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Appendices
Updates to this handbook

Since first publication of the CIMA end-point assessment technical specification handbook, the following areas have been updated.

<table>
<thead>
<tr>
<th>Version number</th>
<th>Date first published</th>
<th>What has changed</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.1</td>
<td>18 May 2018</td>
<td>DRAFT feedback is welcomed from key stakeholders, apprentices, tuition providers &amp; employers</td>
</tr>
<tr>
<td>0.2</td>
<td>June 2018</td>
<td>Beta version - published on end-point assessment website</td>
</tr>
<tr>
<td>1.0</td>
<td>August 2018</td>
<td>First official publication</td>
</tr>
</tbody>
</table>
Introduction

Purpose
This handbook provides technical information about the Level 4 Professional Accounting Technician apprenticeship end-point assessment for all individuals involved: apprentices, training providers, employers and assessors. Information included in this handbook is correct at the time of publication. However, the handbook may be updated from time to time to reflect any legislative, policy and/or operational changes.

To help you find the right information quickly, the handbook is structured into the following sections and chapters.
For further end-point assessment general administrative guidance and policies please refer to the End-point assessment administration and policy handbook.
The CIMA way

The Chartered Institute of Management Accountants (CIMA) is the world’s largest professional body of management accountants, with the most useful accounting qualification for a career in business.

Our members drive business decisions in companies, preserving value, protecting assets and chasing new opportunities. There’s no one industry, position or location to work in. Public or private, large or small organisations—chances are you’ll find our members there.

We update our syllabus regularly to keep on top of business trends and the needs of global employers.

To do that, we’re always researching and talking to employers to understand the types of people they need on their teams. With that information, we’ve developed a framework with the skills finance professionals need.

Our CGMA competency framework is designed to help management accountants and their employers understand the practical experience requirements and ongoing professional development.

Together with the American Institute of Certified Public Accountants (AICPA), we established the Chartered Global Management Accountant (CGMA) designation in 2012 to provide members with a new level of resources and recognition. More than 150,000 accounting and finance professionals hold the CGMA designation, making it the most widely held management accounting designation in the world.
CIMA’s approach to end point assessment

The Level 4 Professional Accounting Technician apprenticeship end-point assessment builds on CIMA’s occupational and assessment expertise. We have developed a new assessment which meets the specific requirements of the standard and assessment plan; yet continues CIMA’s tradition of assessing competence through authentic, task-based simulations, firmly grounded in the real world. CIMA’s end-point assessment embodies the aspirations of employers, whilst allowing every opportunity for the apprentice to demonstrate the knowledge, skills and behaviours (KSB) they have acquired throughout their apprenticeship programme.

The end-point assessment has two components.

The completion of a:

- Reflective statement and a supporting portfolio of evidence, as it relates to an apprentice’s own role and organisation.
- A synoptic role simulation examination to evaluate the apprentice’s competency in a broader context, beyond the potential scope of their role.

In consultation with employers and training providers, CIMA has designed an end-point assessment that drives the acquisition of the knowledge, skills and behaviours defined in the standard. Assessment features include:

- Task based simulations that match the core activities performed in the workplace (EPA1)
- Work based core activities and assessment criteria defined by employers for the reflective statement and portfolio (EPA2)
- A clear alignment between the role simulation exam and the reflective statement and portfolio to create a consistent experience for the Apprentice and application of theoretical concepts into practice.

The assessment design will support employers and training providers to prepare apprentices not just for successful completion of EPA, but will prepare an apprentice to perform their work role to a nationally recognised standard.

Overview of the end-point assessment process

Below is a diagram illustrating the end to end process from apprentice registration to results release.
Section 1
Role simulation exam (EPA1)

Overview - Understanding EPA1 requirements:

1. **Exam purpose**
   1.1. Assessment outcomes and weightings
   1.2. Mapping to the standard

2. **Exam design**
   2.1. Assessment principles
   2.2. Core activities
   2.3. Pre-seen materials

3. **Exam structure**
   3.1. Exam length and task format
   3.2. Exam item types

4. **Marking and grading**
   4.1. Results feedback
   4.2. Grading
   4.3. Marking approach
   4.4. Resits
1. Exam purpose

CIMA has designed a role simulation exam that delivers an authentic simulation of core tasks undertaken by an apprentice in the workplace. This synoptic case study style exam will assess the apprentice’s ability to analyse and respond to a typical set of business-related tasks through a simulation that reflects activities undertaken in a typical role at this level of competence.

Simulated business issues provide the opportunity to evaluate the apprentice’s competency in a broader context, beyond the potential scope of their role. The exam is synoptic drawing upon all aspects of the apprentices KSB throughout the apprenticeship programme. The apprentice is expected to demonstrate their familiarity with the context and interrelationships between the different knowledge areas of the standard. This reflects the cross functional working required in the workplace.

Pre-seen material is provided to the apprentice a number of weeks before the exam and will also be available during the exam. Prior study and analysis of the pre-seen material provides the knowledge base and industry context from which the apprentice can respond to the unseen material and exam requirements.

1.1. Assessment outcomes and weightings

On successful completion of the role simulation exam, the apprentice can confidently state:

- I can prepare financial reports and information which can be used by managers to make decisions and manage resources in order to add value to their organisation.
- I can add value to any organisation having achieved the following assessment outcomes:

<table>
<thead>
<tr>
<th>CIMA Assessment Outcomes</th>
<th>Exam Weighting</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A01) I understand the organisation’s systems, processes and internal controls.</td>
<td>10%</td>
</tr>
<tr>
<td>(A02) I can articulate the implications of ethical, corporate social responsibility (CSR) and regulatory considerations.</td>
<td>10%</td>
</tr>
<tr>
<td>(A03) I can produce relevant financial information on the organisation and its products and services.</td>
<td>40%</td>
</tr>
<tr>
<td>(A04) I can support managers to make informed decisions in the context of the business environment.</td>
<td>20%</td>
</tr>
<tr>
<td>(A05) I can analyse financial information in the context of the business environment to assist managers to evaluate performance.</td>
<td>20%</td>
</tr>
</tbody>
</table>
### 1.2. Mapping to the standard

CIMA’s end-point assessment outcomes map directly to the knowledge, skills and behaviours as defined by the standard. The assessment outcomes are synoptic and organically require the apprentice to draw across multiple knowledge, skills and behaviours to perform a simulated task relevant to their occupational role.

The table below shows the mapping of the role simulation exam assessment outcomes to the knowledge areas defined in the Level 4 Professional Accounting Technician standard.

<table>
<thead>
<tr>
<th>Knowledge domains</th>
<th>Role simulation exam assessment outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AO1</td>
</tr>
<tr>
<td>Knowledge domains</td>
<td></td>
</tr>
<tr>
<td>I understand the organisation’s systems, processes and internal controls.</td>
<td>✓</td>
</tr>
<tr>
<td>I can articulate the implications of ethical, CSR and regulatory considerations.</td>
<td>✓</td>
</tr>
<tr>
<td>I can produce relevant financial information on the organisation and its products and services.</td>
<td>✓</td>
</tr>
<tr>
<td>I can support managers to make informed decisions in the context of the business environment.</td>
<td>✓</td>
</tr>
<tr>
<td>I can analyse financial information in the context of the business environment to assist managers to evaluate performance.</td>
<td>✓</td>
</tr>
</tbody>
</table>

The technical knowledge will be understood and applied according to the relevant statutory and regulatory environment.
The table below shows the mapping of the role simulation exam assessment outcomes to the skills and behaviours defined in the Level 4 Professional Accounting Technician Standard.

<table>
<thead>
<tr>
<th>Level 4 Professional accounting technician standard.</th>
<th>Role simulation exam assessment outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competency</td>
<td>Skill or behaviour</td>
</tr>
<tr>
<td>I understand the organisation’s systems, processes and internal controls.</td>
<td>✓</td>
</tr>
<tr>
<td>I can articulate the implications of ethical, CSR and regulatory considerations.</td>
<td>✓</td>
</tr>
<tr>
<td>I can produce relevant financial information on the organisation and its products and services.</td>
<td>✓</td>
</tr>
<tr>
<td>I can support managers to make informed decisions in the context of the business environment.</td>
<td>✓</td>
</tr>
<tr>
<td>I can analyse financial information in the context of the business environment to assist managers to evaluate performance.</td>
<td>✓</td>
</tr>
</tbody>
</table>

The standard specifies a mix of a minimum of 3 skills or behaviours to be assessed in each task. Leadership and team working are assessed in the reflective statement and portfolio assessment component.
2. Exam design

2.1. Assessment principles

In consultation with employers, CIMA developed assessment outcomes and core activities (role related tasks) which situate the KSB firmly in an applied context and articulate clearly the approach to be taken in the role simulation exam.

The following diagram illustrates the underlying relationship between the three components of the exam design (assessment outcomes, core activities, and knowledge, skills and behaviours).
2.2. Core Activities

CIMA has identified six core activities which allow apprentices to demonstrate the assessment outcomes. The six core activities will be assessed in every examination. Each core activity has clear links to two or three assessment outcomes. All core activities are underpinned by ethics, corporate social responsibility (CSR) and regulation compliance; business awareness; after business awareness systems, processes and internal controls.

By their nature, the core activities are synoptic, requiring multiple KSB to respond effectively to the task requirements in the exam.

<table>
<thead>
<tr>
<th>All core activities underpinned by</th>
<th>CIMA core activities</th>
<th>CIMA assessment outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business awareness</td>
<td>A. Preparing and using costing information</td>
<td>(AO 3) I can produce relevant financial information on the organisation and its products and services.</td>
</tr>
<tr>
<td>(AO 1) I understand the organisation's systems, processes and internal controls.</td>
<td>B. Preparing budgets and assessing approaches to budgeting</td>
<td></td>
</tr>
<tr>
<td>(AO 2) I can articulate the implications of ethical, CSR and regulatory considerations.</td>
<td>C. Providing and interpreting information to support short term decision making</td>
<td>(AO 4) I can support managers to make informed decisions in the context of the business environment.</td>
</tr>
<tr>
<td></td>
<td>D. Evaluating performance using management information and financial statements</td>
<td>(AO 5) I can analyse financial information in the context of the business environment to assist managers to evaluate performance.</td>
</tr>
<tr>
<td></td>
<td>E. Recording financial transactions and adjustments</td>
<td>(AO 3) I can produce relevant financial information on the organisation and its products and services.</td>
</tr>
<tr>
<td></td>
<td>F. Providing information to assist the preparation of financial statements</td>
<td></td>
</tr>
</tbody>
</table>
2.3. Pre-seen materials

The purpose of the role simulation exam is to provide a context in which apprentices can demonstrate that they have acquired the skills and competencies associated with the Level 4 Professional Accounting Technician role. Pre-seen material is used to provide the apprentices with sufficient background information for them to immerse themselves in the scenario and role assigned to them and respond immediately to the tasks presented in the exam.

Both financial and non-financial data will be provided. The pre-seen material may include a range of documents including, but not limited to:

- Organisation background and history
- Industry background
- Budgets
- Costing schedule
- Product information
- Extracts from the annual report and/or financial statements
- Organisation charts
- Correspondence – emails, memos etc.
- Slide presentations

A searchable version of the pre-seen material will be available in a pop up window in the test driver for the duration of the exam. Apprentices should not need to consult the pre-seen material often during the exam – it is primarily provided for reference and reassurance.

The same pre-seen will be used for all exams within a 12 month period. The end of the pre-seen material will be the starting point for all versions of the exam based on it. Apprentices will not be disadvantaged if they have not sat a previous version of the exam and vice versa.

Fresh information will be provided during the course of the exam and apprentices will need to respond to this. Pre-prepared answers, which do not take into account the new information provided, will not score highly.
3. Exam structure

The Role Simulation exam will be held up to 6 times per year. Pre-seen material will be provided in advance of the exam to tuition providers and apprentices for preparation purposes. The exam will be delivered on computer and taken under timed controlled conditions at a Pearson VUE approved test centre.

3.1 Exam length and task format

Exam length (3 hours)
The six Core Activities (A-F) will be assessed in every examination. There will be four main tasks of 45 minutes made up of several sub-tasks. Each main task has a mix of objective test questions (OTQ) and constructed response (CR) items. Apprentices will have up to 3 hours in total to complete the exam.

Exam format
Every examination will follow a similar format:

<table>
<thead>
<tr>
<th>Task 1</th>
<th>Task 2</th>
<th>Task 3</th>
<th>Task 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 OTQ</td>
<td>3 OTQ</td>
<td>3 OTQ</td>
<td>1 CR</td>
</tr>
<tr>
<td>2 CR</td>
<td>2 CR</td>
<td>2 CR</td>
<td></td>
</tr>
</tbody>
</table>

- One task assesses costing (A) and/or budgets (B) (25 marks)
- One task assesses financial transactions (E) and/or preparation of financial statements (F) (25 marks)
- One task assesses decision making (C) or evaluating performance (D) (15 marks)
- Either: Decision making (C) or Evaluating performance (D) (20 marks)
- Will include business communication (5 marks)
3.2. Exam item types

A range of item types will be used in the role simulation exam as follows:

<table>
<thead>
<tr>
<th>Objective test questions (OTQ)</th>
<th>Constructed response (CR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Multiple choice</td>
<td>Essay/written response.</td>
</tr>
<tr>
<td>• Multiple response</td>
<td>May include some long-form calculations and/or tabulation of data.</td>
</tr>
<tr>
<td>• Fill in the blank</td>
<td></td>
</tr>
<tr>
<td>• Hot spot</td>
<td></td>
</tr>
<tr>
<td>• Drag and drop</td>
<td></td>
</tr>
</tbody>
</table>

OTQs will be computer scored. Partial marking will apply to OTQs worth more than 1 mark.

An exam tutorial is available on the CIMA website and in the test centre immediately before the exam to allow apprentices to familiarise themselves with the different item types and computer software used in the exam.
4. Marking and grading

4.1. Results and feedback

The overall grade for the role simulation exam is awarded a pass or distinction. EPA1 results and feedback includes the following elements:

**Overall grade**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fail</td>
<td>Overall has not achieved the assessment outcomes and has demonstrated limited competence against the knowledge, skills and behaviours as defined by the standard</td>
</tr>
<tr>
<td>Marginal Fail</td>
<td>Overall has partially achieved the assessment outcomes and has demonstrated a good level of competence against some of the knowledge, skills and behaviours as defined by the standard</td>
</tr>
<tr>
<td>Pass</td>
<td>Overall has achieved the assessment outcomes and demonstrated a high level of competence against the knowledge, skills and behaviours as defined by the standard</td>
</tr>
<tr>
<td>Distinction</td>
<td>Overall has achieved the assessment outcomes and demonstrated an exceptionally high level of competence against the knowledge, skills and behaviours as defined by the standard</td>
</tr>
</tbody>
</table>

**Sectional feedback**

Sectional feedback provides an indication of performance against the four main tasks that make up the role simulation exam. It is reported as proficient or not proficient.

Sectional feedback allows apprentices who are unsuccessful in the exam to (work with their training provider) understand where further work/study/development is required before attempting the exam again.

CIMA also provides grade descriptors which include pass and distinction criteria (see appendix A). Descriptors provide a clear and consistent way of describing different levels of attainment against the role simulation exam assessment outcomes and core activities.

The descriptors are based on the knowledge, skills and behaviours expected of a Level 4 Professional Accounting Technician. The descriptors offer a consistent way to describe how well an apprentice performed in the exam or can be used to identify where performance may have fallen short of the national standard.

Further information about how to interpret end-point assessment results and feedback can be found at end-point assessment results page. Pre and post exam support resources will also be available from the end-point assessment website.
4.2. Marking approach

The role simulation exam will be delivered on computer at Pearson VUE testing centres. The exam uses objective test questions which will be autoscored by computer and constructed response items which will be human marked by experienced examiners. Results will be available within 6 weeks.

Exam responses are assessed at a standard that can be reasonably expected of an apprentice after completing a minimum of 12 months on-programme learning and work experience. Assessment decisions will be based on the quality of exam responses; how well the apprentice has addressed task requirements and applied their knowledge to the scenario presented in the pre-seen material and exam. Examiners will use grade descriptors and a detailed marking scheme to inform their decision and ensure they are applying their professional judgement consistently. All apprentices will be treated fairly regardless of the employer profile, type or size of organisation they work in.

All end-point assessment decisions are subject to rigorous internal quality assurance processes (standardisation and verification activities) before results are issued. CIMA reserves the right to undertake additional checks following the marking process to investigate any testing irregularities.

4.3. Grading

The Level 4 Professional Accounting Technician apprenticeship is awarded at three grade boundaries: fail, pass or distinction. The grade awarded is based on the results of the role simulation exam. In addition, an apprentice must complete and pass the reflective statement and portfolio component.

On successful completion of both parts of the end-point assessment, CIMA will notify and recommend that the Education Skills Funding Agency (ESFA) issue the apprenticeship certificate.

Can an apprentice improve their grade from a pass to a distinction?

Apprentices achieving a pass grade will not be eligible to retake the role simulation exam to improve their grade. It is important to recognise that apprentices achieving a pass grade are already demonstrating a high level of competence against the national standard and have met the requirements set for passing that element of the end-point assessment award of the apprenticeship.

4.4. Resits

Apprentices should only be entered for the end-point assessment when both the training provider and employer consider the apprentice to be well prepared and expected to pass the assessment. When an apprentice is unsuccessful in their exam, they should discuss their performance with their tutor and employer. From this discussion, an appropriate revision plan for the apprentice should be put in place, and completed in full, before a resit attempt is made.

There are no maximum number of attempts at the end-point assessment. However, if the apprentice fails one assessment component, it must be reattempted and passed within 12 months of the date that the other assessment component was passed. In the event that the 12 month period expires before the failed assessment is passed, the apprentice must re-attempt both assessment components.
Section 2
Reflective statement and portfolio (EPA2)

Overview - Understanding EPA2 requirements:

5. Assessment purpose
5.1. Assessment outcomes

6. Assessment design
6.1. Assessment criteria
6.2. Assessment brief
6.3. Core activities

7. Assessment structure
7.1. Reflective statement – task writing template
7.2. Portfolio evidence

8. Marking and grading
8.1. Results and feedback
8.2. Marking approach
8.3. Grading
8.4. Resits
8.5. Partial re-submissions

Appendices
A. Grade descriptors (EPA1)
B. EPA2 Assessment criteria (Gateway checklist)
C. EPA2 Submission checklist (required for submission)
D. Portfolio mapping template (support resource)
E. Reflective statement – task writing template (required for submission)
F. Reflective statement guidance
G. Reflective statement exemplar resources
H. Objective setting template (support resource)
5. Assessment purpose

The purpose of the Reflective statement and portfolio (EPA2) is for the apprentice to claim competence against the knowledge, skills and behaviours acquired through their practical work experience.

<table>
<thead>
<tr>
<th>Reflective statement</th>
<th>Portfolio</th>
</tr>
</thead>
<tbody>
<tr>
<td>The apprentice is required to produce a reflective statement that is</td>
<td></td>
</tr>
<tr>
<td>• evaluative – covers what the apprentice has done, how and why they have done it</td>
<td></td>
</tr>
<tr>
<td>• evidence based – presented in a portfolio, outcomes of significant and challenging tasks the apprentice has engaged in</td>
<td></td>
</tr>
<tr>
<td>• forward thinking – reflecting on positive outcomes including lessons learned and future improvements.</td>
<td></td>
</tr>
<tr>
<td>A portfolio of evidence that supports the claim of competence in the reflective statement.</td>
<td></td>
</tr>
<tr>
<td>The evidence should be synoptic in nature, drawing across different skills and behaviours to perform significant and challenging work based tasks.</td>
<td></td>
</tr>
<tr>
<td>The evidence can include outputs from work, independent feedback, observations and professional discussions.</td>
<td></td>
</tr>
</tbody>
</table>

5.1. Assessment outcomes

The completion of a reflective statement and portfolio provides an opportunity for the apprentice to demonstrate competency at the required level, as it relates to their own role and organisation.

At the end of the full apprenticeship programme, the apprentice will have a list of substantial achievements to add to their CV. The apprenticeship programme should encourage apprentices to be inspired, motivated and challenged; and enable them to make informed decisions about further learning opportunities and career pathways.

The apprentice will be able to confidently:

1. Draw together their skills, knowledge and understanding from across the full breadth of study and practical experience to tackle real life business tasks, challenges or issues.
2. Demonstrate how they can add value to an organisation.
3. Evidence a range of significant and challenging tasks they can perform to a consistently high national standard.
4. Explain why they have chosen a particular course of action.
5. Reflect on their own performance - process, outcomes and lessons learned.
6. Assessment design – Overview

The reflective statement and portfolio assessment process is broken down into following stages. Please refer to the individual chapters for detailed rules and guidance for each stage of the assessment process.

<table>
<thead>
<tr>
<th>Chapter 6.1 Assessment criteria</th>
<th>Chapter 6.2 Assessment brief</th>
<th>Chapter 6.3 Core activities</th>
<th>Chapter 7.1 Assessment guidance/templates</th>
<th>Chapter 7.2 Portfolio evidence</th>
<th>Electronic submission</th>
<th>Employer validation</th>
</tr>
</thead>
<tbody>
<tr>
<td>The employer confirms gateway requirements are met.</td>
<td>The employer sets practical work based objectives based on core activities</td>
<td>The apprentice engages in significant &amp; challenging tasks to meet objectives.</td>
<td>The apprentice completes 3 to 6 reflective tasks using the STAR template provided.</td>
<td>The apprentice completes portfolio to support reflective statement.</td>
<td>The apprentice uploads their reflective task templates and portfolio evidence onto the online MyCIMA apprentice portal.</td>
<td>The employer reviews and validates the reflective statement and portfolio evidence in the online MyCIMA employer validator portal.</td>
</tr>
</tbody>
</table>

Minimum 1 year on programme

<table>
<thead>
<tr>
<th>Chapter 8.1 and 8.2 Marking and grading</th>
<th>Chapter 8.3 Results and feedback</th>
<th>Chapter 8.4 and 8.5 Resits and partial re-submissions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each submission is reviewed and marked by Independent assessors</td>
<td>Results records are released within 8 weeks after submission/Employer validation</td>
<td>Resit rules Partial re-submission</td>
</tr>
</tbody>
</table>

May 17 2018
6.1. Assessment criteria

The assessment criteria and core activities (see section 6.3) were defined in collaboration with employers and shaped by the following principles.

"What does a typical day look like in the life of an apprentice?"

- What type/size of organisation do they work for?
- How specialised is the role?
- What tasks do they routinely perform at work?
- Who do they talk to?
- What information do they produce?
- What decisions do they make?
- Who are their primary contacts?
- What makes up the majority of their work?
- To what extent does contextual information shape their work?
- How much support and guidance do they need?

To pass EPA2 the apprentice is expected to successfully demonstrate the 12 competencies (skills and behaviours) defined in CIMA’s assessment criteria. The competencies in the assessment criteria are expressed as ‘I can statements’, using work based language that supports the development of a reflective portfolio based on a range of practical experiences. During the apprenticeship programme, the employer should provide the apprentice with opportunities to engage with significant and challenging work-based tasks that draw across different skills and behaviours in the assessment criteria.

The assessment criteria breaks down the 12 competencies (skills/behaviours) into smaller manageable steps which the apprentice will work towards throughout the programme.

Below is one example of the Communication skills broken down into smaller steps (sub-criteria).

Please refer to appendix B for the full range of assessment criteria and sub-criteria.

<table>
<thead>
<tr>
<th>Competency</th>
<th>Skill set</th>
<th>Assessment criteria (sub criteria)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I can select an appropriate medium and use it effectively to communicate with different stakeholders in different situations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I know who to work with</td>
<td>I can use appropriate media</td>
<td>I understand the context of my organisation</td>
</tr>
<tr>
<td>Peers within my immediate team</td>
<td>Written or verbal</td>
<td>I understand my organisation’s:</td>
</tr>
<tr>
<td>My line manager</td>
<td>- systems</td>
<td>- processes</td>
</tr>
<tr>
<td>Internal stakeholders from other departments</td>
<td>- internal controls</td>
<td>- business environment</td>
</tr>
<tr>
<td>External stakeholders (customers, suppliers)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Assessment criteria: Skills and behaviours

**Analysis**
- I can produce and interpret information in order to add value to my organisation

**Leadership (self-development)**
- I can reflect on my own performance and take action to develop my professional skills

**Quality & accurate information**
- I can apply my accounting knowledge to consistently produce clear and accurate information

**Systems and processes**
- I can use my organisation's internal systems and comply with its processes and procedures

**Adding Value**
- I can add value to my organisation by refining my working practices and providing information that positively influences management decisions

**Proactivity**
- I can take ownership for my own areas of responsibility and deliver results under pressure

**Communication**
- I can select an appropriate medium and use it effectively to communicate with different stakeholders in different situations

**Planning & prioritisation**
- I can plan and prioritise my own workload and coordinate input from others to meet work objectives

**Team working & collaboration**
- I can work effectively within a team and behave in a professional manner when collaborating with stakeholders

**Adaptability**
- I can be responsive to changes in the working environment and continue to work effectively

**Ethics and integrity**
- I can behave in an ethical manner

**Professional scepticism**
- I can question and, where appropriate, challenge the validity of information, assumptions and opinions
6.1.1. Gateway requirements

The employer/work place mentor and apprentice (and an approved training provider, as required) will jointly discuss the point at which the apprentice has completed the on-programme assessment and therefore is provisionally competent in all aspects of the standard. Whilst the apprentice (and an approved training provider, as required) will be instrumental, the ultimate decision as to whether or not the apprentice is ready to attempt end-point assessment will be made by the employer. At this point, the apprentice will be eligible to schedule their end-point assessment, which is designed to assess the competencies of the standard synoptically. It is envisaged that this will typically take place in the last two or three months of the apprenticeship.

The apprentice should discuss and agree a schedule with their employer and training provider for completing the end-point assessment.

To be eligible to schedule the end-point assessment apprentices must meet the following criteria:

- Achieved Level 2 standard in Maths and English
- Completed a minimum of 12 months on-programme learning.
- The apprentice must be deemed provisionally competent in relation to knowledge, skills and behaviours defined by the Standard.

The reflective statements and portfolio must be validated and signed off by the employer before submission.

During the end-point assessment student registration process, CIMA will require assurance from training providers and employers to determine an apprentice’s readiness for end-point assessment i.e. confirm an apprentice has achieved the gateway requirements.

6.1.2. Gateway checklist

The assessment criteria (appendix B) can be used by apprentices, employers and tuition providers as part of the gateway checklist.

We recommend that the assessment criteria is reviewed at each performance review meeting to evaluate progress against each skill and behaviour and to inform and refine the apprentice’s development plan.

We recommend that the objectives set by the employer allow the apprentice to engage in significant and challenging tasks/projects that synoptically draws across multiple skills and behaviours. For further guidance on end-point assessment objective setting please refer to Appendix H.
6.2. Assessment brief

The employer is required to:

1. Discuss and set the apprentice objectives that will provide sufficient opportunity for the apprentice to demonstrate all the skills and behaviours of the assessment criteria (Appendix B).
2. Each objective should be specific, measurable, achievable, realistic and time-bound (see Appendix H).
3. We recommend the SMART objectives should relate to at least three of the Core Activities (A to G) defined in section 6.3. A single objective may cover more than one core activity.

We recommend that the objectives are set at least six months prior to gateway and progress against these objectives are discussed and reviewed during monthly development meetings.

The apprentice is required to:

1. Select a minimum of three and a maximum of five significant and challenging tasks to meet their objectives. These tasks will make up the reflective statement.
2. Start thinking about tasks to reflect on in their statement using the prompts provided in the Task writing template. (Appendix F)
3. Demonstrate at least once how they have met the 12 competencies (skills and behaviours) as defined by the sub criteria of each competency. (Appendix B)

It is recommended that a single task covers multiple skills and behaviours. However, the apprentice is not expected to claim competence in all skills and behaviours in EACH task.

The evidence in the portfolio and the tasks must reflect recent performance within the last six months of the apprenticeship programme.

The apprentice is required to:

Collate evidence in a portfolio that supports each task and claim of competence across all the skills and behaviours defined in the assessment criteria.

Acceptable forms of evidence

1. Evidence must be from within the last six months prior to submission of EPA2.
2. This evidence can be taken from the apprentice’s training log or can include actual work product, emails, and written statements, excerpts from their performance appraisals, progress/development meetings and professional discussions.
3. This is a synoptic assessment and therefore apprentices should choose substantial pieces of evidence that map across multiple skills and behaviours.

Example portfolio mapping template can be found in Appendix D.
6.2.1. Client and organisation confidentiality

Any potentially sensitive information (such as clients’ personal details) or information specific to the organisation should be removed or redacted from evidence submitted for this part of the assessment. This is required of all accounting / taxation technicians and should be a skill that Apprentices develop with guidance from employers and training providers since it forms part of the “behavioural” aspects of the standard. However, it is important that all stakeholders involved in the apprentice’s development are aware of the need for confidentiality and actively encourage it, drawing attention to any instances where it is not being upheld. Further guidance is given below (section 7.2) on producing portfolio evidence which balances confidentiality and the information required by independent assessors.

6.3. End-point assessment core activities

During the apprenticeship programme, the employer (workplace mentor) must set the apprentice objectives that will provide sufficient opportunity for the apprentice to demonstrate all the skills and behaviours defined in the assessment criteria (standard).

We recommend that objective setting takes place at least six months prior to attempting the end-point assessment.

We recommend the apprentice’s objectives should relate to at least three of the Core Activities defined below.

CIMA, in collaboration with employers, identified core activities which allow apprentices to demonstrate their competencies as they relate to their own individual role and specific organisation. The use of core activities in the end-point assessment ensures that what the apprentice is asked to demonstrate in the assessment matches what they do at work. It helps to bridge the gap between theory and practice demonstrating how learned theoretical concepts and knowledge, defined in the standard, can be applied directly to activities in the workplace.
### All core activities underpinned by CIMA core activities

<table>
<thead>
<tr>
<th>Business awareness</th>
<th>CIMA core activities</th>
<th>CIMA assessment outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>(AO 1)</td>
<td>A. Preparing and using costing information</td>
<td>(AO 3) I can produce relevant financial information on the organisation and its products and services.</td>
</tr>
<tr>
<td></td>
<td>B. Preparing budgets and assessing approaches to budgeting</td>
<td></td>
</tr>
<tr>
<td></td>
<td>C. Providing and interpreting information to support short term decision making</td>
<td>(AO 4) I can support managers to make informed decisions in the context of the business environment.</td>
</tr>
<tr>
<td></td>
<td>D. Evaluating performance using management information and financial statements</td>
<td>(AO 5) I can analyse financial information in the context of the business environment to assist managers to evaluate performance.</td>
</tr>
<tr>
<td></td>
<td>E. Recording financial transactions and adjustments</td>
<td>(AO 3) I can produce relevant financial information on the organisation and its products and services.</td>
</tr>
<tr>
<td></td>
<td>F. Providing information to assist the preparation of financial statements</td>
<td></td>
</tr>
<tr>
<td></td>
<td>G. Contribute to organisation's corporate social responsibility (CSR) objectives and activities</td>
<td>(AO 2) I can articulate the implications of ethical, CSR and regulatory considerations.</td>
</tr>
</tbody>
</table>

All core activities are underpinned by ethics, corporate social responsibility and regulation compliance; business awareness; systems, processes and internal controls. By their nature, the core activities are synoptic, requiring the apprentice to draw across their full range of competencies to respond effectively to the demands of the role.

These core activities also form the basis of the role simulation exam (end-point assessment).

There is a deliberate and clear connection between EPA1 and EPA2 because the core activities underpinning both assessments are:

- contextually located in the real world
- underpinned by transferable skills applicable to a range of industries, organisation types and sizes
- based on common tasks applicable to the range of roles for a Level 4 Professional Accounting Technician.
7. Assessment structure

What is reflection and why is it important?

Reflection is a process of self-analysis. Apprentices are encouraged to analyse their work experiences and evaluate their own performance and skills in order to improve areas of weakness and to build on their strengths or aspects of their role they enjoy the most. It is normal to reflect quite naturally in our day to day lives, thinking about things that have happened, why they happened and whether we handled them well. As part of the apprenticeship programme, apprentices are asked to formalise their reflections in a written statement to explain what they have learned through their practical on-the-job experience and off the job training.

7.1. Reflective statement – Task writing template

Reflection is a purposeful activity that can be quite challenging and often takes lots of practice to get it right. To guide apprentices through their journey of self-discovery, CIMA has provided a task writing template (Appendix F) to help structure the reflective statements. Included in the template are some prompts for the apprentices to consider when drafting their reflective statement. These prompts will help them to explain the knowledge, skills and behaviours they have acquired and mastered during their apprenticeship journey.

To produce a reflective statement an apprentice must carefully consider what they have learned during their whole apprenticeship programme and how they might apply these experiences going forward, when faced with a new challenge or different context.

The apprentice is required to:

1. Select a minimum of three and a maximum of five significant and challenging tasks to meet their objectives. These tasks will make up the reflective statement.
2. Start thinking about tasks to reflect on in their statement using the prompts provided in the task template. (Appendix F).
3. Demonstrate at least once how they have met the 12 competencies (skills and behaviours) as defined by the sub criteria of each competency.

It is recommended that a single task covers multiple skills and behaviours. However, the apprentice is not expected to claim competence in all skills and behaviours in EACH task.

The evidence in the portfolio and the tasks must reflect recent performance within the last six months of the apprenticeship programme.
7.2. Portfolio evidence

**What to include in the portfolio**

In the portfolio there are likely to be different types of evidence. To make the compilation of the portfolio more efficient, evidence is categorised as follow:

**Electronic communication**
Photographs and digital recordings of professional discussions and presentations.

**Written communication**
- Testimonials/witness statements
  These are statements produced by others (e.g. supervisors, internal and external stakeholders) that observed the apprentice carrying out an activity or engaged in communication with them.
- Work products
  These are technical documents that were produced by the apprentice as a result of carrying out their work activities. For example, reports, completed templates or pro-formas, spreadsheets, minutes of meetings, presentation slides and notes, emails, letters
- Development outputs
  These are outputs resulting from development meetings. They may include reflective notes produced by the apprentice, notes produced by their mentor, learning/action plans developed etc.

**Other**

This is any other type of evidence that does not naturally fit into one of the above categories.

**Suitability of evidence**

Evidence in the portfolio should meet the following criteria:
- Sufficient: evidence must cover all aspects of the assessment criteria. As this is a synoptic assessment, the apprentice should be very selective about the evidence they put forward in the portfolio and choose evidence that will cover multiple skills and behaviours.
- Authentic: apprentices must be able to discuss and substantiate (justify) the evidence put forward. Apprentices must only submit evidence relating to their own performance.
- Relevant: all evidence should clearly relate to the task performed and therefore reflective statement. It is not necessary to include reference documents, training materials and other evidence that does not directly demonstrate the apprentice’s claim of competence.
- Current: evidence must be from the apprentice’s own performance within the last six months prior to submission.

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**Recommended word limit**

There is a minimum limit of 800 words and a maximum limit of 1200 words for each significant and challenging task using the task writing template. Together the tasks will make up the reflective statement.
8. Marking and grading

8.1. Marking approach
The reflective statement and portfolio will be marked by Independent assessors. Results will be available within 8 weeks from the date of employer validation and following quality assurance processes by CIMA.

Work submitted for the reflective statement and portfolio is assessed at a standard that can be reasonably expected of an apprentice after completing a minimum of 12 months on programme learning and work experience.

Assessment decisions will be based on the quality of response in the reflective statement and how well the portfolio evidence is used to support the claim of competence in the reflective statement. Independent assessors will use performance descriptors to inform their decision and to ensure they are applying their professional judgement consistently. All apprentices will be treated fairly regardless of the employer profile, type or size of organisation they work in.

All assessment decisions are subject to rigorous internal quality assurance processes (standardisation and moderation activities) before results are issued. CIMA reserve the right to undertake additional investigations following the moderation process to verify quality and consistency.

8.2. Grading
The Level 4 Professional Accounting Technician Apprenticeship is awarded at three grade boundaries: fail, pass or distinction. The grade awarded is based on the results of the role simulation exam. In addition, an apprentice must complete and pass the reflective statement and portfolio component.

On successful completion of both parts of the end-point assessment, CIMA will notify and recommend that the Education Skills Funding Agency (ESFA) issue the apprenticeship certificate.

8.3. Results and feedback
The overall grade for the reflective statement and portfolio is awarded as a fail or pass. Results feedback will include the following elements:

<table>
<thead>
<tr>
<th>EPA2</th>
<th>Pass</th>
<th>Fail</th>
</tr>
</thead>
<tbody>
<tr>
<td>An overall grade (Pass/Fail)</td>
<td>Competent in all 12 competencies (Skills and behaviours)</td>
<td>Not competent in one or more of the 12 competencies (Skills and behaviours)</td>
</tr>
</tbody>
</table>

Further information on how to interpret end-point assessment results and feedback can be found on our end-point assessment webpage.
8.4. Resits
Apprentices should only be entered for the end-point assessment when both the training provider and employer consider the apprentice to be well prepared and expected to pass the assessment. When an apprentice is unsuccessful in an assessment, they should discuss their performance with their tutor and employer. From this discussion, an appropriate revision plan for the apprentice should be put in place and completed in full before a resit attempt is made.

There are no maximum number of attempts at the end-point assessment. However, if the apprentice fails one assessment component, it must be reattempted and passed within 12 months of the date that the other assessment component was passed. In the event that the 12 month period expires before the failed assessment is passed, the apprentice must reattempt both assessment components.

8.5. Partial re-submission
An apprentice should only be entered for the end-point assessment when sufficient on/off the job training has taken place and the apprentice is consistently performing their role to the national standard. Apprentices are expected to treat every assessment opportunity with their best effort and not another mock or practice test opportunity. In rare, exceptional circumstances (i.e. borderline cases) an independent assessor may require additional evidence or clarification. We want to be fair to all our students and give them the opportunity to correct this omission at no extra cost, with minimum delay. This is classified as a partial re-submission. CIMA will provide clear feedback on what further evidence needs to be re-submitted and timescales for a partial re-submission. Please note partial re-submissions are limited to a single occurrence per apprentice.