

Build a market leading ACA school leaver apprenticeship



Introduction

This paper looks at Kaplan's existing accountancy school leaver apprenticeship programmes which often lead to the full ACA qualification and how they will evolve to maintain Kaplan's position as the market leader in school leaver apprenticeship programmes.

Contents

- 1) Success of existing school leaver pathways
- 2) The employer perspective - school leaver apprenticeship design
- 3) The view outside accountancy - key attributes of successful school leaver programmes
- 4) What does a market leading apprenticeship look like?

1. Success of existing school leaver pathways

This section will benchmark the relative success of four different pathways used by Kaplan's school leaver population against one another identifying features that contribute to that success.

1.1. School leaver pathway features

The table below outlines the commonalities and differences between each of the pathways.

- Pathways A & C have students following the full ACA qualification but with some differences in programme design.
- Pathway B students do CFAB (Certificate level of ACA) only and do not progress onto the full ACA.
- Pathway D has students starting with AAT, and then moving onto the Professional and Advanced levels of ACA.

School leaver pathway summaries 2016-2019

	Pathway feature		Pathway Reference			
			A	B	C	D
Entry level	Overall approach	Certificate Level first - each paper sat individually over the course of 12-18 months.	X	X	X	
		AAT first - Two AAT papers via classroom, remainder delivered via OnDemand				X
	Course durations	Generally extended for school leavers versus standard course durations	X	X		
		Generally commensurate with standard course structures			X	X
	Accounting and Assurance blend	Studied via classroom only	X		X	
		Accounting studied via a blend of classroom and OnDemand learning Assurance studied entirely OnDemand.		X		
	Accounting exam	Sat early in the Certificate course programme	X	X		
		Sat later in the Certificate course programme			X	
	PTX/MI blend	Blended delivery	X	X		
		Classroom focused delivery			X	
BTF and Law blend	OnDemand	X	X	X		
Professional	Course durations for school leavers are equivalent to graduates		X		X	
	Paper combinations	2:2:2 - FAR/AA, TC/FM and BST/BPT being taken to every other sitting	X		X	

		3:3 - FAR/AA/TC and FM/BST/BPT being taken to every other sitting				X
	Blend	Equivalent to the graduate blend			X	X
		Greater proportion of classroom delivery than the graduate equivalent courses	X			
Advanced	Course durations for school leavers are equivalent to graduates		X		X	X
	Paper combinations	CR/SBM and ACS are decoupled to consecutive sittings	X		X	
		Pathway uses both a coupled and decoupled approach by region				X
	Blend	Equivalent to the graduate blend	X		X	X

In 2020 some school leaver pathways were changed by design and other changes were forced due to the COVID 19 pandemic. The table below summarises the main changes made to the relevant pathways.

Certificate Level pathway changes summary - 2020	Pathway Reference		
	A	B	C
Courses usually delivered in the classroom delivered via live online due to the COVID 19 pandemic	X	X	X
Bookkeeping course added as a forerunner to the Accounting course with additional Accounting revision day	X		
PTX and MI reverted to a scheduled delivery approach from a more blended approach that was used historically	X		
Accounting exam moved earlier in the pathway (formerly delayed until 9 months after the school leaver start date)			X
Law and BTF exams sat together as opposed to individually in prior years			X

1.2. Pass rate benchmarking

Our analysis takes pass rate data and benchmarks the pass rates achieved by Kaplan's ACA school leaver programmes outlined in section 1.1 with the pass rate achieved by Kaplan's entire ACA student population (graduates and school leavers combined) over the last five years on a weighted average basis. The aim of this analysis is to identify trends by paper (which papers do school leavers find most difficult and why) and trends by pathway (are there any approaches in terms of blend, order of attack or qualification structure that provide superior results). **The following colour key has been used in the results analysis:**

Within 2% of the overall Kaplan average	3-5% below the Kaplan average	6-10% below the Kaplan average	> 10% below the Kaplan average
---	-------------------------------	--------------------------------	--------------------------------

Certificate Level	Accounting (ACC)	Assurance (ASS)	Principles of Tax (PTX)	Management Information (MI)	Law	Business, Technology and Finance (BTF)
Pathway A	Within 2% of the overall Kaplan average	3-5% below the Kaplan average	Within 2% of the overall Kaplan average	3-5% below the Kaplan average	N/A	N/A
Pathway B	3-5% below the Kaplan average	3-5% below the Kaplan average	3-5% below the Kaplan average	3-5% below the Kaplan average	6-10% below the Kaplan average	3-5% below the Kaplan average
Pathway C	Within 2% of the overall Kaplan average	3-5% below the Kaplan average	Within 2% of the overall Kaplan average	Within 2% of the overall Kaplan average	6-10% below the Kaplan average	3-5% below the Kaplan average
Total	Within 2% of the overall Kaplan average	3-5% below the Kaplan average	6-10% below the Kaplan average	Within 2% of the overall Kaplan average	6-10% below the Kaplan average	3-5% below the Kaplan average

Note:

- Pathway A - Results available for 2019 and 2020 only. The impact of the COVID 19 pandemic has resulted in a delay to school leavers taking their BTF and Law exams and hence there are no results included for those modules.
- Pathway D excluded as an AAT first approach is adopted for this pathway

Commentary

This report builds on a report Kaplan published in 2019 entitled ' School Leavers and the ICAEW qualification'. Many of the overarching trends uncovered in that report have been corroborated by this additional research. There continues to be a significant school leaver pass rate gap (“school leaver gap”) at the Certificate Level. The table below examines that gap in more detail on a paper by paper basis.

Paper	Overall Trend	Pathway Specific Observations
ACC	<p>ACC is one of the papers that school leavers find most difficult. All school leavers irrespective of client or route sit the ACC paper primarily using a classroom method of delivery. Of all the Certificate papers, ACC is considered to:</p> <ul style="list-style-type: none"> • Have the largest syllabus albeit with the longest course • Be the most technically demanding in terms of complexity • Contain some of the more abstract concepts that school leavers may struggle to relate to i.e. the introduction of debits and credits and double entry bookkeeping • Require the greatest amount of applied knowledge to successfully answer exam questions <p>Taking these factors into account, it is perhaps not surprising that ACC is one of the papers with the largest school leaver gap.</p>	<p>Pathway B yielded ACC results in line with the overall Kaplan average whereas both pathways A and C produced pass rates that were greater than 10% below the Kaplan average.</p> <p>The main notable differences in the course structures is that pathway B is delivered via a mix of classroom and OnDemand days versus pathways A and C which are delivered entirely in the classroom. The OnDemand days that are included as part of Pathway B are centred around knowledge acquisition for simpler syllabus topics.</p> <p>On pathway C, the ACC course and exam is positioned later in the course programme but this did not help to improve the pass rate versus other pathways.</p>
ASS	<p>ASS appears to be the paper that school leavers find least difficult with an overall rate closer to that of the Kaplan average.</p> <p>In terms of the syllabus it is certainly more knowledge based than ACC and a lot less numeric. For the majority of candidates, ASS</p>	<p>Pathway B is the only pathway to use OnDemand delivery for ASS and this approach has yielded the best pass rate.</p> <p>Students on pathway B were introduced to OnDemand learning as part of their longer ACC course, and have had the</p>

	would be one of the topics that would be most relatable to their own job role in audit.	chance to acclimatise to this method of learning within a predominantly classroom course.
PTX & MI	<p>PTX and MI appear to be papers with a significant school leaver gap. The overall results have been heavily influenced by school leaver students who have studied these subjects primarily via OnDemand rather than via scheduled classroom or live online courses. For more details on the nuances by pathway please see the comments in the adjacent column.</p> <p>Assurance is a Knowledge based and vocationally relevant topic where OnDemand learning appears to work well, whereas PTX and MI are characterised as:</p> <ul style="list-style-type: none"> • Requiring more application of knowledge • Involving a higher degree of numeracy and calculations • Being less vocationally relevant - particularly true of MI which school leavers may consider abstract 	<p>Pathway B has consistently used Live Online delivery for both PTX and MI and this has produced results that are close to the Kaplan average.</p> <p>Both Pathways A and C have reverted from using primarily OnD delivery for PTX and MI to using scheduled classroom or Live Online delivery. The reversion to using scheduled delivery has given rise to an improvement in pass rates over the years, most notably for pathway C for which a more comprehensive historic data set is held.</p>
LAW & BTF	<p>Law and BTF are both studied exclusively online and are more Knowledge based in style with limited need to apply knowledge.</p> <p>The results analysis reveals a consistent trend whereby all school leaver results fall below the Kaplan average. There is a more marked difference for Law with rates being greater than 5% off the Kaplan average. This trend perhaps highlights the difficulty that school leavers have with isolated self managed learning i.e. whereby the entire course is made up of self managed learning.</p>	Consistent results achieved across pathways with no significant pathway differences.

	<p>Law and BTF primarily involve knowledge retention which can be achieved by working through the online learning materials and completing the assessments and mocks provided. It is very difficult to put an argument forward to suggest that cognitive load is a factor as school leavers generally sit these papers individually and both papers have a relatively small syllabus.</p> <p>This above assertion clearly contradicts the results achieved by pathway B in Assurance but it is relevant to note the greater vocational relevance of Assurance compared with BTF and Law.</p>	
--	--	--

Certificate level closing thoughts

Overall, Pathway B has yielded consistently better results across the Certificate Level. Specific paper by paper delivery characteristics are addressed in the table above. In addition Pathway B:

- Has the longest overall duration for the Certificate Level at 18 months
- Is the only CFAB only school leaver pathway included in the study
- Has a consistent consolidation gap between scheduled course completion and the subsequent real exam (2 - 3 weekends indicative)
- Is used by employers that recruit with a high level of academic prerequisites

In the wider market some firms have stipulated lower academic prerequisites from their school leaver population to make access to accounting easier and to encourage diversity. An analysis of the underlying data suggests that this is impacting pass rates, with school leavers in firms with the lower academic prerequisites yielding lower pass rates than firms of a comparable size in the marketplace without the same policy.

Course Delivery - On balance, the results suggest that scheduled delivery via classroom or live online suits school leavers better than OnDemand. It appears that school leavers find self managed learning more difficult than their graduate peers during this early phase of their professional career. This difficulty with self managed learning is compounded when subjects require a higher level of application and mathematics.

Impact of the COVID pandemic - In terms of results achievement, the switch to Live Online delivery in 2020 due to the COVID pandemic had no discernible impact on the results achieved by either our school leaver or graduate student populations.

AAT first versus Certificate first pass rates - Pathway D adopts an 'AAT First' route into the ACA qualification which means that rather than completing the ACA Certificate Level, students complete AAT Levels 3 & 4 over a period of 24 months before going on to complete the remainder of the ACA qualification. This 'AAT first' route has generated consistently high pass rates for a number of years. The table below benchmarks paper pass rates achieved on pathway D across two years versus the Certificate paper pass rates (equivalent years).

Pathway Description	Year 1			Year 2		
	Lowest	Average	Highest	Lowest	Average	Highest
AAT first approach – Pathway D	74%	91%	97%	78%	89%	97%
ACA Cert first approach – Pathways A-C	67%	78%	85%	66%	77%	90%

Average paper pass rates clearly reveal that when comparing AAT first with Certificate first, the AAT first route produces superior overall success rates as an initial route into the ACA qualification. To take this further, the pass rates achieved across the *range* of individual AAT papers in both years for pathway D were consistently higher than the pass rates achieved on ACA Certificate papers by pathways A - C in the equivalent period. The lowest individual paper pass rates are significantly lower for pathways A-C necessitating a greater proportion of resit exams with a corresponding impact on student attrition. Please see section 1.3 for more detail about student attrition.

Results for 2016 - 2020 - Professional & Advanced Level

The results from pathways A-D in section 1 have been grouped into two categories - students who have studied ACA via the Certificate first route and students who have studied ACA via the AAT first route. Each set of results is benchmarked against the pass rate achieved by Kaplan's entire ACA student population over the last five years on a weighted average basis. The aim of this analysis is to identify trends by paper (which papers do school leavers find most difficult and why) and trends by pathway (are there any approaches in terms of qualification structure that provide superior results). **The following colour key has been used in the results analysis:**

Within 2% of the overall Kaplan average	3-5% off the Kaplan average	6-10% off the Kaplan average
---	-----------------------------	------------------------------

	Professional Level						Advanced Level		
	Financial Accounting and Reporting (FAR)	Audit and Assurance (AA)	Tax Compliance (TC)	Financial Management (FM)	Business Strategy and Technology (BST)	Business Planning Tax (BPT)	Corporate Reporting (CR)	Strategic Business Management (SBM)	Advanced Case Study (ACS)
Certificate first	3-5% off the Kaplan average	3-5% off the Kaplan average	3-5% off the Kaplan average	6-10% off the Kaplan average	Within 2% of the overall Kaplan average				
AAT first	Within 2% of the overall Kaplan average	Within 2% of the overall Kaplan average	Within 2% of the overall Kaplan average	3-5% off the Kaplan average	Within 2% of the overall Kaplan average	3-5% off the Kaplan average	Within 2% of the overall Kaplan average	Within 2% of the overall Kaplan average	Within 2% of the overall Kaplan average

Commentary

At Professional Level we can see that generally speaking, the school leaver gap has closed versus Certificate Level which could potentially be attributed to a mix of factors including:

- Increased levels of maturity giving rise to more study discipline
- School leaver attrition at Certificate Level (see section 1.3 below) gives rise to improved cohort results at Professional Level
- Vocational experience acquired means school leavers are better prepared for their Professional Level exams

For context, Professional Level papers are delivered predominantly via a classroom route with some school leavers studying via a gently blended approach at the Knowledge phase of the course.

Financial Management (FM) - is the stand out paper in terms of having the largest school leaver gap. FM is essentially the follow on paper from MI at the Certificate Level:

- FM includes a significant volume of abstract concepts that school leavers are not likely to encounter in their vocational lives. The lack of context provides a barrier to gaining an understanding of the topics involved.
- The mathematics involved in the FM paper are in all probability the most complex that school leavers will experience until they move to Advanced Level.

Business Strategy & Technology (BST) - results are basically in line with the Kaplan average. The BST paper is perhaps regarded as the least technical Professional Level paper with a high proportion of written content and very little mathematics. In terms of content, it is the polar opposite to FM and has realised very different school leaver results. The paper does involve a high degree of critical thinking and results suggest that our school leaver population matches graduates in this regard. Extensive critical thinking is also required to a greater degree at Advanced Level across all papers.

As a general trend across Professional Level, with the exception of BPT and BST, the AAT first pathway has produced superior results to the Certificate first pathway. The AAT first route has performed strongest in some of the subjects that are most vocationally relevant i.e. FAR, AA & TC (for tax specialists). It is reasonable to conclude that factors contributing to this outcome could include:

- AAT first pathway is longer than the Certificate first pathway by 6-12 months depending upon the pathway. This increased duration affords school leavers on the AAT first pathway a greater opportunity to gain work experience and confidence in these disciplines which means that they are better prepared when they reach Professional Level.
- The AAT qualification features these vocational disciplines quite heavily in its syllabus and revisits the topics on several occasions providing learners with a spaced repetition approach to learning which helps them to consolidate knowledge and build a deeper understanding.

It is apparent that once the school leavers reach Advanced Level, the school leaver gap identified at Certificate and Advanced Level has been eliminated and results are on a par with the Kaplan average. Although not highlighted by the colour coding in the table above, although Certificate first results are commensurate with the Kaplan average, the results of the AAT first cohort slightly exceeded the Kaplan average across all papers at Advanced Level..

1.3. Attrition analysis

Attrition (i.e. learners leaving the firm and therefore the programme) on school leaver programmes is most likely to occur at the Certificate Level of the ACA qualification. If school leavers make it past that level, then as a general rule, most will go on to complete the entire qualification.

As a guideline, the most successful “Certificate First” school leaver programmes currently have attrition rates of about 10% at the Certificate level of the qualification. Of the pathways included in this study, the highest average rate of attrition was approximately 25% at Certificate Level. Clearly there will be a link between the pass rates achieved and outlined in section 1.2) and the attrition rates associated with each school leaver pathway but there will also be non-exam reasons for leaving the firm.

1.4. What does this research tell us about school leavers?

Results analysis in section 1.2. suggests that school leavers seem to have the greatest difficulty:

- In the earliest parts of their study pathways. The results analysis indicates that the school leaver pass rate gap decreases as they work their way through the qualification
- When applying their technical knowledge to answer exam questions
- Understanding more abstract concepts that they do not experience in their vocational lives
- Maintaining study discipline when engaging in online self managed learning
- When dealing with topics that involve more complex mathematics

On the evidence of the pass rate analysis, the AAT first route appears to be a more successful route to achieving the ACA qualification. There are several pertinent considerations here:

- The superior pass rates achieved on AAT exams versus ACA Certificate Level exams
- Elongated AAT vs Cert pathway affords greater opportunity for school leavers to get relevant work experience
- Superior onward pass rate performance at Professional and Advanced Level for AAT first students negates any inference that early success is solely due to the ease of the AAT exams versus the ACA Certificate exams.

This would need to be weighed up against the relative time out of the business versus the CFAB route.

Please see section 4) for proposed ACA school leaver pathways in response to these findings.

2. The employer perspective - school leaver apprenticeship design

In order to provide a market leading apprenticeship, the employer plays a crucial part via the design of their apprenticeship employment programmes. Following a survey with some leading apprenticeship employers in the accountancy and tax arena, this section explores the key features and findings from those discussions.

Design Feature	Main themes and findings
Thoughtful recruitment	<p>Entry Requirements; Some employers specify entry requirements ranging from 96 - 112 UCAS points depending upon how competitive the vacancy is. Some also require GCSE qualifications most commonly a grade C or above in maths and english.</p> <p>In order to encourage diversity, some employers have removed their entry requirements in favour of performing their own testing. Abolishing entry requirements has been noted as having a detrimental impact on the subsequent pass rates and attrition rates of the cohorts concerned.</p> <p>Assessment process; As expected, there are a variety of assessment processes but common themes are as follows:</p> <ul style="list-style-type: none"> ● Initial online psychometric testing covering a range of skills including numeracy, personality / behavioural traits and reasoning is common. ● Interviewing remains a central assessment technique although some now favour pre recorded video interviews. ● Assessment days including case studies and group activities. ● Some employers test specific aptitude for the role in question but not all. <p>Pattern; Some employers recruit for school leaver vacancies on an on-going basis which reduces the pressure to fill a number of vacancies at once but others recruit to a deadline in the same way that they would for graduates.</p> <p>Key Considerations</p> <ul style="list-style-type: none"> ● Options to recruit on an ongoing basis may reduce the pressure to fill a large number of vacancies at once.

	<ul style="list-style-type: none"> • Careful thought should be given to the removal of academic prerequisites as evidence suggests that this can have an adverse impact on subsequent outcomes and attrition. • Specifying achievement in relevant vocational subjects may help to ease school leaver transition e.g. Accounting and Mathematics A Levels. • Testing aptitude for the role may be particularly valuable for school leavers as it will give school leavers a better understanding of the role they have applied for whilst also giving employers a clearer measure of suitability for the role.
First impressions	<p>Induction length and positioning; Inductions tend to commence with an intensive block of time at the outset of employment which can vary in length from 2 days to 2 weeks. Some employers view the induction as complete and finished after the initial induction course whereas others have an induction process that is weaved throughout the first several months of employment.</p> <p>Induction audience; Some employers choose to have a school leaver specific induction process whereas other employers have a standard induction process for both school leavers and graduates.</p> <p>Induction content; The initial block of time is most frequently used to acclimate school leavers with the professional environment, provide orientation regarding the software and tools they will use in their role, embed firm culture, provide an opportunity to start building their networks, provide access to health and wellbeing resources and commence compliance training.</p> <p>For those employers with a longer induction process, induction follow up sessions tend to weave soft skills, professional behaviour and cultural norms with practising client work and allow school leavers to continue to build a peer network.</p> <p>Induction conclusions; Upon completion of the induction, common goals are that school leavers have built a support network of peers/seniors, settled into life as a professional, understand and adhere to firm expectations and will have an opportunity to give feedback on their first several months of employment. From the Induction outlines provided, the verification of learning, skills acquisition and work experience gained is not always clear.</p> <p>Key Considerations</p> <ul style="list-style-type: none"> • Having an induction process with ongoing points of contact throughout the first months of employment may help to settle

	<p>school leavers in their role and allow them to build up a more established peer and support network which can help to enhance wellbeing.</p> <ul style="list-style-type: none"> • School leaver specific induction programmes can be tailored more to school leaver needs which are very different to their older graduate counterparts. • Requesting ongoing feedback from inductees will help to refine and improve the process. • Having a clear induction endpoint accompanied by a review with each inductee will help to establish the success of an induction programme.
<p>Holistic learning</p>	<p>Internal training programmes are formal, structured and intense with a sharp technical focus on the specific vocation in question. Some elements of training are identified as mandatory for all within a given service line with other forms of training being driven by school leaver choice in a self managed environment. A common structure is to use the approach of self managed online learning for knowledge acquisition followed up with workshops for application of knowledge gained.</p> <p>Key Consideration</p> <ul style="list-style-type: none"> • As a general rule there seems to be little evidence that internal training is mapped through to qualification training. Thus mapping internal training so that it marries up with qualification training could bring benefits to the learning experience of school leavers.
<p>Gaining work experience</p>	<p>Research has indicated that there are two main approaches taken by employers with regard to job role / design:</p> <p>1) School leavers and graduates have commensurate job roles - No substantive difference between the roles that school leavers and graduates are expected to fulfill with both treated in the same way in terms of tasks and responsibilities that they're expected to take on. School leavers and graduates also receive similar levels of support.</p> <p>The approach can lead to tension between school leaver and graduate populations especially if financial promotion is based around qualification completion and school leavers are on a predetermined slower route to qualify.</p> <p>2) Specific job roles designed for school leavers - Task allocation and responsibility levels differ for school leavers versus</p>

	<p>graduates with an acceptance that school leavers require a greater level of support and structure in their roles. School leaver programmes are front loaded with training and guidance to help them settle into working life and programmes often involve an increased number of wellbeing and career coaching sessions versus equivalent graduate programmes.</p>
<p>Managing the workload</p>	<p>Insight covering school leaver work planning & allocation was not readily available during employer conversations but there remain some important factors to consider in this regard.</p> <p>Key considerations</p> <ul style="list-style-type: none"> • Avoidance of allocating work that creates a difficult commute. School leavers are less used to travel and often do not have the means available to travel. Adding a long commute to the working day can be exhausting for school leavers at a time when they're trying to adapt to professional working life. • Avoidance of allocating jobs and or training that require long periods of time away from home. During a period of transition, school leavers can find this stressful. • Allocations of jobs/tasks that will link to both internal and qualification training will help to consolidate/reinforce learning. • A key part of any professional's life is learning to communicate, especially with clients. This is an area that school leavers can find particularly intimidating. Consideration should be given to the external relationships school leavers will be exposed to when planning work and allocating them to jobs.
<p>Networking</p>	<p>Peer and senior roles in training; On the job training is most commonly provided via their peers/seniors with buddy systems and career coaches also being commonplace.</p> <p>Online learning; Employers also tend to provide online platforms/academies for training and skills development with a significant portion of the training focused on soft skills.</p> <p>Key consideration</p> <ul style="list-style-type: none"> • Work planning and allocation should consider affording school leavers the opportunity to build up and maintain their support network e.g. regular work with allocated buddies but with opportunities to continue to grow their network. This would include the opportunity to work with other school leavers.

Supporting & listening

Some of the common themes identified by employers that give rise to attrition are that school leavers:

- Underestimate the volume of work required to successfully prepare for their exams.
- Fail to find the right balance at work and lack the confidence to fully integrate themselves into office life and their work community. Common examples being that they are under represented in terms of their participation in charity initiatives and volunteering events.
- Realise that they would have preferred to go to university once they understand that a school leaver apprenticeship is not an 'easy' option.

Key considerations

- Clear recruitment messaging around work and study expectations with 'walk in the shoes of/a day in the life of' examples used to reinforce applicant understanding.
- Greater focus on work experience placements as a means of recruitment.
- Provision of social and peer networking opportunities to encourage participation in events.
- Regular buddy style check ins to provide support especially at the outset of employment.
- Consideration of appraisal regularity and the opportunity to give formal and informal feedback.

3. The view outside accountancy – key attributes of successful school leaver programmes

3.1. Pathways for non accountancy school leaver apprenticeships

Beyond our A&T apprenticeship programmes, Kaplan provides school leaver programmes to the financial services, banking, risk, insurance and digital sectors. These Apprenticeship learner journeys last from 15 months to 3 years, depending on the complexity of the standard. Recruitment is most often undertaken with a focus on using apprenticeships as a vehicle to broaden access to the profession and improve the equality, diversity and inclusion of the organisation. Entry criteria range from:

- 5 GCSEs grades 9-4 for L3 insurance, to
- 112 UCAS points at A Level (B,B,C) for banking (Level 6).

Solicitor and Paralegal school leaver recruitment in City organisations often utilises RARE recruitment which adjusts A level grades by school. On average the entry criteria for legal school leaver apprenticeships range from:

- Solicitor apprentices: a minimum of 120 UCAS points at A Level (B,B,B), to
- Paralegal apprentices: a minimum of 96 UCAS points at A Level (C,C,C)

3.2. Achievement rates as per last published National Achievement Rates 2018–2019

Taking three popular external recruitment standards for school leavers (rather than programmes with higher levels of internal recruitment), the national achievement rates* for:

- Insurance practitioners sit below that of Accountancy Level 4
- Paralegals sit above that of Accountancy Level 4

Age group	L3 Insurance	L3 Paralegal	L4 A&T
16-18	54.2%	81.3%	69.4%
19-23	47.1%	74.3%	66.7%
24+	31.5%	N/A	41.3%

Potential influencers of relative success rates

- Entry requirements for L3 Insurance are typically GCSE or lower UCAS points for A Level than Paralegal and L4 A&T .
- Paralegal Apprenticeship and the L3 Insurance Apprenticeship include the first exam usually four months into the programme, allowing learners to adjust to the world of work before facing their first closed book exam.
- Other reasons why the Paralegal Apprenticeship achievement is so high may be attributed to the fact that some learners join with experience already through A Level Law.

*National achievement rates have been used in order to provide a robust and rich data set enabling a reliable comparison between standards.

3.3. Key attributes that make non A&T school leaver programmes successful

Best practice from the non A&T programmes include the following attributes:

- Extended induction
- 'Getting Back into Learning' refresher courses
- Detailed month by month learner journeys with clear milestones
- *Weekly* demarcated study time

- First professional exam occurring after no less than three months on programme to allow school leavers to adjust to the workplace and study.
- Strong community programme
- Focus on wellbeing and work/life balance
- Team building activities in the first three months

3.4. Best practice identified from 'Rate My Apprenticeship' employers

We have summarised best practice in (non A&T) professional and leading industry organisations, as identified through their websites.

Recruitment

- Greater use of revolving videos of apprentices plus video footage of business apprenticeship leads.
- Conversational language - an accessible 'voice' in written text (as well as having approachable apprentices).
- Video of a typical day in the life of an apprentice.
- Eye catching apprenticeship brochures - ideally lots of graphics aimed a) at potential apprentices and b) separately, for parents.
- For the more academically challenging programmes, a requirement for 3 Bs at A level or equivalent.

Regularity of study leave

- One day's study leave per week, once initial induction and training has been completed. Apprentices have described the benefits of staying on top of their apprenticeship study each week, and teams knowing that a certain day is typically ring fenced.

Increased importance of wellbeing and the environment

- Stronger emphasis than ever on wellbeing and the environment from "zero harm" to apprentice involvement in community projects to "living your healthiest life". Providing project opportunities for all increases engagement.
- Some employers assign apprentices to an individual counselling manager in the workplace.

A list of organisations which we've reviewed as part of this exercise is in Appendix 1.

4. What does a market leading apprenticeship look like?

This section sets out different approaches and why we feel each option would benefit school leavers who wish to complete the ACA qualification.

4.1. Entry qualification

We will look in turn at how a redesign of the early learning could better meet school leaver needs, considering the options of:

- A modified approach to ACA Certificate, or
- Using AAT as the entry qualification,

A modified approach to ACA Certificate

For those who prefer to continue using the full ACA qualification for their school leavers, we recommend a switch from block release course delivery at Certificate Level to a *day release approach* with school leavers attending one scheduled study day each week. A course planner and days duration summary is provided below.

School leaver Certificate first pathway												
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Year 1	Accounting	Accounting	Accounting	Accounting Exam		Assurance	Assurance Exam	Management Information	Management Information Exam	Principles of Tax	Principles of Tax Exam	Law & BTF
Year 2	Law & BTF Exam	Professional Level starts										

Pathway duration summary

Paper	Duration (days)
Accounting	10
Assurance	4
Management Information	5
Principles of Tax	5
Law	4
BTF	4
Total	34

Appendix 2 contains a more detailed paper by paper analysis of the course structure.

We believe that the features gained by a move to a day-release approach would help to address some of the issues identified in relation to the existing school leaver programmes.

Features	How does this help
Spaced study days	Study Intensity; The new structure provides reduced study intensity with greater consolidation time which is more akin to a school leaver's previous study experience. By adopting this approach during the early phase of professional life it will ease the transition and provide a better platform for success. A spaced study approach such as this will give school leavers the chance to consolidate between study days which will in turn build their confidence in advance of their next study day. Provision of

enhanced consolidation time between sessions will also allow school leavers ample time to complete and review all tests in advance of the next study day.

Work Life Intensity; School leavers can find making the transition to working life a difficult one, with the working weeks proving to be long and demanding. By devoting one day per week to scheduled study, students would initially benefit from a less intense and intimidating working week and enjoy the change of scenery that a study day would provide. It could be said that from a motivational perspective school leavers may look forward to study days more so than under a blocked approach.

Wellbeing; Weekly study days will also provide a greater opportunity to use weekends to consolidate study. Blocked study courses necessitate a greater use of evening time to consolidate topics and complete testing. School leavers new to work can often find themselves exhausted in the evenings and the need to complete further study can adversely impact student wellbeing. Weekends can provide a valuable opportunity to balance study and personal life with a fresher mindset. The spaced course structure also offers a greater opportunity to identify and support off track students. Due to the current blocked course structure, there is limited opportunity for supporting interventions to take place during a course. The new structure provides an opportunity for a thorough review of weekly tests completed with ameliorating actions and support to be offered between study days.

Outcomes & Attrition; The proposed structure should help to improve outcomes and this is particularly true of Accounting which school leavers find difficult and sit early on in their study pathway, with the exam often sat within the first two months of employment. This new spaced structure affords a greater period of time over which school leavers can spread their study with the first exam not being sat until three months of employment have elapsed.

There is a clear routine whereby students attend their course weekly with a revision day to round off the course structures. The real exam then follows the final revision day a week later. Having this fixed routine will help students to manage their approach to study and the real exam as they will have a clear understanding of what is needed at each stage of their course.

Kaplan's Academic Support team will play a key role in the proposed course structures as they will be able to field school leaver study questions in between weekly study days.

	<p>Best Practice; The proposed course structure also fits structurally with the best practice approaches outlined in section 3.3 & 3.4 namely:</p> <ul style="list-style-type: none"> ● Clearly demarcated study time ● First professional exam taken after at least three months on programme to allow school leavers to adjust to the workplace and study. ● Focus on wellbeing and work/life balance ● 1 set day study leave per week - a feature of multiple top 'rate my apprenticeship' employers in section 3.4
<p>Course Delivery</p>	<p>The first four papers on the pathway would all be delivered via scheduled study dates which we would plan to deliver via Live Online. Live Online delivery will provide school leavers with a peer network that they can be a part of right throughout their first year of study. A supporting peer network is valuable to school leavers and this has been underlined by our best practice research.</p> <p>Using Live Online delivery can help to promote the growth of a peer group from a study, social and support perspective:</p> <ul style="list-style-type: none"> ● Opportunity for school leavers to interact with peers from other locations creating a national peer group ● Enhanced use of break out groups in course design to encourage group exercises and activities. Break out groups can also help to alleviate the intensity of study days. ● Enhanced use of 'Zoom meetings' to encourage school leavers to interact with their tutor and each other more, with a greater opportunity to ask questions
<p>Additional revision days</p>	<p>All Certificate Level subjects have scheduled revision days. Introducing these additional revision days will:</p> <ul style="list-style-type: none"> ● Bring consistency to course structures providing school leavers with a study routine ● Help to bookend each course bringing together all of the topics studied over the previous weeks in readiness for the real exam. ● Help to address the school leaver gap identified across Certificate Level subjects in section 1.2

Using AAT as the entry qualification - "AAT First"

Here, school leavers would start with the AAT qualification before moving onto the Professional Stage of ACA. Included below is an example course planner and days duration using AAT as the entry point.

School leaver AAT first pathway												
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Year 1	Advanced Book-keeping	Exam	Financial Accounts Preparation	Exam	Indirect Tax	Exam	Drafting and Interpreting Financial Statements		Exam	Internal Accounting Systems Control	Exam	Business Tax
Year 2	Exam	Applied Management Accounting		Exam	Personal Tax	Exam	Audit	Exam				

Pathway duration

Subject	Delivery days
Advanced Bookkeeping - Level 3	6
Financial Accounts Preparation - Level 3	3
Indirect Tax - Level 3	1
Drafting and Interpreting Financial Statements - Level 4	6
Personal Tax - Level 4	5
Applied Management Accounting - Level 4	9

Business Tax - Level 4	5
Audit and Assurance - Level 4	3
Internal Accounting Systems and Control - Level 4	3
Total AAT days	41
ACA Cert Law (no exemption available)	4
Total equivalent days	45

You will note that the overall number of course days (45) required under this option is higher than the ACA Certificate route (34). That would be counterbalanced by the features and benefits outlined below.

Features	How does this help
A more solid grounding in Financial Accounting	Under this approach, the students will complete the financial accounting subjects of Advanced Bookkeeping, Financial Accounts Preparation, and Indirect Tax at AAT Level 3 before moving on to AAT Level 4. The advantage of this is that it gives the students a solid grounding in bookkeeping before moving through the building blocks of Financial Accounting. As discussed previously in this document, this extra grounding serves students well later in their studies.
Recognition points	Using the AAT first approach gives the option for specific recognition points for students should the student/employer decide that they do not want to progress any further. <ul style="list-style-type: none"> • Upon completion of the 3 subjects at L3, the students are able to receive the L3 Advanced Certificate in Bookkeeping from AAT should they choose not to move on further. • Upon completion of Level 4 AAT, the student will receive the Professional Diploma in Accounting qualification whilst also being eligible to apply for membership of the AAT.
Spaced study days	As with the proposed ACA option, the AAT courses are all delivered with 1 day per week tuition thus also providing the

	same benefits to the students described earlier, namely;
--	--

- Study Intensity
- Work Life Intensity
- Wellbeing
- Outcomes & Attrition

Launch of new school leaver pathways

Our new Certificate first pathway is set to launch in 2022. As we draw nearer to the launch of our courses we will make our clients and students aware when the courses are open for bookings,

The AAT first pathway is available now and you are able to book places on these courses in the usual manner.

Appendix 1 – Best practice from apprentice employers included in the Rate My Apprenticeship league table 2020

Organisation	R.M.A ranking	Best practice	A level entry for L3/4
BT	5	Recruitment web page: <ul style="list-style-type: none"> • Live chat • Revolving videos of apprentices Strong focus on team working skills	C,C
BAE	7	95% retention rate of apprentices Focus on team building, charitable activities, range of programmes and an Innovation Challenge Four apprenticeship case study videos plus Head of Apprenticeship talking to camera.	Not stated
AstraZeneca	10	Recruitment web page uses same revolving video as BT Campus site	112 UCAS points (BBC)
Rolls Royce	20	Aims to be a “Zero Harm” company for people, their health and wellbeing, and the environment. “Live your healthiest life”	Not stated
Santander	25	Enters multiple awards e.g Social Mobility Foundation. Very conversational, informal language on the webpage	104 UCAS points (BCC)
Wills Towers Watson	35	Enters multiple awards e.g. Learning Technologies Best Apprenticeship programme	3 A levels - grades not specified
Unilever	49	Comprehensive and eye-catching (if busy) apprenticeship brochure	5 GCSEs for L3 and 5 GCSEs plus 2 A levels for L4 (grades not

			specified)
Burges Salmon	50	1 set day's study leave per week Recruitment video of a typical day (no spoken words) Two year L4 programme then four year L7 programme	B,B,B
Pinsent Masons	64	1 set day's study leave per week. Strong emphasis on the social side of office life, even virtually, community support work and work/life balance. Apprentices involved in conference activities and get wide exposure to range of work	B,B,B
BBC	65	Brand identity and breadth of opportunities	2 A levels grades A-C
Barclays	69	Apprenticeship brochure with a focus on understanding the individual, and mental health support	A,A,A to B,C,C at A level or 5 GCSEs depending on the role

And whilst the focus in this section is on non A&T programmes as a comparator, we draw your attention to these two entries to RMA:

Accenture	22	School leaver magazine - for both school leavers and parents - compelling quotes	80 UCAS points (e.g.2 Bs)
BDO	37	In addition to a buddy, BDO appoints "individual Counselling Managers' Apprenticeship chat functionality and Podcasts on Website	3 A levels grades A-C

Appendix 2 – Modified approach to ACA Certificate, a paper by paper analysis

Paper	Proposed course structure
ACC	<ul style="list-style-type: none"> ● 2 day bookkeeping course ● 7 day Accounting tuition course ● 1 day revision course ● Deliver over a period of ten consecutive weeks from Mid Sep to November. ● Real exam sat early December
ASS	<ul style="list-style-type: none"> ● Three days tuition in total but with an additional revision day. ● Deliver over a period of four weeks in February. ● Real exam sat in March one week after the final course session
MI & PTX	<ul style="list-style-type: none"> ● Four days tuition in total but with an additional revision day. ● Deliver over a period of five weeks one day per week starting in April (MI) & June (PTX) ● Real exam sat in May (MI) & July (PTX) one week after the final course session
Law & BTF	<ul style="list-style-type: none"> ● Course is 8 days of online study (4 per subject). ● School leavers have Aug and Sep to complete these 8 days and the associated exams in readiness for their first Professional paper courses commencing in October. ● Both exams to be sat by the end of September