

apprenticeship FRAMEWORK

Bookkeeping - non statutory (Wales)

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Issue date: 11 June 2012

Published by
Financial Skills Partnership

apprenticeship
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Bookkeeping - non statutory (Wales)

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Framework summary

Bookkeeping - non statutory

Foundation Apprenticeship in Bookkeeping

Pathways for this framework at level 2 include:

Pathway 1: Bookkeeping

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 Certificate in Bookkeeping

This pathway also contains information on:

- Employee rights and responsibilities
- Essential skills

Bookkeeping - non statutory

Apprenticeship in Bookkeeping

Pathways for this framework at level 3 include:

Pathway 1: Bookkeeping

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 Certificate in Bookkeeping

This pathway also contains information on:

- Employee rights and responsibilities
- Essential skills

Framework information

Information on the Publishing Authority for this framework:

Financial Skills Partnership

The Apprenticeship sector for occupations in financial services and accountancy.

Issue number: 2	This framework includes:
Framework ID: FR00759	Level 2 Level 3
Date this framework is to be reviewed by: 08/05/2013	This framework is for use in: Wales

Short description

The purpose of this framework is to train bookkeepers who work for mainly small and medium sized business (SME) firms or other organisations who require an individual to perform a bookkeeping function. This resource is often difficult to train or recruit for SME's.

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

Level 2

- Bookkeeping assistant.

Level 3

- Bookkeeper.

Contact information

Proposer of this framework

This framework is published by the Financial Skills Partnership on a non-statutory basis prior to the designation of issuing Authorities for Wales.

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Issuer contact name: N/A
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Revising a framework

Contact details

Who is making this revision:

Your organisation:

Your email address:

Why this framework is being revised

To include a progressional pathway at Level 3 onto the Robert Gordon University - Aberdeen - BA Accounting with CIMA Advanced Diploma programme.

Summary of changes made to this framework

To include a progressional pathway at Level 3 onto the Robert Gordon University - Aberdeen - BA Accounting with CIMA Advanced Diploma programme.

Qualifications removed

(no information)

Qualifications added

(no information)

Qualifications that have been extended

(no information)

Purpose of this framework

Summary of the purpose of the framework

The purpose of this framework is to provide work based learning opportunities for personnel within all types of businesses, especially SME's, to become qualified bookkeepers or to recruit individuals to train as bookkeepers.

At present, these organisations do not always have the resources, time and training support for this training which this apprenticeship programme seeks to address.

Aims and objectives of this framework (Wales)

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

The aims and objectives of this framework will help employers' recruitment of bookkeepers 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, including the need for increased industry and technical knowledge, within the workforce, as highlighted in our Skills Assessment for 2010 - please see pages 33-38 of the FSP Skills Assessment 2010 for Wales - http://www.fssc.org.uk/fssc_skills_assessment_2010_wales.pdf

This programme will help employers assess the competence of their staff against National Occupational Standards (NOS) ensuring that the workforce skills are meeting an agreed standard.

This programme will also meet the Skills that Work for Wales strategy by meeting the following objectives in the bookkeeping sector through Apprenticeships.

These priorities addressed in the strategy and action plan are:

- improving the levels of basic literacy and numeracy skills in the workforce which will be achieved by completing essential skills in Application of Number and Communication as part of the Apprenticeship;
- ensuring everyone has the essential skills to take up employment and maintain their employability within the labour market by completing industry recognised qualifications through the Apprenticeship;
- establishing effective and efficient learning provision. This is met by developing a structured training programme which is aimed to tackle these issues in the bookkeeping sector.

<http://wales.gov.uk/docs/dcells/publications/081217stfwstrategyandactionen.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 Bookkeeping 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.

Consideration will also need to be made for people with learning difficulties who may enter this Apprenticeship.

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.

The IT essential skill is not required for this framework as it covered in the knowledge and competence qualification.

There are no formal entry requirements for the IAB Level 2 Certificate in Bookkeeping. However, it is recommended that before commencing a course leading to the IAB Level 2 Certificate in Bookkeeping, the prospective learner will already have basic skills in numeracy and literacy and some understanding of basic bookkeeping practices and terminology. Learners will be asked to declare any criminal convictions, bankruptcy or CJs at the time of registration onto the bookkeeping qualification.

Although, there are no formal entry requirements, the successful completion of the IAB Level 1 Award in Bookkeeping or the IAB Level 1 Award in Manual Bookkeeping would allow progression to the Level 2 Certificate in Bookkeeping.

There are no formal entry requirements for the IAB Level 3 Certificate in Bookkeeping. However it is recommended that before commencing a course leading to this qualification, the prospective learner will already have an understanding of bookkeeping up to and including the Trial Balance.

Although, there are no formal entry requirements, the successful completion of the IAB Level 2 Certificate in Bookkeeping or the IAB Level 2 Award in Manual Bookkeeping would allow progression to the Level 3 Certificate in Bookkeeping.

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 Essential 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 motivations.

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 information below clarifies the circumstances when Key Skill Qualifications can be accepted as part of an apprenticeship framework.

The requirements are:

- candidates who have registered on Key Skills(KS) qualifications before 31 August 2010 and achieve before 31 August 2011 can use these for framework completion.
- candidates who start a new apprenticeship framework issued after September 2010 but who already either:
- hold a Key Skills qualification in the particular Essential Skills Wales (ESW) skill and at the correct level; or
- who are already registered on a Key Skills qualification and will achieve by 31 August 2011; will have the KS achievement recognised against the ESW requirement.

The important point is that there are no proxies, no exemptions or relaxation allowances for ESW. All the information on ESW is available on the Welsh Assembly Government website via the following link: It includes an FAQ paper which notes that there will be no proxies for ESW.

<http://wales.gov.uk/topics/educationandskills/learningproviders/essentialskillswales/?lang=en>

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 Welsh Baccalaureate, 14-19 Diploma, Young Apprenticeships also provide a useful grounding for this Apprenticeship.

The Welsh Baccalaureate is an exciting qualification for students in Wales that adds a valuable new dimension to the subjects and courses already available for 14 to 19 year old students.

It combines personal development skills with existing qualifications like A levels, NVQs and

GCSEs to make one wider award that is valued by employers and universities.

The Welsh Baccaureate may provide exemptions from the Essential Skills of this Higher Apprenticeship, further information on this qualification can be found at:

<http://www.wbq.org.uk/home>

Level 2

Title for this framework at level 2

Foundation Apprenticeship in Bookkeeping

Pathways for this framework at level 2

Pathway 1: Bookkeeping

Level 2, Pathway 1: Bookkeeping

Description of this pathway

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

- Level 2 Certificate in Bookkeeping - 28 credits;
- Level 1 Essential Skill in Application of Number - 6 credits;
- Level 2 Essential Skill in Communication - 6 credits;

TOTAL CREDITS: 40 credits.

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

There are no formal entry requirements for the IAB Level 2 Certificate in Bookkeeping. However, it is recommended that before commencing a course leading to the IAB Level 2 Certificate in Bookkeeping, the prospective learner will already have basic skills in numeracy and literacy and some understanding of basic bookkeeping practices and terminology.

The successful completion of the IAB Level 1 Award in Bookkeeping or the IAB Level 1 Award in Manual Bookkeeping would allow progression to the Level 2 Certificate in Bookkeeping.

Job title(s)	Job role(s)
Bookkeeping Assistant	Responsible for entering data into a client bookkeeping system, recording incoming checks and cash, performing filing and clerical duties and assisting with report generation.

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 Certificate in Bookkeeping					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B1a	500/9053/7	International Association of Bookkeepers	28	138	N/A

Notes on competence and knowledge qualifications (if any)

Level 2 Certificate in Bookkeeping - Knowledge and Competence Unit Breakdown:

Unit titles	Competence	No of credits	Level	Knowledge or
Banking procedures		1	1	Knowledge
Principles of recording an processing financial transactions		2	2	Knowledge
Professional values and basic business legislation		2	1	Knowledge
Principles of VAT		2	3	Knowledge
Introduction to bookkeeping		1	1	Knowledge
Working effectively in accounting		2	2	Knowledge
TOTAL KNOWLEDGE CREDITS		10		
Preparing and recording financial documentation		2	2	Competence
Maintaining and reconciling the cashbook		2	2	Competence

Maintaining the Journal		2
Competence	2	
Processing ledger transactions & extracting the trial balance		2 Competence
	2	
Maintaining control accounts		2
Competence	1	
Maintaining petty cash records		1
Competence	1	
Setting up accounting software to manage account information		2 Competence
	3	
Carry out stock control processes using a computerised system		2 Competence
	2	
Process routine payments and receipts using a computerised system		2 Competence
	3	
TOTAL COMPETENCE CREDITS		
	18	
TOTAL		
	28 Credits	

Transferable skills (Wales)

Essential skills (Wales)

	Minimum level	Credit value
Communication	Level 2	6
Application of numbers	Level 1	6
IT	N/A	N/A

Progression routes into and from this pathway

Progression into the apprenticeship can come from the following qualifications:

- GCSE's and alternative qualifications;
- A-Levels;
- Welsh Bacallaureate;
- 14-19 Diploma;
- IAB Level 1 Award in Bookkeeping.

Exemptions from the Essential Skill elements of the Apprenticeship may be available for those holders of the Welsh Bacallaureate.

Apprentices can progress onto the Level 3 Apprenticeship in Bookkeeping.

For those who wish to continue their development of skills and qualifications, opportunities exist to progress to higher level professional qualifications, including:

- IAB Level 3 Certificate in Bookkeeping;
- IAB Level 4 in Financial Information for Managers/Level 4 Diploma in Financial Managment/Personal and Business Tax;
- Foundation Degrees in Accountancy - see the ucas website - www.fdf.ac.uk ;
- In-house training and development programmes.

Progression routes from Level 2 to Level 3 lead to the handling of more complex accounts and business customers, or to supervisory positions, where they manage other staff.

Delivery and assessment of 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 which is available from the FSP website.

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

The nine outcomes and information on the various tasks covering them are given below:

1. Employer and employee statutory rights and responsibilities;
2. Health & Safety and Equality & Diversity.

These outcomes are covered in section 1 of the workbook called 'statutory rights and responsibilities', asking questions regarding the employee's contract of employment such as absence procedures and holiday entitlement, national minimum wage, equal opportunities, discrimination, working hours, sick pay entitlement, personal information, Data Protection Act and health and safety.

3. Sources of information and advice on employment rights and responsibilities;

This outcome is covered within section 5 of the workbook called 'sources of information and advice', providing information, contact details and links for further information in this subject area and on the different areas covered in the workbook.

4. The role played by their occupation within the organisation and industry;

This outcome is covered within section 3 of the workbook called 'about your occupation and the Bookkeeping sector', asking questions regarding the apprentices area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

5. Types of career pathways that are open to apprentices;

This outcome is covered within section 3 of the workbook called 'about your occupation and the Bookkeeping sector', asking questions regarding the apprentices area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

6. The different types of representative bodies, their relevance and roles and responsibilities;

This outcome is covered within section 3 of the workbook, called 'about your occupation and the Bookkeeping sector', asking questions regarding the apprentices area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

7. Information and advice on the industry, occupation, training and career;

This outcome is covered within section 3 of the workbook called 'about your occupation and the Bookkeeping sector', asking questions regarding the apprentices area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

8. The organisation's principles and codes of practice;

This outcome is covered within section 2 of the workbook, asking questions regarding work performance and behaviour, disciplinary procedures and problems at work.

9. Issues of public concern that affect their organisation and industry.

This outcome is covered within section 4 of the workbook called 'how employment rights and responsibilities applies to me', asking questions to form a view of public concern that effects their organisation and industry.

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 training requirement.

Level 3

Title for this framework at level 3

Apprenticeship in Bookkeeping

Pathways for this framework at level 3

Pathway 1: Bookkeeping

Level 3, Pathway 1: Bookkeeping

Description of this pathway

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

- Level 3 Certificate in Bookkeeping - minimum credit knowledge qualification - 38 credits;
- Level 2 Essential Skill in Application of Number - 6 credits;
- Level 2 Essential Skill in Communication - 6 credits;

TOTAL CREDITS:

50 credits.

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

There are no formal entry requirements for the IAB Level 3 Certificate in Bookkeeping. However it is recommended that before commencing a course leading to this qualification, the prospective learner will already have an understanding of bookkeeping up to and including the Trial Balance.

The successful completion of the IAB Level 2 Certificate in Bookkeeping or the IAB Level 2 Award in Manual Bookkeeping would allow progression to the Level 3 Certificate in Bookkeeping.

Job title(s)	Job role(s)
Bookkeeper	The role may include: balancing accounts, processing sales invoices, receipts and payments, completing VAT returns, preparing invoices for the Inland Revenue, checking company bank statements, preparing cash flow statements, dealing with financial paperwork and filing.

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 Certificate in Bookkeeping					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B1a	500/8479/3	International Association of Bookkeepers	38	168	N/A

Notes on competence and knowledge qualifications (if any)

Level 3 Certificate in Bookkeeping - Knowledge and Competence Unit Breakdown:

Unit titles	Competence	No of credits	Level	Knowledge or	
Principles of double-entry bookkeeping		2	3	Knowledge	
Principles of accounting for not-for-profit organisations		1	3	Knowledge	
Fundamentals of incomplete records		1	3	Knowledge	
Fundamentals of bookkeeping and accounting for partnerships		3	3	Knowledge	1
Principles of preparing financial statements for a sole trader		1	3	Knowledge	
Principles of VAT		2	3	Knowledge	
Work effectively in accounting and finance		2	2	Knowledge	
TOTAL KNOWLEDGE CREDITS		10			
Record transactions and make accounting adjustments		5	3	Competence	
Prepare financial statements for a sole trader		3	3	Competence	
Prepare financial statements for a partnership		3	3	Competence	

Prepare financial statements from incomplete records	3	Competence
3		
Prepare financial statements for not-for-profit organisations	3	Competence
2		
Preparing and completing VAT Returns	3	Competence
2		
Set up and maintain a Computerised Accounts systems and provide period management reports		3 Competence
10		
TOTAL COMPETENCE CREDITS		
28		
TOTAL		
38 Credits		

Transferable skills (Wales)

Essential skills (Wales)

	Minimum level	Credit value
Communication	Level 2	6
Application of numbers	Level 2	6
IT	N/A	N/A

Progression routes into and from this pathway

Progression into the Advanced Apprenticeship can come from the following qualifications:

- GCSE's or alternative qualifications;
- A-Levels;
- Welsh Bacculaureate;
- 14-19 Diploma;
- IAB Level 2 Certificate in Bookkeeping.

Exemptions from the Essential Skills element of the Apprenticeship may be available for those who hold the Welsh Bacculaureate.

For those who wish to continue their development of skills and qualifications, opportunities exist to progress to higher level apprenticeships and professional qualifications, including:

- Higher Apprenticeships, especially those in Accounting, Business Administration and Management;
- IAB Level 4 in Financial Information for Managers/Level 4 Diploma in Financial Managent/Personal and Business Tax;
- Foundation Degrees in Accountancy - see the ucas website - www.fdf.ac.uk ;
- BA/MSc in Accountancy - see the ucas website - www.ucas.ac.uk ;
- 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.
- In-house training and development programmes.

Progression routes from Level 3 lead to the handling of more complex accounts and business customers, or to supervisory positions, where they manage other staff or can set up their own bookkeeping practice.

UCAS points for this pathway: N/A

Delivery and assessment of 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 which is available from the FSP website.

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

The nine outcomes and information on the various tasks covering them are given below:

1. Employer and employee statutory rights and responsibilities;
2. Health & Safety and Equality & Diversity.

These outcomes are covered in section 1 of the workbook called 'statutory rights and responsibilities', asking questions regarding the employee's contract of employment such as absence procedures and holiday entitlement, national minimum wage, equal opportunities, discrimination, working hours, sick pay entitlement, personal information, Data Protection Act and health and safety.

3. Sources of information and advice on employment rights and responsibilities;

This outcome is covered within section 5 of the workbook called 'sources of information and advice', providing information, contact details and links for further information in this subject area and on the different areas covered in the workbook.

4. The role played by their occupation within the organisation and industry;

This outcome is covered within section 3 of the workbook called 'about your occupation and the Bookkeeping sector', asking questions regarding the apprentices area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

5. Types of career pathways that are open to apprentices;

This outcome is covered within section 3 of the workbook called 'about your occupation and the Bookkeeping sector', asking questions regarding the apprentices area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

6. The different types of representative bodies, their relevance and roles and responsibilities;

This outcome is covered within section 3 of the workbook called 'about your occupation and the Bookkeeping sector', asking questions regarding the apprentices area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

7. Information and advice on the industry, occupation, training and career;

This outcome is covered within section 3 of the workbook, called 'about your occupation and the Bookkeeping sector', asking questions regarding the apprentices area of the sector they work in, the representative bodies and their responsibilities and career progression routes.

8. The organisation's principles and codes of practice;

This outcome is covered within section 2 of the workbook, asking questions regarding work performance and behaviour, disciplinary procedures and problems at work.

9. Issues of public concern that affect their organisation and industry.

This outcome is covered within section 4 of the workbook called 'how employment rights and responsibilities applies to me', asking questions to form a view of public concern that effects their organisation and industry.

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 training requirement.

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

How equality and diversity will be met

One of the recommendations from The UK Fair Access to the Professions report (July 2009) recommends the need for apprenticeship programmes for all professions, which we are hereby creating for bookkeepers- Recommendation 68 - page 153 - <http://www.bis.gov.uk/assets/bis/core/corporate/migratedd/publications/p/panel-fair-access-to-professions-final-report-21july09.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://www.bis.gov.uk/assets/bis/core/corporate/migratedd/publications/p/panel-fair-access-to-professions-final-report-21july09.pdf>

For the last two 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.

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 training (Wales)

Summary of on- and off-the-job training

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

- Level 2 Certificate in Bookkeeping - 138 Hours;
- Level 1 Essential Skill in Application of Number - 45 Hours;
- Level 2 Essential Skill in Communication - 45 Hours;
- FSP Apprentice Workbook - 35 Hours;

TOTAL NUMBER OF HOURS = 263

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

- Level 3 Certificate in Bookkeeping - 168 Hours;
- Level 2 Essential Skill in Application of Number - 45 Hours;
- Level 2 Essential Skill in Communication - 45 Hours;
- FSP Apprentice Workbook - 35 Hours.

TOTAL NUMBER OF HOURS = 293

Off-the-job training

The minimum number of off-the-job training hours for the Level 2 Foundation Apprenticeship in Bookkeeping is 75 hours per year.

The minimum number of off-the-job training hours for the Level 3 Apprenticeship in Bookkeeping is 100 hours per year.

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

It is estimated that the Level 2 Foundation Apprenticeship in Bookkeeping takes approximately 12 months to complete. The Level 3 Apprenticeship in Bookkeeping takes approximately 12-18 months to complete.

For example, if an apprentice achieves the Level 3 framework after 18 months, the apprentice

would be required to complete $150 + 150 = 300$ Training Hours, of which 150 hours (100 + 50) needs to be off-the-job training.

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

Training Hours 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.
- be recorded in a workbook or diary.

How this requirement will be met

Examples of 'off-the-job' training 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/essential 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), company inductions.

Under the alternative completion conditions, training hours may be completed in relation to accredited components of the framework achieved prior to working under an apprenticeship agreement.

This will be recorded and evidenced in a workbook or diary. A sign off form will be completed by the apprentice, employer and provider to confirm the training hour requirements have been

achieved and this will be submitted to the certifying authority at the certification stage.

On-the-job training

On-the-job training is defined as skills, knowledge and competence gained within normal work duties. For this framework the amount of on-the-job training is 100 hours per year.

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

It is estimated that the Level 2 Foundation Apprenticeship in Bookkeeping takes approximately 12 months to complete. The Level 3 Apprenticeship in Bookkeeping takes approximately 12-18 months to complete.

For example, if an apprentice achieves the Level 3 framework after 18 months, the apprentice would be required to complete $150 + 150 = 300$ Training Hours, of which 150 hours (100 + 50) needs to be on-the-job training.

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

These hours may vary depending on previous experience and attainment of the apprentice. Where a learner enters an apprenticeship agreement having previously attained or acquired the appropriate competencies or knowledge, this prior learning needs to be recognised and documented using the relevant QCF credit transfer, QCF exemption or Recognition or Prior Learning (RPL) procedures (as off-the-job above). The amount of on-the-job training required to complete the apprenticeship under the apprenticeship agreement may then be reduced accordingly, provided the total number of on-the-job hours for this framework can be verified for apprenticeship certification.

Apprentices who commence training under a new apprenticeship with a new employer may bring a range of prior experience with them. When an apprentice can claim (e.g. 25% or more hours) towards the on-the-job framework total through prior learning acquired from previous full-time education, employment, or other vocational programmes, the apprentice's learning programme should include 'customisation'. Training providers are encouraged to identify additional on-the-job training programmes that customise the learning to the new workplace.

Customisation programmes may include selecting appropriate additional Unit(s) from QCF qualifications, or relevant units recognised as Quality Assured Lifelong Learning [QALL] through a CQFW recognised body, or follow Essential Skills at a level higher than that specified in the framework, including one or more Wider Key Skills or other competency-based qualifications/units relevant to the workplace.

For apprentices who have already achieved the relevant qualifications, they must have been

certificated within 10 years from the date of application for the Apprenticeship Certificate or have been continuously employed in the industry for at least 15 years.

Job roles within this framework require a thorough level of technical competence and knowledge, which will be undertaken through work-based training, practice and experience.

On-the-job training must be formally recorded in a workbook or diary. This evidence needs to be checked and signed by the assessor and employer. This record of hours may need to be submitted to the Certifying Authority when applying for an apprenticeship completion certificate.

How this requirement will be met

Examples of 'on-the-job' training 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, audits and client visits;
- Job shadowing;
- Supervised day to day caseload activity;
- E mail and intranet updates.

Under the alternative completion conditions, training hours may be completed in relation to accredited components of the framework achieved prior to working under an apprenticeship agreement.

The number of hours recommended to achieve competence for the Level 2 Foundation Apprenticeship in Bookkeeping is 138.

The number of hours recommended to achieve competence for the Level 3 Apprenticeship in Bookkeeping is 168.

This will be evidenced in a workbook or diary.

Wider key skills assessment and recognition (Wales)

Improving own learning and performance

After consultation with the sector, the Improving own learning and performance wider key skill was not required for this framework. The soft skills will also be covered in the Level 2 or 3 Certificate in Bookkeeping.

Working with others

After consultation with the sector, the Working with others wider key skill was not required for this framework. The soft skills will also be covered in the Level 2 or 3 Certificate in Bookkeeping.

Problem solving

After consultation with the sector, the Problem Solving wider key skill was not required for this framework. The soft skills will also be covered in the Level 2 or 3 Certificate in Bookkeeping.

Additional employer requirements

There are no additional employer requirements for this framework.

apprenticeship
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