

apprenticeship FRAMEWORK

Higher Apprenticeship in Professional Services - Level 4 (England)

IMPORTANT NOTIFICATION FOR ALL APPRENTICESHIP STARTS FROM 6 APRIL 2015

Modifications to SASE came into effect on 6th April 2015. These changes **ONLY** relate to the Transferable Skills requirements of a framework and they **ONLY** apply to new Apprenticeship starts on, or after, 6th April 2015. Apprenticeships starts before this date must continue to meet the 2013 SASE requirements for Transferable Skills. For more details of the changes and how they will affect new Apprenticeship starts, please read the following preface page to the framework document.

NB: Please check the "Revising a Framework" section for information on any additional changes that may have been made to this framework.

Latest framework version?

Please use this link to see if this is the latest issued version of this framework:

afo.sscalliance.org/frameworkslibrary/index.cfm?id=FR02421

Issue date: 12 September 2013

Issued by
Financial Skills Partnership

apprenticeship
FRAMEWORKS ONLINE
www.afo.sscalliance.org

Document status:
Issued



CHANGES TO TRANSFERABLE SKILLS REQUIREMENTS FOR APPRENTICESHIP STARTS FROM 6TH APRIL 2015

Modifications to SASE came into effect on 6th April 2015. The changes ONLY relate to the Transferable Skills requirements of a framework and they ONLY apply to new Apprenticeship starts on, or after, 6th April 2015. Apprenticeships started before this date must continue to meet the 2013 SASE requirements for Transferable Skills.

The modifications removed the “5 year rule”, meaning that acceptable qualifications, achieved before September 2012, are now in scope. This includes iGCSEs, A and AS Levels, O Levels and Key Skills. However, there are still minimum grade/level requirements that need to be achieved, depending on the level of Apprenticeship being undertaken. There have also been some changes to the minimum grade/level requirements which, in summary are:

Intermediate Apprenticeship:	GCSE/iGCSE/A and AS Levels - minimum acceptable grade is now E, irrespective of achievement date (for ALL acceptable GCSEs/iGCSEs/A/AS Levels)
	Key Skills - minimum acceptable is Level 1, irrespective of achievement date
	O Levels – minimum acceptable grade is C, irrespective of achievement date
Advanced Apprenticeship:	GCSE/iGCSE - minimum acceptable grade is now C, irrespective of achievement date (for ALL acceptable GCSEs/iGCSEs)
	A/AS Level - minimum acceptable is grade E, irrespective of achievement date
	Key Skills - minimum acceptable is Level 2, irrespective of achievement date
	O Levels - minimum acceptable grade is C, irrespective of achievement date
Higher Apprenticeship:	There remains no mandatory requirement for Transferable Skills qualifications to be achieved.

Please note that some frameworks may have grade/level requirements that are above the SASE minimum requirements. Please check the framework to ascertain where this is the case and/or check directly with the specific Issuing Authority responsible for the framework.

The updated version of SASE, and guidance documents, can be accessed here: <http://afo.sscalliance.org/SASE>

PLEASE NOTE THAT THAT THE NEW REQUIREMENTS FOR TRANSFERABLE SKILLS, AS DETAILED ABOVE, OVERRIDE THE NOTES AND GRADES/LEVELS ASSOCIATED WITH THE TRANSFERABLE SKILLS TABLES, WITHIN THIS DOCUMENT. Until the Transferable Skills tables can be updated, any references to “**achieved before Sept 2012 and within 5 years of starting Apprenticeship**” or “**achieved before September 2012, otherwise at any time prior to starting Apprenticeship**” can now be ignored.

Over the next few months, the Transferable Skills section within AFO will be amended to reflect the SASE modifications and all current frameworks will be updated and reissued to incorporate these changes. In the meantime, if you are in any doubt as to the requirements of any framework then please contact the relevant Issuing Authority.

Higher Apprenticeship in Professional Services - Level 4 (England)

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Framework summary

Higher Apprenticeship in Professional Services - Level 4

Professional Services

This framework includes information on Personal Learning and Thinking Skills

Pathways for this framework at level 4 include:

Pathway 1: Audit

Competence qualifications available to this pathway:

C1 - L4 Diploma in Audit Practice

Knowledge qualifications available to this pathway:

K1 - L4 Diploma in Accounting and Business

Combined qualifications available to this pathway:

N/A

This pathway also contains information on:

- Employee rights and responsibilities
- Functional skills

Pathway 2: Tax

Competence qualifications available to this pathway:

C1 - L4 Diploma in Tax Practice

Knowledge qualifications available to this pathway:

K1 - L4 Diploma in Tax

K2 - L4 Diploma in Accounting and Business

Combined qualifications available to this pathway:

N/A

This pathway also contains information on:

- Employee rights and responsibilities
- Functional skills

Pathway 3: Management Consulting

Competence qualifications available to this pathway:

C1 - L4 Diploma in Management Consulting Practice

Knowledge qualifications available to this pathway:

K1 - L4 Certificate in Management Consulting

Combined qualifications available to this pathway:

N/A

This pathway also contains information on:

- Employee rights and responsibilities
- Functional skills

Pathway 4: Management Accounting

Competence qualifications available to this pathway:

C1 - Level 4 Diploma in Business Accounting Practice

Knowledge qualifications available to this pathway:

K1 - Level 4 Diploma in Business Accounting

Combined qualifications available to this pathway:

N/A

This pathway also contains information on:

- Employee rights and responsibilities
- Functional skills

Framework information

Information on the Issuing Authority for this framework:

Financial Skills Partnership

The Apprenticeship sector for occupations in financial services and accountancy.

Issue number: 4	This framework includes:
Framework ID: FR02421	Level 4
Date this framework is to be reviewed by: 01/03/2017	This framework is for use in: England

Short description

This Higher Apprenticeship represents a new entry route into professional services. The professional services provide support to businesses, helping them improve and grow.

It will give Higher Apprentices a new way to access high skill careers. It will contribute to meeting the growing skills needs of employers by giving Higher Apprentices the required skills and knowledge, and by attracting a more diverse talent pool.

The framework consists of 4 pathways at Level 4, in Audit, Tax, Management Consulting and Management Accounting, which will equip Higher Apprentices for entry to these professions, working either for professional services employers or in related wider industry roles.

Contact information

Proposer of this framework

Pricewaterhouse Coopers LLP

Developer of this framework

Name: Johanna Mothander
Organisation: Pricewaterhouse Coopers LLP
Organisation type: Employer
Job title: Consultant
Phone: +44 (0) 207 212 2693
Email: johanna.s.mothander@uk.pwc.com
Postal address: 7 More London Riverside,
London,
SE1 2RT
Website: <http://www.pwc.co.uk/apprenticeships>

Issuing Authority's contact details

Issued by: Financial Skills Partnership
Issuer contact name: Lynn Bryson
Issuer phone: 0845 618 2368
Issuer email: lynn.bryson@financialskillspartnership.org.uk

Revising a framework

Contact details

Who is making this revision: Johanna Mothander
Your organisation: Pricewaterhouse Coopers LLP
Your email address: johanna.s.mothander@uk.pwc.com

Why this framework is being revised

This framework was revised in September 2013 in order to:

- Add an additional pathway in Management Accounting to the framework and,
- Amend the framework to comply with the 2013 revised SASE

Summary of changes made to this framework

- Fourth pathway in Management Accounting added
- Reference to functional skills needs has been removed
- Removal of Personal Learning and Thinking Skills (PLTS) and Guided Learning Hours (GLH) requirements
- Additional Employer Requirements:
- State ERR is not part of this Higher Apprenticeship, and
- Include information on ACE Certification and claiming an apprenticeship completion certificate

Qualifications removed

N/A

Qualifications added

N/A

Qualifications that have been extended

N/A

Purpose of this framework

Summary of the purpose of the framework

The professional services sector is critical to the success of the UK economy, representing 15% of UK GDP, 14% of employment and 14% of exports (making the UK the largest net exporter of business services in the G7) in 2010. The sector also acts as a catalyst for improved productivity and growth across the economy. The professional services occupations are widely employed in other sectors.

Professional services are currently facing a 'talent crunch'. The sector is facing a serious challenge in developing and maintaining a pipeline of diverse, talented new recruits:

- The total employment requirement is projected to increase markedly and traditional recruitment pools are proving insufficient
- The population recruited into the professions does not fully reflect the diversity of society as a whole
- Employers report skills shortages amongst their new recruits in key areas such as customer handling, oral communication and team working

The Anderson review of Future Skills in Accountancy (2011) highlights the need for Apprenticeships into the accounting profession. As described in the recently (2013) published professional and business services industrial strategy (Growth is our business), the sector will create 600,000 new jobs by 2020. Finding the right people for those jobs could be challenging as the sector is already experiences higher than average vacancies. The employment and skills issues faced by the professional services combine to represent huge latent demand for Apprenticeships in this area.

This framework represents a powerful lever in the professions' efforts to address these issues, offering a structured new entry route which enables employers of all sizes to access a broad and diverse talent pool. The framework will equip individuals with the blend of technical skills and broader competence they need to progress to the high skill positions in the sector and obtain the highest levels of professional status.

This framework provides a new route to high-skill careers in the professional service sector and for employers a new model for recruitment from a broad and diverse talent pool. It has been developed by employers, professional bodies and providers to meet the needs of small, medium and larger organisations. The Institute of Chartered Accountants in England and Wales (ICAEW), the Association of Taxation Technicians (ATT), the Management Consultancies Association (MCA), the Chartered Institute of Management Accountants (CIMA) and the Financial Skills Partnership (FSP) have been key partners in the development of this framework.

The framework includes distinct pathways for each of the audit, taxation, management consulting and management accounting occupations. It includes nationally recognised qualifications at level 4 and provides a structured approach to training and development of prospective auditors, tax professionals, consultants and management accountants. Each pathway includes a combination of technical knowledge and broader competence requirements, covering wider business skills and competence, and the audit, tax and management accounting pathways are aligned with existing professional development and qualification pathways. The framework provides clear progression routes to Higher Education and professionally qualified status.

Higher Apprentices on the Audit pathway may work in both statutory audit and assurance roles. Work undertaken will vary depending on the specific requirements of employers, but may include assisting in the conduct of an audit such as testing controls and checking financial records as well as drafting reports. Higher Apprentices on this pathway also have the opportunity to gain the ICAEW's Certificate in Finance, Accounting and Business (CFAB) qualification.

Higher Apprentices on the Tax pathway may work in a range of tax areas such as personal tax, corporation tax or tax compliance. Work undertaken will vary depending on the specific requirements of employers, but may include assisting with the preparation of tax returns and completion of various tax forms, dealing with tax related communication and supporting with advice and tax consulting. Higher Apprentices on this pathway also have the opportunity to gain the ATT's qualification, subject to their choice of knowledge qualification.

Higher Apprentices on the Management Consulting pathway may work in a range of areas including strategy, operations or ICT, business development and client account support. Work undertaken will vary depending on the specific requirements of employers, but may include assisting in the delivery of consulting projects, carrying out research and analysis, tracking and managing key client accounts and supporting business development activity. Note that the pathway is available to employed individuals, but not to self employed / freelance consultants.

Higher Apprentices on the Management Accounting pathway may work in a range of finance roles in any organisation type. Work undertaken will vary depending on the specific requirements of employers, but may include assisting with reporting financial information, preparing budgets and forecasts, analysing data, preparation of accounts and providing bespoke reports and management information. Higher Apprentices on this pathway also have the opportunity to gain the CIMA CBA qualification.

Higher Apprentices on the framework are expected to be employed for a minimum of 30 hours per week.

Aims and objectives of this framework (England)

The aim of this Higher Apprenticeship framework is to provide employers of all sizes across the sectors with a diverse workforce that has the skills, knowledge and competencies to support the growth of the professions.

There is wide support for this Higher Apprenticeship from both large and small employers in the professional service sector. The main objectives are to:

- Help employers to recruit a broad and diverse talent pool into the professional service sector by providing a training programme that can attract and help retain people in the sector. By creating a recognised alternative route into the sector, the Professional Services Higher Apprenticeship will enable employers to access otherwise untapped, under-represented pools of talented recruits with the talent to thrive in professional services.
- Help employers to meet the current skills shortages in the professions: The Professional Services Higher Apprenticeship will enable employers to take a nationally recognised programme to the recruitment market which offers prospective employees a structured and accredited route to high skill careers in the professional services.
- Help employers offer best value to their clients and grow their businesses: One of the challenges of the professions is to understand and add real value to clients. Mirroring the diversity of the client base in the composition of the workforce is essential: there is a growing body of evidence that diversity in the leadership of an organisation has a real, positive impact on business performance and the bottom line. Apprenticeships are a proven tool in employers' efforts to do this.
- Improve access to the professions: Creating a new Higher Apprenticeship route to high skill careers in professional services has the potential to open up access to under-represented groups of young people who might not otherwise aspire to pursue a career in the professions.

Entry conditions for this framework

This framework does not impose any mandatory requirements in terms of entry requirements. There are no minimum academic criteria for entry except where employers set their own requirements.

However, following consultation with employers, professional bodies and providers, the following are recommended as an indication of the levels where employers may choose to set their entry requirements in order to maximise their Apprentices' chances of success on the programme and future progression:

- 5 GCSEs at grade C or above including Maths and English, or equivalent;
- 160-260 UCAS points or equivalent work experience, which might include an earlier Apprenticeship;
- Good communication skills and vocational experience
- IT literacy; and
- Desire to develop a career in the professional services

Other routes of entry including the 14-19 Diploma, Welsh Baccalaureate and Young Apprenticeships also provide a useful grounding for this Apprenticeship.

Providers and employers are encouraged to accept alternatives to qualifications when entering onto this Apprenticeship to ensure equality of access for people with a learning difficulty. These alternatives include volunteering, employment, portfolio of evidence and non-accredited courses.

Successful recruitment practices will ensure that Higher Apprentices with the potential to complete the framework are placed on the programme. Providers and employers are advised to develop recruitment practices where potential Higher Apprentices are required to complete an application form, attend an interview and undertake appropriate initial assessment.

Whilst the framework does not prescribe the use of any particular assessment and diagnostic tools, those used must be fit for purpose with regard to measuring key underpinning skills and aptitudes (e.g. communication skills, team work) and suitability for working within the professions with regard to personal attitudes, attributes and behaviours. 'Competence based' interview approaches will often be suitable.

Initial assessment once a learner has started is also important. This will allow the programme to be tailor to meet individual learning and support needs and to recognise prior learning and experience. Where a Higher Apprentice has achieved appropriate prior learning this can be considered against the learning required for completion of the framework to prevent duplication of learning as well as ensure the Higher Apprentice get opportunities and support to help them develop new skills and learning at a higher level. This assessment is likely to

include: assessment of abilities and support needs in relation to knowledge qualifications and assessment of prior experience and qualifications. In addition, it must include discussions with individuals about their ambitions and motivation. A career in the professional services will suit candidates with an interest in communication and building relationships, problem solving and with at least basic literacy, numeracy and IT skills.

Higher Apprentices may be asked to declare any criminal convictions, bankruptcy or CCJs as part of their employer's compliance processes or as a condition of registration for professional qualifications.

Higher Apprentices will come from a diverse range of backgrounds and experiences. People working in the professional services provide specialist advice to clients on a range of topics to help clients improve productivity and growth across the economy. Employers are keen to attract prospective Higher Apprentices who demonstrate a desire to develop a career within the professional services.

Level 4

Title for this framework at level 4

Professional Services

Pathways for this framework at level 4

- Pathway 1: Audit
- Pathway 2: Tax
- Pathway 3: Management Consulting
- Pathway 4: Management Accounting

Level 4, Pathway 1: Audit

Description of this pathway

This pathway includes both a technical knowledge component and a competence element as listed below:

- L4 Diploma in Accounting and Business - total credit knowledge qualification – 38 credits;
- L4 Diploma in Audit Practice - total credit competency qualification – 56 credits;

Total credits: 94 credits.

The expected minimum duration for a Higher Apprentice new to the field is 18 months.

Entry requirements for this pathway in addition to the framework entry requirements

There are no entry requirements for this pathway in addition to the general framework entry requirements.

Job title(s)	Job role(s)
External/ internal audit trainee/ assistant/ junior	Assist in conduct of statutory audits or assurance; understand basics of client's business; conduct sections of an audit eg check financial records, review assets, stock counts, collate company information and test controls; document findings; communicate with client and senior team.

Qualifications

Competence qualifications available to this pathway

C1 - L4 Diploma in Audit Practice					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/6041/4	OCR	56	449	N/A

Knowledge qualifications available to this pathway

K1 - L4 Diploma in Accounting and Business					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	600/6059/1	OCR	38	328	N/A

Combined qualifications available to this pathway

N/A

Relationship between competence and knowledge qualifications

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway.

Note that the L4 Diploma in Accounting and Business is capable of being assessed through the examinations set by the ICAEW for its CFAB qualification. Assessment via this route makes the Higher Apprentice eligible for dual award of the Higher Apprenticeship and the CFAB qualification.

Transferable skills (England)

Functional Skills / GCSE (with enhanced functional content) and Key Skills (England)

Apprentices must complete or have completed one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications listed below in order to successfully complete their Apprenticeship and this will carry the QCF five credit values. If they do not have these qualifications as part of their evidence an Apprenticeship certificate cannot be awarded.

English	Minimum level or grade	Credit value
Functional Skills qualification in English	N/A	
GCSE qualification in English (with enhanced functional content)	N/A	

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Mathematics	Minimum level or grade	Credit value
Functional Skills qualification in Mathematics	N/A	
GCSE qualification (with enhanced functional content) in Mathematics	N/A	

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Inclusion of Information and Communications Technology (ICT)

N/A

Progression routes into and from this pathway

Progression into this pathway

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- GCSE's and alternative qualifications;
- A-Levels;
- 14-19 Diploma;
- Welsh Baccalaureate;
- Level 2 Intermediate Apprenticeships and Level 3 Advanced Apprenticeship in Accounting, Customer Service, Business Administration; and
- Achieved QCF Awards, Certificates or Diplomas

Learners may also progress into the Higher Apprenticeship without prior qualifications.

Progression routes from this pathway

Higher Apprentices can, following completion of the Higher Apprenticeship in Professional Services - Level 4, progress onto:

- The Higher Apprenticeship in Professional Services - Level 7
- Further or higher education to undertake business related or other qualifications, including Foundation Degrees, please visit UCAS - www.ucas.ac.uk;
- A range of undergraduate degree programmes, for more information, please visit UCAS - www.ucas.ac.uk;
- A range of Business or Finance Qualifications at level 5 and above
- Chartered status and membership of professional bodies, including the Institute of Chartered Accountants in England and Wales (ICAEW).

Some exemptions from Chartered Accounting examinations:

- Association of Chartered Certified Accountants (ACCA),
- Chartered Institute of Management Accountants (CIMA),
- Institute of Chartered Accountants in England and Wales (ICAEW),
- Institute of Chartered Accountants of Scotland (ICAS) and Chartered Institute of Public Finance and Accountancy (CIPFA).

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include chartered accountant, qualified auditor or a wide range of managerial roles within business.

UCAS points for this pathway: N/A

Employee rights and responsibilities

N/A

Level 4, Pathway 2: Tax

Description of this pathway

This pathway includes both a technical knowledge component and a competence element as listed below:

- L4 Diploma in Tax - minimum credit knowledge qualification – 37 credits OR L4 Diploma in Accounting and Business – 38 credits
- L4 Diploma in Tax Practice - total credit competency qualification – 60 credits;

Total credits: 97 credits for Higher Apprentices taking the L4 Diploma in Tax; 98 credits for Higher Apprentices taking the L4 Diploma in Accounting and Business.

The expected minimum duration for a Higher Apprentice new to the field is 18 months.

Entry requirements for this pathway in addition to the framework entry requirements

There are no entry requirements for this pathway in addition to the general framework entry requirements.

Job title(s)	Job role(s)
Tax trainee/ assistant/ junior	Assist in the preparation of tax returns; assist in the completion of various tax forms; handle client communications in respect of their tax affairs; prepare simple accounting statements; carry out research to support tax work; contribute to a range of tax advice to clients.

Qualifications

Competence qualifications available to this pathway

C1 - L4 Diploma in Tax Practice					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/5959/X	OCR	60	486	N/A

Knowledge qualifications available to this pathway

K1 - L4 Diploma in Tax					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	600/6058/X	OCR	37	329	N/A

K2 - L4 Diploma in Accounting and Business					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K2a	600/6059/1	OCR	38	328	N/A

Combined qualifications available to this pathway

N/A

Relationship between competence and knowledge qualifications

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway. The L4 Diploma in Tax will be the principal choice, but an alternative option is also offered.

Note that the L4 Diploma in Tax is capable of being assessed through the examinations set by the Association of Taxation Technicians (ATT). Assessment via this route makes the Apprentice eligible for dual award of the Higher Apprenticeship and ATT membership (subject to minimum experience requirements).

Higher Apprentices on the tax pathway may alternatively choose the L4 Diploma in Accounting and Business as their knowledge qualification. This is capable of being assessed through the examinations set by ICAEW for its CFAB qualification. Assessment via this route makes the Apprentice eligible for dual award of the Higher Apprenticeship and the CFAB qualification.

Transferable skills (England)

Functional Skills / GCSE (with enhanced functional content) and Key Skills (England)

Apprentices must complete or have completed one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications listed below in order to successfully complete their Apprenticeship and this will carry the QCF five credit values. If they do not have these qualifications as part of their evidence an Apprenticeship certificate cannot be awarded.

English	Minimum level or grade	Credit value
Functional Skills qualification in English	N/A	
GCSE qualification in English (with enhanced functional content)	N/A	

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Mathematics	Minimum level or grade	Credit value
Functional Skills qualification in Mathematics	N/A	
GCSE qualification (with enhanced functional content) in Mathematics	N/A	

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Inclusion of Information and Communications Technology (ICT)

N/A

Progression routes into and from this pathway

Progression into the level 4 Higher Apprenticeship

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- GCSE's and alternative qualifications;
- A-Levels;
- 14-19 Diploma;
- Welsh Baccalaureate;
- Level 2 Intermediate Apprenticeships and Level 3 Advanced Apprenticeship in Accounting, Customer Service, Business Administration; and
- Achieved QCF Awards, Certificates or Diplomas

Learners may also progress into the Higher Apprenticeship without prior qualifications.

Progression routes from this pathway

Higher Apprentices can, following completion of the Higher Apprenticeship in Professional Services - Level 4, progress onto:

- The Higher Apprenticeship in Professional Services - Level 7
- Further or higher education to undertake business related or other qualifications, including Foundation Degrees, please visit UCAS - www.ucas.ac.uk;
- A range of undergraduate degree programmes, for more information, please visit UCAS - www.ucas.ac.uk;
- A range of Tax or Finance Qualifications at level 5 and above
- Chartered status and membership of professional bodies, including the Association of Tax echnicians (ATT) and Chartered Institute of Taxation (CIOT)

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include chartered tax professional or a wide range of managerial roles within business.

UCAS points for this pathway: N/A

Employee rights and responsibilities

N/A

Level 4, Pathway 3: Management Consulting

Description of this pathway

This pathway includes both a technical knowledge component and a competence element as listed below:

- L4 Certificate in Management Consulting – total credit knowledge qualification – 30 credits;
- L4 Diploma in Management Consulting Practice – total credits competence qualification – 81 credits;

Total credits: 111 credits.

The expected minimum duration for a Higher Apprentice new to the field is 18 months.

Entry requirements for this pathway in addition to the framework entry requirements

Good performance in competency-based assessment processes (e.g. Assessment centres) which are likely to be a key part of recruitment into consulting. Employers may therefore accept a slightly wider range of UCAS tariffs, expected to be in the region of 160-260 points.

Job title(s)	Job role(s)
Junior consultant	Assist in the delivery of consulting projects for external or internal clients; work as part of a consulting team supporting the engagement leadership; conduct detailed analysis and help make recommendations for clients' business; support consulting sales process; develop own consulting skill-set.
Account executive	Track and manage key accounts and relationships; carry out internal and external communications activities; develop own consulting skill-set.
Business development assistant	Support client account teams in relationship management and business development; prepare sales materials/support pitch development develop own consulting skill-set.

Qualifications

Competence qualifications available to this pathway

C1 - L4 Diploma in Management Consulting Practice					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	600/6040/2	OCR	81	520	N/A

Knowledge qualifications available to this pathway

K1 - L4 Certificate in Management Consulting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	600/6039/6	OCR	30	192	N/A

Combined qualifications available to this pathway

N/A

Relationship between competence and knowledge qualifications

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway.

Transferable skills (England)

Functional Skills / GCSE (with enhanced functional content) and Key Skills (England)

Apprentices must complete or have completed one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications listed below in order to successfully complete their Apprenticeship and this will carry the QCF five credit values. If they do not have these qualifications as part of their evidence an Apprenticeship certificate cannot be awarded.

English	Minimum level or grade	Credit value
Functional Skills qualification in English	N/A	
GCSE qualification in English (with enhanced functional content)	N/A	

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Mathematics	Minimum level or grade	Credit value
Functional Skills qualification in Mathematics	N/A	
GCSE qualification (with enhanced functional content) in Mathematics	N/A	

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Inclusion of Information and Communications Technology (ICT)

N/A

Progression routes into and from this pathway

Progression routes into this pathway

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- GCSE's and alternative qualifications;
- A-Levels;
- 14-19 Diploma;
- Welsh Baccalaureate;
- Level 2 Intermediate Apprenticeships and Level 3 Advanced Apprenticeship in Accounting, Customer Service, Business Administration; and
- Achieved QCF Awards, Certificates or Diplomas

Learners may also progress into the Higher Apprenticeship without prior qualifications.

Progression routes from this pathway

Higher Apprentices can, following completion of the Higher Apprenticeship in Professional Services - Level 4, progress onto:

- Further or higher education to undertake business related or other qualifications, including Foundation Degrees, please visit UCAS - www.ucas.ac.uk;
- A range of undergraduate degree programmes, for more information, please visit UCAS - www.ucas.ac.uk;
- A range of Business or Management Qualifications at level 5 and above

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include management consultant or a wide range of managerial roles within business.

UCAS points for this pathway: N/A

Employee rights and responsibilities

N/A

Level 4, Pathway 4: Management Accounting

Description of this pathway

This pathway includes both a technical knowledge component and a competence element as listed below:

- Level 4 Diploma in Business Accounting - total credits knowledge qualification - 50 credits
- Level 4 Diploma in Business Accounting Practice - total credits competency qualification - 56 credits

Total credits: 106 credits

The expected minimum duration for a Higher Apprentice new to the field is 18 months.

Entry requirements for this pathway in addition to the framework entry requirements

There are no entry requirements for this pathway in addition to the general framework entry requirements.

Job title(s)	Job role(s)
Management accountant trainee / assistant / junior	Analysing data, reporting, manipulating spread-sheets, forecasting and budgeting, profit and loss calculations, balance sheet analysis, producing accurate and timely information, communicating with various teams within your organisation and complete accounting routines.

Qualifications

Competence qualifications available to this pathway

C1 - Level 4 Diploma in Business Accounting Practice					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
C1a	601/0617/7	OCR	56	460	N/A

Knowledge qualifications available to this pathway

K1 - Level 4 Diploma in Business Accounting					
No.	Ref no.	Awarding organisation	Credit value	Guided learning hours	UCAS points value
K1a	601/0616/5	OCR	50	325	N/A

Combined qualifications available to this pathway

N/A

Relationship between competence and knowledge qualifications

Higher Apprentices must complete one competence qualification and one knowledge qualification from those listed within this pathway.

Note that the L4 Diploma in Accounting and Business is capable of being assessed through the examinations set by the CIMA for its CBA qualification. Assessment via this route makes the Higher Apprentice eligible for dual award of the Higher Apprenticeship and the CBA qualification.

Transferable skills (England)

Functional Skills / GCSE (with enhanced functional content) and Key Skills (England)

Apprentices must complete or have completed one of the English transferable skills qualifications and one of the Mathematical transferable skills qualifications listed below in order to successfully complete their Apprenticeship and this will carry the QCF five credit values. If they do not have these qualifications as part of their evidence an Apprenticeship certificate cannot be awarded.

English	Minimum level or grade	Credit value
Functional Skills qualification in English	N/A	
GCSE qualification in English (with enhanced functional content)	N/A	

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Mathematics	Minimum level or grade	Credit value
Functional Skills qualification in Mathematics	N/A	
GCSE qualification (with enhanced functional content) in Mathematics	N/A	

* achieved before September 2012 and within the 5 years immediately prior to starting an Apprenticeship.

** achieved before September 2012, otherwise at any time prior to starting the Apprenticeship.

Inclusion of Information and Communications Technology (ICT)

N/A

Progression routes into and from this pathway

Progression into the level 4 Higher Apprenticeship

Progression into this pathway can come from a range of routes due to the varying backgrounds and past academic and work related experiences of Higher Apprentices but may include the following qualifications and Apprenticeships:

- GCSE's and alternative qualifications;
- A-Levels;
- 14-19 Diploma;
- Welsh Baccalaureate;
- Level 2 Intermediate Apprenticeships and Level 3 Advanced Apprenticeship in Accounting, Customer Service, Business Administration; and
- Achieved QCF Awards, Certificates or Diplomas

Learners may also progress into the Higher Apprenticeship without prior qualifications.

Progression routes from this pathway

Higher Apprentices can, following completion of the Higher Apprenticeship in Professional Services - Level 4, progress onto:

- Further or higher education to undertake business related or other qualifications, including Foundation Degrees, please visit UCAS - www.ucas.ac.uk;
- A range of undergraduate degree programmes, for more information, please visit UCAS - www.ucas.ac.uk;
- A range of Business or Finance Qualifications at level 5 and above
- Chartered status and membership of professional bodies, including including the Chartered Institute of Management Accountants (CIMA)

Some exemptions from Chartered Accounting examinations:

- Association of Chartered Certified Accountants (ACCA),
- Institute of Chartered Accountants in England and Wales (ICAEW),
- Institute of Chartered Accountants of Scotland (ICAS) and
- Chartered Institute of Public Finance and Accountancy (CIPFA).

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include chartered management accountant or a wide range of managerial roles within business.

UCAS points for this pathway: N/A

Employee rights and responsibilities

N/A

The remaining sections apply to all levels and pathways within this framework.

How equality and diversity will be met

The Fair Access to the Professions report (July 2009) highlighted that unless the trends of recent decades are reversed, the typical accountant of the future will today be growing up in a family that is better off than three in four of all families in the UK. Inequalities based on gender also persist in the professions. A recommendation in the report is to provide Apprenticeships with flexible entry and progression into the professions which can support mid-career, career interchange and career returner opportunities. The Anderson review (2011) further endorsed this recommendation with regards to Accountancy.

Improving equality and diversity within professional services is one of the key objectives of this Higher Apprenticeship. Our aim is to see under-represented groups entering and progressing their careers across the professions. This new Apprenticeship route to high skill careers in the professions opens up access to under-represented groups of young people who might not otherwise aspire to pursue a career in the professions.

Alongside developing this Framework, the parties involved in the Professional Services Higher Apprenticeship programme (including employers, professional bodies, learning providers and sector bodies) have put in place a programme of learner engagement designed to raise awareness and aspirations amongst individuals. They have and continue to conduct a significant programme of schools engagement, and have developed toolkits that can be used by other partners thus generating sustainability for the engagement process.

Entry conditions to this framework do not discriminate against any individuals, with the framework being open and accessible to all potential Apprentices, regardless of gender, ethnic origin, religion or disability who meet the stated selection criteria. Training providers and employers must comply with the Equality Act 2010 to ensure that applicants are not discriminated against in terms of entry to and promotion within the industry.

The framework provides clear progression routes to Higher and Further education and to Chartered Status. This will help talent, regardless of background or qualifications to have the opportunity to develop and thrive.

On and off the job guided learning (England)

Total GLH for each pathway

N/A

Minimum off-the-job guided learning hours

N/A

How this requirement will be met

N/A

Minimum on-the-job guided learning hours

N/A

How this requirement will be met

N/A

Personal learning and thinking skills assessment and recognition (England)

Summary of Personal Learning and Thinking Skills

N/A

Creative thinking

N/A

Independent enquiry

N/A

Reflective learning

N/A

Team working

N/A

Self management

N/A

Effective participation

N/A

Additional employer requirements

From 1st March 2013, providers should upload Version 2 of the ACE Apprentice Declaration and Authorisation form as part of the certification process. This can be downloaded directly from ACE: <http://acecerts.co.uk/>

ERR is not part of this Higher Apprenticeship and therefore would not affect claiming an Apprenticeship certificate. However, in line with good practice, employers and training providers are encouraged to ensure the Apprentice has opportunity to gain awareness of their rights and responsibilities in the workplace. It is recommended that Apprentices achieve the standards of attainment set out in the Employee Rights and Responsibilities (ERR) national outcomes which can be found in 'The Specification of Apprenticeship Standards for England'. This can be accessed from:
<https://www.gov.uk/government/publications/specification-of-apprenticeship-standards-for-england>.

Apprentices may attain these outcomes by completing a workbook or a relevant project which employers may choose to cover during an Apprentice's induction or other appropriate times during their Higher Apprenticeship.

apprenticeship
FRAMEWORKS ONLINE

For more information visit
www.afo.sscalliance.org