
PRACTICALLY HOW WILL THIS CHANGE WHAT I DO AT THE MOMENT?

The main difference to this new Apprenticeship is the introduction of the portfolio of skills and the reflective discussion. However as these skills are meant to be demonstrated in the work-place, the amount of additional time needed to evidence them should be minimal and we will work closely with you to make sure this is the case.

It is likely that students may have to spend 2-3 extra days on this new requirement including building the portfolio and taking part in the end point discussion.

WHAT ARE THE TIMESCALES?

From May 2017 when the funding rules change, we envisage that all employers opting to do a Level 3 Accountancy Apprenticeship will do so under the new standards as the existing frameworks will be withdrawn.

Up until then you can choose whether to complete Level 3 under the existing framework or new standard.

WHAT ABOUT FUNDING?

Please see our separate briefing sheet on Apprenticeship Funding for more details.

There are significant differences in how Trailblazer standards are funded compared to existing frameworks and these will change again in May 2017.

HOW LONG DOES THE APPRENTICESHIP LAST?

The end point assessment cannot be taken until the apprentice has been on programme for at least 12 months.

Practically speaking we now envisage that this new Level 3 Apprenticeship will take around 13-15 months to complete in order for apprentices to have time to take both the synoptic test and complete the professional discussion.

WHAT DOES THIS MEAN FOR AAT LEVEL 2 APPRENTICESHIPS?

As it stands there is no current plan for a standard to be developed for a Level 2 Apprenticeship so in time this is due to be phased out unless there is significant demand from employers for one to be created.

However your Apprentices can still complete the whole or some of Level 2 as part of the Apprenticeship route through the Level 3 Apprenticeship described in this factsheet. This has the advantage of being able to complete Level 2 more quickly than is currently the case.

SO WHAT SHOULD I DO?

DO YOU ALREADY RECRUIT ACCOUNTANCY APPRENTICES?

We recommend that if you already run an Apprenticeship programme, you stick to your existing Apprenticeship pathway for the rest of 2016. As it stands there is also more clarity over the funding for these Apprenticeships. We would advise for you to transition your programmes over to the new Apprenticeship standards from 2017 to coincide with the introduction of the Levy and the new funding reforms.

ARE YOU THINKING OF RECRUITING ACCOUNTANCY APPRENTICES?

If you do not currently run an Apprenticeship scheme then 2016 is certainly the right time to put plans in place to pilot one, using either the existing or new schemes.

We delivering Apprenticeships under the new Trailblazer scheme so can assist you setting up a pilot on these standards if this is your preference.

NEED ADVICE?

Whatever you may be thinking of doing, Kaplan are here to help and advise you. We are experts in this sector, training over 2,500 Accountancy Apprentices every year. We have been instrumental in the design of the new Level 3 and Level 4 Accountancy Apprenticeships and were recently commended by OFSTED for the work we have done in this space. We will always recommend the right route for you and the needs of your business.

For more information on what this means for your business, please contact

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ASSISTANT ACCOUNTANT,
LEVEL 3 TRAILBLAZER STANDARD

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ASSISTANT ACCOUNTANT, LEVEL 3 TRAILBLAZER STANDARD

WHAT ARE TRAILBLAZERS?

Apprenticeships are changing. The government is replacing existing Apprenticeship frameworks with employer-designed Trailblazer 'standards', based around specific job roles which detail the Knowledge, Skills and Behaviours an Apprentice would have to demonstrate to prove competence in that role. Eventually existing frameworks will be replaced by these new Trailblazer standards.

HOW DOES THIS RELATE TO ACCOUNTANCY?

There are currently 3 Standards relating to the Accountancy sector:

- ▶ Level 3 – Assistant Accountant
- ▶ Level 4 – Professional Accounting/Tax Technician
- ▶ Level 7 – Professional Accountant
- ▶ Both L3 and L4 are now ready for delivery.

HOW WILL THIS DIFFER FROM EXISTING L3 APPRENTICESHIPS?

The table below aims to show the main similarities and differences between the two different options:

Current and New – At a Glance



	Current L3 Apprenticeship	Trailblazer Standard
Professional Qualification		
- AAT	✓	✓
- FIA (ACCA)	✗	✓
Portfolio creation	✗	✓
Quarterly progress reviews	✓	✓
End-testing	✗	✓
Grading	✗	✓

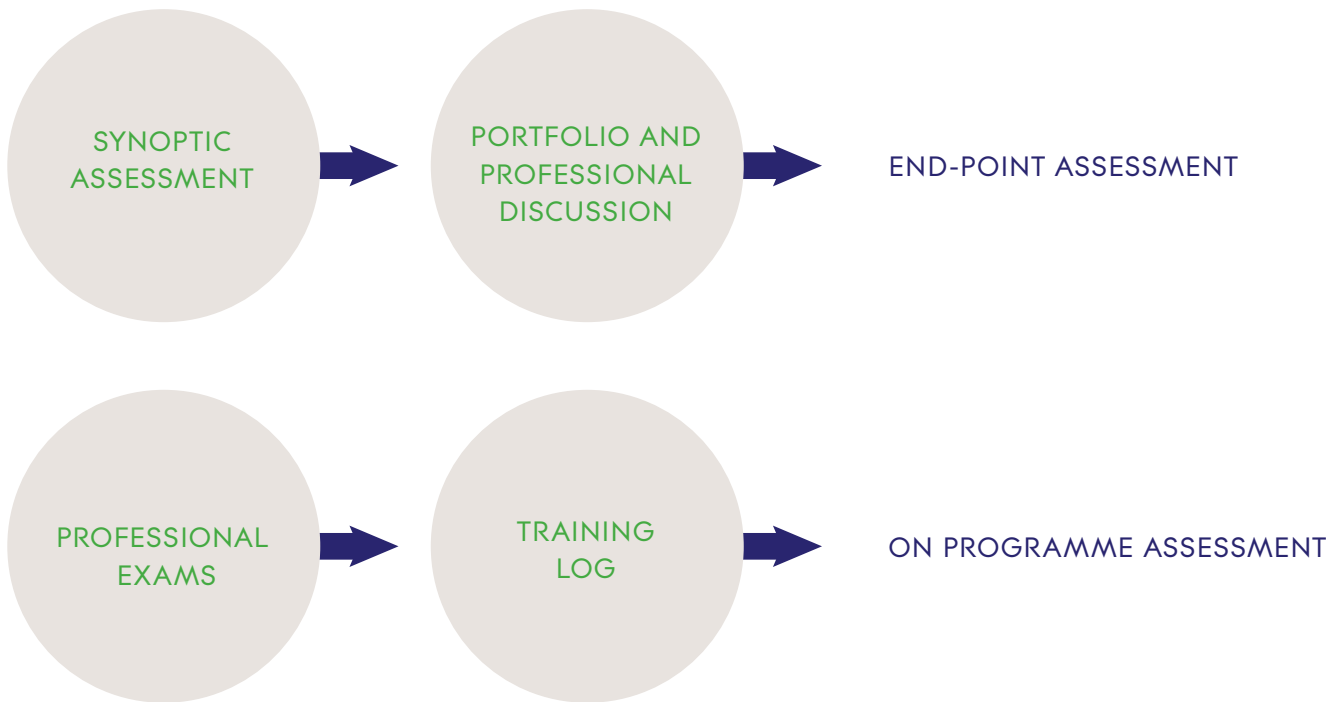
MAIN SIMILARITIES:

- ▶ Both contain a Professional Qualification
- ▶ Both require regular reviews of progress

MAIN DIFFERENCES:

- ▶ Some or all of Level 2 can be included as part of the Level 3 Apprenticeship offering you more flexibility and the opportunity to complete both levels more quickly
- ▶ Mandatory end-point assessment which has to sit above the existing qualification
- ▶ All new Apprenticeships have to be graded (although AAT has also now introduced grading for the 2016 syllabus)

WHAT DOES THE ASSESSMENT LOOK LIKE IN PRACTICE?



WHAT IS INCLUDED IN ON-PROGRAMME ASSESSMENT?

Apprentices will take the professional exams of their chosen qualification. This can include just Level 3 or a combination of Level 2 papers and all of Level 3. For either route, apprentices will receive a Level 3 Apprenticeship.

Apprentices will also work on demonstrating key skills and behaviours which will be discussed at their quarterly progress reviews such as Team Working, Communication, Ethics and Using Systems and Processes. The final portfolio and professional discussion must evidence that these skills and behaviours have been demonstrated.

WHAT DOES END-POINT ASSESSMENT INCLUDE?

1) Portfolio and Professional Discussion

This will comprise a range of evidence produced in the workplace to show that the Apprentice has met the knowledge, skills and behaviours detailed in the standard. The reflective discussion will be a structured interview with an Independent Assessor to examine this evidence and the learner journey in more detail.

This carries 60% weighting for the final grade

There is still work to do by the Professional Bodies before we can give a detailed view on exactly how this will work in practice.

2) Synoptic Test

For those studying AAT, this will be identical to the synoptic test introduced under their 2016 syllabus.

Apprentices will sit a test under controlled conditions which will synoptically test the knowledge and skills stated in the standard. They will be given information about a fictitious organisation and will then be presented with a variety of tasks relating to this information.

This will carry 40% weighting towards the final grade awarded.