

apprenticeship FRAMEWORK

Accounting (England)

IMPORTANT NOTIFICATION FOR ALL APPRENTICESHIP STARTS FROM 6 APRIL 2015

Modifications to SASE came into effect on 6th April 2015. These changes **ONLY** relate to the Transferable Skills requirements of a framework and they **ONLY** apply to new Apprenticeship starts on, or after, 6th April 2015. Apprenticeships starts before this date must continue to meet the 2013 SASE requirements for Transferable Skills. For more details of the changes and how they will affect new Apprenticeship starts, please read the following preface page to the framework document.

NB: Please check the "Revising a Framework" section for information on any additional changes that may have been made to this framework.

Latest framework version?

Please use this link to see if this is the latest issued version of this framework:

afo.sscalliance.org/frameworkslibrary/index.cfm?id=FR03760

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CHANGES TO TRANSFERABLE SKILLS REQUIREMENTS FOR APPRENTICESHIP STARTS FROM 6TH APRIL 2015

Modifications to SASE came into effect on 6th April 2015. The changes ONLY relate to the Transferable Skills requirements of a framework and they ONLY apply to new Apprenticeship starts on, or after, 6th April 2015. Apprenticeships started before this date must continue to meet the 2013 SASE requirements for Transferable Skills.

The modifications removed the “5 year rule”, meaning that acceptable qualifications, achieved before September 2012, are now in scope. This includes iGCSEs, A and AS Levels, O Levels and Key Skills. However, there are still minimum grade/level requirements that need to be achieved, depending on the level of Apprenticeship being undertaken. There have also been some changes to the minimum grade/level requirements which, in summary are:

Intermediate Apprenticeship:	GCSE/iGCSE/A and AS Levels - minimum acceptable grade is now E, irrespective of achievement date (for ALL acceptable GCSEs/iGCSEs/A/AS Levels)
	Key Skills - minimum acceptable is Level 1, irrespective of achievement date
	O Levels – minimum acceptable grade is C, irrespective of achievement date
Advanced Apprenticeship:	GCSE/iGCSE - minimum acceptable grade is now C, irrespective of achievement date (for ALL acceptable GCSEs/iGCSEs)
	A/AS Level - minimum acceptable is grade E, irrespective of achievement date
	Key Skills - minimum acceptable is Level 2, irrespective of achievement date
	O Levels - minimum acceptable grade is C, irrespective of achievement date
Higher Apprenticeship:	There remains no mandatory requirement for Transferable Skills qualifications to be achieved.

Please note that some frameworks may have grade/level requirements that are above the SASE minimum requirements. Please check the framework to ascertain where this is the case and/or check directly with the specific Issuing Authority responsible for the framework.

The updated version of SASE, and guidance documents, can be accessed here: <http://afo.sscalliance.org/SASE>

PLEASE NOTE THAT THAT THE NEW REQUIREMENTS FOR TRANSFERABLE SKILLS, AS DETAILED ABOVE, OVERRIDE THE NOTES AND GRADES/LEVELS ASSOCIATED WITH THE TRANSFERABLE SKILLS TABLES, WITHIN THIS DOCUMENT. Until the Transferable Skills tables can be updated, any references to “**achieved before Sept 2012 and within 5 years of starting Apprenticeship**” or “**achieved before September 2012, otherwise at any time prior to starting Apprenticeship**” can now be ignored.

Over the next few months, the Transferable Skills section within AFO will be amended to reflect the SASE modifications and all current frameworks will be updated and reissued to incorporate these changes. In the meantime, if you are in any doubt as to the requirements of any framework then please contact the relevant Issuing Authority.

Accounting (England)

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Framework summary

Accounting

Intermediate Apprenticeship in Accounting

This framework includes information on Personal Learning and Thinking Skills

Pathways for this framework at level 2 include:

Pathway 1: Accounting

Competence qualifications available to this pathway:

N/A

Knowledge qualifications available to this pathway:

N/A

Combined qualifications available to this pathway:

B1 - Level 2 Diploma in Financial and Management Accounting

B2 - Level 2 Certificate in Accounting

B3 - Foundation Certificate in Accounting

This pathway also contains information on:

- Employee rights and responsibilities
- Functional skills

Accounting

Advanced Apprenticeship in Accounting

This framework includes information on Personal Learning and Thinking Skills

Pathways for this framework at level 3 include:

Pathway 1: Accounting

Competence qualifications available to this pathway:

N/A

Knowledge qualifications available to this pathway:

N/A

Combined qualifications available to this pathway:

B1 - Level 3 Diploma in Financial and Management Accounting

B2 - Level 3 Advanced Diploma in Accounting

This pathway also contains information on:

- Employee rights and responsibilities
- Functional skills

Framework information

Information on the Issuing Authority for this framework:

Financial Skills Partnership

The Apprenticeship sector for occupations in financial services and accountancy.

Issue number: 14	This framework includes: Level 2 Level 3
Framework ID: FR03760	
Date this framework is to be reviewed by: 31/08/2017	
This framework is for use in: England	

Short description

The purpose of this framework is to train accountants to QCF Level 3 who work for accountancy firms or in finance divisions within other organisations.

This framework will be available at Levels 2 and 3 and is relevant for the following job roles:

Level 2

- Accounts Assistant/Clerk;
- Cashier;
- Credit Control Clerk;
- Finance Assistant;
- Purchase Ledger Clerk;
- Sales Ledger Clerk.

Level 3

- Trainee Accounting Technician;
- Assistant Accountant.

There is a Higher Apprenticeship at Level 4 in Accounting for those who wish to pursue their studies in Accountancy. This framework document can be found in the AFO Library.

Contact information

Proposer of this framework

Employers from across the sector has been involved in the development of this framework. Some of these employers include Lincoln City Council, Preston City Accountants, NHS Shared Business Services and Procter & Gamble.

Developer of this framework

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Issuing Authority's contact details

Issued by: Financial Skills Partnership
Issuer contact name: Nanette Lane
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Revising a framework

Contact details

Who is making this revision: Steven Poss
Your organisation: Financial Skills Partnership
Your email address: steven.poss@financialskillspartnership.org.uk

Why this framework is being revised

To insert updated Level 2 and 3 qualifications for AAT.

Summary of changes made to this framework

To insert updated Level 2 and 3 qualifications for AAT.

Qualifications removed

AAT Level 2 Certificate in Accounting - 600/6909/0

AAT Level 3 Diploma in Accounting - 600/6908/9

Qualifications added

AAT Level 2 Foundation Certificate in Accounting - 601/6552/2

AAT Level 3 Advanced Diploma in Accounting - 601/6554/6

Qualifications that have been extended

N/A

Purpose of this framework

Summary of the purpose of the framework

"Definition of Apprenticeships"

1. An Apprenticeship is a job with an accompanying skills development programme designed by employers in the sector. It allows the apprentice to gain technical knowledge and real practical experience, along with functional and personal skills, required for their immediate job and future career. These are acquired through a mix of learning in the workplace, formal off the job training and the opportunity to practice and embed new skills in a real work context. This broader mix differentiates the Apprenticeship experience from training delivered to meet narrowly focused job needs.
2. All apprentices commencing their 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 Apprenticeship.
3. On completion of the Apprenticeship the apprentice must be able to undertake the full range of duties, in the range of circumstances appropriate to the job, confidently and competently to the standard set by the industry.

This framework has been developed by employers and providers to meet the needs of small and medium size enterprises through to the larger organisations. It provides a structured approach to training and developing prospective Accountants who understand the needs of the organisation, its customers and the sector within which they operate.

The Fair Access Report (July 2009) highlights the need for apprenticeships into the accounting profession and the UKCES Skills Audit (March 2010) highlights the need for more accountants in the future.

The framework includes the following job occupations at the following Level:

Level 2

- Accounts Assistant/Clerk;
- Cashier;
- Credit Control Clerk;
- Finance Assistant;
- Purchase Ledger Clerk;
- Sales Ledger Clerk.

Level 3

- Trainee Accounting Technician;
- Assistant Accountant.

Aims and objectives of this framework (England)

There is wide support for this Apprenticeship from both large and small companies in the accounting and finance sector.

This framework will help employers' recruitment of accountants to the sector by providing a training programme that can attract and help retain people in the sector.

The framework will help employers meet the current skills shortages in the sector, including a lack of industry and technical knowledge, as highlighted in our Skills Assessment for 2012 - please see pages 78 and 86 of the FSP Skills Assessment 2012 for England -

<http://www.ukces.org.uk/publications/ssa12-financial-insurance-profession-services>

This programme will help employers assess the competence of their staff against National Occupational Standards (NOS).

This programme will also meet the Government's skills strategy by creating a modern technician class in the sector through apprenticeships and in particular Higher Apprenticeships. The apprenticeships are also aimed at a sector where future growth and jobs depend - please see UKCES Skills for Jobs report March 2010 -

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/339960/national-strategic-skills-audit-for-england-2010-volume-2-the-evidence-report.pdf

This programme will also meet the Government's skills strategy by:

1. increasing the level of skills in the accountancy and finance sector to help achieve a world class skills base - page 4;
2. providing access to Higher Level Apprenticeships that are required by learners and employers - page 7;
3. ensuring vocational qualifications reflect the changing needs of employers - page 15.

BIS Skills for Sustainable Growth, November 2010 -

<http://www.bis.gov.uk/assets/biscore/further-education-skills/docs/s/10-1274-skills-for-sustainable-growth-strategy.pdf>

Entry conditions for this framework

Providers and employers are advised to develop recruitment practices where potential apprentices are required to complete an application form, attend an interview and undertake appropriate initial assessment. The purpose of taking this approach is to raise the profile of the Accounting Apprenticeship so that it is seen as valuable and worthwhile. This is also used to tailor the programme to meet individual learning and support needs and to recognise prior learning and experience. This will prevent duplication of learning.

This framework does not impose any restrictions in terms of entry requirements. There are no minimum academic criteria for entry except where employers set their own requirements.

Entrants onto the Level 2 Apprenticeship in Accounting can take the Level 1 Functional Skill in English and Level 1 Functional Skill in Mathematics.

For the Level 2 Apprenticeship in Accounting, no previous accounting experience is necessary, but applicants must like working with numbers and be able to demonstrate the potential for developing good communication skills.

Entrants onto the Level 3 Apprenticeship in Accounting can take the Level 2 Functional Skill in English and Level 2 Functional Skill in Mathematics.

It is recommended that Level 3 Advanced Apprentices, who have not achieved a Level 2 Apprenticeship in Accounting will require GCSE Maths grades A*- C or Key/Functional Skill Application of Number/Mathematics at Level 1, or equivalent, good communication skills and vocational experience (research has indicated that people without this experience are likely to experience difficulties in completing the framework if they enter the Apprenticeship at Level 3). Learners will be asked to declare any criminal convictions, bankruptcy or CCJs at the time of registration onto the accounting qualification.

It is essential that there is a rigorous initial assessment process. Whilst the FSP does not prescribe the use of any particular assessment and diagnostic tools, those used must be fit for purpose with regard to measuring literacy and numeracy skills.

Furthermore, assessing an applicant's suitability for working within the sector with regard to personal attitudes, attributes and behaviours is recommended.

Good practice in initial assessment has identified that it must include as a minimum:

- diagnosis of individuals' abilities and support needs in basic and Key or Functional skills;
- assessment of abilities and support needs in relation to knowledge qualifications;
- occupational/aptitudinal assessment;
- attitudinal assessment;
- assessment of prior experience and qualifications.

In addition, it must include discussions with individuals about their ambitions and motivation.

Successful recruitment practices will ensure that apprentices with the potential to complete the framework are placed on the programme. Where this potential has not been demonstrated they should be placed on pre-entry programmes.

The FSP encourages providers and employers to accept alternatives to qualifications when entering onto 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.

Other routes of entry including the 14-19 Diploma, Welsh Bacalaureate and Young Apprenticeships also provide a useful grounding for this apprenticeship.

Level 2

Title for this framework at level 2

Intermediate Apprenticeship in Accounting

Pathways for this framework at level 2

Pathway 1: Accounting

Level 2, Pathway 1: Accounting

Description of this pathway

The total number of credits for this framework is as follows:

- Level 2 Certificate in Accounting -
34 credits;
- Level 1 Functional Skill in Mathematics -
5 credits;
- Level 1 Functional Skill in English -
5 credits;

TOTAL CREDITS:
44 credits.

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

There are no additional requirements other than the general entry conditions.

Job title(s)	Job role(s)
Accounts Assistant	Maintain relevant financial records (both manual and computerised) and ensure the proper handling and control of all cash transactions.
Accounts Clerk	Performs any combination of the following; calculating, posting and verifying duties to obtain financial data for use in maintaining accounting records.
Cashier	A Cashier is responsible for maintaining outstanding customer service as per company standards, processing sales quickly, accurately and effeciently, cash register operations and safeguarding company assets.
Credit Control Clerk	Maintaining a number of sales ledger accounts, with involvement in the entire ledger process, from assisting new customers for credit limit, through to debt collection and cash allocation.
Finance Assistant	Duties may include accruals and prepayments, assisting in the processing of financial transactions and in the provision of financial information and produce monthly income cost reports.
Purchase Ledger Clerk	Duties may include generating internal invoices to authorise payments, coding and checking invoices, working out any additional VAT payments on top of the basic costs, paying out money via BACS or by cheque, checking and reconciling supplier statements and filing invoices and statements.
Sales Ledger Clerk	Duties may include setting up new clients, producing invoices and chasing up outstanding debts.

Qualifications

Competence qualifications available to this pathway

N/A

Knowledge qualifications available to this pathway

N/A

Combined qualifications available to this pathway

B1 - Level 2 Diploma in Financial and Management Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B1a	601/0772/8	Association of Chartered Certified Accountants (ACCA)	44	290	N/A

B2 - Level 2 Certificate in Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B2a	601/6711/7	Gateway Qualifications	34	210	N/A

B3 - Foundation Certificate in Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B3a	601/6552/2	AAT	34	240	N/A

Relationship between competence and knowledge qualifications

A breakdown of the knowledge and competence units within these qualifications can be found via the following link:-

<http://www.financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

Transferable skills (England)

Functional Skills / GCSE (with enhanced functional content) and Key Skills (England)

Apprentices must complete or have completed one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications listed below in order to successfully complete their Apprenticeship and this will carry the QCF five credit values. If they do not have these qualifications as part of their evidence an Apprenticeship certificate cannot be awarded.

English	Minimum level or grade	Credit value
Functional Skills qualification in English	1	5
GCSE qualification in English (with enhanced functional content)	C	5
Key Skills qualification in Communication achieved either before September 2013 as part of the Apprenticeship, or...*	2	5
GCSE Qualification in English*	C	N/A
A' Level or AS Level qualification in English Language*	E	N/A
A' Level or AS Level qualification in English Literature*	E	N/A
A' Level or AS Level qualification in English Language and Literature*	E	N/A
GCSE or O' Level qualification in English Language**	A	N/A
A' Level or AS Level qualification in English Language**	A	N/A
A' Level or AS Level qualification in English Literature**	A	N/A
A' Level or AS Level qualification in English Language and Literature**	A	N/A

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Mathematics	Minimum level or grade	Credit value
Functional Skills qualification in Mathematics	1	5
GCSE qualification (with enhanced functional content) in Mathematics	C	5
Key Skills qualification in Application of Number achieved either before September 2013 as part of the Apprenticeship, or...*	1	5
GCSE qualification in Mathematics*	C	N/A
A' level or AS Level qualification in Mathematics*	E	N/A
A' Level or AS Level qualification in Pure Mathematics*	E	N/A
A'Level or AS Level qualification in Further Mathematics*	E	N/A
GCSE or O'Level qualification in Mathematics**	A	N/A
A' Level or AS Level qualification in Mathematics**	A	N/A
A' Level or AS Level qualification in Pure Mathematics**	A	N/A
A' Level or AS Level qualification in Further Mathematics**	A	N/A

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Inclusion of Information and Communications Technology (ICT)

ICT is not required for this framework as it is covered in the knowledge and competence qualification.

Progression routes into and from this pathway

Progression into the apprenticeship can come from the following qualifications:

- GCSE's and alternative qualifications;
- A-Levels;
- 14-19 Diploma;

- Welsh Baccalaureate;
- AAT Level 1 Award in Accounting.

Apprentices can progress onto the Level 3 Advanced Apprenticeship in Accounting, the stand-alone Level 3 Diploma in Accounting qualification and onto the following job roles:

- Trainee Accountant;
- Trainee Accounting Technician.

Employee rights and responsibilities

The nine national outcomes for the employee rights and responsibilities (ERR) will be met and assessed via the FSP Apprentice Workbook in Accounting which is available from the FSP website - <http://financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

These outcomes will be delivered and demonstrated by completing the various tasks within the workbook and will be assessed by the assessor.

On completion of the workbook, the apprentice, assessor and employer will sign a completion statement to confirm the nine ERR outcomes have been completed. This statement is required as evidence at the certification stage.

The time spent on ERR will contribute 35 hours towards meeting the on and off-the-job guided learning requirement.

The Apprenticeships Certificate England website is <https://acecerts.co.uk/web/>

Level 3

Title for this framework at level 3

Advanced Apprenticeship in Accounting

Pathways for this framework at level 3

Pathway 1: Accounting

Level 3, Pathway 1: Accounting

Description of this pathway

The total number of credits for this framework is as follows:

Level 3 Diploma in Financial and Management Accounting -
41 credits;

Level 2 Functional Skill in Mathematics -
5 credits;

Level 2 Functional Skill in English -
5 credits;

TOTAL CREDITS:
51 credits.

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

There are no additional requirements other than the general entry conditions.

Job title(s)	Job role(s)
Trainee Accounting Technician	Accounting technicians work in all areas of finance. They usually start working in a support role within a firm of accountants or in the accounts or finance departments of organisations in industry, commerce or the public sector. However, there are opportunities for progression with experience.
Assistant Accountant	You may gain exposure to bookkeeping, auditing, tax, payroll and related assignments. You may also be in contact with clients and would require good communications skills.

Qualifications

Competence qualifications available to this pathway

N/A

Knowledge qualifications available to this pathway

N/A

Combined qualifications available to this pathway

B1 - Level 3 Diploma in Financial and Management Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B1a	601/0773/X	Association of Chartered Certified Accountants (ACCA)	41	340	N/A

B2 - Level 3 Advanced Diploma in Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B2a	601/6554/6	AAT	53	390	160

Relationship between competence and knowledge qualifications

A breakdown of the knowledge and competence units within these qualifications can be found via the following link:-

<http://www.financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

Transferable skills (England)

Functional Skills / GCSE (with enhanced functional content) and Key Skills (England)

Apprentices must complete or have completed one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications listed below in order to successfully complete their Apprenticeship and this will carry the QCF five credit values. If they do not have these qualifications as part of their evidence an Apprenticeship certificate cannot be awarded.

English	Minimum level or grade	Credit value
Functional Skills qualification in English	2	5
GCSE qualification in English (with enhanced functional content)	C	5
Key Skills qualification in Communication achieved either before September 2013 as part of the Apprenticeship, or...*	2	5
GCSE Qualification in English*	C	N/A
A' Level or AS Level qualification in English Language*	E	N/A
A' Level or AS Level qualification in English Literature*	E	N/A
A' Level or AS Level qualification in English Language and Literature*	E	N/A
GCSE or O' Level qualification in English Language**	A	N/A
A' Level or AS Level qualification in English Language**	A	N/A
A' Level or AS Level qualification in English Literature**	A	N/A
A' Level or AS Level qualification in English Language and Literature**	A	N/A

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Mathematics	Minimum level or grade	Credit value
Functional Skills qualification in Mathematics	2	5
GCSE qualification (with enhanced functional content) in Mathematics	C	5
Key Skills qualification in Application of Number achieved either before September 2013 as part of the Apprenticeship, or...*	2	5
GCSE qualification in Mathematics*	C	N/A
A' level or AS Level qualification in Mathematics*	E	N/A
A' Level or AS Level qualification in Pure Mathematics*	E	N/A
A'Level or AS Level qualification in Further Mathematics*	E	N/A
GCSE or O'Level qualification in Mathematics**	A	N/A
A' Level or AS Level qualification in Mathematics**	A	N/A
A' Level or AS Level qualification in Pure Mathematics**	A	N/A
A' Level or AS Level qualification in Further Mathematics**	A	N/A

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Inclusion of Information and Communications Technology (ICT)

ICT is not required for this framework as it is covered in the knowledge and competence qualification.

Progression routes into and from this pathway

Progression into the Level 3 Advanced Apprenticeship in Accounting can come from the following qualifications and apprenticeships:

- GCSE's and alternative qualifications;
- A-Levels;

- 14-19 Diploma;
- Welsh Baccalaureate;
- Level 2 Certificate in Accounting;
- Intermediate Apprenticeship in Accounting.

Apprentices can progress onto the Level 4 Higher Apprenticeship in Accounting, the stand alone Level 4 Diploma in Accounting qualification and onto the following qualifications and job roles:

- Various degree programmes in Accounting and Finance - for further information, please visit UCAS - <https://www.ucas.com/>
- Individuals who have completed AAT and IAB Level 3, are eligible for entry into stage one of the Robert Gordon University - Aberdeen - BA Accounting with CIMA Advanced Diploma programme.

Some exemptions from Chartered Accounting examinations - Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Institute of Chartered Accountants in England and Wales (ICAEW), Institute of Chartered Accountants of Scotland (ICAS) and Chartered Institute of Public Finance and Accountancy (CIPFA).

- Accounts Manager.

UCAS points for this pathway: N/A

Employee rights and responsibilities

The nine national outcomes for the employee rights and responsibilities (ERR) will be met and assessed via the FSP Apprentice Workbook in Accounting which is available from the FSP website - <http://financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

These outcomes will be delivered and demonstrated by completing the various tasks within the workbook and will be assessed by the assessor.

On completion of the workbook, the apprentice, assessor and employer will sign a completion statement to confirm the nine ERR outcomes have been completed. This statement is required as evidence at the certification stage.

The time spent on ERR will contribute 35 hours towards meeting the on and off-the-job guided learning requirement.

The Apprenticeships Certificate England website is <https://acecerts.co.uk/web/>

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) highlights 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 - page 21 -

<http://webarchive.nationalarchives.gov.uk/+http://www.cabinetoffice.gov.uk/media/227102/fair-access.pdf>

Inequalities in the workplace also persist for women and there is evidence that new mothers face downward mobility once they return to the labour market. A recommendation in 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 - page 35 -

<http://webarchive.nationalarchives.gov.uk/+http://www.cabinetoffice.gov.uk/media/227102/fair-access.pdf>

In previous years the FSP has been running its "Through the Glass Ceiling" programme. Whilst the main gender imbalance in our sector is at senior management level, there are also imbalances at other levels in the different sub-sectors. Under the FSP's Equality and Diversity policy, we are committed "to achieve a workforce that reflects, at all levels, the diversity of the UK's population", so we will be working with the unions to bid for future funding, under Women and Work and other programmes, to create projects that will help address these imbalances. Our aim is to see the progression, not just of women, but of all under-represented groups.

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 'equality of terms' provisions in the Equality Act 2010 (the Act) entitle a woman doing equal work with a man in the same employment to equality in pay and other terms and conditions.

The Act implies a sex equality clause automatically into her contract of employment, ensuring that her contractual terms are no less favourable than his. The man with whom she is claiming equal pay is known as her comparator.

<http://www.equalityhumanrights.com/advice-and-guidance/new-equality-act-guidance/>

LSIS has also developed guidance which covers off compliance with the Equality Act 2010 and maps against the OFSTED inspection framework. This is useful for both apprenticeships and higher apprenticeships. It is a national equality and diversity framework and standard relevant

to partners and providers and is designed to be used and adapted creatively and flexibly -

<http://www.excellencegateway.org.uk/node/27331> -

<http://repository.excellencegateway.org.uk/fedora/objects/eg:6559/datastreams/DOC/content>

There should be open recruitment of Apprentices to the programme, which is available to all people, regardless of gender, ethnic origin, religion or disability who meet the stated selection criteria.

All partners involved in the delivery of the apprenticeship - providers, assessment centres and employers must be committed to a policy of equal opportunities and must have a stated equal opportunities policy and procedure.

Only 0.2% of Apprenticeship learners progressed to further or higher education in 2007/08, and few went directly into the professions. The FSP encourages all apprentices to progress onto further education for themselves and into a profession and progression routes are available for them to do so. This will help talent, regardless of background or qualifications to have the opportunity to develop and thrive.

This framework therefore aims to tackle these issues.

On and off the job guided learning (England)

Total GLH for each pathway

The total number of the SASE GLH to be delivered on and off-the-job for the Level 2 Intermediate Apprenticeship in Accounting is as follows. The delivery time for this new Level 2 Intermediate Apprenticeship in Accounting is expected to be over a 12 month period:

The minimum duration of 12 months will commence in August 2012. The 12 month minimum duration will apply to all new starts from 1 August 2012 onwards. For those aged 19 and over who have been assessed as having some accreditation or recognition of prior learning, then the duration can be less, but must never be less than 6 months. Funding (where qualifications are in scope) will be reduced accordingly.

- Level 2 Certificate in Accounting - 210 GLH - minimum GLH qualification in all pathways;
- Level 1 Functional Skill in Mathematics - 45 GLH;
- Level 1 Functional Skill in English - 45 GLH;
- FSP Apprentice Workbook - 35 GLH;

TOTAL GLH = 335

The total number of the SASE GLH to be delivered on and off-the-job for the Level 3 Advanced Apprenticeship in Accounting is as follows. The delivery time for this new Level 3 Advanced Apprenticeship in Accounting is expected to be over a 12 to 18 month period:

- Level 3 Diploma in Financial & Management Accounting - 340 GLH - minimum GLH qualification in all pathways;
- Level 2 Functional Skill in Mathematics - 45 GLH;
- Level 2 Functional Skill in English - 45 GLH;
- FSP Apprentice Workbook - 35 GLH;

TOTAL GLH = 465

Minimum off-the-job guided learning hours

Further off-the-job guided learning can also be provided to exceed the minimum requirement.

For example, if an apprentice achieves the Level 2 framework after 12 months, the apprentice would be required to complete 335 Guided Learning Hours (GLH) Learning, of which 30% (104 hours) needs to be off-the-job learning.

For example, if an apprentice achieves the Level 3 framework after 18 months, the apprentice would be required to complete 465 Guided Learning Hours (GLH) Learning, of which 30% (143 hours) needs to be off-the-job learning.

Apprentices may take less or more time to complete the framework based on their educational attainment and circumstances.

GLH should:

- achieve clear and specific outcomes which contribute directly to the successful achievement of the framework and this may include accredited and non-accredited elements of the framework;
- be planned, reviewed and evaluated jointly between the apprentice and a tutor, teacher, mentor or manager; allow access as and when required by the apprentice either to a tutor, teacher, mentor or manager;
- be delivered during contracted working hours;
- be delivered through one or more of the following methods: individual and group teaching; e-learning; distance learning; coaching; mentoring; feedback and assessment; collaborative/networked learning with peers; guided study.

How this requirement will be met

Examples of 'off-the-job' learning can include:

- inductions to apprenticeship programmes;
- feedback and mentoring following call monitoring and audits;
- briefings such as morning 'huddles', product updates;
- competence qualification and key/functional skills assessments;
- 1 to 1 teaching and coaching for the Apprenticeship eg for the knowledge units or functional skills;
- required assignment work and study between workshops eg for the knowledge units;
- review meetings;
- one-to-one's and appraisals;
- pre course preparation work.

These are in addition to traditional learning methods, such as online and distance learning, formal training workshops (whether by employer or training provider/college) and company inductions.

A sign off form will be completed by the apprentice, employer and provider to confirm the GLH requirements have been achieved and this will be submitted to the certifying authority at the certification stage.

Minimum on-the-job guided learning hours

Further on-the-job guided learning can also be provided to exceed the minimum requirement.

For example, if an apprentice achieves the Level 2 framework after 12 months, the apprentice would be required to complete 231 GLH on-the-job learning.

For example, if an apprentice achieves the Level 3 framework after 18 months, the apprentice would be required to complete 322 GLH on-the-job learning.

Apprentices may take less or more time to complete the framework based on their educational attainment and circumstances.

GLH should:

- achieve clear and specific outcomes which contribute directly to the successful achievement of the framework and this may include accredited and non-accredited elements of the framework;
- be planned, reviewed and evaluated jointly between the apprentice and a tutor, teacher, mentor or manager; allow access as and when required by the apprentice either to a tutor, teacher, mentor or manager;
- be delivered during contracted working hours;
- be delivered through one or more of the following methods: individual and group teaching; e-learning; distance learning; coaching; mentoring; feedback and assessment; collaborative/networked learning with peers; guided study.

Evidence for on-the-job GLH will include:

- Certificate of the Competence elements of the framework.

How this requirement will be met

Examples of 'on-the-job' learning can include:

- Side by side training for those new to a role or who need to improve their skills;
- Live coaching such as around call monitoring;
- Job shadowing;
- Supervised day to day caseload activity;
- E mail and intranet updates.

A sign off form will be completed by the apprentice, employer and provider to confirm the GLH requirements have been achieved and this will be submitted to the certifying authority at the certification stage.

Personal learning and thinking skills assessment and recognition (England)

Summary of Personal Learning and Thinking Skills

Four of the six Personal Learning and Thinking Skills (PLTS) have been mapped to the mandatory units of the knowledge and competence qualification.

Those two skills which are not covered in the knowledge and competence qualification will be achieved and evidenced through the FSP Apprentice Workbook in Accounting which is available on the FSP website -

<http://financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

Creative thinking

For the Level 2 Apprenticeship and Level 3 Advanced Apprenticeship in Accounting, the Creative Thinking PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the mandatory "work effectively in accounting and finance"/"work effectively in finance" units in the Level 2 Foundation/Certificate/Diploma and the "professional ethics"/"ethics for accountants" units in the Level 3 Advanced/Diploma in Accounting/Financial and Management Accounting.

The learning outcomes of the Creative Thinking PLTS are:

- 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.

To view the mapping document, please click here -

<http://financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

Evidence for the PLTS will include:

- Level 2 or 3 Certificate/Diploma in Accounting.

Independent enquiry

For the Level 2 Apprenticeship and Level 3 Advanced Apprenticeship in Accounting, the Independent Enquiry PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the mandatory "work effectively in accounting and finance"/"work effectively in finance" units in the Level 2 Foundation/Certificate/Diploma and the "professional ethics"/"ethics for accountants" units in the Level 3 Advanced/Diploma in Accounting/Financial and Management Accounting.

The learning outcomes of the Independent Enquiry PLTS are:

- 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.

To view the mapping document, please click here -

<http://financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

Evidence for the PLTS will include:

- Level 2 or 3 Certificate/Diploma in Accounting.

Reflective learning

For the Level 2 Apprenticeship and Level 3 Advanced Apprenticeship in Accounting, the Reflective Learning PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the mandatory "work effectively in accounting and finance"/"work effectively in finance" units in the Level 2 Foundation/Certificate/Diploma and the "professional ethics"/"ethics for accountants" units in the Level 3 Advanced/Diploma in Accounting/Financial and Management Accounting.

The learning outcomes of the Reflective Learning PLTS are:

- assess themselves and others, identify 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.

To view the mapping document, please click here -

<http://financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

Evidence for the PLTS will include:

- Level 2 or 3 Certificate/Diploma in Accounting.

Team working

For the Level 2 Apprenticeship and Level 3 Advanced Apprenticeship in Accounting, the Team Working PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the mandatory "work effectively in accounting and finance"/"work effectively in finance" units in the Level 2 Foundation/Certificate/Diploma and the "professional ethics"/"ethics for accountants" units in the Level 3 Advanced/Diploma in Accounting/Financial and Management Accounting.

The learning outcomes of the Team Working PLTS are:

- 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.

To view the mapping document, please click here -

<http://financialskillpartnership.org.uk/skills-resources/using-apprenticeships>

Evidence for the PLTS will include:

- Level 2 or 3 Certificate/Diploma in Accounting.

Self management

For the Level 2 Apprenticeship and Level 3 Advanced Apprenticeship in Accounting, the Self Management PLTS will be delivered, demonstrated, assessed, recognised and evidenced through various tasks within the "Apprentice Workbook in Accounting".

Learning outcome 1 is covered in section 3.3 and 3.4 of the workbook, learning outcome 2 is covered in sections 1, 2 and 3 of the workbook, learning outcome 3 is covered in sections 2.1 and 3.1 of the workbook, learning outcome 4 is covered in sections 3.3 and 3.4 of the workbook, learning outcome 5 is covered in section 2.1 of the workbook, learning outcome 6 is covered in section 3.3 of the workbook and learning outcome 7 is covered in section 4 of the workbook.

The learning outcomes of the Self Management PLTS are:

- 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.

To view the mapping document where the tasks appear in the Workbook, please click here - <http://financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

Evidence for the PLTS will include:

- Workbook sign-off sheet.

Effective participation

For the Level 2 Apprenticeship and Level 3 Advanced Apprenticeship in Accounting, the Effective Participation PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the FSP workbook for the Level 2 Advanced/Certificate/Diploma and the "professional ethics"/"ethics for accountants" units in the Level 3 Advanced/Diploma in Accounting/Financial and Management Accounting.

The learning outcomes of the Effective Participation PLTS are:

- 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.

To view the mapping document, please click here -

<http://financialskillspartnership.org.uk/skills-resources/using-apprenticeships>

Evidence for the PLTS will include:

- Level 2 or 3 Certificate/Diploma in Accounting.

Additional employer requirements

There are no additional employer requirements for this framework.

apprenticeship
FRAMEWORKS ONLINE

For more information visit
www.afo.sscalliance.org