

**Level 3 Assistant Accountant V1.2  
(ST0002)  
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 3 Assistant Accountant 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 3 Assistant Accountant (v1.2) apprenticeship.

ICB have developed the EPA for the Level 3 Assistant Accountant Standard v1.2 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.

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 3 Assistant Accountant is £12,000. 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 3 Assistant Accountant Apprenticeship EPA

A full-time apprentice spends typically 15 months on-programme working towards competence as an assistant accountant.

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 3 Assistant Accountant comprises two assessment methods to be completed once the apprentice has finished the on-programme learning and passed through Gateway.

The two EPA assessment methods are:

1. Knowledge Assessment
2. Professional Discussion underpinned by a Portfolio

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 at least 12 months on-programme and complete the required amount of off-the-job training in line with the [apprenticeship funding rules](#).

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:

- achieved English and mathematics qualifications in line with the [apprenticeship funding rules](#).
- achieved either/or AAT Advanced Diploma in Accounting
- achieved either/or AAT Level 3 Diploma in Accounting
- completed a portfolio of evidence to underpin the Professional Discussion

The apprentice must complete their training and meet the gateway requirements before starting their EPA.

## Portfolio of Evidence Requirements

The apprentice must compile a portfolio of evidence during the on-programme period of the apprenticeship. It should only contain evidence related to the KSBs that will be assessed by this assessment method. It will typically contain 10 discrete pieces of evidence. Evidence must be mapped against the KSBs. Evidence may be used to demonstrate more than one KSB; a qualitative as opposed to quantitative approach is suggested.

Evidence sources may include:

- workplace product evidence such as spreadsheets, working papers, email communications, meeting minutes, timesheets, screenshots of accounting dashboards and data analytics etc
- appraisal and 1-2-1 objective setting,
- job related certificates

- completed observation checklist and related action plans
- worksheets, assignment projects and reports
- record of any formal discussions
- peer feedback

This is not a definitive list; other evidence sources can be included.

In cases where the apprentice is working in a confidential environment, or handling sensitive data that falls under the requirements of GDPR the employer must redact such elements of the data that would identify individuals or potentially sensitive organisational transactions whilst retaining the relevance of the evidence being supplied for the purpose of assessment.

The portfolio of evidence should not include reflective accounts or any methods of self-assessment. Any employer contributions should focus on direct observation of performance (for example, witness statements) rather than opinions. The evidence provided should be valid and attributable to the apprentice; the portfolio of evidence should contain a statement from the employer and apprentice confirming this.

The portfolio of evidence is not assessed directly; it serves to underpin the professional discussion. The independent assessor will review the portfolio of evidence to prepare questions for the discussion. Feedback will not be provided after this review.

## **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 the apprenticeship's standard
- completed training towards English and mathematics qualifications in line with the apprenticeship funding rules
- completed a portfolio of evidence to underpin the professional discussion
- completed training towards one of the qualifications listed below:
  - AAT Advanced Diploma in Accounting
  - AAT Level 3 Diploma in Accounting

## **Duration of the EPA Period**

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

## **Methods of Assessment**

This EPA has 2 assessment methods – a knowledge assessment and professional discussion underpinned by a portfolio of evidence.

### **Knowledge Assessment**

This assessment method gives the apprentice the opportunity to demonstrate the knowledge and skills mapped to this assessment method.

The purpose is to assess the apprentice's competence beyond straightforward recall by assessing the reasoning for the approach taken to resolving a particular problem or question.

### **Delivery**

The knowledge assessment is structured to give the apprentice the opportunity to demonstrate competence covering the KSBs mapped to this assessment method to the highest available grade.

The knowledge assessment is computer based and delivered online via the ICB e-assessment platform, Rogo.

The knowledge assessment will be booked with ICB by the apprentice's training provider who will give at least 10-days' notice to the apprentice of the booking. Once booked, the apprentice will have 14 days from the time of booking to access and complete the test.

The assessment is delivered within an overall duration of 150 minutes. This is to allow typically 90 minutes to complete the assessment with an additional 60 minutes available for preparation, research and reflection time as needed. Each apprentice will decide how much of the 150 minutes available they need to use to complete the questions in the knowledge assessment.

The knowledge assessment will comprise 40 scenario-based questions covering the following four themes:

1. Professional Standards and Ethics
2. Digital and Data Security
3. Financial Investigation and Queries
4. Financial Statements and Bookkeeping

The assessment of the following KSBs will include the requirement to perform a calculation: K1, K2, K3, K5, S1, S2, S3, S4 and S5

The scenarios will focus on application of logic and reason to resolve real-world scenarios typically encountered in an apprentices on-programme learning.

The knowledge assessment will consist of 25% multiple choice questions where there is one correct answer and 3 plausible distractors plus a combination of calculation-based questions, multiple mark short questions for example drag and drop, pick from list etc.

The knowledge assessment is open book which means that the apprentice can refer to the reference books or materials whilst taking the assessment. The apprentice will be permitted to have access to textbooks used during their course of study for the apprenticeship.

The following equipment is also allowed during the knowledge assessment:

- Pens, pencils and erasers
- A scientific or accountancy calculator (calculators must not emit audible tones or function as any other digital device)

The apprentice **will not be allowed** access to the internet for the duration of the assessment. This includes any potential technological, web-enabled sources of information such as, but not limited to, iPods, mobile phones, MP3/4 players, smart watches which have a data storage device.

ICB uses remote invigilation software to ensure the test is delivered and conducted under controlled invigilated conditions. Remote Invigilation for the exam requires (a) reliable internet broadband and (b) a smartphone or tablet. Once the apprentice accesses the test, full instructions will be available with a step-by-step guide for setting up the remote invigilation prior to starting the test.

The knowledge assessment will assess the following knowledge and skills:

|    |   |
|----|---|
| K1 | Principles of financial accounting, adjustment and reporting including calculation and input of accruals and prepayments, maintenance of the fixed asset register, accounting for asset purchase and disposal, depreciation, and financing. |
| K2 | Principles of management accounting for example, the principles of provision of costings, awareness of monthly and rolling forecasting and including the principles of financial planning, the  |

|    |   |
|----|---|
|    | calculation of income and expenditure budgets, budget holder sign off, and the investigation and reporting of variances to budgets.   |
| K3 | Principles of creating and maintaining financial records including accounts payable, accounts receivable, cash management and principles of payroll.  |
| K4 | Fundamentals of potential vulnerabilities within systems of financial control such as internal fraud and money laundering.  |
| K5 | Fundamentals of indirect taxation including approaches to completing indirect tax returns and supporting documentation and records.   |
| K6 | Fundamentals of digital financial and accounting packages and applications including the maintenance of key databases, spreadsheets, data analytics and the appropriate use of data to provide information. |
| K8 | Principles of data security and legislative requirements regarding data handling in a financial and accounting context.   |
| S1 | Assist with the investigation and response to financial information queries.  |
| S2 | Record and analyse financial data using the organisation's standard tools and processes.  |
| S3 | Apply double entry bookkeeping and accounting standards to process financial documents, generate financial statements and report financial information to users of accounts.                                |
| S4 | Assist with production of accurate financial information for the preparation of accounts.   |
| S5 | Reconcile financial data, such as, preparation of reconciliations or review of reconciliations.   |
| S6 | Investigate, resolve or escalate transactional queries and errors within their remit as appropriate.  |

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

### **Assessment location**

The knowledge assessment exam should 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.

### **Professional Discussion underpinned by Portfolio**

This assessment method enables an apprentice to demonstrate competence to the highest level against the KSBs it has been mapped to. It is a key element of the occupation to be able to explain key concepts clearly and accurately and this makes a professional discussion a valid assessment method for this occupation.

The professional discussion is based on the following themes:

1. Digital and Data Security
2. Wider Professional Landscape
3. Stakeholder Engagement and Communication

The discussion is conducted by an ICB independent assessor. The apprentice's training provider will book the professional discussion 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 14 days' notice of the professional discussion date and time.



The independent assessor will have at least 4 weeks to review the portfolio of evidence prior to carrying out the professional discussion.

### Delivery

The professional discussion will be conducted using an online video meeting platform such as Teams or Zoom. A meeting invite for the discussion will be sent to the apprentice at least 14 days prior to the date of the interview.

The discussion will last for 60 minutes, and the independent assessor can increase the time of the discussion 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 10 questions and may ask follow-up questions to seek clarification.

The apprentice should have access to their portfolio of evidence during the professional discussion. The apprentice can refer to and illustrate their answers with evidence from the portfolio however the portfolio itself is not assessed.

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

The professional discussion 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 discussion takes place.

The professional discussion will assess the following KSBs:

| <b>KSBS<br/>GROUPED BY<br/>THEME</b>      | <b>Knowledge</b>  | <b>Skills</b>   | <b>Behaviour</b> |
|---|---|---|------------------|
| Digital and Data<br>Security<br>K7 S9 S10 | Principles of cyber-security and working safely online within a finance and accounting context (K7) | Utilise digital skills to present key financial information using finance and accounting software and applications (S9)<br><br>Use software packages to assist with basic accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data (S10) | None             |

| KSBS<br>GROUPED BY<br>THEME   | Knowledge  | Skills   | Behaviour   |
|---|--|--|---|
| Wider Professional Landscape<br>K10 K11 K12 B2<br>B6 B7 B8              | <p>The role of accountancy or finance within the organisational business strategy (K10)</p> <p>The wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies (K11)</p> <p>The principles of professional ethics and codes of conduct in a finance and accounting environment (K12)</p> | None   | <p>Ethical and Professional - applies a transparent, objective and sustainable manner to meet the ethical requirements of the profession (B2)</p> <p>Wellbeing and resilience – demonstrates a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an open, honest, and empathetic work environment (B6)</p> <p>Professional judgement – applying a critical eye to transactions and trends for reasonableness, demonstrating a 'right first time approach' (B7)</p> <p>Carry out the duties of their role by reference to sustainability good practice whether specific to their occupation or externally recognised. For example, by prioritising practices in their work that contribute to minimising or reversing climate change by reducing the use of non-renewable resources (B8)</p> |
| Stakeholder Engagement and Communication<br>K9 S7 S8 S11<br>B1 B3 B4 B5 | Approaches to diversity, inclusion and cultural awareness and their impact on finance and accountancy (K9)   | <p>Develop and maintain effective working relationships with stakeholders (S7)</p> <p>Communicate financial information in a way that non-finance stakeholders can interpret and understand (S8)</p> <p>Communicate using varying approaches and different media methods with an appreciation of the risks and benefits to the business of</p> | <p>Collaborative and inclusive - builds strong collaborative working relationships recognising the importance of diversity and inclusion (B1)</p> <p>Organised with an attention to detail – organises work efficiently and effectively to meet required targets, escalating queries or problems as appropriate. Demonstrates a professional approach to working to deadlines (B3)</p>  |

| KSBS GROUPED BY THEME | Knowledge | Skills  | Behaviour   |
|-----------------------|-----------|---|---|
|                       |           | social media and other digital applications (S11) | <p>Embracing change - accepts changing priorities and working requirements readily and has the flexibility to maintain high standards in a changing environment (B4)</p> <p>Engaging with wider stakeholders and keeping up to date with changes in the finance industry which impact their organisation or role (B5)</p> |

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

### Assessment location

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

### Order of Assessments

The assessment methods can be taken in any order. The result of one assessment method does not need to be known before starting the next.

### 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.

#### Knowledge Assessment

| Grade       | Minimum Marks Required | Maximum Marks Required |
|-------------|------------------------|------------------------|
| Fail        | 0                      | 27                     |
| Pass        | 28                     | 34                     |
| Distinction | 35                     | 40                     |

Professional Discussion underpinned by Portfolio

Fail - does not meet pass criteria

| Theme<br>KSBs  | PASS<br>Apprentices must demonstrate all the pass descriptors   | DISTINCTION<br>Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors  |
|--|---|---|
| Digital and Data Security K7 S9 S10                  | <p>Explains the principles of cyber-security and working safely online within a finance and accounting context. (K7)</p> <p>Applies finance and accounting software to present key financial information in line with data security and legislative requirements (S9)</p> <p>Discusses how they use software packages to assist with basic accounting tasks in line with cyber and data security requirements, using data securely and safely, including backing up data. (S10)</p>   | Evaluates how they utilise digital skills to present key financial information using finance and accounting software and applications in line with cyber and data security requirements, using data securely and safely, including backing up data. (K7 S9 S10) |
| Wider Professional Landscape K10 K11 K12 B2 B6 B7 B8 | <p>Outlines the principles of professional ethics and codes of conduct in a finance and accounting environment, adopting a transparent, objective, and sustainable manner to meet these requirements (K12, B2)</p> <p>Describes the wider financial and accounting professional landscape including the requirement to stay abreast of changes in technology and practice and awareness of the role of regulators and professional bodies.(K11)</p> <p>Outlines the role of accountancy or finance within the organisational business strategy.(K10)</p> <p>Describes how they demonstrate a commitment to personal wellbeing and an awareness of support and resources available. Contributing to cultivating an open, honest, and empathetic work environment. (B6)</p> <p>Describes how they apply a critical eye to transactions and trends for reasonableness, demonstrating a 'right first time approach' (B7)</p> <p>Summarises how they carry out the duties of their role by reference to sustainability good practice whether specific to their occupation or externally recognised. For example, by prioritising practices in their work that contribute to minimising or reversing climate change by reducing the use of non-renewable resources (B8)</p> | N/A   |

| Theme<br>KSBs  | <b>PASS</b><br>Apprentices must demonstrate all the pass descriptors  | <b>DISTINCTION</b><br>Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors   |
|--|---|---|
| Stakeholder Engagement and Communication<br>K9 S7 S8 S11 B1 B3 B4 B5 | <p>Summarises the approaches to diversity, inclusion and cultural awareness whilst collaboratively working to have an impact on finance and accountancy (K9, B1)</p> <p>Describes engagements with wider stakeholders in order to develop effective working relationships and to keep up to date with changes in the finance industry (S7, B5)</p> <p>Describes how they communicate financial information in a way that non-finance stakeholders can interpret and understand whilst embracing change, working to deadlines and maintaining high standards in an ever-changing environment (S8, B3, B4)</p> <p>Describes how using varying approaches and different media methods to communicate has a benefit to the organisation, whilst observing the risks involved in using digital applications. (S11)</p> | <p>Evaluates how diversity, inclusion and cultural awareness has an impact on finance and accountancy. (K9)</p> <p>Evaluates how they communicate financial information in a way that non-finance stakeholders can interpret and understand whilst embracing change, working to deadlines and maintaining high standards in an ever-changing environment (S8, B3, B4)</p> <p>Evaluates engagements with wider stakeholders in order to develop effective working relationships and to keep up to date with changes in the finance industry (S7, B5)</p> |

The grades available for each assessment method are below.

Knowledge Assessment:

- fail
- pass
- distinction

Professional Discussion underpinned by Portfolio:

- fail
- pass
- distinction

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

The following grades are available for the apprenticeship:

- fail
- pass
- merit
- distinction

The knowledge assessment is computer marked and graded.

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

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 'merit,' the apprentice must achieve a pass in one method and a distinction in the other. To achieve an overall EPA 'distinction,' the apprentice must achieve a distinction in the knowledge assessment and a distinction in the professional discussion.

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

| Knowledge Assessment | Professional Discussion underpinned by Portfolio | Overall Grading |
|----------------------|--|-----------------|
| Fail                 | Any grade  | Fail            |
| Any grade            | Fail   | Fail            |
| Pass                 | Pass   | Pass            |
| Pass                 | Distinction                                      | Merit           |
| Distinction          | Pass   | Merit           |
| Distinction          | Distinction                                      | Distinction     |

## Results

The knowledge assessment 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.

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

## 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 3 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 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. 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.

## **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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