



Assistant Accountant

☆ Level 3 £ £8,000 🗓 18 months

1. What the role entails

An Assistant Accountant provides support to internal and external customers and will work predominately either as an Assistant Accountant within a practice or alternatively within the finance function of an organisation. Part of their role will involve assisting in day-to-day financial activities such as data entry to month-end management accounts, and/or year-end financial statements. In addition, the Assistant Accountant may find themselves involved in regulatory financial requirements such as the completion of VAT returns or assisting in the preparation of tax computations.

2. On-programme assessments

Before entering Gateway, the apprentice must complete the following on-programme assessment requirements:

- Level 2 English and maths
- A Portfolio of Evidence
- Develop knowledge and skills in line with learning outcomes
- Study any Level 2 and/or Level 3 professional qualifications, if the employer deems appropriate (not mandatory).

3. Gateway requirements

The employer, independent training provider (ITP) and apprentice make the decision to take the apprentice through Gateway, and the employer must be satisfied that the apprentice is consistently working at or above the level set out in the occupational standard. The apprentice must achieve all the required on-programme elements before they enter Gateway. This can include (but is not limited to):

- Passing any suggested exams they may be required to take as part of their on-programme assessment
- Completing training logs which demonstrate they have met the knowledge, skills and behaviours (KSBs) detailed in the standard
- Providing evidence from performance appraisals
- Feedback from progress reviews completed by the ITP.



4. End-point assessment

The end-point assessment (EPA) for Assistant Accountant contains two methods of assessment:

Synoptic End-Test

Apprentices will be given information about a fictitious organisation and will then be presented with a variety of tasks relating to this information. The tasks are a mixture of calculations and written assessments that align to the knowledge and skills requirements of the standard.

Grading: the Synoptic End-Test is 40% of the total score and is graded Fail, Pass or Distinction by the Independent End-Point Assessor (IEPA).

Portfolio and Reflective Discussion

The Portfolio of Evidence is directly assessed and provides a structure for the Reflective Discussion. The completed Portfolio of Evidence is to be uploaded to our online platform at Gateway. The Portfolio of Evidence should contain up to a maximum of 25 documents covering each of the knowledge, skills and behaviours as outlined in the assessment plan.

The 60 minute Reflective Discussion assesses the understanding and learning shown in the Portfolio of Evidence, and how knowledge is demonstrated and the appropriate skills and behaviours are applied.

Grading: the Portfolio and Reflective Discussion is 60% of the total score and is graded Fail, Pass or Distinction by the IEPA.

5. Grade aggregation table

Assessment component	Grade	Grade	Grade	Grade
Synoptic End-Test	Pass	Pass	Distinction	Distinction
Portfolio and Reflective Discussion	Pass	Distinction	Pass	Distinction
Overall grade	Pass	Pass	Pass	Distinction

If any assessment method is failed, the overall grade will be a Fail.

6. Completion and certification

We'll activate certification once the apprentice has successfully completed all EPAs, and the IEPA has verified this. Working with the apprenticeship certificate issuing authority, we'll ensure the apprentice receives their certificate.

7. What next?

As well as ensuring full competency as an Assistant Accountant, this standard provides the foundation for progression into a number of career paths in the accounting sector including Audit Trainee, Corporate Recovery Analyst, Credit Controller or Tax Accountant, and the Level 4 Professional Accounting or Taxation Technician apprenticeship.

Why NCFE?

We're an approved End-Point Assessment Organisation (EPAO) specialising in EPA delivery across health, education, social care, digital and business apprenticeship standards. We offer flexible and reliable EPA solutions supported by sector expertise, guidance documents and proactive service and support.