



ACCOUNTANCY APPRENTICESHIP L4 TRAILBLAZER: KEY FACTS



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. Over the next few years 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 ready for use. L7 is still in development and should be ready by early 2017.

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 also change in May 2017 when the Levy is introduced and new funding rules come into play.

MAIN SIMILARITIES

- Both contain a Professional Qualification
- Both require regular reviews of progress
- Both require creation of a portfolio of work-based evidence

HOW WILL THIS DIFFER FROM EXISTING L4 APPRENTICESHIPS?

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

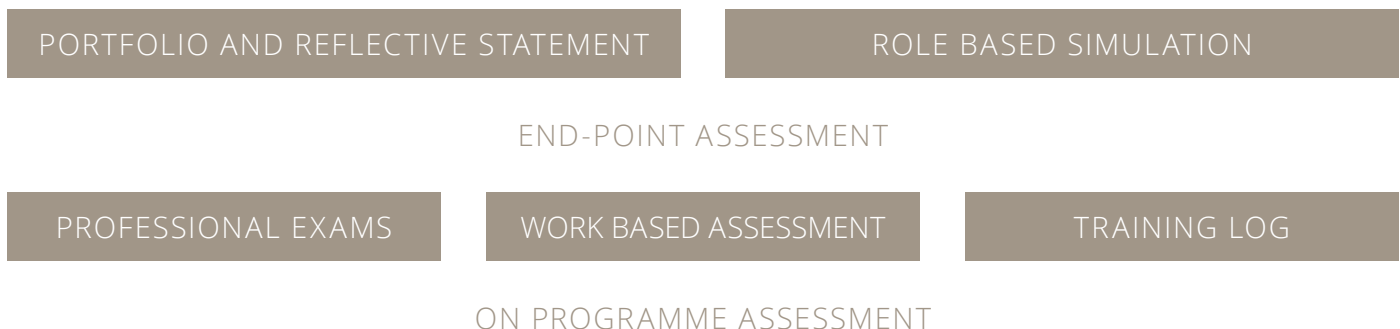
Current and New – At a Glance

	Current L4 Qualifications	Trailblazer Standard
Professional Qualification studied		
AAT	✓	✓
CFAB (ICAEW)	✓	✓
CIMA	✓	✓
CIPFA	✗	✓
FIA (ACCA)	✗	✓
ATT	✓	✓
ICAS	✗	✓
Portfolio creation	✓	✓
Quarterly progress reviews	✓	✓
End-testing	✗	✓
Grading	✗	✓

MAIN DIFFERENCES

- Mandatory end-point assessment which has to sit above the existing qualification
- All new Apprenticeships have to be graded (although AA has introduced grading for the 2016 syllabuses)
- Some or all of AAT Level 3 can be included as part of the Level 4 Apprenticeship, offering more flexibility and the ability to complete both levels more quickly.

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.

Apprentices will also work on demonstrating key skills and behaviours which will be discussed at their quarterly progress reviews. The final portfolio and reflective statement must evidence that these skills and behaviours have been demonstrated.

WHAT DOES END-POINT ASSESSMENT INCLUDE?

Portfolio and Reflective Statement

The portfolio is similar to the requirement of the current L4 Apprenticeships with students bringing together their best evidence to showcase the key skills and behaviours that they have developed and demonstrated over the Apprenticeship. The assessment criteria is less prescriptive than is currently the case, enabling more flexibility in terms of the evidence that can be selected and less time taken to complete.

The reflective statement is a chance for the Apprentice to look back over their portfolio and reflect on how they have performed. This can take the form of a written statement, presentation or discussion. Both will be assessed by a panel of 2 Independent Assessors.

Role-Based Simulation

This will be developed and tested by the chosen Professional Body and is designed to synoptically assess the whole standard. It is effectively a 'mini' case-study where pre-seen information will be available before the exam. In the exam itself, Apprentices will sit up to 6 tasks which contain a range of different knowledge areas and can be taken in any order.

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.

Practically how will this change what I do at the moment?

We envisage that this new Apprenticeship will require very little, if any, additional time over and above what Apprentices currently do for L4. We do need to see further details from the Professional Bodies before we can give a definitive answer but our initial observations are that additional time needed for the role simulation will be compensated for by less time needed for the portfolio than is currently the case.

Our current estimation is that the new route may require one additional day but this may change when final details are confirmed.

The table below shows the estimated differences in days between the two different options.

	OLD (Days)	NEW (Days)
Qualification – No change	c.20*	c.20*
On programme assessment	2	2
Portfolio Building	12	8
Role Based Simulation**	0	5
Total	34	35

* Depending on Professional Qualification chosen.

** Estimate given details currently available.

HOW LONG DOES THE APPRENTICESHIP LAST?

The end point assessment **cannot** be taken until the apprentice has been on the programme for at least 12 months. Practically speaking, we envisage this new L4 Apprenticeship taking between 18–24 months to complete. Exact hiring will depend on:

- The qualification chosen
- Whether you opt to include any/all of AAT Level 3 as part of the programme
- Your own training policy



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 2016. This will still be available throughout 2016 and is a tried and tested route. 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 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. A pilot scheme using the existing frameworks

has the benefit of making the most of the current funding available and starting on a well-established model.

We are able to deliver 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 L3 and L4 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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