

# The Swarm Training Programme

Assistant Accountant

Level 3



An Assistant Accountant provides support to internal and external customers and will work predominately either as an assistant accountant within practice or alternatively within the finance function of an organisation.

## The Programme

An Assistant Accountant's role involves assisting in the 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.

### Occupational Profile

Typical Job titles:

Assistant Accountant / Trainee Accounting Technician / Accounts Clerk / Cashier  
Finance Assistant / Purchase Ledger Clerk / Sales Ledger Clerk.

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.

**Level:** Level 3

**Duration:** 12-15 months of learning plus up to 12 weeks of End Point Assessment Process.

- Apprentices without level 2 English and Maths will need to achieve this level prior to taking the end- point assessment.

### (OPTIONAL)

- AAT Foundation Certificate in Bookkeeping.
- AAT Advanced Diploma in Accounting.

### Delivery Model:

- Hybrid of classroom workshops and remote webinars (depending on number of learners).
- One on One monthly mentoring and tutoring sessions to support in application of knowledge, skills and behaviours.
- Progress Reviews every 4 months.

## The Standards

Apprenticeship standards are based on occupational standards. An occupational standard is a short and concise document that describes what someone who is competent in the occupation normally does – ‘duties’, and the ‘knowledge, skills and behaviours’ (KSBs) required to carry out these duties competently; along with any qualifications that must be taken and alignment with professional recognition if applicable.

## Knowledge

### Business Awareness

Understands the transactional processes and support provided by accountancy firms or the accounting function within an organisation. Understands their organisations business strategy including customer and supplier needs, in order to produce relevant and compliant financial information. Is aware of how their role fits in with the wider organisation and sector they are working in.

### IT Systems and Processes

Understands how to enter accounting transactions, perform a reconciliation, correct errors and produce a range of reports using a computerised accounting system. Understands the systems and process of the organisation, within the responsibility of the position such as Sales, Purchase and Payroll. Understands the use of all relevant office and accounting packages used within their organisation, relevant to their job role.

### Ethical Standards

Understands the relevant Ethical Standards to protect their own and their organisations professional reputation and integrity. Understands the importance of upholding relevant codes of conduct.

### Financial Accounting and Reporting

Understands the basic elements of double entry bookkeeping and accounting standards required to process financial documents and report financial information to users of accounts. Understands the current financial standards for basic accounts preparation, in order to be able to make necessary end of year adjustments.

Understands what is required to draft final accounts. Understands how to account for the purchase and disposal of non-current assets. Understands the basic tax principles to apply current regulations to calculate VAT and submit a VAT return.

### Management Accounting

Understands how to recognise and use different accounting approaches and is able to gather, analyse and report information about income and expenditure to support decision-making, planning and control.

## Skills

### Analysis

Effectively records and analyses financial data at the appropriate level using the organisation’s standard tools and processes. Communicates to all stakeholders to aid decision making to add value to the organisation, within the responsibility of the position.

### Communication

Works both independently and as part of a team within the organisation’s standards; competently demonstrates an ability to communicate both in writing and orally at all levels, using a range of tools and demonstrating strong interpersonal skills and cultural awareness when dealing with internal and external customers. Demonstrates the ability to communicate financial information in a way that non-finance staff can interpret and understand.

## Produces Quality and Accurate

Information Consistently delivers high quality, 'right first time' financial and performance data in a timely fashion in line with the organisation's requirements, to aid decision making and planning.

## Uses Systems and Processes

Demonstrates the ability to identify the appropriate systems and processes to work productively in order to complete the required tasks. Demonstrates competent use of office and accounting packages. Able to maintain the security of accounting information using passwords and backup routines.

## Problem Solving

Applies techniques to both common and non-routine problems, analysing where required and selecting the appropriate tools and techniques to produce solutions. Escalates or seeks guidance and support where appropriate.

## Behaviours

### Embracing Change

Accepts changing priorities and working requirements readily and has the flexibility to maintain high standards in a changing environment.

### Adding Value

Identifies opportunities to actively engage in the wider business when appropriate. Provides information that positively contributes to influencing business decisions whilst continually striving to improve own working processes and those of the organisation.

### Ethics and Integrity

Applies a transparent and objective manner in all actions and interactions to ensure that they meet the ethical requirements of the profession.

### Personal Accountability

Takes the initiative for own personal development. Proactively takes responsibility for completing tasks

and meeting expectations. Consistently prioritises in order to achieve timely outcomes.

## Productivity

Organises work effectively and achieves required results within deadlines. Performs professionally in pressurised situations and escalates appropriately when necessary.

## Team Working and Collaboration

Consistently supports colleagues & collaborates to

## Qualifications

achieve results. Aware of their role within the team & their impact on others.

Swarm can optionally embed the following AAT qualifications as part of the Apprenticeship:

### Foundation Certificate in Bookkeeping

This qualification delivers the skills and essential knowledge to manage books effectively. It includes manual double entry bookkeeping, and associated documents and processes, up to Trial Balance standard.

### Advanced Diploma in Accounting

In this qualification you will master more complex accounting disciplines including financial processes, advanced bookkeeping, final accounts and ethical practices for accountants.

### Achieve professional AAT Bookkeeper Status

If you successfully complete this qualification, you can apply for AAT associate bookkeeping membership and achieve professional AATQB status.

### English & Maths

Apprentices without level 2 English and maths will need to achieve this level prior to taking the End-Point Assessment. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and maths minimum requirement is Entry Level 3.

## Delivery of the Standard

The apprenticeship delivery journey is broken down into two phases:

1. Month 1– 14: On programme training and learning (including completing the embedded qualification any English and Maths requirements).
2. Month 15+ Gateway review and End Point Assessment.

### Phase 1: Month 1—14

This is the phase that consists of all the activity to developing the skills, knowledge and behaviours of the Standard.

#### Developing the Knowledge

The knowledge training is primarily delivered via classroom workshops & webinars (numbers dependent) or 121 via tuition. The content of this is based on main Knowledge Outcomes that provide a depth of understanding for the skills:

Employer collaboration/involvement is key to supporting some of the above workshops/content as many will need to be bespoke to meet the employer specifics.

#### Skills Development and Portfolio Building

Evidence to demonstrate the performance of knowledge, skills and behaviours will be supported via 121 tuition and mentoring with evidence collected via our E portfolio system.

The development of the skills aims will be done throughout the programme and evidence of performance will be gathered to create a showcase portfolio required by the End-Point Assessment.

Every twelve weeks the tutor will conduct a progress review with the learner and line manager to support in keeping the progress on track, identify any issues and plan the next phase of collaborative learning.

### Phase 2: Month 15+

#### Gateway

When all learning has been completed and evidence in the portfolio has been gathered, the next process is to conduct the Gateway review. The gateway review is when the learner, employer and provider agree the learners readiness to progress to End-Point Assessment.

#### EPA Gateway Requirements:

- Completion of the off-the job learning components of the programme.
- Confirmation from the employer that the apprentice is ready. It is recommended that the training provider is consulted by the employer to inform the decision.
- Apprentices without Level 2 English and maths will need to achieve this level prior to taking end-point assessment. For those with an education, health and care plan or a legacy statement the apprenticeships English and maths minimum requirement is Entry Level 3 and a British Sign Language qualification is an alternative to English qualifications for those whom this is their primary language.
- Completion of a portfolio of evidence.

#### End-Point Assessment

Apprentices will be expected to complete:

- 1) A synoptic end-test covering the knowledge and skills gained throughout the on programme stage and detailed in the standard.
- 2) A portfolio and reflective discussion which will comprise a range of evidence produced in the work-place to show that the Apprentice has met the knowledge, skills and behaviours detailed in the standard. The reflective discussion will be a structured interview to examine this evidence and the learner journey in more detail.

## Employer Support:

- Dedicated Senior Account Manager
- Quarterly Cohort Reviews with Senior Account Manager
- Employer Showcase in Swarm media and news
- Access to view Learners progress via our E-portfolio

For more information please don't hesitate to contact us.

**Email:** [enquires@swarmgroup.org.uk](mailto:enquires@swarmgroup.org.uk)

**Phone:** 0800 0868199

## Costs:

Full Apprenticeship Cost Per Learner: £8000  
(Maximum Funding Band)