

apprenticeship FRAMEWORK

Accounting (Wales)

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Issue date: 07 March 2016

Published by
Financial Skills Partnership

apprenticeship
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Accounting (Wales)

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Framework summary

Accounting

Foundation Apprenticeship in Accounting

Pathways for this framework at level 2 include:

Pathway 1: Accounting

Competence qualifications available to this pathway:

N/A

Knowledge qualifications available to this pathway:

N/A

Combined qualifications available to this pathway:

B1 - Level 2 Diploma in Financial and Management Accounting

B2 - Level 2 Certificate in Accounting

This pathway also contains information on:

- Employee rights and responsibilities
- Essential skills

Accounting

Apprenticeship in Accounting

Pathways for this framework at level 3 include:

Pathway 1: Accounting

Competence qualifications available to this pathway:

N/A

Knowledge qualifications available to this pathway:

N/A

Combined qualifications available to this pathway:

B1 - Level 3 Diploma in Financial and Management Accounting

B2 - Level 3 Diploma in Accounting

This pathway also contains information on:

- Employee rights and responsibilities
- Essential skills

Accounting

Higher Apprenticeship in Accounting

Pathways for this framework at level 4 include:

Pathway 1: Accounting

Competence qualifications available to this pathway:

N/A

Knowledge qualifications available to this pathway:

N/A

Combined qualifications available to this pathway:

B1 - Level 4 Diploma in Accounting

B2 - Level 4 Diploma in Accounting and Business

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: 9	This framework includes:
Framework ID: FR03795	Level 2 Level 3 Level 4
Date this framework is to be reviewed by: 31/08/2017	This framework is for use in: Wales

Short description

The purpose of this framework is to train accountants to technician level (QCF Level 4) who work for accountancy firms or in finance divisions within other organisations.

This framework will be available at Levels 2, 3 and 4 and is relevant for the following job roles:

Level 2

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

Level 3

- Trainee Accounting Technician;
- Assistant Accountant.

Level 4

- Accounting Technician.
- Accounts Manager.

Contact information

Proposer of this framework

Key employers involved in the development of this framework were DVLA, Vale of Glamorgan Council, Legal & General and Compass Group.

Developer of this framework

Name: Steven Poss
Organisation: Financial Skills Partnership
Organisation type: Sector Skills Council
Job title: Development Specialist
Phone: 07912 466899
Email: steven.poss@financialskillspartnership.org.uk
Postal address: 1st Floor, Unit C Meadow Court Business Park, 4 Hayland Street, Sheffield, S9 1BY.
Website: www.financialskillspartnership.org.uk

Issuing Authority's contact details

Issued by: Financial Skills Partnership
Issuer contact name: Nannete Lane
Issuer phone: 0114 284 1930
Issuer email: apprenticeships@financialskillspartnership.org.uk

Revising a framework

Contact details

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

Why this framework is being revised

To remove the recently updated qualifications for AAT at Levels 2, 3 and 4 as they will be included in this framework from 1 September 2016 and to include the existing AAT qualifications at Levels 2, 3 and 4. This update will also remove the Level 2 and 3 City & Guilds qualifications as they are no longer available.

Summary of changes made to this framework

To remove the recently updated qualifications for AAT at Levels 2, 3 and 4 as they will be included in this framework from 1 September 2016 and to include the existing AAT qualifications at Levels 2, 3 and 4. This update will also remove the Level 2 and 3 City & Guilds qualifications as they are no longer available.

Qualifications removed

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

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

AAT Level 4 Professional Diploma in Accounting - 601/6551/0.

City & Guilds Level 2 Certificate in Accounting - 501/0004/X.

City & Guilds Level 3 Diploma in Accounting - 500/9993/0.

Qualifications added

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

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

AAT Level 4 Diploma in Accounting - 600/6892/9.

Qualifications that have been extended

N/A

Purpose of this framework

Summary of the purpose of the framework

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

The UKCES Skills Audit (March 2010) and the UK Fair Access Report (2009) highlights the need for more accountants in the future.

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

Level 2

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

Level 3

- Trainee Accounting Technician;
- Assistant Accountant.

Level 4

- Accounting Technician;
- Accounts Manager.

Aims and objectives of this framework (Wales)

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

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

The framework will help employers meet the current skills shortages in the sector, including a lack of industry and technical knowledge as highlighted in our Skills Assessment for 2012 - please see pages 35-37 of the FSP Skills Assessment 2012 -

<https://www.gov.uk/government/publications/financial-services-sector-skills-assessment>

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

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

<https://www.gov.uk/government/publications/skills-for-jobs-today-and-tomorrow>

This programme will also meet the Skills that Work for Wales strategy by meeting the following objectives in the accountancy and finance sector through Apprenticeships which is aimed at a sector where future growth and jobs depend.

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;
- increasing the demand for, and supply of, intermediate and high-level skills through Level 4 qualifications in the Higher Apprenticeship framework;
- addressing skills gaps and shortages in priority sectors and supporting economic development through our investment in post-19 skills. This is vital in the accountancy and finance sector as the recent UKCES Skills for Jobs report (March 2009) highlights the needs for more accountants.
- establishing effective and efficient learning provision. This is met by developing a structured training programme which is aimed to tackle these issues in the accountancy and finance 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 Accounting Apprenticeship so that it is seen as valuable and worthwhile. This is also used to tailor the programme to meet individual learning and support needs and to recognise prior learning and experience. This will prevent duplication of learning.

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

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

It is recommended that Level 3 Apprentices and Level 4 Higher Apprentices, who have not achieved a Level 2 Apprenticeship in Accounting will require GCSE Maths grades A*- C or Key Skill Application of Number at Level 1, or equivalent, good communication skills and vocational experience (research has indicated that people without this experience are likely to experience difficulties in completing the framework if they enter the Apprenticeship at Level 3 or 4). Learners will be asked to declare any criminal convictions, bankruptcy or CJs at the time of registration onto the accounting qualification.

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

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

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

- diagnosis of individuals' abilities and support needs in basic and Key or 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 motivation.

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

The 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 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.

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

<http://www.welshbaccalaureate.org.uk/>

Level 2

Title for this framework at level 2

Foundation Apprenticeship in Accounting

Pathways for this framework at level 2

Pathway 1: Accounting

Level 2, Pathway 1: Accounting

Description of this pathway

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

- Level 2 Certificate in Accounting - minimum credit knowledge qualification - 34 credits;
- Level 1 Essential Skill in Application of Number - 6 credits;
- Level 2 Essential Skill in Communication - 6 credits;

TOTAL CREDITS:

46 credits.

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

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

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

Qualifications

Competence qualifications available to this pathway

N/A

Knowledge qualifications available to this pathway

N/A

Combined qualifications available to this pathway

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

B2 - Level 2 Certificate in Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B2a	600/6909/0	AAT	34	210	N/A

Relationship between competence and knowledge qualifications

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

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

Transferable skills (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 routes entering into this Apprenticeship may hold the Welsh Baccalaureate. Whilst this qualification may provide exemptions from the Essential Skills element of this Apprenticeship, it is also good grounding for this programme.

Progression into the Apprenticeship can come from the following qualifications:

- GCSE's and alternative qualifications;
- A-Levels;
- Welsh Baccalaureate;
- 14-19 Diploma;
- AAT Level 1 Award in Accounting.

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

- Trainee Accountant;
- Trainee Accounting Technician.

Employee rights and responsibilities

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

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 Apprenticeship Wales Certification website is: <https://acwcerts.co.uk/web/>

Level 3

Title for this framework at level 3

Apprenticeship in Accounting

Pathways for this framework at level 3

Pathway 1: Accounting

Level 3, Pathway 1: Accounting

Description of this pathway

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

- Level 3 Diploma in Accounting - minimum credit knowledge qualification -37 credits;
- Level 2 Essential Skill in Application of Number - 6 credits;
- Level 2 Essential Skill in Communication - 6 credits;

TOTAL CREDITS: 49
credits.

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

It is recommended that Level 3 Apprentices, who have not achieved a Level 2 Foundation Apprenticeship in Accounting will require GCSE Maths grades A*- C or Key/Essential Skill Application of Number at Level 1, or equivalent, good communication skills and vocational experience (research has indicated that people without this experience are likely to experience difficulties in completing the framework if they enter the Apprenticeship at Level 3).

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

Qualifications

Competence qualifications available to this pathway

N/A

Knowledge qualifications available to this pathway

N/A

Combined qualifications available to this pathway

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

B2 - Level 3 Diploma in Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B2a	600/6908/9	AAT	37	305	160

Relationship between competence and knowledge qualifications

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

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

Transferable skills (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 routes entering into the Apprenticeship may hold the Welsh Baccalaureate. Whilst this qualification may provide exemptions from the Essential Skills element of this Apprenticeship, it is also good grounding for this programme.

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

- GCSE's and alternative qualifications;
- A-Levels;
- Welsh Baccalaureate;
- 14-19 Diploma;
- Level 2 Diploma in Accounting;
- Level 2 Foundation Apprenticeship in Accounting, Providing Financial Services, Payroll or other Level 2 Foundation Apprenticeship.

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

- Foundation Degree in Accounting - <http://fd.ucas.com/CourseSearch/Default.aspx>
- Various degree programmes in Accounting and Finance - <https://www.ucas.com/>
- Individuals who have completed AAT and IAB Level 3, are eligible for entry into stage one of the Robert Gordon University - Aberdeen - BA Accounting with CIMA Advanced Diploma programme.

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

- Accounts Manager.

UCAS points for this pathway: N/A

Employee rights and responsibilities

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

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 Apprenticeship Wales Certification website is: <https://acwcerts.co.uk/web/>

Level 4

Title for this framework at level 4

Higher Apprenticeship in Accounting

Pathways for this framework at level 4

Pathway 1: Accounting

Level 4, Pathway 1: Accounting

Description of this pathway

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

- Level 4 Diploma in Accounting - minimum credit knowledge qualification - 42 credits;
- Level 2 Essential Skill in Application of Number - 6 credits;
- Level 2 Essential Skill in Communication - 6 credits;

TOTAL CREDITS:

54 credits.

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

It is recommended that Level 4 Apprentices, who have not achieved a Level 2 Foundation Apprenticeship in Accounting will require GCSE Maths grades A*- C or Key/Essential Skill Application of Number at Level 1, or equivalent, good communication skills and vocational experience (research has indicated that people without this experience are likely to experience difficulties in completing the framework if they enter the Apprenticeship at Level 4).

Job title(s)	Job role(s)
Accounts Manager	Duties may include overall strategic responsibility for an accounts payable and receivable department, with possibly wider credit management and people management duties.
Accounting Technician	Duties may include controlling budgets, assisting with the preparation of accounts and writing reports.

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 4 Diploma in Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B1a	600/6892/9	Association of Accounting Technicians (AAT)	42	360	N/A

B2 - Level 4 Diploma in Accounting and Business					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
B2a	601/0771/6	Association of Chartered Certified Accountants (ACCA)	61	530	N/A

Relationship between competence and knowledge qualifications

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

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

Transferable skills (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 routes entering into the Apprenticeship may hold the Welsh Baccalaureate. Whilst this qualification may provide exemptions from the Essential Skills element of this Apprenticeship, it is also good grounding for this programme.

Progression into the Level 4 Higher Apprenticeship in Accounting can come from the following qualifications and Apprenticeships:

- GCSE's and alternative qualifications;
- A-Levels;
- Welsh Baccalaureate;
- 14-19 Diploma;
- Level 3 Diploma in Accounting;
- Level 3 Apprenticeship in Accounting, Providing Financial Services, Payroll or other Level 3 Apprenticeship.

Apprentices can progress onto the following qualifications and job roles:

- Foundation Degree in Accounting - <http://fd.ucas.com/CourseSearch/Default.aspx>
- Various degree programmes in Accounting and Finance - <https://www.ucas.com/>
- Individuals who have completed AAT Level 4, may gain direct entry directly into stage 2 of the Robert Gordon University - Aberdeen - BA Accounting with CIMA Advanced Diploma programme depending on modules studied.

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

- Accounts Manager.

UCAS points for this pathway: N/A

Employee rights and responsibilities

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

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 Apprenticeship Certification website for Wales is: <https://acwcerts.co.uk/web/>

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

How equality and diversity will be met

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 - UK Fair Access Report (July 2009) - page 35 - also applies to Wales - <http://www.bis.gov.uk/assets/bis/core/corporate/migrated/publications/p/panel-fair-access-to-professions-final-report-21july09.pdf>

For the last four 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.

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.

Only 0.2% of Apprenticeship learners progressed to further or higher education in 2007/08, and few went directly into the Profession. The FSP encourages all apprentices to progress onto higher education 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 Accounting is as follows. The delivery time for this new Level 2 Foundation Apprenticeship in Accounting is expected to be over a 12 month period:

- Level 2 Certificate in Accounting - 210 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 = 335

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

- Level 3 Diploma in Accounting - 305 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 = 430

The total number of training hours to be delivered on and off-the-job for the Level 4 Higher Apprenticeship in Accounting is as follows. The delivery time for this new Level 4 Higher Apprenticeship in Accounting is expected to be over a 12 to 18 month period:

- Level 4 Diploma in Accounting - 360 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 = 485

Off-the-job training

The minimum number of off-the-job training hours for the Level 2, 3 and 4 Apprenticeship in Accounting 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 Accounting takes approximately 12 months to complete. The Level 3 and 4 Apprenticeship in Accounting takes approximately 12-18 months to complete.

For example, if an apprentice achieves the Level 4 framework after 18 months, the apprentice would be required to complete 485 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 150 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 Accounting takes approximately 12 months to complete. The Level 3 and 4 Apprenticeship in Accounting takes approximately 12-18 months to complete.

For example, if an apprentice achieves the Level 4 framework after 18 months, the apprentice would be required to complete 485 Training Hours, of which 225 hours ($150 + 75 = 225$) 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.

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 is not required. These type of soft skills will also be covered in the Level 2, 3 or 4 Qualifications in Accounting.

Working with others

After consultation with the sector, the Working with others wider key skill is not required. These type of soft skills will also be covered in the Level 2, 3 or 4 Qualifications in Accounting.

Problem solving

After consultation with the sector, the Problem Solving wider key skill is not required. These type of soft skills will also be covered in the Level 2, 3 or 4 Qualifications in Accounting.

Additional employer requirements

There are no additional employer requirements for this framework.

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