



Assistant Accountant

Level **3** (standard)

2020/21



About this guide

This guide includes everything you need to know about the Assistant Accountant apprenticeship standard delivered by Apprenticeship Connect. Within this brochure, we will introduce you to who we are and what we do, as well as our partnerships and our commitment to you. You will understand the benefits of life as an Apprenticeship Connect learner and the knowledge and skills you will gain by studying the Assistant Accountant Level 3 course. We will also cover what you should expect from course enrolment to certification and the journey you will undertake to become a highly skilled accounting professional.

Who we are

We are an accredited apprenticeship recruitment and training provider delivering professional courses and apprenticeships across England. Our courses are developed in collaboration with specialist curriculum experts to ensure our training programmes offer the very best knowledge and skills to help our learners become exceptional.

How we work

At Apprenticeship Connect, we understand that everyone is different and what works for one individual may not work for another. So, we take time to get to know you and understand what motivates you, what your interests are and what you want to achieve. Our courses are tailored to the specific training needs and future aspirations of each and every one of our learners. We create individual learning plans that are as unique as you are, ensuring you receive the very best support to get ahead in your chosen career.



Our record

We have a proven track record of helping individuals achieve their goals, but don't just take our word for it. Our independent feedback scores and learner achievement rates speak for themselves:

External reviews

Here's how our learners rate us:

facebook.

4.3/5 ★★★★★

Google

4.4/5 ★★★★★

Learner statistics



95%

Remain in employment after course completion*

*Apprenticeship Connect data 2018/19 (excluding respondents with 'unknown' destinations)



77%

of students say an AAT qualification increased their earning potential*

*AAT Salary Survey 2019

Our partners



Education & Skills
Funding Agency



aat

About Assistant Accountants

An assistant accountant provides support to internal and external customers and will work predominately either as an assistant accountant within practice or alternatively within the finance function of an organisation. Part of their role will involve assisting in the day to day financial activities such as data entry, month end management accounts and/or year-end financial statements. In addition, the assistant accountant may find themselves involved in regulatory financial requirements such as the completion of VAT returns or assisting in the preparation of tax computations.

About the course

The Assistant Accountant Level 3 course provides learners with the knowledge and skills required to become a certified accounting professional. Our course is expertly tailored to the job role of an assistant accountant and will teach you the skills required to assist with day to day financial activities such as data entry and month end management accounts and/or year-end financial statements. The training we deliver will teach you how to process quality and accurate information by applying business knowledge and ethical standards to real world practices. The Assistant Accountant Level 3 course creates a concrete platform for professional development within the accounting sector.

Our tutors

All our tutors have an employment background in accounting and real-world exposure to the assistant accountant job role requirements. As a business, we invest heavily in continuous professional development (CPD) and our tutors receive regular training to ensure we are continually improving our service. Our tutors are all certified, Disclosure and Barring Service (DBS) checked and quality checked to ensure you receive the very best training and support throughout the programme.

Course information

Standard reference:	ST0002
Course duration:	18 months
Suitable for:	Assistant Accountant Accounts Clerk Sales Ledger Clerk
Certification:	aat
Course fee:	£8,000 Our training courses are either funded by the Government or by employers, depending on the size of the company. Learners are not required to contribute towards the cost of training in any way.

Eligibility criteria

To qualify for an apprenticeship course, the following criteria must be met:

- be aged 16+ at the time of enrolment
- be a citizen of the UK or European Economic Area (EEA), or have lived in the UK or EEA for the past three consecutive years
- be in full-time employment, working a minimum of 30 hours per week*
- not already hold a qualification at the same level or above in the area that you wish to study

**our recruitment team can support you to find a suitable job role as part of your enrolment process.*

Entry requirements

To be enrolled onto the Assistant Accountant Level 3 course, you must:

- have achieved English and maths GCSEs at a minimum of or above grade C/grade 4 or functional skills level 2 (or equivalent)
- have successfully completed the Assistant Accountant Level 3 entry assessment and achieved a minimum score of level 2 in English and maths initial assessment
- be employed within a job role in which your day-to-day responsibilities support the course syllabus

Course delivery

20% off-the-job training

Throughout the duration of your course you will spend a minimum of 20% of your contracted working hours studying for your apprenticeship. The focus of off-the-job training is to teach you a variety of new skills specifically related to your job role, rather than assess your existing skills and ability to complete work related tasks. This will be a combination of tutor delivery, employer support and tutor guided independent study.

Digital resources

When studying at Apprenticeship Connect, you will be provided access to digital resources for the course you are studying. Our e-learning platform allows 24/7 access to syllabus information, learning aids, online assignment submission and a messaging platform to contact your tutor should you require additional support.

Learning support

We provide additional support to learners with learning difficulties and those with physical disabilities. We can provide resources such as a scribe or large-print documents, and can facilitate other reasonable adjustments to ensure that an individual with learning difficulties or a physical disability is not at a disadvantage when completing their course.

Study time

All time spent studying will be recorded within your personal training diary and your progress will be frequently monitored to ensure you are on track. The time you will need to spend studying is calculated using the following formula:

Total hours required =

$[(\text{no. of weeks up to gateway} - \text{statutory annual leave}) \times \text{no. contracted working hours per week}] \times 0.2$

Here's an example:

Weeks up to gateway:	78 (18 months)
Statutory Annual Leave within programme duration	8.4 weeks
Contracted hours per week:	40
Total study time:	557 hours
Average study time per week:	8 hours

Blended learning

Our courses are delivered through blended learning. This means you will have access to a combination of tutor-led teaching sessions as well as online training and independent study.

Teaching methods may include:

Theory and knowledge:	<ul style="list-style-type: none">lecturesrole playsimulation exercisesonline learningindustry visitsindependent research
Practical:	<ul style="list-style-type: none">shadowingmanufacturer trainingone-to-one tuition
Tasks:	<ul style="list-style-type: none">learning supporttime spent writing assignments

Tracking your progress

Throughout the course, your tutor will assess your performance to monitor your progress and tailor your teaching and learning to you as an individual. Your tutor will regularly collect evidence of your development and store it within your e-learning account. This will allow us to review the skills and knowledge you have learnt and continually tailor your individual learning plan to your training needs.

Typical methods of assessment may include:

- Reviewing tasks and projects
- One-to-one discussions
- Personal and professional development reviews
- Mock assessments

Course structure

All our courses follow a four-stage structure that includes entry assessments, course delivery, checking progress and assessing development. These stages are:

Initial Assessments

Prior to enrolment, you will be required to complete initial assessments in English and maths to determine the level you are currently working towards. If you are currently employed within a job role which supports the course curriculum, you will be required to complete an entry assessment form to confirm job suitability. If you are applying for an apprenticeship role sourced by us, this will be completed by our team.

On-programme Learning

Throughout the duration of the course, you will be supported by your employer and Apprenticeship Connect tutor to develop the competencies necessary to become a certified accounting professional. On-programme learning will include the teaching needed to help you develop the knowledge, skills and behaviours outlined within the apprenticeship standard as well as the training required to achieve your AAT Level 3 Advanced Diploma in Accounting. Where necessary, you will also be supported to pass Functional Skills at the level stated within the course outline.

Gateway

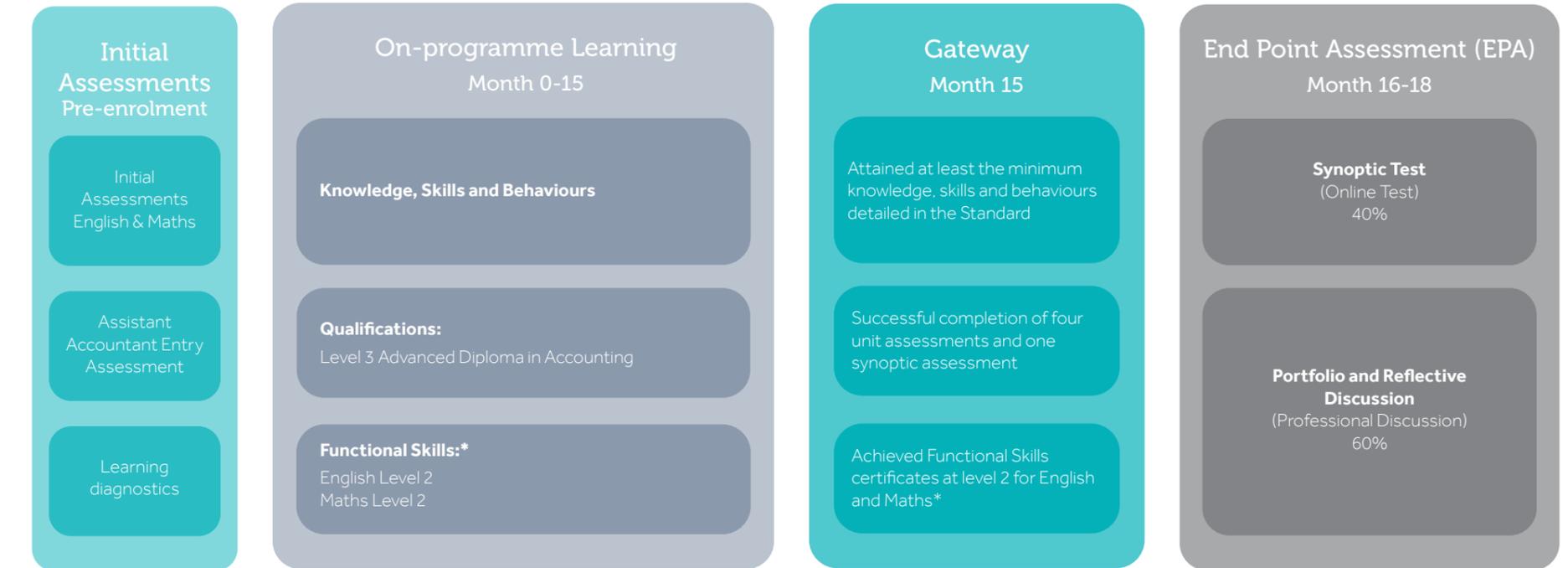
Before you are able to progress to your end point assessment, your tutor and employer will make the necessary checks to ensure you have gained the knowledge, skills and behaviours required to complete your course.

End Point Assessment (EPA)

All apprenticeship standards contain compulsory end point assessments which a learner must pass in order to achieve their completion certificate. The EPA takes place once you have completed your on-programme learning and you have successfully met the criteria outlined within the gateway.

Course outline

The Assistant Accountant Level 3 course is delivered over 18 months. At the end of month 15, we allow a three-month period for learners to prepare for and sit their EPA. Our tutor led training is always delivered during the first two weeks of the month so not to interfere with month end procedures.



**If you have already achieved GCSE grade C/grade 4 or above in English and maths, or equivalent, you may be exempt from this element of the syllabus.*



Certification

Apprenticeship courses are developed by trailblazer groups made up of a minimum of 10 employers as well as professional bodies and trade associations, ensuring you study a curriculum that is tailored to a real-world job role. All our courses are approved by the Institute for Apprenticeships and Technical Education (IFATE) and our curriculums are developed with consideration of industry leading awarding body standards, guaranteeing you work towards an approved, professional certificate that is highly relevant in your chosen industry. Completing an apprenticeship will help you develop the knowledge and skills required to excel in your chosen career, providing a concrete foundation for future growth.

aat

The Association of Accounting Technicians (AAT) is the UK's leading qualification and membership body for vocational accountants. As an Apprenticeship Connect learner you will achieve the AAT Advanced Diploma in Accounting and receive student membership to AAT whilst you are studying towards your apprenticeship standard. As an AAT student member you will have access to a range of AAT support resources to help you succeed in your studies as well as exclusive rewards and discounts. AAT membership demonstrates a level of excellence and work-readiness that is sought after by employers.

After you have successfully completed your course, you will be eligible to apply for AAT associate bookkeeping membership which will demonstrate your bookkeeping skills and expertise to employers, colleagues and clients. You will be able to promote your professional recognition using the designatory letters AATQB after your name and can even apply to become self-employed and offer bookkeeping services. AAT accreditation signifies to industry professionals that you have received expert, quality training and increases your opportunities for career progression.



Course contents

The Assistant Accountant Level 3 course will teach you the knowledge, skills and behaviours (KSBs) outlined within the apprenticeship standard. These learning outcomes will be assessed within your end point assessment. The KSBs listed are all mandatory learning outcomes and your on-programme learning will be centred around these areas of development:

Knowledge
Business awareness
IT systems and processes
Ethical standards
Financial accounting and reporting
Management accounting

Skills
Analytics
Communication
Producing quality and accurate information
Using systems and processes
Problem solving

Behaviours
Embracing change
Adding value
Ethics and integrity
Personal accountability
Productivity
Team work and collaboration

Course qualifications

In order to pass the Assistant Accountant Level 3 course you are required to complete a mandatory qualification as part of your on-programme learning. The AAT Advanced Diploma in Accounting will teach you to master more complex accounting disciplines including financial processes, advanced bookkeeping, final accounts and ethical practices for accountants. AAT qualifications are universally respected and internationally recognised and AAT qualified members are desired by employers for their knowledge, skills, diligence and enthusiasm. AAT is the most recognised professional body in the accounting industry, demonstrating you are qualified by a reputable body of the highest quality.

We have devised our curriculum to encompass the Level 3 Advanced Diploma in Accounting at the heart of our delivery, ensuring all training we deliver is underpinned by a leading industry recognised qualification. The units covered in the AAT Advanced Diploma in Accounting are:

Level 3 Advanced Diploma in Accounting
Mandatory units
Advanced bookkeeping
Final accounts preparation
Management accounting: costing
Indirect tax
Ethics for accountants
Spreadsheets for accounting

How will the qualification be assessed?

You must successfully complete four unit assessments and one synoptic assessment to achieve this qualification. All assessments are conducted by AAT within set time constraints and are completed online at an approved centre under controlled conditions. The assessments are staggered throughout your course duration and each assessment will be sat after you have completed the relevant training and activities required to meet the assessment criteria.

How are the assessments weighted?

Advanced bookkeeping = 20%
Final accounts preparation = 15%
Management accounting: costing = 20%
Indirect tax = 10%
Synoptic assessment = 35%

How is the overall grade determined?

You will be awarded an overall qualification grade (Distinction, Merit, Pass). These weighted assessment percentages for each unit within the qualification are combined to arrive at a percentage mark for the whole qualification. The overall grade boundaries for the Advanced Diploma in Accounting are:

Grading	
Distinction	90–100%
Merit	80–89%
Pass	70–79%
Fail	0–69% (or failure to pass one or more assessment(s))

Example programme of study

Our Assistant Account Level 3 course is delivered through a combination of blended learning guided by your Apprenticeship Connect tutor, employer-led training and self-directed study. You will take part in tutor-led training sessions each week and apply your knowledge and skills to your day-to-day workplace responsibilities between sessions. Between teaching sessions, you will be required to complete online training set by your tutor, as well as complete tutor guided independent study tasks. During this time you will also receive training provided by your employer.

Month	Apprenticeship Connect tuition	Tutor guided independent study	Employer tuition	Functional Skills	Progress evaluation
1	The Fundamentals of Bookkeeping: Part 1 <ul style="list-style-type: none"> Overview of the Accounting System Introduction to Bookkeeping Part 2 Accounting for VAT Trial balances Suspense and the journal 	<ul style="list-style-type: none"> Assignment: Growth Mindset Background Reading: What do Accountants Do? Pre-course reading: Introduction to Bookkeeping Part 1 	<ul style="list-style-type: none"> Introduction to the organisation, values and mission Policies, procedures and timescales for posting source documents to accounting systems 	Embedded within teaching and learning	<ul style="list-style-type: none"> Tasks and processes Ethical threats and safeguards Fundamental British Values VLE activities
2	The Fundamentals of Bookkeeping: Part 2 <ul style="list-style-type: none"> Irrecoverable and doubtful debts Capital and revenue expenditure Accounting for depreciation Accounting for disposals of non-current assets 	<ul style="list-style-type: none"> Written exercises Background and wider reading 	<ul style="list-style-type: none"> How to code transactions Computerised data entry Shadowing Data protection 	Embedded within teaching and learning	VLE activities
3	<ul style="list-style-type: none"> Advanced Bookkeeping Control accounts Payroll Accounting concepts Ethical principles 	<ul style="list-style-type: none"> Assignment: The Purpose of Published Accounts Written exercises 4-6 pieces of portfolio evidence 	<ul style="list-style-type: none"> Business objectives Equality and diversity Meeting customer and supplier needs Prioritising workloads Accruals and payments 	Embedded within teaching and learning	<ul style="list-style-type: none"> Analysing job descriptions Organisational charts VLE activities
4	<ul style="list-style-type: none"> Final Accounts Preparation Business structures Sole traders and partnerships The accounting equation Accounting for incomplete records 	<ul style="list-style-type: none"> Portfolio building Written exercises Research tasks 4-6 pieces of portfolio evidence 	<ul style="list-style-type: none"> Taking ownership of a function Month-end reconciliation Reporting and analysis 	Embedded within teaching and learning	<ul style="list-style-type: none"> Advanced Bookkeeping exam Portfolio review Professional discussion VLE activities
5	<ul style="list-style-type: none"> Management Accounting: Costing Responsibility centres Cost classifications Inventory control Labour costs Absorption costing 	<ul style="list-style-type: none"> Portfolio building Written exercises Research tasks 4-6 pieces of portfolio evidence 	<ul style="list-style-type: none"> Taking ownership of a function Month-end reconciliation Reporting and analysis 	Embedded within teaching and learning	<ul style="list-style-type: none"> Final Accounts Preparation exam VLE activities

*the programme of study may change, subject to syllabus changes and the training requirements of individuals

6	<ul style="list-style-type: none"> Management Accounting: Costing Variance analysis Process costing Marginal costing Decision-making 	<ul style="list-style-type: none"> Assignment: Direct and Indirect Taxes Written exercises Research tasks 4-6 pieces of portfolio evidence 	<ul style="list-style-type: none"> Building rapport, trust and sound relationships with customers/clients Flexibility and adaptability to change Managing objections and conflict 	Embedded within teaching and learning	<ul style="list-style-type: none"> Portfolio review Professional discussion VLE activities
7	<ul style="list-style-type: none"> Indirect Tax Calculating and accounting for VAT HMRC powers Compulsory registration VAT and tax points Trade and settlement discounts Partial exemption 	<ul style="list-style-type: none"> Written exercises Research tasks 4-6 pieces of portfolio evidence 	<ul style="list-style-type: none"> Basic tax principles Collaborative projects Accounting for VAT (if applicable) Communicating through a range of media 	Embedded within teaching and learning	Management Accounting: Costing exam
8	<ul style="list-style-type: none"> Ethics for Accountants Threats and safeguards Business ethics Tax avoidance The accountant in practice Operational risk Civil and criminal law 	<ul style="list-style-type: none"> Written exercises Research tasks 4-6 pieces of portfolio evidence 	<ul style="list-style-type: none"> Reconciliation Closing monthly accounts Spreadsheet functions 	Embedded within teaching and learning	Indirect Tax exam
9	<ul style="list-style-type: none"> Spreadsheets for Accounting Spreadsheet design and formatting Formulas and functions Conditional formatting Charts and graphs 	<ul style="list-style-type: none"> Written exercises Research tasks 4-6 pieces of portfolio evidence 	<ul style="list-style-type: none"> Reporting on and interpreting financial information Progression opportunities 	Embedded within teaching and learning	VLE activities
10	<ul style="list-style-type: none"> Spreadsheets for Accounting Data validation Spreadsheet protection Pivot tables 'What-if' analysis 	<ul style="list-style-type: none"> Written exercises Research tasks 4-6 pieces of portfolio evidence 	<ul style="list-style-type: none"> Demonstrate cultural awareness in communications with others Progression opportunities 	Embedded within teaching and learning	VLE activities
11-13	<ul style="list-style-type: none"> EPA preparation Portfolio support 	<ul style="list-style-type: none"> Gateway checklist and submission for EPA 	<ul style="list-style-type: none"> EPA preparation 	Embedded within teaching and learning	Mock EPA and support
14-15	Sit End Point Assessments				

End Point Assessment (EPA)

The EPA takes place after block 8, once you have completed your on-programme learning and your readiness to complete the apprenticeship has been determined. The EPA enables you to prove your competence in the role of an assistant accountant and will be facilitated by an independent end point assessment organisation. Your employer and Apprenticeship Connect tutor will guide you through your EPA and advise you on the best approach to take towards your assessment.

What does the EPA consist of?

For the Assistant Accountant Level 3 course, you are required to complete two assessments. The two methods of assessment will build a cumulative picture of how well you have met the requirements of the apprenticeship standard. The overall grade you are awarded will be derived from the combined grade of both EPA requirements, subject to the assessment weighting. In order to pass the overall apprenticeship, you must achieve a pass in both assessment methods. The overall grade boundaries for the Assistant Accountant Level 3 apprenticeship standard are:

Grading	
Distinction	Distinction in both assessment methods
Pass	Pass in both assessment methods
Fail	Fail in one assessment method

Synoptic Test	
Assesses:	The knowledge and skills gained throughout the on-programme stage and detailed in the standard.
Assessment type:	<ul style="list-style-type: none"> Online test
Task:	Complete an online test in response to a given scenario.
Assessment requirements:	<ul style="list-style-type: none"> Sat at an approved exam centre Conducted online To be completed within 3 hours
Weighting:	40%

Portfolio and Reflective Discussion	
Assesses:	Presents a range of evidence produced in the work-place to show that the learner has met the knowledge, skills and behaviours detailed in the standard. The reflective discussion will be a structured interview to examine this evidence and the learner journey in more detail.
Assessment type:	<ul style="list-style-type: none"> Submission of portfolio of evidence to support discussion Reflective discussion
Task:	Complete a reflective discussion, supported by the portfolio of evidence, exploring the work and how it was carried out in more detail.
Assessment requirements:	<ul style="list-style-type: none"> A minimum of 60 minutes of reflective discussion is required
Weighting:	60%

FAQs

Do I have to be in full-time employment to enrol onto this course?

In order to enrol onto one of our courses, you must be employed a minimum of 30 hours per week. If you are not already employed in a role that meets our entry requirements, we will work with you to find a suitable role that supports your career aspirations.

Will I be entitled to paid annual leave whilst studying?

Throughout your programme you will be entitled to the same statutory leave entitlement and have the same right to Statutory Sick Pay (SSP) as other employees. To calculate your statutory leave entitlement please visit www.gov.uk/holiday-entitlement-rights.

If I apply for a job vacancy as part of my course how much will I be paid?

Each vacancy we advertise is different and the salary you receive will be dependent on the employer, role and industry you apply for. The roles we advertise are apprentice positions, however, we encourage our employers to pay above the NMW for apprentices and many of our positions include performance-related incentives. Further guidance on the NMW for apprentices can be found online at www.gov.uk/national-minimum-wage-rates.

What happens if my employer doesn't allow me time to study?

All employers are legally required by the UK Government to allow you 20% of your contracted working hours to study towards your course. If you are having difficulties with your employer, please speak to your Apprenticeship Connect tutor.

What happens if I fall behind?

Your tutor will be closely monitoring your progress with regular reviews to ensure you are on track. If at any point your development is not where it should be, your tutor and employer will work with you to update your individual learning plan and ensure you get up to speed.

What happens when I finish my course?

At the end of your course, if we have placed you into your role, your employer will decide whether they will continue to employ you as a full-time member of staff and you'll have the opportunity to decide which steps you take next. Your tutor will talk to you about career progression and you may also wish to progress onto a further training course with Apprenticeship Connect.



Want to apply?

Call our dedicated team on the hotline number below to find out about your next steps:

Courses hotline: 020 8296 6930

Are you unsure if our courses are right for you? Our careers advisors are always on hand to offer advice and guidance to help you make the best decision to get ahead in your career. Speak to one of our team today to find out more about your options:

Advice hotline: 020 3829 6920



 apprenticeshipconnect.co.uk

 [Apprenticeship Connect](https://www.facebook.com/ApprenticeshipConnect)

 [Apprenticeship Connect](https://www.linkedin.com/company/ApprenticeshipConnect)

 [@ApprenticeshipC](https://twitter.com/ApprenticeshipC)

 [@ApprenticeshipConnect](https://www.instagram.com/ApprenticeshipConnect)

