

# The Swarm Training Programme

Professional Accounting or Tax Technician

Level 4



Professional Accounting or Tax Technicians will have responsibility for creating, and/or verifying and reviewing, accurate and timely financial information within the organisation in which they are employed or on behalf of another organisation. Individuals in the role of a Professional Accounting or Tax Technician will have responsibility for creating, and/or verifying and reviewing, accurate and timely financial information within the organisation in which they are employed or on behalf of another organisation.

## The Programme

This will be performed in order to meet relevant ethical, professional and legal standards, and will utilise the individual's knowledge of the business systems and processes, as well as standard accounting and tax practices. This role may exist in an accounting practice, a professional services company, HMRC or the accounting function of a business or other organisation.

### Requirements

This occupation covers two areas of specialism, accounting and tax. A successful apprentice will have met the core requirements common to both areas and one of the two technical knowledge option requirements.

#### Option 1 Accounting:

Knowledge and understanding of the core elements of double entry bookkeeping and accounting standards enable accountants to create and report financial information to the users of accounts. A Professional Accounting Technician will understand and/or validate the accounting standards for basic accounts preparation and/or the drafting of financial statements. Depending on their role they will also have specialist knowledge in other aspects of accounting, for example management accounting and tax accounting.

#### Option 2 Tax

A Professional Tax Technician will be required to have knowledge and understanding of the core elements of personal and business taxation and accounting principles. They will be required to prepare tax calculations, prepare government forms, understand and comply with filing deadlines, and document client paperwork. Depending on their role they will also have specialist knowledge in other areas of taxation, for example business compliance, VAT, Inheritance tax, trusts and estates and corporate tax.

**Level:** Level 4.

**Duration:** 16-18 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.
- AAT Professional 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

Financial information is an outcome of an organisation’s activities in the industries and environments in which it operates. In its simplest form, financial information reflects the transactions arising from the purchase and sale of products and services.

A Professional Accounting or Tax Technician will understand the industries and environments in which an organisation operates, including customer and supplier needs, in order to create and/or validate and/or report financial.

### Ethical Standards

Ethics and integrity are fundamental to the role of all finance professionals as they often independently verify financial information that affects individuals and institutions that are separate from the management of an organisation. A Professional Accounting or Tax Technician will understand and apply the relevant ethical standards to their own behaviour and appropriately challenge the actions of others where they do not meet these standards.

### Regulation and Compliance

Accounting and Tax are governed by a series of standards and regulations which must be applied where relevant. A Professional Accounting or Tax Technician will be able to understand and apply professional standards and legal regulations to an organisation’s financial information, and to comply with the fundamental principles of integrity, objectivity, professional competence and due care and confidentiality.

### Systems and processes

Financial information is created, verified and reported via a combination of systems and processes, such as accounting or tax systems, internal control systems and IT systems. An understanding of these systems and processes is fundamental to an accountant’s ability to perform their role.

A professional accounting or tax technician will be able to understand and evaluate an organisation’s systems and processes and make recommendations for improvement, as appropriate. Depending on their role they may also have a basic understanding of external and internal audit’s function in giving assurance over these systems and processes.

## Skills

### Analysis

Create and interpret information, and show how that information can be used most effectively to add value to the organisation.

### Communication

Effectively communicate relevant information across the organisation and to appropriate stakeholders in both written and verbal formats.

### Leadership

Proactively manage their own development and is committed to the job and their profession.

## Planning and prioritisation

Work to tight deadlines and respond to changing priorities. Effectively plan and prioritise time and co-ordinate the input of others in order to meet both deadlines and changing priorities.

## Produces quality and accurate Information

Apply accounting, tax knowledge to consistently deliver high quality, accurate data and information in a timely fashion.

## Team Working and collaboration

Work effectively in a team and with others, maintaining effective, professional working relationships both internally and externally across organisations.

## Uses systems and processes

Understand the systems and processes of the organisation sufficiently, as applicable to the role. Proficient in the IT systems applicable to the role.

## Behaviours

### Adaptability

Willing to both listen and learn and to accept changing priorities and working requirements and has the flexibility to maintain high standards in a changing environment.

### Adding value

Actively engage in the wider business, as appropriate, and look to provide information that positively contributes to influencing business decisions. Continually strive to improve own working processes and those of the organisation.

### Ethics and integrity

Honest and principled in all of their actions and interactions. They will respect others and meet the ethical requirements of their profession.

### Proactivity

Takes responsibility. Demonstrates the drive and energy to get things done, even under pressure.

## Professional scepticism

Demonstrates an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement of financial information due to error or fraud.

## Qualifications

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

### AAT Professional Diploma in Accounting

In this qualification you will cover higher accounting tasks including drafting financial statements, managing budgets and evaluating financial performance, as well as optional specialist units including business tax, personal tax, external auditing, credit management, and cash and treasury management.

Achieve professional AAT Accountant status  
If you successfully complete this qualification and fulfil our work experience requirements, you can apply for AAT full membership and achieve professional MAAT 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– 18: On programme training and learning (including completing the embedded qualification any English and Maths requirements.
2. Month 15– 18: Gateway review and End Point Assessment.

## Phase 1: Month 1—15

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.

The Optional AAT qualification does support in the development and evidencing knowledge.

### 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

The End-point Assessment will comprise two components and will be assessed by an Approved End Point Assessment Organisation ('Assessment Organisation).

Both components must be individually passed for the Apprentice to be deemed competent:

- 1) A Portfolio of evidence that demonstrates competence in the Knowledge, Skills and Behaviours defined in the Standard, which have been gathered from practical experience in the workplace. This can include outputs from work, independent feedback, observations and professional discussions. The Apprentice must then produce a Reflective Statement that reflects on this Portfolio, either through a written statement, presentation or structured discussion with Independent Assessors appointed by an Assessment Organisation.
- 2) A Role Simulation giving the Apprentice the opportunity to tackle a series of business-related tasks through a simulation that reflects activities undertaken in a typical role at this level of competence. An Assessment Organisation will set the simulation, ensure robust invigilation and mark the assessment.

## Professional Registration

The Professional accounting or tax technician standard allows student registration with a number of UK professional bodies in this sector. If a candidate seeks to become a member of a professional body there may be other requirements specific to the relevant professional body, which may be taken as part of, or alongside, the Apprenticeship at the employer's and candidate's discretion.

Completion of the professional accounting or tax technician apprenticeship may lead to the candidate receiving credits towards the completion of the Professional accountant or tax apprenticeship or chartered Accountancy or taxation qualifications provided by the relevant professional bodies.

Completion of the professional accounting or tax technician apprenticeship may also result in credits being awarded towards relevant undergraduate degree programmes.

If the learner completed the Professional Diploma in Accounting then they can Achieve professional AAT Accountant status.

As long as they fulfil the AAT work experience requirements, they can apply for AAT full membership and achieve professional MAAT status.

## 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)