



## End-point Assessment Handbook

- Level 4 professional accounting technician apprenticeship
- Level 7 accountancy professional apprenticeship

## Updates to this handbook

Information 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. Any such updates will be summarised below.

### Level 4 professional accounting technician apprenticeship: End-point assessment (EPA) technical specification handbook

Version	Date published	What has changed
0.1	18 May 2018	DRAFT feedback is welcomed from key stakeholders, apprentices, tuition providers & employers
0.2	June 2018	Beta version - published on end-point assessment website
1.0	August 2018	First official publication
3.0	March 2020	Published new combined handbook titled 'End-point assessment handbook' which merges the Level 4 EPA technical specification handbook, the Level 7 EPA technical specification handbook and the EPA assessment administration and policy handbook

### End-point assessment administration and policy handbook

Version	Date published	What has changed
0.1	18 May 2018	DRAFT feedback is welcomed from key stakeholders, apprentices, tuition providers & employers
0.2	June 2018	Beta version - published on end-point assessment website
1.0	August 2018	First official publication
2.0	December 2018	Added details for Level 7 Accountancy/Taxation Professional Apprenticeship
3.0	March 2020	Published new combined handbook titled 'End-point assessment handbook' which merges the Level 4 EPA technical specification handbook, the Level 7 EPA technical specification handbook and the EPA assessment administration and policy handbook

### Level 7 accountancy professional apprenticeship: End-point assessment technical specification handbook

Version	Date published	What has changed
1.0	December 2018	First official publication
3.0	March 2020	Published new combined handbook titled 'End-point assessment handbook' which merges the Level 4 EPA technical specification handbook, the Level 7 EPA technical specification handbook and the EPA assessment administration and policy handbook

### End-point assessment handbook

Version	Date published	What has changed
3.2	July 2021	Updated new process for self-enrolment and gateway conditional exam exam
3.1	April 2021	Update to some web links Misconduct disciplinary process
3.0	February 2020	Published this new combined handbook, which merges the three handbooks above

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# 1. Introduction

This handbook provides information about the end-point assessments (EPAs) for CIMA's accountancy apprenticeships at levels 4 and 7.

Content pertaining to all EPAs is discussed in the first few general sections of this handbook and the specifics covered in the relevant EPA section.

## Who is eligible for an apprenticeship?

Apprenticeships are suitable for:

- Anyone over the age of 16, who has the right to work in England and is employed for a minimum of 30 hours a week.
- Individuals who are ambitious and interested in a career of business or finance.
- School leavers.
- Graduates: Individuals who already hold a degree may be eligible for government apprenticeship funding, provided there is an opportunity to acquire new knowledge, skills and behaviours.
- New and existing employees/staff members. Employers can offer apprenticeships to existing staff wanting to improve their skill set and increase their contribution to the organisation, whilst gaining a nationally recognised qualification. The end-point assessment offers benefits to organisations of all sizes and industries in the private, public and charity sectors.

This handbook is for students ready to start their CIMA apprenticeship. For those who haven't yet made this decision, more general information about CIMA apprenticeships can be found at <https://www.cimaglobal.com/Our-locations/UK/Apprenticeships/Apprentices/>

## What is expected of an accounting apprentice?

### *Level 4 Professional Accounting Technician*

Individuals in the role of a professional accounting technician will have responsibility for creating, and/or verifying and reviewing, accurate and timely financial information within the organisation in which they are employed or on behalf of another organisation.

This will be performed in order to meet relevant ethical, professional and legal standards, and will utilise the individual's knowledge of the business systems and processes, as well as standard accounting practices. This role may exist in an accounting practice, a professional services company, HMRC or the accounting function of a business or other organisation.

Examples of roles as a professional accounting technician include, but are not limited to: assistant management accountant, assistant financial accountant, assistant auditor, accounts payable and expenses supervisor, commercial analyst, payroll manager, senior bookkeeper and financial officer.

### *Level 7 Accountancy Professional*

Accountancy professionals are recognised around the world as respected leaders in accountancy, finance and business. From providing strategic business advice to audited financial statements or driving mergers and acquisitions, a career as an accountancy professional can be diverse and challenging; it's not just about putting numbers into a

spreadsheet. Accountancy professionals use technical knowledge, skills and experience to lead organisations and people to make responsible and sustainable financial decisions. They are required to act in the public interest and must therefore maintain the highest standards of professional conduct and competency; upholding ethical behaviour and integrity at all times.

Accountancy professionals provide financial information and advice to organisations of all types and sizes; from owner-managed businesses to multinational organisations; from private enterprises to public sector institutions; from entrepreneurs to charities.

Examples of roles as an accountancy professional include, but are not limited to: financial accountant, management accountant, external auditor, internal auditor, financial analyst, management consultant, forensic accountant and business advisor.

## **Funding**

The funding bands that apply to approved standards are available at <https://www.gov.uk/government/publications/apprenticeship-funding-bands>

These bands reflect an upper limit on the amount of funding the government will provide. The cost of training will have to be negotiated by employers with training providers.

Further details on how the funding system works can be found at <https://www.gov.uk/guidance/manage-apprenticeship-funds>

## 2. Roles and responsibilities

The EPAs at levels 4 and 7 are similar in that EPA1 is a computer-based work simulation taken under exam conditions and EPA2 requires the apprentice to show, with a strong emphasis on self-reflection, how their work experience demonstrates various attributes prescribed by the standards. The responsibilities of the various stakeholders involved with the delivery of each type of EPA, regardless of level, are set out below.

Stakeholder	EPA1	EPA2
CIMA	<ul style="list-style-type: none"> <li>• Sets and marks the exams.</li> <li>• Makes final judgement on overall grade.</li> <li>• Notifies ESFA when an apprentice passes both EPAs.</li> <li>• Provides pre- and post-exam support resources.</li> </ul>	<ul style="list-style-type: none"> <li>• Produces assessment brief.</li> <li>• Provides templates for reflective statement/Project.</li> <li>• Reviews the assessment and makes pass/fail decision.</li> </ul>
Apprentice	<ul style="list-style-type: none"> <li>• Self-enrol onto the standard.</li> <li>• Reads and agrees to CIMA's EPA terms and conditions.</li> <li>• Books their exam online.</li> <li>• Sits their exam at an approved test centre or remotely.</li> </ul>	<ul style="list-style-type: none"> <li>• Attends regular progress review meetings with training provider and workplace mentor.</li> <li>• Prepares and submits EPA2 for employer validation.</li> </ul>
Training provider	<ul style="list-style-type: none"> <li>• Validating the apprentice's information via a monthly report.</li> <li>• Provides appropriate training to apprentice in preparation for the exam.</li> <li>• Completes gateway checklist and notifies CIMA of any exceptions.</li> </ul>	<ul style="list-style-type: none"> <li>• Undertakes regular progress reviews with the apprentice.</li> <li>• Provides 'off the job' training to help the apprentice develop the technical knowledge, soft skills and behaviours listed in the relevant standard.</li> <li>• Supports the apprentice's on-programme learning and preparation for EPA.</li> </ul>
Employer or workplace mentor	<ul style="list-style-type: none"> <li>• Provides appropriate training to apprentice in preparation for the exam.</li> <li>• Completes gateway checklist.</li> </ul>	<ul style="list-style-type: none"> <li>• Makes the final judgement about whether the apprentice has met the gateway requirements.</li> <li>• Completes gateway checklist.</li> <li>• Sets the apprentice objectives.</li> <li>• Creates opportunities for the apprentice to carry out significant and challenging tasks to meet objectives and write about in their EPA2 submission.</li> <li>• Undertakes regular progress reviews with the apprentice.</li> <li>• Validates the apprentice's EPA2 submission.</li> </ul>
ESFA	<ul style="list-style-type: none"> <li>• On successful completion of both EPAs (as notified by CIMA), issues apprenticeship completion certificate for the relevant level.</li> </ul>	

### 3. The apprenticeship journey

The apprenticeship journeys for levels 4 and 7 are very similar, consisting of the same four distinct phases. The overall duration (from the start of on-programme training to taking the end-point assessments) typically takes 18-24 months at level 4 and 36 months at level 7. However, this may vary due to prior qualifications and relevant work experience.

#### Registration

Before the journey starts, the apprentice must be employed in a relevant finance role and have a training provider before registering as a CIMA student.

Apprentices are responsible for self-enrolling for the end-point-assessment. This is then validated by the training provider. Further details about the end-point assessment registration process can be found at <https://www.cimaglobal.com/Our-locations/UK/Apprenticeships/epa/process/>

#### Phase 1 – On-programme training and assessment

This phase begins when the apprentice is registered. The purpose of the on-programme training is to ensure that the apprentice is making good progress towards full competence ahead of attempting the end-point assessment. The recommended approach to on-programme training is through a combination of examinations and work experience. Training logs must be kept.

The accounting apprenticeship standards do not mandate qualifications to form part of the on-programme learning. However, CIMA's Certificate in Business Accounting and the Professional Qualification provide a strong foundation for both the level 4 and level 7 Accountancy apprenticeship standards.

Phase 1 includes the acquisition of some of the prerequisites for apprentices, such as the achievement of Level 2 English and Maths and regular development meetings.

This phase also requires the apprentice to spend 20% of their time engaged in 'off the job training'. This is defined as learning and skills development that is undertaken outside of the normal day-to-day working environment and leads towards the achievement of an apprenticeship. This can include training that is delivered at the apprentice's normal place of work but must not be delivered as part of their normal working duties.

The off-the-job training must be directly relevant to the apprenticeship standard and may include:

- The teaching of theory (e.g. lectures, roleplaying, simulation exercises, online learning, manufacturer training).
- Practical training; shadowing; mentoring; industry visits and attendance at competitions.
- Learning support and time spent writing assessments/assignments.

#### Phase 2 – Prepare for end-point assessment

Training logs and development meetings should continue. Some of the gateway requirements can be ticked off too. The apprentice starts to prepare for EPA1 – using past

papers and familiarisation with the live pre-seen material. The apprentice can also start planning their approach to EPA2 – considering which of the skills and behaviours they are consistently demonstrating.

CIMA has prepared a wealth of resources, tools, guidance and templates to support apprentices prepare for both components of the end-point assessment. These are available at <https://www.cimaglobal.com/Our-locations/UK/Apprenticeships/Epa/>

### **Phase 3 – Gateway requirements**

The gateway refers to the requirements that need to be met in order for the employer to put forward their apprentice for EPA. To do this, the employer and apprentice (and an approved training provider) 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. The ultimate decision as to whether or not the apprentice is ready for EPA should be made by the employer.

At this point, the apprentice will be eligible to attempt the 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.

The EPA registration process is summarised [here](#)

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

- have achieved Level 2 standard in Maths and English
- have completed a minimum of 12 months on-programme training
- be deemed provisionally competent in relation to knowledge, skills and behaviours by the training provider and employer.

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

The reflective statement and portfolio/project report must also be validated and signed off by the employer before submission.

### **Phase 4 – Complete end-point assessment**

All apprentices must undertake two end-point assessments of the knowledge, skills and behaviours acquired throughout the apprenticeship programme. This is to ensure that the apprentice meets the standard set by employers and is fully competent in their role.

For each level, both EPA components must be passed in order to complete the apprenticeship. On successful completion, CIMA will notify the Education Skills Funding Agency (ESFA) and request the apprenticeship certificate.

### **Progression**



After completing the Level 4 Professional Accounting Technician apprenticeship, the natural progression route for the apprentice is to move onto the Level 7 Accountancy Professional apprenticeship.

Successful completion of the Level 7 Accounting Professional apprenticeship programme, along with the required work experience, includes the opportunity to directly apply for CIMA membership, free of charge.

A level 7 Apprentice can complete CIMA's [membership application form](#) and, subject to meeting CIMA's membership criteria, membership will be awarded shortly after. You will then be a fully qualified CIMA member with the globally recognised CGMA designation.

### **Support for apprentices**

Full tuition for the end-point assessment is delivered by accredited learning partners (registered training providers) who offer tailored off the job training. We offer administrative support to apprentices via our contact centre. The contact centre can be accessed via email or telephone:

Email: [cima.contact@aicpa-cima.com](mailto:cima.contact@aicpa-cima.com)

Telephone: 020 8849 2251

The following resources are also available:

- Regular e-newsletters offering key updates about the end-point assessment programme, including technical updates, qualification developments, upcoming events and new e-learning materials.
- Role simulation/case study tutorial (exam tutorial): an overview of the technology used to deliver the exam.
- Practice tests (question tutorials): an overview of the different question types used in the role simulation/case study.
- Reflective statement and portfolio/project report: templates; exemplar resources and assessment guidance.

### **Support for registered training providers**

Registered training providers who are preparing apprentices for their end-point assessment will be assigned a CIMA dedicated learning & development team to manage the relationship between the tuition provider and CIMA.

The team are on hand to support with the daily management and operational process of delivering CIMA qualifications and offer new training providers support to help them get set up. The team can also provide cohort data on candidate performance. This performance data will enable training providers to assess the effectiveness of their course planning and delivery. This information may feed into future course development to improve outcomes.

### **Support for employers**

We support employers sponsoring apprentices via our team of Business Development Managers (BDM) and apprenticeship coordinator; each employer will have a nominated contact in the team. BDMs are equipped to answer end-point assessment related queries, offer advice and provide employer support where necessary.

The BDM can provide links to registered training providers if one has not already been selected, as well as offer guidance on the process to register apprentices for their end-point assessment. Both the apprenticeship co-ordinator and BDM will work with the relevant

training provider account managers to provide support required to help progress apprentices through their end-point assessment.

Further information for employers can be found on the dedicated end-point assessment webpage [www.cimaglobal.com/EPA](http://www.cimaglobal.com/EPA)

## 4. Policies and procedures

### **End-point assessment exam scheduling terms and conditions**

The terms and conditions for assessment bookings, reschedules, cancellations, refunds and resits/retakes can be found [here](#).

### **Resits and retakes**

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.

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. If the 12-month period expires before the failed assessment is passed, the apprentice must re-attempt both assessment components.

Both retakes and resits may not be covered by the government funding (levy), so the apprentice should discuss with their employer who is eligible to pay for any additional fees associated with a resit or retake.

### **Retake**

When an apprentice is unsuccessful in one or both elements of EPA and requires further support and additional learning in order to pass. In this circumstance, an apprentice 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 re-take attempt is made.

### **Resits**

This is when an apprentice does not require any further support or additional learning in order to pass and is simply just re-sitting the assessment, after marginally failing an assessment attempt.

### **Special accommodation**

CIMA welcomes entries from apprentices with disabilities, learning difficulties or special requirements. We can provide reasonable adjustments, such as extra exam time, as appropriate to individual needs. Reasonable adjustments must not, however, affect the reliability or validity of assessment outcomes, nor must they give the learner an unfair advantage over other learners undertaking the same or similar assessments. As the needs and circumstances of each learner are different, any request for a reasonable adjustment will be considered on a case-by-case basis. Evidence of need will be required from a physician or other qualified healthcare professional. Further details of how to apply for special accommodations can be found [here](#).

### **Special consideration**

Special consideration forms a key part of ensuring that exams are fair. CIMA has a process in place which allows an apprentice to apply for special consideration if their exam performance was adversely affected by mitigating circumstances shortly before or on the day of the exam. Special consideration is a post-exam adjustment to a mark or grade to

reflect temporary illness, injury, recent bereavement of a close family member or other adverse circumstances which may have disadvantaged an apprentice's ability to take an assessment or demonstrate their normal level of attainment.

Special consideration can only go some way towards compensating an apprentice who has been disadvantaged due to unavoidable circumstances beyond their control. It is not always possible to reflect what might have been achieved in more favourable circumstances.

Only minor adjustments can be made to the overall grade awarded without undermining the standard of the exam. Similarly, where an exam requires a competence, criterion or standard to be met fully it may not be possible to apply special consideration.

The application process for special consideration takes the features of the different components of end-point assessment into account. Please refer to the [special consideration policy](#) for further details about what rules apply to a specific assessment.

### **Challenges to assessment results**

CIMA cannot adjust results after the assessment process is complete or results are published. CIMA's results process is overseen by our governance committee - CGMA Examination Board. The CGMA Examination Board ensure due process is followed and all necessary quality assurance checks are undertaken during the marking process to ensure accurate and reliable results.

CIMA does not accept challenges to results based on academic judgement or once results have been approved by our governance committee. If an apprentice feels their end-point assessment performance in either component was adversely affected by mitigating circumstances, please refer to the guidance issued in CIMA's special consideration policy.

Please note an application for special consideration must be received by the specified deadline and before exam results are issued.

### **Results enquiry service**

If an apprentice feels their assessment outcome does not reflect their performance, they can submit an enquiry of results via the CIMA contact centre. CIMA's results enquiry service includes a check of all processes and procedures leading to the issue of the outcome. The service does not include a review of the original marking.

### **Appeals**

If an apprentice is not satisfied with the response to their result enquiry or has concerns about the way their case has been handled, they can submit an appeal. All appeals should be submitted in writing to CIMA's contact centre. CIMA will escalate the appeal to CIMA's governance committee – the Appeals Panel. It is the committee's role to ensure the policy and process is implemented fairly and consistently. Please note the outcome of a complaint will not always result in a grade change if the Panel are satisfied due process has been followed.

### **Misconduct (testing irregularities and unfair practice)**

CIMA reserve the right to take appropriate action if an apprentice fails to comply with CIMA's EPA exam scheduling terms and conditions and EPA general terms and conditions. We also reserve the right to invalidate or withhold results when, in our judgment, there is reasonable grounds to question the validity of an assessment result when testing irregularities occur.

Testing irregularities refer to events that affect the administration of an exam or the authenticity of any part of the end-point assessment.

Unfair practices include:

- plagiarism or falsification which is copying directly from any other source without referencing the original source, taking or using another person's thoughts, work or ideas as your own
- duplication of (copying) all or parts of work produced and submitted by someone else
- allowing someone else to produce all or parts of your work
- using custom writing services which includes the use of any service which produces custom materials for a fee or other benefit.

### **Misconduct disciplinary process**

In the event that a case of misconduct is raised against you, whether due to a breach or potential breach of the EPA Terms and Conditions, engaging in Unfair Practices or otherwise one or more of the following actions will apply:

- your case may be referred to CIMA's governance committee(s), the Review Panel and/or Appeals Panel;
- your case may be subject to the [CIMA's Exam Standards Investigation Procedure](#);
- if you are a registered CIMA student, the Review Panel and/or the Appeals Panel may refer your case to CIMA's [Professional Conduct department](#) for further investigation and disciplinary action;
- if you are not a registered CIMA student, your CIMA apprenticeship status may be withdrawn and, if you are a registered CIMA student, member or apprentice, your CIMA student, CIMA member or CIMA apprentice status may be withdrawn.

In the case of End-point assessments, the Institute of Apprenticeships, External quality assurance agency (EQA) and apprentice's employer and tuition provider may also be notified of misconduct cases.

## 5. Level 4 EPA1 – role simulation exam

### 5.1 Exam purpose

CIMA has designed an exam that delivers an authentic simulation of core tasks undertaken by an apprentice in the workplace. This 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 competence in a broader context, beyond the potential scope of their role.

The exam is synoptic drawing upon all aspects of the apprentice's knowledge, skills and behaviours 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.

#### **Core activities**

CIMA has identified six core activities which allow apprentices to demonstrate their competence and prove that they can do the job. These are:

- A. Preparing and using costing information
- B. Preparing budgets and assessing approaches to budgeting
- C. Providing and interpreting information to support short-term decision-making
- D. Evaluating performance using management information and financial statements
- E. Recording financial transactions and adjustments
- F. Providing information to assist the preparation of financial statements

The six core activities will be assessed in every examination. By their nature, the core activities are synoptic, requiring the apprentice not only to have the knowledge but also to draw upon multiple skills and behaviours (see the standard) to complete the tasks in the exam.

## 5.2 Exam format

The exam will be delivered on computer and taken under timed controlled conditions at a Pearson VUE approved test centre.

There are four main tasks made up of several sub-tasks, and a mixture of objective test questions (OTQ) and constructed response (CR) items. Apprentices will have up to three hours in total to complete the exam, each task is typically 45 minutes.

Every examination will follow a similar format:

Task 1	Task 2	Task 3	Task 4
3 OTQ 2 CR	3 OTQ 2 CR	3 OTQ 2 CR	1 CR
<ul style="list-style-type: none"> <li>- One task assesses costing (A) and/or budgets (B) (25 marks)</li> <li>- One task assesses financial transactions (E) and/or preparation of financial statements (F) (25 marks)</li> <li>- One task assesses decision making (C) or evaluating performance (D) (15 marks)</li> <li>AND any of A, B, E or F (10 marks)</li> </ul>			<ul style="list-style-type: none"> <li>Either: Decision making (C) or Evaluating performance (D) (20 marks)</li> <li>Will include business communication (5 marks)</li> </ul>

### Exam item types

A range of item types will be used in the role simulation exam. OTQs include multiple choice, multiple response, number entry and drag and drop items. Constructed responses are either standard essay-type questions or more advanced versions, which allow for some long-form calculations and tabulation of data.

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. You can access the tutorial [here](#).

### Pre-seen material

Pre-seen material will be provided in advance of the exam to tuition providers and apprentices. It 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

The end of the pre-seen material will be the starting point for all versions of the exam based on it. 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. 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 exam and apprentices will need to respond to this. Pre-prepared answers, which do not take the new information provided into account, will not score highly.

The latest pre-seen material can be downloaded from [the EPA pages](#).



## 5.3 Taking the exam

The role simulation exam is available four times a year, with results released six weeks after the exam. Result records will be available on MyCIMA. The exam timetable will be published a year in advance and the full timetable can be found [here](#).

CIMA works in partnership with Pearson VUE to deliver computer-based exams in a secure environment which are delivered as test centres or as online exams from your home or office. The Pearson VUE networks provides access to over 5000 exam centres worldwide and over 264 test centres located in England. This means CIMA students can take their end-point assessment exam and continue their studies at a location convenient to them. During the online scheduling process the apprentice will be directed to the Pearson VUE website where they can select either a test centre or as an online exam.

### **Scheduling the role simulation**

The role simulation can be scheduled and managed using CIMA's online secure assessment platform and personalised student account MyCIMA. An apprentice can book and reschedule their role simulation/case study exam by logging into their MyCIMA account. Alternatively, an apprentice can schedule their exam over the phone by calling the CIMA contact centre on +44 (0)20 8849 2251. Before scheduling an exam, please refer to CIMA's exam scheduling terms and conditions.

### **End-point assessment terms and conditions**

Apprentices are required to read and agree to the exam scheduling terms and conditions and the EPA general terms and conditions prior to scheduling their role simulation/case study exam and submitting their reflective statement and portfolio/project report for review.

- [EPA general terms and conditions](#)
- [Exam scheduling terms and conditions](#)

## 5.4 Support

### Study resources

- Role simulation performance descriptors
- Exam tutorial: an overview of the technology used to deliver the exam.
- Practice tests (question tutorial): an overview of the different question types used in the role simulation.
- Previous exams with suggested solutions and examiner's reports

### Special accommodation

For those who meet the eligibility criteria, CIMA, through Pearson VUE, will provide special accommodations (reasonable adjustments) for the role simulation exam. The apprentice will not be charged for the costs of these reasonable accommodations or adjustments. An apprentice can bring a number of comfort aids such as medicines to examinations (test centres) without prior approval. A full list of permitted items can be found online at [www.pearsonvue.com/accommodations](http://www.pearsonvue.com/accommodations).

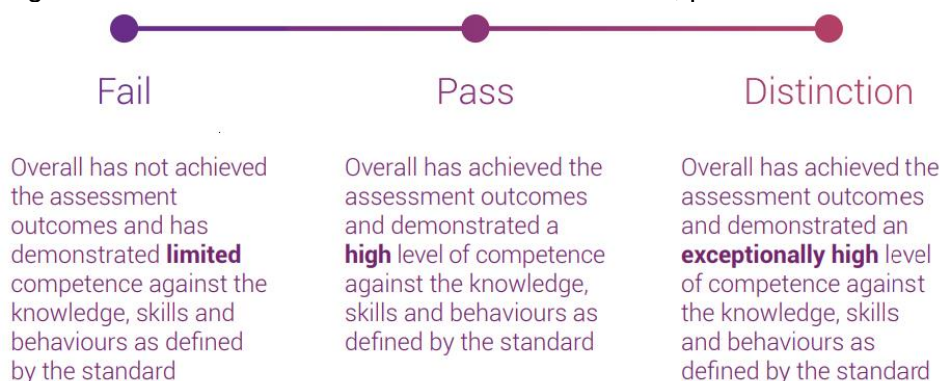
### Special consideration

Apprentices taking the role simulation exam are eligible to apply for special consideration due to mitigating circumstances beyond their control shortly before or on the day of the exam. Further guidance on how to apply for special consideration can be found [here](#).

## 5.5 Marking, results and feedback

### Results and feedback

The overall grade for the Level 4 role simulation exam is a fail, pass or distinction:



Apprentices achieving a pass grade will **not** be eligible to retake or resit 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.

CIMA also provides [performance descriptors](#) which include pass and distinction criteria. 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](#).

### Marking approach

The role simulation exam will be delivered on computer at Pearson VUE testing centres or as an online exam from your home or office. The exam uses objective test questions which will be autoscoring by computer and constructed response items which will be marked by experienced assessors. Results will be available within six 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. Independent assessors 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.

## 6. Level 4 EPA2 – reflective statement and portfolio

### 6.1 Purpose

The purpose of the reflective statement and portfolio is for the apprentice to claim competence against the knowledge, skills and behaviours acquired through their practical work experience. They do this by producing reflective statements which demonstrate the skills and behaviours supported by a portfolio of evidence to validate their claims.

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.

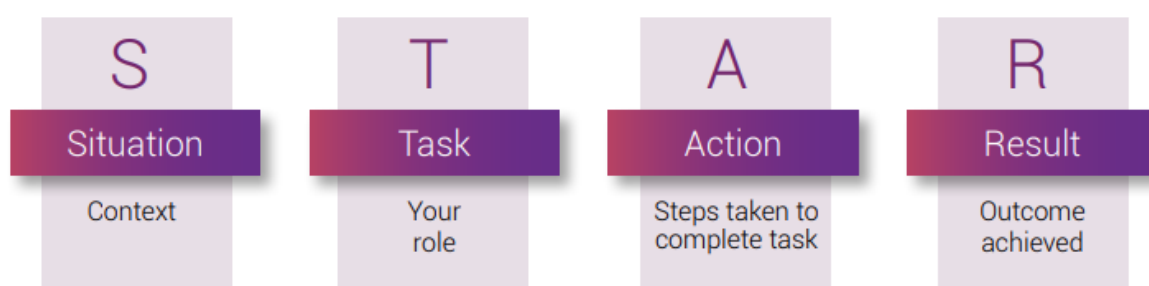
The apprentice will be able to confidently:

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.

## 6.2 Format

### Reflective statement 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](#) 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 task writing template requires apprentices to use the STAR model to:

1. Give a brief description of the task and their role
2. Explicitly state which skill(s) and/or behaviour(s) they are claiming competence for.
3. Refer to the evidence in their portfolio to justify their competence claim.
4. Indicate lessons learned and future changes

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. For more information please refer to the [reflective statement guidance](#).

### Quality of the reflective statements

As well as mapping and demonstrating the skills and behaviours marks will be awarded for the overall quality of the response to each prompt question in the star template. Apprentices are encouraged to familiarise themselves with these performance [descriptors](#) to develop fully competent responses.

### Skills and behaviours supporting guidance

There are seven skills and five behaviours that the apprentice must evidence, as prescribed by the standard:

Skills	Behaviours
Analysis	Adaptability
Communication	Adding value
Leadership	Ethics and integrity
Planning and prioritisation	Proactivity

Produces quality and accurate information	Professional scepticism
Team working and collaboration	
Uses systems and processes	

Practical examples of how to demonstrate these skills and behaviours in the workplace can be found in the supporting guidance [here](#). It is recommended that apprentices familiarise themselves with the contents of this document before writing their reflective statement.

### Examples of acceptable portfolio evidence

<p><b>Direct evidence</b></p> <p>This list is not exhaustive</p>	<p>Examples of direct evidence may include:</p> <ul style="list-style-type: none"> <li>• Work outputs</li> <li>• Projects or work-based assignments</li> <li>• Minutes of meetings, action plans, progress reports</li> <li>• Internal and external correspondence</li> <li>• Video or audio recordings</li> <li>• Recording or written notes from a workplace mentor observing an Apprentice's performance</li> </ul>
<p><b>Indirect evidence</b></p> <p>This list is not exhaustive</p>	<p>Examples of indirect evidence may include:</p> <ul style="list-style-type: none"> <li>• Witness statements from people within or outside the organisation but the witness must be linked to the activity and reflective statement and take into account the sub criteria skills and behaviours.</li> <li>• Attendance on courses/training activities relevant to the skills e.g. completing CIMA's certificate in Business accounting or another professional bodies assessment as part of the on-programme learning examination route.</li> </ul> <p>Membership of related committees or outside organisations.</p> <p>Appraisal documentation:</p> <ul style="list-style-type: none"> <li>• Feedback from supervisor should relate to the specific task and claims made in the reflective statement by the apprentice.</li> <li>• Avoid general character statements. For example, <i>if an apprentice is 'proactive' what specific action have they taken?</i></li> </ul>
<p><b>Witness statements used as indirect evidence</b></p>	<p>Witness statements may come from internal or external stakeholders e.g. peers, customers, clients, supervisor, line manager, suppliers</p> <p>A note from the apprentice to say that this is supported by their manager (or other) is not acceptable evidence and no marks will be awarded.</p> <p>The witnesses should be involved in some way to the significant and challenging task/activity referred to in the reflective statement.</p> <p>The witness should avoid general character statements.</p> <p>The witness statement should indicate:</p> <ul style="list-style-type: none"> <li>• Who the witness is and their relationship to the apprentice.</li> <li>• Identify which reflective statement and significant and challenging task/action(s) the witness statement refers to.</li> </ul>

<b>Examples of insufficient evidence</b>	It is not sufficient for an apprentice to simply state that they conduct themselves in an ethical way in the reflective statement, please include specific examples of the action taken.  Supporting portfolio evidence can include a statement from the workplace mentor.
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### Suitability of evidence

The purpose of the portfolio evidence is for the apprentice to support any claims of competence stated in the reflective statement with direct or indirect evidence.

The expectation is for apprentices **not** to produce 36 individual pieces of portfolio evidence. Where possible, evidence should map across multiple sub skills and behaviours. Evidence in the portfolio should meet the following criteria:

<b>Sufficient</b>	Portfolio evidence should cover all 12 skills & behaviours. Wherever possible, evidence should map across multiple sub skills and behaviours.
<b>Authentic</b>	Work relating to the apprentice's own performance. Apprentices must highlight their own role and contribution when submitting evidence that has been carried out through group work activities, projects and assignments.
<b>Relevant</b>	Apprentices are advised to only select a <b>few examples</b> of portfolio evidence that <b>best</b> support and is relevant to their reflective statement. Additional reflective statements produced on programme submitted as portfolio evidence are not acceptable and will not count towards the final mark.
<b>Current</b>	All portfolio evidence should be date stamped by the apprentice.
<b>Cross Referencing</b>	Portfolio evidence must relate and be cross referenced back to each skill and behaviour. Complete the <a href="#">skills and behaviours mapping document</a> .

Find guidance on presentation of evidence [here](#).

### 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 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.

Where it is not possible for confidentiality reasons to include all necessary direct evidence (original documents or work outputs), the apprentice must give specific examples of work carried out to allow the Independent Assessors to verify competence. If direct evidence is not available, we recommend that a witness statement is provided to support the apprentice's claims of competence. However, the statement must directly refer to the actions

in the reflective statements and how these actions demonstrate the skills and behaviours claimed.

### 6.3 Assessment guidance

The apprentice is required to:

1. Select a minimum of three and a maximum of five significant and challenging tasks to meet their objectives.
2. Start thinking about tasks to reflect on in their statement using the prompts provided in the [task writing template](#).
3. Demonstrate at least once how they have met the 12 skills and behaviours. 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 (within the last six months of the apprenticeship programme).
4. Collate evidence in a portfolio that supports each task and claim of competence across all the skills and behaviours. 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.
  - Should be substantial, mapping across multiple skills and behaviours.
5. Complete a [portfolio evidence mapping grid](#) – cross referencing portfolio evidence to each reflective statement.
6. Reference the supporting evidence with a note of the skill or behaviour claimed at the appropriate point in the text of the reflective statement. For example:

*"I then emailed each of the managers with instructions for the budget completion exercise and also advised them that I would be available to discuss any issues that arose during the process (EVIDENCE: copy of email – C3)."*

The reflective statements and portfolio can be submitted at any time during the year using our secure online assessment platform (MyCIMA). The assessment will be reviewed and marked within eight weeks of the date of employer validation. Result records will be available on MyCIMA.

### Hints and tips

#### Significant and challenging Tasks

1. Statements based on a significant and challenging task – CV worthy achievements which are linked back to CIMA's core activities.
2. Tasks may include some normal day to day routine activities but should go beyond this to cover significant tasks that will be discussed in an end of year appraisal.
3. Statements that go beyond describing the actions the apprentice has taken to explain how the action has resulted in achieving each of the skills and behaviours.
4. Include a reference to the skill & behaviour claimed and supporting portfolio evidence in the relevant part of the reflective statement. For example, I can add value to my organisation.....I have developed a new spreadsheet to record data in a different way. {Specify what the improvement to the spreadsheet is.} This has



added value to the organisation by enabling my manager to make better decisions {specify what type of decisions the spreadsheet helps with} based on the data in the spreadsheet. (specify the skills and behaviours claimed and reference the portfolio evidence e.g. AV2, A1, C2, C3, Q2, SP2 - Portfolio evidence 1: copy of spreadsheet.)

### **Reflective statement**

A minimum of three and a maximum of five completed reflective statements can be submitted. Only PDF documents are permitted with a maximum file size of 8 MB.

### **Portfolio evidence**

A minimum of one file and a maximum of six separate files can be submitted. Only PDF documents are permitted with a maximum file size of 8 MB.

For further guidance, resources and templates for the reflective statement and portfolio, please refer to the [EPA pages](#).

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 standard.
2. Each objective should be specific, measurable, achievable, realistic and time-bound.
3. We recommend the SMART objectives should relate to at least three of the Core Activities (A to G) defined in section 5.1. 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.

### **Employer validation**

Once submitted, the reflective statement and portfolio are made available to the apprentice's employer or workplace mentor for validation. This person is the named individual nominated at the time of registration for employer validation.

The employer validator will be given access to the MyCIMA - EPA employer validation portal to review apprentice's submissions. Validators are required to sign a declaration to confirm the authenticity of the work and the information included in the submission complies with client and business confidentiality agreements. If the validator cannot validate the submission, the apprentice will have the opportunity to amend their submission and resubmit, free of charge.

Employer validator details can be updated by an apprentice's Training provider. Training providers can notify CIMA with the correct details via email.

Please note review of the submission by independent assessors will only start after employer validation. Result records will be available in MyCIMA within 8 weeks after employer validation.

## 6.4 Support

### Study resources

The [EPA pages](#) contain a number of resources to support you including:

- Skills and behaviours supporting guidance
- Reflective statement template
- Portfolio evidence mapping document
- Exemplars – completed reflective statements
- Performance descriptors
- Evidence guidance

### Special accommodation

Special accommodation may extend to the reflective statement and portfolio. These arrangements should be discussed and agreed between the tuition provider, employer and apprentice. Any special arrangements or support provided to the apprentice for submission of the reflective statement and portfolio must be declared and approved by CIMA pre-assessment.

### Special consideration

Due to the flexibility and competency-based nature of this assessment students will not be eligible to apply for special consideration. In circumstances of sustained absence from the on-programme learning, students are advised to discuss their individual circumstances with their employer and tuition provider.

## 6.5 Marking, results and feedback

### **Results and feedback**

The reflective statement and portfolio is graded as a fail or pass. A pass means that the apprentice has demonstrated competence in all 12 of the skills and behaviours prescribed by the standard. Failing apprentices will be given feedback about which of the skills and behaviours they failed to demonstrate.

### **Authenticity of work submitted**

An apprentice must ensure all components of their end-point assessment is their own work. The result of the portfolio and reflective statement may be invalidated, if it is discovered that an apprentice has engaged in plagiarism or any unfair practice in the process of completing their assessment.

### **Confirmation of authenticity**

Before the reflective statement and portfolio is submitted, it will be referred to the relevant employer for sign-off.

The employer must confirm that the work provided by the apprentice is authentic and is consistent with training logs.

Please note employers will not be formally assessing any part of the end-point assessment, making a judgement on competence or informing the pass/fail decision. This decision will be made independently by CIMA.

## 7. Level 7 EPA1 – strategic case study exam

### 7.1 Exam purpose

For CIMA's Level 7 EPA1, apprentices will sit the final examination in the professional qualification, the strategic case study exam. This exam provides a context in which apprentices can demonstrate that they have acquired the knowledge, skills and behaviours prescribed in the Level 7 Accountancy Professional standard.

CIMA has designed a case study 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 apprentice's KSB developed 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.

This exam is underpinned by the CIMA syllabus and the examination blueprint which covers the knowledge, skills and behaviours 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 five knowledge statements in the Level 7 standard are covered by the strategic case study and the objective test question exams (E3, F3 and P3) that underpin it, as shown in the following table:

Knowledge	Case Study
Assurance, risk and control	E3, P3
Business acumen	E3, F3, P3
Financial information	F3
Legislation, standards and principles	F3, P3
Strategic business management and governance	E3

The strategic case study has also been designed to assess eight of the ten skills and behaviours in the Level 7 standard, as follows:

#### Skills

- Business insight
- Communication
- Ethics and integrity
- Leadership

- Problem solving and decision-making

### **Behaviours**

- Adds value
- Flexibility
- Professional scepticism

Note that the behaviour of building relationships and the skill of continuous improvement can only be observed over a period of time and thus cannot be assessed in a one-off exam like the strategic case study.

## 7.2 Exam format

The strategic case study exam is three hours in length.

It is made up of three open-response sections, supported by analysis of both financial and nonfinancial information. The cognitive focus is on application, analysis and evaluation which are levels three, four and five of the CIMA hierarchy of verbs.

Simulated business issues in the case study provide candidates with the opportunity to demonstrate their familiarity with the context and interrelationships of that level's subjects. This reflects the cross-functional working required in the workplace.

Skills will include research and analysis, presentation of both financial and non-financial information, and communication skills. Feedback will be provided to candidates with their results.

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 item types and computer software used in the exam. Access the tutorial [here](#).

### **Pre-seen material**

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

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

The end of the pre-seen material will be the starting point for the exam based upon it. 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.

Each pre-seen will cover two exam sessions (May and August, and November and February). The latest pre-seen material can be downloaded from the [EPA pages](#).

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 consider the new information provided, will not score highly.

### 7.3 Taking the exam

The case study exam is held four times per year. The exam will be delivered on computer and taken under timed controlled conditions at a Pearson VUE approved test centre or as an online exam from your home or office.

Results are released six weeks after the exam. Result records will be available on MyCIMA. The exam timetable will be published a year in advance. The full timetable can be accessed [here](#).

CIMA works in partnership with Pearson VUE to deliver computer-based exams in a secure environment which are delivered as test centres or as online exams from your home or office. The Pearson VUE networks provides access to over 5000 exam centres worldwide and over 264 test centres located in England. This means CIMA students can take their end-point assessment exam and continue their studies at a location convenient to them. During the online scheduling process the apprentice will be directed to the Pearson VUE website where they can select either a test centre or as an online exam.

#### **Scheduling the case study exam**

Both end-point assessment components can be scheduled and managed using CIMA's online secure assessment platform and personalised student account MyCIMA. An apprentice can book and reschedule their role simulation/case study exam by logging into their MyCIMA account. Alternatively, an apprentice can schedule their exam over the phone by calling the CIMA contact centre on +44 (0)20 8849 2251. Before scheduling an exam, please refer to CIMA's exam scheduling terms and conditions.

#### **End-point assessment exam scheduling terms and conditions**

The terms and conditions for assessment bookings, reschedules, cancellations, refunds and resits/retakes are set out [here](#).

## 7.4 Support

### Study resources

- Exam tutorial: an overview of the technology used to deliver the exam.
- Practice test (question tutorial): an overview of the different question types used in the case study.
- Previous exams with suggested solutions and examiner's reports

### Special accommodation

For those who meet the eligibility criteria, CIMA, through Pearson VUE, will provide special accommodations (reasonable adjustments) for the strategic case study exam. The apprentice will not be charged for the costs of these reasonable accommodations or adjustments. An apprentice can bring a number of comfort aids such as medicines to examinations (test centres) without prior approval. A full list of permitted items can be found online [www.pearsonvue.com/accommodations](http://www.pearsonvue.com/accommodations).

### Special consideration

Apprentices taking the strategic case study exam are eligible to apply for special consideration due to mitigating circumstances beyond their control shortly before or on the day of the exam. Further guidance on how to apply for special consideration can be found [here](#).



## 7.5 Marking, results and feedback

### Results and feedback

EPA1 exam results are issued with a scaled score of between 0 – 150. To pass the exam, a score of 80 or above must be achieved.

### Sectional feedback

CIMA provide [performance descriptors](#) which give a clear and consistent way of describing different levels of attainment against the case study exam.

The descriptors are based on the knowledge skills and behaviours expected of a Level 7 Accountancy Professional. 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 [here](#). Pre and post exam support resources will also be available.

### Marking approach

Exam responses are assessed at a standard that can be reasonably expected of an apprentice in the last 12 months of 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. Independent assessors will use performance descriptors and a detailed marking scheme 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 end-point assessment decisions are subject to rigorous internal quality assurance processes (standardisation and verification activities) before results are issued.

Results will be available within six weeks of the exam date.

### Grading

The strategic case study exam is graded as a pass or fail.

## 8. EPA2 project report

### 8.1 Purpose

The purpose of the project report (EPA2) is for the apprentice to demonstrate how they have used and developed the skills and behaviours covered in the standard in their recent work experience. The project report should:

- **Describe** the apprentice's own work, or the apprentice's individual contribution to a team effort.
- **Reflect** on the extent to which the apprentice has used and developed each skill or behaviour.
- **Critically evaluate** the apprentice's effectiveness and describe any lessons learnt – what would the apprentice do differently in future?

### Assessment outcomes

The completion of the project report 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.

## 8.2 Format

The apprentice must submit a report of four sections, each of which discusses a piece of recent work experience. For each section, the apprentice must:

- Nominate the skills and/or behaviours claimed.
- Describe their specific role and the actions that they took.
- Evaluate their use and development of the skills and/or behaviours claimed.
- Critically examine the lessons they learned and describe what they would do differently in future.

Each section has a prescribed word count of 700-1000 words. The total word limit for the project report is therefore 4000 words.

The ten skills and behaviours examined by the project report are prescribed in the level 7 standard as follows:

<b>Skills</b>	<b>Behaviours</b>
<b>Building relationships*</b>	Adds value
Business insight	<b>Continuous improvement*</b>
Communication	Flexibility
Ethics and integrity	Professional scepticism
Leadership	
Problem-solving and decision-making	

\*Apprentices should take particular care to demonstrate the skill of building relationships and the behaviour of continuous improvement, since these are the only two skills and behaviours not also assessed by the strategic case study (EPA1).

Practical examples of how to demonstrate these skills and behaviours in the workplace can be found in the supporting guidance [here](#). It is recommended that apprentices familiarise themselves with the contents of this document before writing their project report.

## 8.3 Assessment guidance

### **The apprentice is required to:**

1. Complete the work objectives that they have agreed with their employer, collecting examples of work that could potentially be included in the project report.
2. Select four examples of significant and challenging tasks that effectively demonstrate the skills and behaviours prescribed by the standard as interpreted by CIMA. The examples must reflect recent performance within the last twelve months of the apprenticeship programme. Across the four sections of EPA2, all ten skills and behaviours need to be covered.
3. Using the template provided, write each of the four tasks up into an evaluative account, including a description of the task and their input to it, an account of the skills and behaviours used and developed, and a critical examination of the lessons learnt. Any potentially sensitive information, such as clients' personal details, should be removed or redacted.

### **Authenticity of work submitted**

Apprentices must ensure that the project report is entirely their own work. Results may be invalidated if it is discovered that an apprentice has engaged in plagiarism or any unfair practice.

### **The employer is required to:**

1. Discuss and set the apprentice a set of at least four work objectives that will provide sufficient opportunity for the apprentice to demonstrate all the skills and behaviours prescribed by the standard.
2. Each objective should be specific, measurable, achievable, realistic and time-bound.
3. The objectives should be agreed and established at least twelve months before EPA2 is submitted.
4. Progress against these objectives should be discussed during regular review meetings with the apprentice.
5. Offer guidance to the apprentice in writing their project reports and validate the contents of the apprentice's submitted project report.

### **Confirmation of authenticity**

Before the reflective statement and portfolio/project report is submitted, it will be referred to the relevant employer for sign-off.

The employer must confirm that the work provided by the apprentice is authentic and is consistent with training logs.

Please note employers will not be formally assessing any part of the end-point assessment, making a judgement on competence or informing the pass/fail decision.

The project report can be submitted at any time during the year using our secure online assessment platform (MyCIMA). Apprentices can add or remove documents from the EPA portal at any time prior to final submission. Once submitted, the project report is made available to the apprentice's employer or workplace mentor for validation. This person is the named individual nominated at the time of registration for employer validation.

The employer validator will be given access to the MyCIMA - EPA employer validation portal to review apprentices' submissions. Validators are required to sign a declaration to confirm the authenticity of the work and that the information included in them complies with client and business confidentiality agreements. If the validator cannot validate the submission, the apprentice will have the opportunity to amend their submission and resubmit, free of charge. Result records will be available on MyCIMA.

Please note that review of the submission by independent assessors will only start after employer validation. Result records will be available in MyCIMA within eight weeks of employer validation.

## 8.4 Support

### Study resources

The [EPA pages](#) contain a number of resources to support you including:

- Project report template
- Skills and behaviours supporting guidance
- Performance descriptors

### Special accommodation

Special accommodation may extend to the project report. These arrangements should be discussed and agreed between the tuition provider, employer and apprentice. Any special arrangements or support provided to the apprentice for submission of the project report must be declared and approved by CIMA pre-assessment.

### Special consideration

Due to the flexibility and competency-based nature of this assessment students will not be eligible to apply for special consideration. In circumstances of sustained absence from the on-programme learning, students are advised to discuss their individual circumstances with their employer and tuition provider.

## 8.5 Marking, results and feedback

### **Marking approach**

Exam responses are assessed at a standard that can be reasonably expected of an apprentice after completing a minimum of 36 months of on-programme learning and work experience. Results will be available within eight weeks of the date of employer validation.

### **Grading**

The project report is graded as a fail or pass. To pass the project report, the apprentice must achieve a mark of at least 50% or equivalent.