

**Level 2 Accounts or Finance
Assistant V1.4 (ST0608)
End Point Assessment Specification**

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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 or Finance Assistant Apprenticeship Standard. ICB appear on the official Apprenticeship Provider and Assessment Register [here](#) under registration number EPA0066.

This specification provides information for training providers, apprentices and employers involved in the delivery of the Level 2 Accounts or Finance Assistant (v1.4) apprenticeship.

ICB have developed the EPA for the Level 2 Accounts or Finance Assistant Standard v1.4 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 Trailblazer Group.

This apprenticeship has integrated qualifications which are used for EPA purposes.

To register apprentices for EPA with ICB, training providers must be on the Apprenticeship Provider and Assessment Register (APAR) and become an ICB Accredited Apprenticeship Training Provider (AATP). Details on how to apply to become an ICB AATP can be found [here](#)

Funding

The maximum funding for the Level 2 Accounts or Finance Assistant is £7,000. Guidance on apprenticeship funding can be found on the Gov.uk website at [gov.uk/government/publications/apprenticeship-funding-bands](https://www.gov.uk/government/publications/apprenticeship-funding-bands)

Overview of the Level 2 Accounts or Finance Assistant Apprenticeship EPA

A full-time accounts or finance assistant apprentice typically spends 12-15 months on-programme.

The EPA should be completed within an EPA period lasting typically 3 months.

The apprentice must complete their training and meet the gateway requirements before starting their EPA. The EPA will assess occupational competence.

An approved EPAO must conduct the EPA for this apprenticeship. ICB is an approved EPAO for this standard. Employers must work with the training provider to select an approved EPAO from the apprenticeship providers and assessment register (APAR).

The EPA for the Level 2 Accounts or Finance Assistant comprises two assessment methods to be completed only once the apprentice has finished the on-programme learning and passed through Gateway.

The two EPA assessment methods are:

1. Interview
2. Knowledge Test - Integrated

The Interview **must** be taken prior to the integrated Knowledge Test. Each of the knowledge, skills and behaviours (KSBs) included in the published apprenticeship assessment plan are mapped to one of the two assessment methods.

To achieve final certification of an overall pass, the apprentice must have achieved a minimum of a pass in each assessment method. A pass in the EPA will demonstrate that the apprentice can apply the KSBs required by this apprenticeship standard, meaning they are occupationally competent. Apprentices achieving a distinction will be demonstrating performance above the minimum requirements of the occupational standard.

Gateway Requirements

The apprentice must spend the minimum duration on-programme and complete the required amount of off-the-job training in line with the [apprenticeship funding rules](#). For new starts from 1 August 2025, the minimum duration has reduced to 8 months (from 12 months). This policy change supersedes any reference to 12 month durations as currently set out in End-Point Assessment plans. For those apprentices that started before 1st August 2025, the 12-month minimum duration still applies.

The apprentice's employer must be content that the apprentice is occupationally competent. That is, they are deemed to be working at or above the level set out in the apprenticeship standard and ready to undertake the EPA. The employer may take advice from the apprentice's training provider, but the employer must make the decision. The apprentice will then enter the gateway.

The apprentice must meet the following gateway requirements before starting their EPA.

They must:

- confirm they are ready to take the EPA.
- have achieved English and mathematics qualifications in line with the [apprenticeship funding rules](#).
- have completed and passed all required elements of the ICB Level 2 Certificate in Bookkeeping excluding the assessment of the module included within the EPA.

ICB Level 2 Certificate in Bookkeeping on programme modules are as follows:

- A1 Basic double entry bookkeeping to trial balance
- A3 Data entry to trial balance using software

but not

A2 Further double entry bookkeeping to trial balance which is to be tested as part of this EPA

Apprentices who have studied for an alternative mandated qualification while on-programme (AAT or IAB) may choose to take the ICB End Point Assessment, including ICB's A2 exam.

Please refer to the Level 2 Accounts or Finance Assistant assessment plan [here](#) for more information on alternative mandated qualifications. The apprentice must complete their training and meet the gateway requirements before starting their EPA.

Gateway Evidence

ICB uses ACE360, an online platform which provides ICB with an Apprenticeship management solution to End-Point Assess Apprenticeship Standards.

Once the apprentice is ready for Gateway, all required evidence as detailed in the Gateway Requirements above will be uploaded to the ACE360 platform by the apprentice's training provider. A Gateway Declaration Statement form must also be completed and signed by the apprentice, the employer and the training provider and uploaded with the evidence. This is to confirm the employer is content that the apprentice is occupationally competent and ready for EPA.

The Declaration Statement and Gateway evidence will be submitted via ACE360 by the training provider to ICB. ICB will check the evidence to ensure it meets the requirements of Gateway before approving.

EPA Conditions & Levels of Attainment

The EPA will take place following the 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 and training provider are satisfied that the apprentice is ready and the requirements for EPA Gateway have been met and can be evidenced.

The apprentice must have:

- completed training to develop the knowledge, skills and behaviours (KSBs) outlined in this apprenticeship's standard
- completed training towards English and mathematics qualifications in line with the apprenticeship funding rules
- completed training towards one of the qualifications listed below:
 - ICB Level 2 Certificate in Bookkeeping
 - AAT Level 2 Certificate in Accounting
 - IAB Level 2 Certificate in Accounting and Business

Duration of the EPA Period

The EPA is taken in the EPA period which is typically 3 months after passing through Gateway. The EPA period starts when ICB confirms the gateway requirements have been met.

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 Behaviours (KSBs) as detailed in the published Assessment Plan [here](#). The KSBs lead to the following occupational duties:

Duty 1 Be aware of the organisation's needs and activities and their impact for accounting and finance.

Duty 2 Identify, collate and process financial and accounting data from primary sources such as business records.

Duty 3 Examine financial and accounting data to identify issues with quality and reliability as instructed and in accordance with guidance.

Duty 4 Rectify errors in financial and accounting data, escalating problems beyond their remit as appropriate.

Duty 5 Reconcile transactional data to minimise the chance of errors in financial and accounting outputs such as sales and purchase invoices, sale and purchase orders, bank statements and payroll.

Duty 6 Plan and review workloads with supervisor to ensure best use of time to complete allocated tasks efficiently.

Duty 7 Communicate with internal and external stakeholders using appropriate methods and professional language. Examples may include letters, phone, face-to-face, e-mail, video call, online chat functions etc.

Duty 8 Use financial and accounting software packages to input and manage data safely and securely in line with organisational instructions.

Duty 9 Provide support to team members to help ensure that financial and accounting activities are carried out within expected timescales and quality expectations.

Duty 10 Keep up to date with developments to enhance relevant skills and take responsibility for own professional development.

Methods of Assessment

This EPA has 2 assessment methods – an Interview and the integrated knowledge test.

Interview

This assessment method enables an apprentice to demonstrate competence to the highest level against the KSBs it has been mapped to and allows the apprentice to be able to explain key concepts clearly and accurately.

The purpose is to assess the apprentice's competence against the following themes:

- Professionalism and ethics
- Communication
- Digital technology in accounting and finance

The interview is conducted by an ICB independent assessor. The apprentice's training provider will book the Interview with ICB on behalf of the apprentice at a time suitable for both the apprentice and the independent assessor. ICB will give the apprentice a minimum of 7 days' notice of the interview date and time.

Delivery

The interview will be conducted using an online video meeting platform such as Teams or Zoom. A meeting invite for the Interview will be sent to the apprentice at least 7 days prior to the date of the interview.

The interview will last for 60 minutes, and the independent assessor can increase the time of the interview by up to 10%. This time is to allow the apprentice to complete their response in full. The independent assessor will ask a minimum of 6 questions and may ask follow-up questions to delve deeper into the apprentice's answer or to seek clarification.

The apprentice may take notes to aid their recall into the interview. These notes will not be assessed.

The independent assessor will record the interview using the online platform's recording facility. During the interview the independent assessor will make written notes of the apprentice's answers to questions and the KSBs demonstrated in answers to questions.

The interview must take place in a suitable venue, in a quiet room, free from distractions and influence.

The apprentice will need to show the Independent Assessor valid photo ID before the Interview takes place.

The Interview will assess the following KSBs:

KSBS GROUPED BY THEME	Knowledge	Skills	Behaviour
Professionalism and ethics K2 K10 K13 K15 K16 S4 B1 B2 B3 B5 B7 B8	Foundations of professional ethics and codes of conduct in a finance and accounting environment. (K2) The differences between financial and management accounting. (K10) Principles of data handling including the significance of dates and the timing of transactions such as dates of invoice and payment (K13) Approaches to diversity, inclusion and cultural awareness and their impact on finance and accountancy activities. (K15) The impact of sustainability and environmental good practice on accounting and finance activities. (K16)	Plan and review accounting and finance tasks. (S4)	Team working to provide support and collaborate with others to help achieve the goals of the organisation. (B1) Flexible and responds constructively to changing work requirements. (B2) Self-motivated to seek and act upon feedback, displaying commitment to personal and professional development. (B3) Professional in their approach to their work and others to meet the requirements of professional ethics and codes of conduct. (B5) Takes responsibility for sustainable outcomes in their actions and approaches to the role, performing duties respecting environmental good practice, specific to both the occupation and those recognised externally. (B7) Committed to personal wellbeing and an awareness of the support and resources available to help them. (B8)
Communication S5, B6	None	Communicate with stakeholders to deliver accurate and timely results, avoiding jargon, using language tailored to the audience and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications. (S5)	Focussed on the importance of delivering excellent service, identifying, meeting or exceeding stakeholder expectations. (B6)

KSBS GROUPED BY THEME	Knowledge	Skills	Behaviour
Digital technology in accounting and finance K4 S6 S7	Digital financial and accounting packages and applications including databases and spreadsheets. (K4)	Use finance and accounting software packages to accurately input and manage data to contribute to routine accounting tasks. (S6) Handle data and digital technology in line with cyber and data security requirements, using data securely and safely, including backing up data. (S7)	None

Further details on the KSBS assessed via this method can be found within the Assessment Plan [here](#)

Assessment location

The interview must take place in a suitable venue, for example the training provider's or employer's premises. The interview should take place in a quiet room, free from distractions and influence.

Knowledge test – integrated ICB A2 - Further double entry bookkeeping to trial balance

This is an integrated assessment method. The integrated assessment method forms part of the apprenticeship's EPA as well as the awarding of the ICB Level 2 Certificate in Bookkeeping qualification.

The ICB A2 exam is computer based and delivered online via the ICB e-assessment platform, Rogo. The duration of the exam is 2 hours, it is open book and uses remote invigilation software. The exam will be a mix of multiple-choice questions and data input questions.

The ICB A2 exam will assess the following KSBS:

KSBS GROUPED BY THEME	Knowledge	Skills	Behaviour
Accounting and finance in organisations K1 K3 K5 K6 K7 K8 K9 K11 K12 K14 S1 S2 S3 B4	Principles of English law that may have an impact when working in accountancy, including elements of contract law, employment law, company law, data protection and anti-money laundering regulations. (K1) The different types of legal entity and organisational structures and their relevance for financial and accounting activities. (K3)	Record transactional data. (S1) Use the organisation's standard tools and processes to	Vigilant in their approach to accounting and finance tasks, paying close attention to detail and aware of the

KSBS GROUPED BY THEME	Knowledge	Skills	Behaviour
	<p>The role of accounts and finance within an organisation including interaction with internal and external stakeholders. (K5)</p> <p>Principles of using and maintaining financial records including accounts payable, accounts receivable, cash management and payroll. (K6)</p> <p>Fundamental concepts of the commercial landscape and its impact on the organisation. (K7)</p> <p>Principles of bookkeeping and controls. (K8)</p> <p>Principles of cost recording systems within an organisation. (K9)</p> <p>Principles of corporate social responsibility (CSR), ethics and sustainability regarding finance and accounting. (K11)</p> <p>Principles of cyber-security and working safely online within a finance and accounting context. (K12)</p> <p>Principles of data security and legislative requirements regarding data handling in a financial and accounting context. (K14)</p>	<p>examine data to identify transactional issues such as, reconciliations and inconsistencies between invoices. (S2)</p> <p>Recognise and rectify routine errors, escalating as necessary. (S3)</p>	<p>consequences of errors. (B4)</p>

Further details on the KSBS assessed via this method can be found within the Assessment Plan [here](#)

The A2 'Further Double Entry Bookkeeping to Trial Balance' exam forms part of the ICB Level 2 Certificate in Bookkeeping qualification which comprises three exams in total. The other two exams are to be taken during the on-programme phase of the apprenticeship. These are A1 'Double Entry Bookkeeping to Trial Balance' and A3 'Data Entry to Trial Balance using Software'. Further details of these can be found on ICB website [here](#)

Assessment location

The A2 exam can be taken in a in a quiet room, free from distractions and influence. This could be at the training provider or employer's premises or a suitable room at home. Remote Invigilation for the exam requires (a) reliable internet broadband and (b) a smartphone or tablet.

Order of Assessments

The integrated ICB A2 assessment must be delivered after the non-integrated assessment method has been attempted. Therefore, the Interview must take place before the A2 exam.

Grading

The below tables provide the KSBs being assessed in each assessment method along with the grading criteria for a Pass grade, and where relevant, a Distinction grade.

Interview

Fail - does not meet pass criteria

Theme KSBs	PASS Apprentices must demonstrate all the pass descriptors	DISTINCTION Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors
Professionalism and ethics K2 K10 K13 K15 K16 S4 B1 B2 B3 B5 B7 B8	<p>Describes how their approach to work within the finance and accounting environment meets the requirements of professional ethics and codes of conduct (K2, B5)</p> <p>Explains how they have planned and reviewed accounting and finance tasks, taking into consideration the differences between financial and management accounting. (K10, S4)</p> <p>Outlines the principles of data handling and the significance to this of dates and the timings of transactions. (K13)</p> <p>Explains how they have worked collaboratively within a team on finance and accounting activities to help achieve goals of the organisation, applying different approaches to diversity, inclusion and cultural awareness and considering the impact this has on outcomes. (K15, B1)</p> <p>Describes how they have worked flexibly and responded to changing work requirements. (B2)</p> <p>Explains how they have been sought out and acted upon feedback to develop themselves personally and professionally. (B3)</p> <p>Outlines their role and the actions they take to improve sustainability and reduce the environmental impact on activities in finance and accounting. (K16, B7)</p> <p>Explains their approach to maintaining their own personal wellbeing and the support and resources available to help support them. (B8)</p>	None

Theme KSBs	PASS Apprentices must demonstrate all the pass descriptors	DISTINCTION Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors
Communication S5 B6	Outlines how they avoid jargon and tailor language to meet or exceed expectations when delivering accurate and timely results to stakeholders and take into account the risks and benefits of using their chosen social media or digital application to do this. (S5, B6)	Compares and contrasts how they communicate with stakeholders to deliver accurate and timely results, avoiding jargon, using language tailored to the audience and different media methods with an appreciation of the risks and benefits to the business of social media and other digital applications.
Digital technology in accounting and finance K4 S6 S7	Describes how they use finance and accounting software packages to accurately input and manage data to contribute to routine accounting tasks whilst handling data and digital technology in line with cyber and data security requirements, using data securely and safely, including backing up data. (K4, S6, S7)	Outlines the impact on stakeholders of not following cyber and data security requirements when using finance and accounting software packages to handle data and information for routine accounts tasks.

Integrated Knowledge Test

Fail - does not meet pass criteria

Theme KSBs	PASS Apprentices must demonstrate all the pass descriptors
Accounting & finance in organisations K1 K3 K5 K6 K7 K8 K9 K11 K12 K14 S1 S2 S3 B4	<p>The apprentice will be assessed in line with the conditions set by the awarding organisation. In order to pass, the apprentice must achieve the requirements of the pass criteria of the integrated qualification.</p> <p>Awarding bodies must make clear in their marking criteria which grade boundary for the integrated assessment method represents a pass grade for the EPA</p>

The grades available for each assessment method are below.

Assessment method 1 - interview:

- fail
- pass
- distinction

Assessment method 2 - knowledge test – integrated ICB A2 - Further double entry bookkeeping to trial balance exam:

- fail 0 - 84%
- pass 85% and above

The result from each assessment method is combined to decide the overall apprenticeship grade.

The following grades are available for the apprenticeship:

- fail
- pass
- distinction

The ICB independent assessor will grade the interview in line with the EPA Assessment plan grading criteria.

The ICB A2 exam is computer marked and graded.

ICB will combine the individual assessment method grades to determine the overall EPA grade.

If the apprentice fails one assessment method or more, they will be awarded an overall fail.

To achieve an overall pass, the apprentice must achieve at least a pass in both assessment methods. To achieve an overall EPA 'distinction,' the apprentice must achieve a pass in the knowledge test and a distinction in the interview.

Grades from individual assessment methods will be combined in the following way to determine the grade of the EPA overall.

Interview	Knowledge test - integrated	Overall Grading
Any grade	Fail	Fail
Fail	Any grade	Fail
Pass	Pass	Pass
Distinction	Pass	Distinction

Results

The outcome of the Interview will be released within 20 working days of the interview taking place. This is to allow for any standardisation of marking.

The A2 exam result will be released within 2 working days of the exam being taken. This is to allow for the remote invigilation recording to be reviewed.

To pass the overall apprenticeship, the apprentice must achieve at least a pass in both assessments. If both assessment methods are not passed within 4 months, the entire EPA must be repeated.

Re-sits and re-takes

If the apprentice fails one assessment method or more, they can take a re-sit or a re-take at their employer's discretion. The apprentice's employer needs to agree that a re-sit or re-take is appropriate.

A re-sit does not need further learning, whereas a re-take does. The apprentice should have a supportive action plan to prepare for a re-sit or a re-take.

The employer should agree the timescale for a re-sit or re-take. A re-sit is typically taken within 1 months of the EPA outcome notification. The timescale for a re-take is dependent on how much re-training is required and is typically taken within 2 months of the EPA outcome notification.

Failed assessment methods must be re-sat or re-taken within a 6-month period from the EPA outcome notification, otherwise the entire EPA will need to be re-sat or re-taken in full.

Re-sits and re-takes are not offered to an apprentice wishing to move from pass to a higher grade.

The apprentice will get a maximum EPA grade of Distinction if they need to re-sit or re-take one or more assessment methods, unless the EPAO determines there are exceptional circumstances.

Further Information & guidance

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

To support employers, training providers and apprentices prior to Gateway, ICB has produced guidance documents/handbooks and sample assessments. 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 for details.

Equality, Diversity and Inclusion 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 and Inclusion policy.

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.

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.



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