Equality Act 2010 to ensure that applicants are not discriminated against in terms of entry to and promotion within the industry.

The framework provides clear progression routes to Higher Education, to chartered status and continued career progression. This will enable new talent, regardless of background or qualifications to develop and thrive at the highest levels.

## Employee rights and responsibilities

### Certification Requirements for ERR

All providers and apprentices must complete the Apprenticeship Consent Form when claiming for the Apprentice's apprenticeship certificate. The universal form covers declarations for the apprentice to:

- confirm the existence of an Apprenticeship Agreement between themselves and their employer;
- confirm their achievement of all ERR requirements;
- confirm their achievement of all 6 PLTS;
- confirm that they have received at least the minimum levels of GLH set out in their framework and have undertaken training both on and off the job.

All apprentices must sign this form at the end of programme to give their authority for the claimant, named on the form, to make a claim, on their behalf, for their Apprenticeship completion certificate.

# On and off the job guided learning (England)

## Total GLH for each pathway

Guided Learning Hours (GLH) do not apply to Higher Apprenticeship frameworks.

## Minimum off-the-job guided learning hours

N/A

## How this requirement will be met

N/A

## Minimum on-the-job guided learning hours

N/A

## How this requirement will be met

N/A

# Personal learning and thinking skills assessment and recognition (England)

## Summary of Personal Learning and Thinking Skills

Personal Learning and Thinking Skills (PLTS) do not apply to Higher Apprenticeship frameworks.

### Certification Requirements for PLTS

All providers and apprentices must complete the Apprenticeship Consent Form when claiming for the apprentice's Apprenticeship certificate. The universal form covers declarations for the apprentice to:

- confirm the existence of an Apprenticeship Agreement between themselves and their employer;
- confirm their achievement of all ERR requirements;
- confirm their achievement of all 6 PLTS;
- confirm that they have received at least the minimum levels of GLH set out in their framework and have undertaken training both on and off the job.

All apprentices must sign this form at the end of programme to give their authority for the claimant, named on the form, to make a claim, on their behalf, for their Apprenticeship completion certificate.

## Creative thinking

People think creatively by generating and exploring ideas, making original connections. They try different ways to tackle a problem, working with others to find imaginative solutions and outcomes that are of value.

To demonstrate these skills, behaviours and personal qualities, apprentices should:

- Generate ideas and explore possibilities;
- Ask questions to extend their thinking;
- Connect their own and others' ideas and experiences in inventive ways; Question their own and others' assumptions;
- Try out alternatives or new solutions and follow ideas through; Adapt ideas as circumstances change.

## Independent enquiry

People process and evaluate information in their investigations, planning what to do and how to go about it. They take informed and well-reasoned decisions, recognising that others have different beliefs and attitudes.

Skills, behaviours and personal qualities for apprentices:

- Identify questions to answer and problems to resolve;
- Plan and carry out research, appreciating the consequences of decisions; Explore issues, events or problems from different perspectives;
- Analyse and evaluate information, judging its relevance and value;

- Consider the influence of circumstances, beliefs and feelings on decisions and events; Support conclusions, using reasoned arguments and evidence.

## Reflective learning

People evaluate their strengths and limitations, setting themselves realistic goals with criteria for success. They monitor their own performance and progress, inviting feedback from others and making changes to further their learning.

To demonstrate these skills, behaviours and personal qualities, apprentices should:

- Assess themselves and others, identifying opportunities and achievements;
- Set goals with success criteria for their development and work;
- Review progress, acting on the outcomes;
- Invite feedback and deal positively with praise, setbacks and criticism; Evaluate experiences and learning to inform future progress;
- Communicate their learning in relevant ways for different audiences.

## Team working

People work confidently with others, adapting to different contexts and taking responsibility for their own part. They listen to and take account of different views. They form collaborative relationships, resolving issues to reach agreed outcomes.

To demonstrate these skills, behaviours and personal qualities, apprentices should:

- Collaborate with others to work towards common goals;
- Reach agreements, managing discussions to achieve results;
- Adapt behaviour to suit different roles and situations, including leadership roles; Show fairness and consideration to others;
- Take responsibility, showing confidence in themselves and their contribution;
- Provide constructive support and feedback to others.

## Self management

People organise themselves, showing personal responsibility, initiative, creativity and enterprise with a commitment to learning and self-improvement. They actively embrace change, responding positively to new priorities, coping with challenges and looking for opportunities.

To demonstrate these skills, behaviours and personal qualities, apprentices should:

- Seek out challenges or new responsibilities and show flexibility when priorities change;
- Work towards goals, showing initiative, commitment and perseverance;
- Organise time and resources, prioritising actions;
- Anticipate, take and manage risks;
- Deal with competing pressures, including personal and work-related demands;
- Respond positively to change, seeking advice and support when needed;
- Manage their emotions, and build and maintain relationships.

## Effective participation

People actively engage with issues that affect them and those around them. They play a full part in the life of their school, college, workplace or wider community by taking responsible action to bring improvements for others as well as themselves.

To demonstrate these skills, behaviours and personal qualities, apprentices should:

- Discuss issues of concern, seeking resolution where needed;
- Present a persuasive case for action;
- Propose practical ways forward, breaking these down into manageable steps;
- Identify improvements that would benefit others as well as themselves;
- Try to influence others, negotiating and balancing diverse views to reach workable solutions;
- Act as an advocate for views and beliefs that may differ from their own.

# apprenticeship **FRAMEWORK**

For more information visit-  
[www.acecerts.co.uk/framework\\_library](http://www.acecerts.co.uk/framework_library)