



Assistant Accountant

☆ Level 3 £ £12,000 🗓 15 months

1. What the role entails

The broad purpose of the assistant accountant occupation is to support internal and external customers in the administration of their financial and accounting activities. They may work as an assistant accountant in a practice or alternatively within the finance function of an organisation. An assistant accountant helps in the operation of day-to-day financial activities. These may include data entry to month end management accounts and year-end financial statements. In addition, the assistant accountant may find themselves involved in regulatory financial requirements. These may include the completion of VAT returns or assisting in the preparation of tax computations.

2. On-programme assessments

Apprentices will typically spend 15 months on-programme and undertake the minimum required off-the-job training as per the ESFA funding rules. Apprentice must spend at least 12 months on-programme. Before entering Gateway, the apprentice must complete the following on-programme requirements:

- Level 2 Functional Skills English and maths or equivalent qualifications
- completion of the AAT Advanced Diploma in Accounting or the AAT Level 3 Diploma in Accounting
- a Portfolio of Evidence to underpin the Professional Discussion.

3. Gateway requirements

The decision to take an apprentice through Gateway is made between the employer, Independent Training Provider (ITP) and the apprentice. The apprentice should only enter Gateway once the employer is content that the apprentice is working at or above the level of the occupational standard.



NCFE is passionate about creating educational opportunities for all."



4. End-point assessment

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

Knowledge Assessment

An open-book, multiple-choice question test, comprising of 40 equally weighted questions. The Knowledge Assessment will last for 2 hours 30 minutes. This will typically consist of 1 hour for preparation, research, and reflection and 1 hour 30 minutes to complete the test. The Knowledge Assessment will be comprised of questions covering the following four themes:

- professional standards and ethics
- digital and data security
- financial investigation and queries
- financial statements and bookkeeping.

The Knowledge Assessment is graded fail, pass or distinction.

Professional Discussion underpinned by a Portfolio of Evidence

A structured, two-way, free-flowing conversation designed to provide the opportunity to demonstrate the relevant knowledge, skills and behaviours. The Professional Discussion will last for 1 hour during which the Independent End-Point Assessor (IEPA) must ask at least 10 questions. At Gateway, the apprentice will submit a Portfolio of Evidence which has been generated during their on-programme learning. This is not assessed by the IEPA but can be used by the apprentice during the Professional Discussion to further enhance the discussion and underpin the information being discussed.

The Professional Discussion is graded fail, pass or distinction.

5. Grade aggregation table

Knowledge Assessment	Professional Discussion	Final Grade
Pass	Pass	Pass
Pass	Distinction	Merit
Distinction	Pass	Merit
Distinction	Distinction	Distinction

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

6. Completion and certification

Once the IEPA verifies the apprentice has successfully completed all EPA methods, NCFE will activate certification. Working with the apprenticeship certificate issuing authority, we will ensure the apprentice receives their certificate.

7. What next?

Completion of the Assistant Accountant apprenticeship may provide progression opportunities to more senior roles within the accounting field. It may also be possible to progress to the Level 4 Professional Accounting or Taxation Technician apprenticeship.

Why NCFE?

We are an approved End-Point Assessment Organisation (EPAO) specialising in EPA delivery across Health, Education, Social Care, Business, Finance and Digital apprenticeship standards. NCFE offers flexible and reliable EPA solutions supported by sector expertise, guidance documents and proactive service and support.