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The Institute of Certified Bookkeepers

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**End Point Assessment Specification  
Level 3 Assistant Accountant (ST0002)**

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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 3 Assistant Accountant 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 3 Assistant Accountant EPA.

ICB have developed the EPA for the Level 3 Assistant Accountant Standard to meet the needs of the requirements as set out in the End-Point Assessment Plan [here](#).

## 2. Entry Requirements

The following requirements are mandatory:

- Level 2 English
- Level 2 Maths

Apprentices without Level 2 English and Maths will need to achieve this level prior to taking the EPA.

## 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:

- understanding of the transactional processes, the IT systems and processes and relevant regulations and ethical standards
- understanding of the basics of Financial Accounting and reporting
- understanding of how to recognize and use different accounting approaches
- ability to effectively record and analyse data, and communicate outcomes to relevant stakeholders
- ability to communicate independently and as part of a team, using a range of media whilst demonstrating strong interpersonal skills and cultural awareness
- ability to produce quality and accurate information in a timely fashion
- ability to identify the appropriate systems and processes to work productively, demonstrating competent use of various packages
- ability to problem solve, analysing where required, and selecting appropriate tools and techniques

- ability to embrace change and accept changing priorities and working requirements whilst maintaining high standards
- ability to identify opportunities to actively engage in the wider business, both internal and external, and positively contribute to influencing business decisions
- ability to take initiative for own development and consistently prioritise to achieve timely outcomes
- ability to perform professionally in pressurised situations and embrace more challenging tasks to meet personal and organisational development objectives
- awareness of their role within the team and understanding of the importance of teamwork and collaboration to achieve results

#### **4. Methods of Assessment**

The EPA consists of two assessment components:

1. Synoptic end-test
2. Portfolio & Reflective Discussion

The Synoptic test is a maximum duration of 3 hours, is closed book and must be carried out under controlled invigilated exam conditions. The Synoptic test is delivered online, and is a mix of multiple-choice questions, data input questions and written answer questions based on fictitious organisations.

The Portfolio should be compiled so it reflects the full range of knowledge, skills and behaviours detailed in the Assessment plan [here](#). This will be evidence collated from the workplace such as, but not limited to, emails, letters, reports, presentations, appraisal information and witness testimonies. The Portfolio is uploaded to the e-Assessment platform via a link that is sent to the Apprentice upon booking of the Portfolio element. The Apprentice will be required to complete a Declaration of Authentication and a Portfolio Evidence log and submit these with their Portfolio. The Portfolio will be marked by an ICB Independent Assessor who will also mark the manual marking element of the Synoptic test.

Once the marking of the Synoptic test and the Portfolio is complete, a Reflective Discussion will take place. The Reflective Discussion will be conducted by an ICB Independent Assessor and will take place under controlled exam conditions. It will be a minimum of 60 minutes in duration. This can take place at either the Training Provider or Employer's premises. Arrangements will be made for an ICB Independent Assessor to either attend face-to-face or for the discussion to take place via an online meeting platform, on an agreed date and time. The Apprentice can choose to have their employer present.

The Apprentice will be provided, in advance of the discussion, the mandatory questions that will be asked at the beginning of the Reflective Discussion. The Independent Assessor will then ask further questions relating to the Apprentice's Portfolio. Answers given are recorded.

The combination of both forms of end-point assessment are designed to test the knowledge, skills and behaviour detailed in the published standard to the extent that ICB is satisfied that they are competent in their job role.

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

The EPA will take place following On-Programme learning and once the apprentice has passed 'Gateway'. The decision to progress the apprentice through Gateway to EPA is made by the employer, the apprentice and supported by the training provider.

The synoptic assessments are available to be sat in six one-week 'windows' during any 12-month period. This EPA must be booked into one of the 6 assessment windows available per year. Please refer to the ICB assessment window schedule for dates.

### Grading Criteria

There are 3 grades for this apprenticeship: Fail, Pass or Distinction. Both assessments are graded but the weighting is 40% attributed to the synoptic and 60% to the portfolio and reflective discussion. A weighted average score of 90% is needed to gain a distinction – 40% taken from the score of the synoptic and 60% from the score of the portfolio.

The synoptic grading is 70% to pass and 90% for a distinction. The portfolio and reflective discussion are graded according to a scoring matrix which looks firstly for evidence that the knowledge, skills and behaviours have been achieved and secondly how well the apprentice has demonstrated them. To pass, evidence must be produced to show that all knowledge, skills and behaviours have been demonstrated. Those that have been deemed to demonstrate to an outstanding standard will be awarded a distinction.

## **6. Results**

Results will not be released until the apprentice has completed both components of the EPA. Results will be released within 6 weeks of the last element being undertaken. On successful achievement of the entire EPA, the apprentice will receive an EPA achievement certificate from ICB. The official apprenticeship certificate will be issued by the Education and Skills Funding Agency (ESFA).

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

This specification should be read in conjunction with the [Level 3 Assistant Accountant Standard](#) and the [Level 3 Assistant Accountant 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 Diversity and Equality 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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