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The Institute of Certified Bookkeepers

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**End Point Assessment Specification  
Level 2 Accounts/Finance Assistant (ST0608)**

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## 1. General Information

The Institute of Certified Bookkeepers (ICB) is an approved End-Point Assessment Organisation (EPAO) for the delivery of the End-Point Assessment (EPA) for the Level 2 Accounts/Finance Assistant Apprenticeship Standard. ICB appear on the official Register of End Point Assessment Organisations [here](#) under registration number EPA0066.

This specification provides information for training providers, apprentices and employers involved in the Level 2 Accounts/Finance Assistant EPA.

ICB have developed the EPA for the Level 2 Accounts/Finance Assistant Standard to meet the needs of the requirements as set out in the End-Point Assessment Plan [here](#), which was developed by a cross-sector group of employers which make up the Payroll Administrator Trailblazer Group.

## 2. Entry Requirements

The following requirements are mandatory:

- Level 1 English
- Level 1 Maths

Apprentices without Level 1 English and Maths will need to achieve this level and have taken the test for Level 2 prior to taking the EPA. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and maths requirement is Entry Level 3. British Sign Language qualification are an alternative to English qualifications for whom this is their primary language.

### Mandatory Qualifications

In addition to the English and mathematics requirements, the Gateway requires competence to be demonstrated via achievement of one of the following Level 2 qualifications:

- ICB Level 2 Certificate in Bookkeeping
- IAB Level 2 Certificate in Bookkeeping
- AAT Foundation Certificate in Accounting (Level 2)
- ACCA Certificate in Financial and Management Accounting (Level 2)

The EPA must be completed over a maximum period of four months, after the apprentice has met the EPA gateway requirements

### 3. EPA's Objective

The EPA is based on the application of what the apprentice has learned during the apprenticeship and will assess the Knowledge, Skills and Behaviors as detailed in the published Assessment Plan [here](#). The EPA will assess the apprentice's:

- awareness of elements of commercial law that may have an impact when working in accountancy and the importance of upholding relevant codes of practice
- understanding of different legal entities and organisational structures and the impact of technology on business and its accounting and finance functions
- understanding of their role within the context of their organisation
- understanding of transactional processes of accounting and what makes a business or organisation successful
- understanding of corporate social responsibility (CSR), ethics and sustainability within an organisation and the importance of keeping up-to-date with relevant policies, procedures, regulatory or system changes
- ability to communicate effectively with a range of stakeholders using appropriate communication methods to deliver accurate and timely results
- ability to use relevant office / accounting software packages and maintain the security of accounting information
- ability to plan and prioritise workload to meet deadlines and support peers where relevant
- understanding of the importance of teamwork and building working relationships, and the ability to collaborate to achieve results
- ability to successfully implement changes, as directed, and display an ongoing commitment to learning and self-improvement
- ability to behave professionally by adhering to the organisational code of conduct and to show integrity in their approach
- ability to build and maintain customer satisfaction in line with company policy, regulation and practice and deliver excellent customer service
- understanding of how accounting systems and processes allow a business to keep track of all types of financial transactions and the basics of internal control
- awareness of a range of routine accounts reports and their use within the finance function
- awareness of basic accounting concepts and double entry bookkeeping
- understanding of bookkeeping controls and cost recording system within the organisation, and the difference between Financial and Management accounting
- ability to examine data for issues and reconcile data to minimise the chance of errors
- ability to review and rectify errors.

## **4. Methods of Assessment**

The EPA consists of two assessment methods:

1. Structured Interview (supported by a portfolio of evidence)
2. In-tray Test

The portfolio of evidence is submitted at Gateway and at least one month before the scheduled Structured Interview. The portfolio must contain a minimum of four pieces of evidence that when cross-referenced, sufficiently demonstrate the competence against all requirements. The Structured Interview is requested for a date convenient for the apprentice and the ICB Independent Assessor. This can take place either face-to-face or via Skype or something similar, on an agreed date and time. The interview will last approximately 1 hour and the apprentice may refer to their portfolio of evidence during the interview.

The In-Tray test will be delivered online and will last 105 minutes overall. This includes 15 minutes reading time. The test will comprise background information and a scenario which will represent the work and likely situations the apprentice will encounter in their workplace. The test will be a mix of multiple-choice questions, data input questions and short answer questions. The In-Tray test is closed book and must be carried out under controlled exam conditions.

This EPA is on demand and is available 365 days a year – depending on invigilation availability.

Further details on the assessment methods can be found within the Assessment Plan [here](#)

## **5. EPA Conditions & Levels of Attainment**

The EPA will take place following On-Programme learning and once the apprentice has met all the requirements of, and passed through, 'Gateway'. The EPA should only start once the employer is satisfied that the requirements for EPA Gateway have been met and can be evidenced.

The assessments can be taken in any order, there is no need to pass one component before moving to another.

### Grading Criteria

The In-tray Test is graded fail or pass and has a 75% pass mark.

The Structured Interview is graded fail, pass or distinction and graded against the grading criteria as detailed in the published Assessment Plan [here](#)

An overall Distinction is given only where a Distinction is obtained in the structured interview and a Pass is obtained in the In-tray Test. A Distinction for the Structured Interview will be awarded for apprentices having achieved all pass criteria and five or more distinction criteria.

## **6. Results**

Results will be released within 10 working days of each assessment method being undertaken. To pass the overall apprenticeship, the apprentice must achieve at least a pass in both assessments. If all assessment methods are not passed within 4 months, the entire EPA must be repeated.

## **7. Further Information & guidance**

This specification should be read in conjunction with the [Level 2 Accounts/Finance Assistant Standard](#) and the [Level 2 Accounts/Finance Assistant Assessment Plan](#)

To support employers, training providers and apprentices prior to Gateway, ICB has produced guidance documents/handbooks and sample assessments. Further mock assessments delivered via the ICB's e-assessment platform are also available to apprentices once they have progressed through Gateway.

Please contact ICB at [apprenticeships@bookkeepers.org.uk](mailto:apprenticeships@bookkeepers.org.uk) for details.

## **8. Equality & Diversity Policy**

ICB is committed to ensuring fair and equal access to our qualifications, assessments, support materials and all other services. ICB strives to maintain professional standards for the benefit of all our apprentices, students, members, suppliers, stakeholders and ICB staff.

Please refer to the ICB website for a copy of our Equality & Diversity policy.

## **9. Reasonable Adjustments & Special Considerations Policy and Procedure**

ICB is keen to provide a fair and consistent assessment process for all. ICB recognises that there are sometimes circumstances beyond the control of the apprentice that may have an impact on their level of ability whilst undertaking assessment. ICB will consider all appropriate Reasonable Adjustments and Special Consideration requests.

Please refer to the ICB website for a copy of our Reasonable Adjustment and Special Considerations policy.

## **10. Enquiries & Appeals Policies**

ICB is continually working to uphold a high level of service by ensuring quality assurance standards are maintained at all times. ICB aims to ensure that all assessment outcomes are fair, consistent and reliable. However, occasions may arise where a student may wish to question a decision.

Please refer to the ICB website for a copy of our Enquiries and Appeals policies.

## 11. Review & Update

Allison Wildish	Head of Qualification Standards & Quality Assurance	13 April 2021	Released Version 01



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