

KEY PROGRAMME INFORMATION

Originating institution(s): Bournemouth University		Faculty responsible for the programme: Bournemouth University Business School	
Apprenticeship Standard: Accounting Finance Manager ST1303, VERSION 1.0		Assessment Plan: https://www.instituteforapprenticeships.org/apprenticeship-standards/st1303-v1-0?view=epa	
End Point Assessment type: Integrated	Main training provider: Bournemouth University		Approved sub-contractors: n/a
Type of apprenticeship: Integrated Degree, L6, Credit Bearing			
Final award(s), title(s) and credit: AWARD: L6 Accounting Finance Manager Apprenticeship, IfATE BSc (Hons) Accounting and Financial Management, Bournemouth University			
PROGRAMME TITLE: BSc (Hons) Accounting and Finance Manager Degree Apprenticeship			
CREDITS: 360			
Intermediate award(s), title(s) and credits: A Certificate in Higher Education (Cert HE) in Accounting and Financial Management is awarded to an apprentice who exits with 120 credits (60 ECTS) achieved at Level 4. A Diploma in Higher Education (Dip HE) in Accounting and Financial Management is awarded to an apprentice who exits with 120 credits (60 ECTS) achieved at Level 4 and 120 credits (60 ECTS) achieved at Level 5.			
UCAS Programme Code(s) (where applicable and if known)	HECoS (Higher Education Classification of Subjects) Code and balanced or major/minor load: 100104		LARS (Learning Aims Reference) code: 698
External reference points: Alignment with the QAA UK Quality Code for Higher Education, Accounting Benchmark (November 2019). Accounting Version for Consultation (October 2024) Principles for Responsible Management Education (PRME) UN Sustainable Development Goals (UNSDG) World Economic Forum Chartered Financial Analyst (CFA) Curriculum			
Professional, Statutory and Regulatory Body (PSRB) links: Association to Advance Collegiate Schools of Business (AACSB) Association for Chartered Certified Accountants (ACCA) Chartered Institute of Management Accountants (CIMA) Institute of Chartered Accountants in England and Wales (ICAEW) These relationships are established with the current undergraduate programmes. Approval is actively being sought for the apprenticeship programme.			
Locations of off-the-job training delivery: Bournemouth University, employer premises or elsewhere			
Mode(s) of delivery:			

Programme Specification – Section 1

Day Release	
Typical duration (include any requirements stated in Apprenticeship Standard) Total Duration 4 years +EPA Length of Practical Training Period: 48 months Length of Gateway Period+ EPA: approx. 4 months	
Date of first intake September 2025	Expected start dates September
Maximum apprentice numbers: N/A	
Partner(s): N/A	Partnership model: N/A
Date of this Programme Specification: March 2025	
Version number: 1.0-0925	
Approval, review or modification reference numbers: E2425AP02	
Author: Suranjita Mukherjee / Jennifer Muskett	

PROGRAMME STRUCTURE

Programme Award: L6 Accounting Finance Manager, BSc (Hons) Accounting & Financial Management								
Programme Title: BSc (Hons) Accounting and Finance Manager Degree Apprenticeship								
Level 4								
Unit Name	Core/ Option	No. of Credits	Assessment Element Weightings %		Expected Contact hours per unit	Expected directed learning hours per unit	Unit Version No.	HECoS Code (plus balanced or major/ minor load)
			Exam 1	Cwk 1				
Accounting Fundamentals	C	20	70	30	54	22	1.0	100104
Assurance and Risk Fundamentals	C	20	70	30	54	22	1.0	100104
Tax Fundamentals	C	20	70	30	54	22	1.0	100104
Business Insight and Performance	C	20	70	30	54	22	1.0	100104
Sustainability and Ethics in Business	C	20	70	30	54	22	1.0	100104
Business Law	C	20	70	30	54	22	1.0	100104
Total					324	132	=456	
<p>Progression requirements:</p> <p>Progression for those with credit deficit</p> <p>Apprentices can carry up to 20 credits from L4 to L5, and L5 to L6 (and up to 40 credits in exceptional circumstances).</p> <p>Resits/referrals should be taken at the first available opportunity.</p> <p>Progression/ Exit for those not completing the programme:</p> <p>A Certificate in Higher Education (Cert HE) in Accounting and Financial Management is awarded to an apprentice who exits with 120 credits (60 ECTS) achieved at Level 4.</p> <p>A Diploma in Higher Education (Dip HE) in Accounting and Financial Management is awarded to an apprentice who exits with 120 credits (60 ECTS) achieved at Level 4 and 120 credits (60 ECTS) achieved at Level 5.</p> <p>Otherwise, those leaving the course will be awarded the credits that they have achieved.</p>								

Programme Specification – Section 1

Level 5									
Unit Name	Core/ Option	No. of Credits	Assessment Element Weightings %			Expected Contact Hours Per Unit	Expected directed learning hours per unit	Unit Version No.	HECoS Code (plus balanced or major/ minor load)
			Exam 1	Exam 2	Cwk 1				
Fundamental Case Study	C	20	70		30	54	22	1.0	100104
Assurance, Risk and Reporting	C	20	70		30	54	22	1.0	100104
Financial Management and Strategy	C	40	20	50	30	108	44	1.0	100104
Business and Digital Strategy	C	20	50		50	54	22	1.0	100104
Performance Management	C	20	70		30	54	22	1.0	100104
TOTAL						324	132	=456	

Programme Specification – Section 1

Level 6									
Unit Name	Core/ Option	No. of Credits	Assessment Element Weightings			Expected Contact hours per unit	Expected directed learning hours per unit	Unit Version No.	HECoS Code (plus balanced or major/ minor load)
			Exam 1	Cwk 1	Cwk 2				
Tax Compliance and Planning	C	40	50	50		108	36	1.0	100104
Financial Reporting, Data and Assurance	C	40	50	50		108	36	1.0	100104
Gateway Readiness End Point Assessment Preparation (EPA)	C	40		70	30	6	30	1.0	100104
TOTAL						222	102	=324	
GRAND TOTAL FOR PROGRAMME = 1236 hours									
Exit qualifications: Exit for those not completing the programme: A Certificate in Higher Education (Cert HE) in Accounting and Financial Management is awarded to an apprentice who exits with 120 credits (60 ECTS) achieved at Level 4. A Diploma in Higher Education (Dip HE) in Accounting and Financial Management is awarded to an apprentice who exits with 120 credits (60 ECTS) achieved at Level 4 and 120 credits (60 ECTS) achieved at Level 5. Otherwise, those leaving the course will be awarded the credits that they have achieved Exit for those completing the programme with 360 credits: L6 Accounting Finance Manager Apprenticeship, IfATE BSc (Hons) Accounting and Financial Management, Bournemouth University All units internal to the programme MUST be passed in in order to achieve the Apprenticeship. Those units that do not have exemptions will be used as preparation for the external PSRB exams. These exams are facilitated and paid for by the employer. If an apprentice fails an external PSRB exam, this is the responsibility of the apprentice and their employer, and they organise their own resits. External exams are completely independent of BU.									

DETAILS OF GATEWAY PROCESS AND EPA

GATEWAY

The apprentice's employer must be content that the apprentice has attained sufficient KSBs to complete the apprenticeship.

The apprentice must:

- Confirm that they are ready to take EPA
- Have achieved the required English and Mathematics qualifications in line with funding rules
- Have completed and passed all the required units of the L6 Accounting finance manager programme except the EPA
- Submit a portfolio of evidence which will be used in the professional discussion.
 - The portfolio of evidence should have been compiled during the training period.
 - It should only contain evidence related to the programme KSB's.
 - Typically, there will be 18 discrete pieces of evidence submitted. These can relate to the published duties within the standard.
 - This portfolio will be used in the professional discussion.
- Submit an agreed project outline, including title and scope. This will have been agreed with the apprentice's employer and the BU tutor. Once this has been agreed and signed by apprentice, employer and tutor and is then presented to the EPAO.
- Gateway evidence should be submitted to the EPAO before the project begin.

END POINT ASSESSMENT

- The apprentice must complete and submit a project report of 4000 words +/- 10%
- This report will be in line with the submitted project proposal
- The presentation will take place when the employer and apprentice feel that they are ready. Confirmation of this readiness should ensure that the apprentice is at ease and ensure no reasonable adjustments are required.
- The presentation can take place online or face-to-face, and the apprentice must be given at least 7 days' notice.
- The presentation must be recorded for moderation purposes and if any appeals are later submitted.
- The EPA is graded by an Independent Assessor, who is independent of the employer and the university.
- Attendance of the presentation should include at least; the Independent Assessor, apprentice, employer, tutor and programme representative(s). The presentation will last around 20 minutes with 10 minutes of questions and answers.
- Professional discussion around the portfolio will last 45 minutes. The EPAO Independent Assessor will ask at least 5 questions

FULL DETAILS ARE GIVEN IN THE PUBLISHED [APPRENTICESHIP STANDARD ST1303](#)

AIMS OF THE DOCUMENT

The aims of this document are to:

- define the structure of the programme;
- specify the programme award titles;
- articulate how the programme will enable apprentices to demonstrate the Knowledge, Skills and Behaviours of the apprenticeship standard;
- identify programme and level learning outcomes;
- articulate the regulations governing the awards defined within the document.

AIMS OF THE PROGRAMME

INTRODUCTION AND OVERVIEW

Accounting is one of the four main business functions (operations, finance, HR and sales & marketing, though IT perhaps is a fifth) in all businesses and operates mostly through professional accreditation bodies such as ICAEW, CIMA and ACCA for example. In today's rapidly changing digital economy, businesses require not only accountants but accountants who are skilled digital professionals. These individuals need to be able to cope with change, not only regulatory, but also to be able to cope with dynamic business change.

Professional accountants spend many years studying for professional examinations that are an essential requirement to become a chartered accountant. Over and above the required accounting qualifications, accountants today need to be skilled in digital systems and data analytics as well as being aware of cyber security threats and the growing use of generative AI (GenAI) within business and society.

Introducing the L6 Accounting finance manager apprenticeship at Bournemouth University presents a strategic opportunity to strengthen industrial engagement, support regional economic growth through upskilling, whilst also providing an opportunity for significant industry accreditation.

This apprenticeship would align with the university's strengths in digital business, meeting the growing demand for skilled accounting professionals in the South Coast region and beyond.

The L6 Accounting Finance Manager programme has been developed in accordance with the requirements of the Institute for Apprenticeships and Technical Education (IfATE) AQA provider the Office of Students (OfS) for the Apprenticeship Standard ST1303 version 1.0.

It has also made reference to the QAA Subject Benchmark Statement for Accounting (2019) and new consulting version (October 2024). The consulting version 2024, likely to be fully approved soon, greatly updates the previous version and has been used in the development of this programme.

The purpose of an accounting degree is to educate students to enable them to understand the role of accounting in its socioeconomic context and to understand the role of accounting and accountants in responsible governance (including assurance and audit). (QAA, 2024)

This apprenticeship offers the opportunity for those working in an aspect of accounting and finance to build upon their knowledge and transform themselves into effective accounting professionals, gaining knowledge, skills and behaviours that are necessary for the workplace and recognised by accounting accreditation bodies.

Whilst the programme is strictly enforced and underpinned by the requirements of the approved apprenticeship standard ST1303, the provision has also been informed by a wide range of internal and external reference points, including:

- BU Centre for Excellence in Learning (FLIE)
- Principles for Responsible Management Education (PRME)
- The UK Quality Code for Higher Education

Programme Specification - Section 2

- UN Sustainable Development Goals (UNSDG)
- The World Economic Forum

The design of the Programmes has also been informed by the expectations and requirements of the following Professional, Statutory and Regulatory Bodies:

- The Institute of Chartered Accountants in England and Wales (ICAEW)
- The Association for Chartered Certified Accountants (ACCA)
- The Association to Advance Collegiate Schools of Business (AACSB)
- The Chartered Institute of Management Accountants (CIMA)

The purpose of this accounting apprenticeship degree also involves “*an education that aims to develop responsible citizens and ethical professionals going beyond a focus on profit and the measurement and accumulation of capital. Accounting degrees need to reflect the broad role of accountability for sustainability, welfare and a range of social, environmental, political and other perspectives*” (taken from QAA, 2024).

ALIGNMENT WITH THE UNIVERSITY’S STRATEGIC PLAN

This apprenticeship programme aligns fully with Bournemouth University's strategic plan (2025). In the first instance this programme is an addition to the growing range of higher and degree apprenticeships offered thus increasing capacity.

The programme will develop further our network of partners and aims to be the partner of choice for businesses and organisations in the region.

We continue with our strong commitment to ensuring equality and diversity, and apprenticeships do offer opportunities for widening participation.

LEARNING HOURS AND ASSESSMENT

Bournemouth University taught programmes are composed of units of study, which are assigned a credit value indicating the amount of learning undertaken. The minimum credit value of a unit is normally 20 credits, above which credit values normally increase at 20-point intervals. 20 credits are the equivalent of 200 study hours required of the apprentice, including lectures, seminars, assessment and independent study. This programme offers a range of units, all either 20 credits or 40 credits.

Learning hours for apprentices must adhere to the requirements of Off-the-Job (o-t-j) training, equating to 6 hours per week, less statutory holidays which in effect equates to 278 hours per 12 months, adjusted appropriately if the level is 18 months.

Standard [ST1303](#) prescribes that the final EPA report is distinct from other assessment types. The word count for this report is 4,000 words, followed by a presentation with questions and answers, recognising that undertaking an in-depth piece of original work as the synoptic capstone to a degree is pedagogically sound. There is also a professional discussion which focuses on questions related to a portfolio that the apprentice has compiled and which covers all duties.

STAFF DELIVERING THE APPRENTICESHIP

Apprentices will be taught by a combination of senior academic staff with others who have relevant expertise including – where appropriate, according to the content of the unit – academic staff and qualified professional practitioners.

Course Outline: Accounting and Finance Management 4-year level 4, 5, and 6					
Oct-Nov	Accounting Fundamentals	Tax Fundamentals	Financial Management & Strategy	Tax Compliance & Planning	BLUE = Level 4
DEC EXAMS	EXAM WEEK				
Dec/Jan	Directed Learning, Marking & Board, Progress Reviews				
Jan/Feb	Sustainability and Ethics in Business	Business Law	Assurance Risk & Reporting	Tax Compliance & Planning	Green= Level 5
MAR EXAMS	EXAM WEEK				
Mar/Apr	Directed Learning, Marking & Board, Progress Reviews				
Apr/May	Assurance and Risk Fundamentals	Fundamental Case Study	Business & Digital Strategy	Financial Reporting Data & Assurance	ORANGE = Level 6
JUN EXAMS	EXAM WEEK				
Jun/Jul	Directed Learning, Marking & Board, Progress Reviews				
Jul-Aug	Business Insight & Performance	Financial Management & Strategy	Performance Management	Financial Reporting Data & Assurance	Navy = EPA
SEP EXAMS	EXAM WEEK				
Sep	Directed Learning, Marking & Board, Progress Reviews			Prep for Gateway	
-				Gateway readiness and EPA	END POINT ASSESSMENT
=					

KNOWLEDGE, SKILLS AND BEHAVIOURS MAPPING SCHEDULE

The knowledge, skills and behaviours (KSBs) of the apprenticeship standard are evaluated and assessed at the final level of the apprenticeship (e.g. level 5, 6 or 7 depending on the apprenticeship standard). This applies to all judgements made on the KSBs from the skills-scan at the start of the apprenticeship to the end point assessment.

Owing to the size of the table, knowledge, skills and behaviours (KSBs) are in two sequential tables on the following two pages.

KNOWLEDGE

[illegible]

ENGLISH, MATHS AND CAREERS INFORMATION, ADVICE AND GUIDANCE

Programme	Mathematics	English	Careers IAG
Overall for Programme	<p>Throughout the programme, written and spoken English language skills will be enhanced through, inter alia, group discussions, guided independent learning, assessment-related activities and critical reflection.</p> <p>Through the above activities, apprentices will enhance their use of technical and subject-specific English, as well as their control of register and tone.</p> <p>Through formative and summative assessment activities, Apprentices will develop high-level written communication skills, enabling them to produce professional, curated, industry-standard outputs.</p> <p>Apprentices will develop their academic writing and research skills taking note of referencing and awareness of the pitfalls of plagiarism.</p> <p>Accountants need to develop good and precise communication skills to deal with all stakeholders, whether it be for example fellow workers, clients or suppliers.</p>	<p>Numeracy and data manipulation are at the heart of any accounting profession.</p> <p>Numerical (Maths) skills will be enhanced through in-class activities throughout the programme.</p> <p>There will be throughout the programme a particular focus on accuracy and attention to detail.</p> <p>Guided independent learning and assessment-related activities, with a particular focus on the numerical and algebraic skills required to carry out financial analyses, including ratios.</p>	<p>At a University level the CareersBU & Employability Service supports apprentices to elevate their careers in accordance with ESFA and Ofsted requirements. They have access to a range of online and face to face advice and guidance options as well as a wealth of resources on interview and CV preparation.</p> <p>Within the programme, careers support information is built into each unit as the learning has significance in the workplace and exams passed will gain exemption towards professional qualifications.</p> <p>All apprentices will be encouraged to create and maintain a professionally appealing CV on career platforms such as LinkedIn or otherwise. This can also be used to highlight their PSRB achievements as they progress through the course.</p> <p>In addition to BU's career's service and career events (https://www.bournemouth.ac.uk/students/careers-employability), apprentices are provided with carers support and guidance at various points throughout the programme. These will be conducted by careers professionals from within the University and externally</p> <p>Within each of the units work relevance of the professional skills and knowledge learnt will be highlighted.</p>
Within Unit	Mathematics	English	Careers IAG

Accounting Fundamentals	Numerical (Maths) skills will be enhanced through proficient use of double entry accounting and can apply its principles in recording transactions, straightforward adjustments to financial records and preparing non-complex financial statements.	n/a	The importance of these essential practical skills will be impressed upon apprentices within class discussions.
Assurance and Risk Fundamentals	n/a	n/a	The relevance of the content in an accounting profession is thoroughly covered
Sustainability and Ethics in Business	n/a	Throughout the unit, written and spoken English language skills will be enhanced through, group discussions, and assessment-related activities and critical reflection.	The unit will increase confidence and the ability to judge for themselves what professional conduct is ethical in the best interest of their career, their employer and society.
Tax Fundamentals	Numerical (Maths) skills will be enhanced through in-class activities, guided independent learning and assessment-related activities, with a particular focus on the numerical skills required to carry out financial analyses, including ratios.	n/a	Developing knowledge and skills within the tax environment can lead to a variety of careers
Business Insight and Performance	Numerical (Maths) skills will be enhanced throughout the unit using technology to apply the techniques learnt	n/a	Developing the use of technology to solve business problems is a very transferable skill
Business Law	n/a	English communication skills will be enhanced through formative presentations and discussions, and a written summative assessment.	n/a
Fundamental Case Study	Numerical (Maths) skills will be enhanced through in-class activities, guided independent learning and assessment-related activities, with a particular focus on the numerical skills required to carry out financial analyses.	Throughout the unit, written and spoken English language skills will be enhanced through variety of activities. Assessment requires careful consideration of the recommendations offered to the appropriate stakeholder, and how this is communicated.	This is a capstone unit required by PSRB to recognise the level 4 achievement. Students can go on to sit the professional exam externally and study will prepare them for this.
Financial Management and Strategy	n/a	n/a	The practical activities of the unit will convey the relevance to business.

Assurance Risk & Reporting	Numerical (Maths) skills will be enhanced through in-class activities, guided independent learning and assessment-related activities, with a focus on learning to prepare financial statements, using the appropriate technology.	n/a	This unit contributes to the requirements of the PSRB certificate level. This will greatly enhance career prospects
Business and Digital Strategy	The nature of the unit requires a high development of numerical (Maths) skills using appropriate technology.	n/a	This is a very relevant unit which will support career opportunities, which will be discussed throughout the unit.
Performance Management	Numerical (Maths) skills will be enhanced through using technology for a wide range of data manipulations.	n/a	n/a
Tax Compliance & Planning	Numerical (Maths) skills will be enhanced through in-class activities, guided independent learning and assessment-related activities, with a particular focus on the numerical skills required to carry out financial analyses, including ratios.	n/a	Study of this unit will prepare them for the PSRB exam which they can take externally at their choice.
Financial Reporting Data and Assurance	Complex numerical (Maths) skills will be enhanced through in-class activities, guided independent learning and assessment-related activities, with a particular focus on the high level numerical skills required to carry out detailed financial analyses, including ratios.	The unit helps develop communication and comprehension skills to communicate effectively to a range of stakeholders in a variety of ways.	Study of this unit will prepare them for the PSRB exam which they can take externally at their choice.
Gateway readiness and End Point Assessment (EPA)	n/a	English, both spoken and written skills will be tested in the EPA. The presentation and Q&A sessions will strengthen confidence.	Completion of the Apprenticeship will be hugely beneficial in the apprentice's career choices.

SAFEGUARDING, PREVENT AND FUNDAMENTAL BRITISH VALUES: APPRENTICESHIP PROGRAMME

All of these values are embedded within the University and each academic programme. Apprentices and employers will be briefed on of these prior to commencement or learning.

Programme	Safeguarding	Prevent	British values
Programme	<p>All University staff have a collective and individual duty to provide a caring, safe and supportive environment (online and offline).</p> <p>This positively promotes the health and wellbeing of each individual Apprentice along with their social, physical and moral development.</p> <p>Staff also have a responsibility to protect our Apprentices from harm whilst ensuring a consistent learner-centred approach to assessing and supporting, based on a clear understanding of learners' individual needs.</p> <p>Ethics is covered in most units, as per the requirements of the PSRB.</p> <p>The University staff must maintain an attitude of "it could happen here" where safeguarding is concerned.</p> <p>The University must be alert to vulnerable adults who may be at risk of harm or have been harmed (including harm caused by other adults or their peers) and respond in an appropriate and timely manner in accordance with this policy, and other applicable policies and procedures of the University.</p> <p>All staff teaching on this programme will have received training on Safeguarding. Employers</p>	<p>The BU Prevent Policy has been updated to reflect the updated Prevent Duty guidance, which has been simplified into one document for all education settings, creating greater consistency in the core expectations, whilst still acknowledging differences between education phases.</p> <p>There is a welcome acknowledgement that universities should continue to understand their Prevent Duty requirements as part of their wider approach to apprentice and staff wellbeing. The revised guidance came into effect on 31 December 2023. We will review it, and any further guidance from the Office for Students, to ensure we remain compliant with all requirements.</p> <p>All staff teaching on this programme will have received training on Prevent. Employers will also be informed of their obligations in this respect. This is also covered in the regular Tripartite Progress Reviews.</p>	<p>British Values are generally recognised as:</p> <ul style="list-style-type: none"> • Democracy, • Rule of Law, • Respect and Tolerance, • Individual Liberty. <p>These are fully embedded within the University and the apprenticeship programme.</p> <p>In particular the Level 4 units Business Law and Sustainability & Ethics.</p> <p>All staff teaching on this programme will have received training on British Values. Employers will also be informed of their obligations in this respect. This is also covered in the regular Tripartite Progress Reviews.</p>

	will also be informed of their obligations in this respect. This is also covered in the regular Tripartite Progress Reviews.		
Unit	Safeguarding	Prevent	British values
<p>Accounting Fundamentals</p> <p>As this is the first unit taught these will enforce what was covered initially in induction and with the employer.</p>	<p>Safeguarding and Prevent are embedded throughout the unit, with particular emphasis on:</p> <ul style="list-style-type: none"> • appreciating the challenges, perspectives and needs of marginalised stakeholder groups and individuals. • developing Apprentices' understanding of their role and responsibilities in advocacy, empowerment, delegation and decision-making, including the requirement for informed and meaningful consent. • understanding the importance of promoting humanising practices, including psychological safety, within organisational bureaucracies. 		<p>British Values – Democracy, Rule of Law, Respect and Tolerance, and Individual Liberty – are embedded throughout the unit, with particular emphasis on:</p> <p>appropriate conduct when interacting on contentious issues.</p> <ul style="list-style-type: none"> • reaching shared understanding of topics explored and driving shared decision making. • protecting space in discussions for those with conflicting views. • embracing diverse perspectives on what leadership means. • ethical leadership in respect of diversity, equality and inclusion. <p>respect for autonomy and accommodating individuals' preferences in various work-based scenarios.</p> <p>understanding legal, professional, governance- and compliance-related obligations.</p> <p>avoidance or restriction of bias / assumption when considering the perspectives of others.</p> <p>understanding how to drive and evaluate personalised. professional development.</p>

			respecting the need to balance conflicting interests.
Assurance and Risk Fundamentals	n/a	Recognising the characteristics of fraud and able to differentiate between fraud and error.	British Values – Democracy, Rule of Law, Respect and Tolerance, and Individual Liberty – are embedded throughout the unit, with particular emphasis on: <ul style="list-style-type: none"> Recognising the need for professional scepticism and to exercise professional judgement. Upholding the requirements and compliance of GDPR.
Tax Fundamentals	Safeguarding and Prevent are embedded throughout the unit, with particular emphasis on ensuring one operates in a legal and ethical manner.		Given the unit topic maintaining the rule of law and other aspects of BV will be emphasised.
Business Insight and Performance	n/a	n/a	n/a
Sustainability and Ethics in Business	Ethical considerations in business will be interwoven with Safeguarding topics: <ul style="list-style-type: none"> developing Apprentices' understanding of their role and responsibilities in advocacy, empowerment, delegation and decision-making, including the requirement for informed and meaningful consent. understanding the importance of promoting humanising practices, including psychological safety, within organisational bureaucracies. 	Prevent will be covered through appreciating the challenges, perspectives and needs of marginalised stakeholder groups and individuals.	British Values – Democracy, Rule of Law, Respect and Tolerance, and Individual Liberty – are embedded throughout the unit, with particular emphasis on ethics and sustainability. Apprentices will understand the meaning of ethics and its importance in society, going beyond laws, rules and regulations, it is doing the right thing. The rule of Law will be covered within the teaching of GDPR.
Business Law	This unit will ensure that the understanding of business law for all stakeholders in a business relationship are support by the principles of Safeguarding and Prevent.	This unit will ensure that the understanding of business law for all stakeholders in a business relationship are support by the principles of Safeguarding and Prevent.	The consideration of ethical decision-making is intrinsic to the study of law. In this module, students will explore the relationships and interaction between legal principles, legislation, case law, ethics and ethical codes. They will also examine the impact of criminal law on business and professional services, focussing on

			fraud, bribery and money laundering, all of which link with ethics. British Values – Democracy, Rule of Law, Respect and Tolerance, and Individual Liberty – are embedded throughout the unit.
Fundamental Case Study	n/a	n/a	n/a
Assurance, Risk and Reporting	n/a	n/a	The rule of Law is an important feature in this area.
Financial Management and Strategy	n/a	n/a	The rule of Law will be covered.
Business and Digital Strategy	n/a	n/a	n/a
Performance Management	n/a	Prevent will be covered when referring to a varying selection of stakeholders.	n/a
Tax Compliance & Planning	Issues related to safeguarding are discussed throughout the unit.	Issues related to Prevent are embedded throughout the unit.	Adherence and understanding of the legal requirements of taxation are essential.
Financial Reporting Data and Assurance	Safeguarding in a professional environment will be discussed with respect to all stakeholders.		Apprentices are required to be able to advise on legal, ethical and professional issues relative to an assurance engagement.
Gateway readiness and End Point Assessment (EPA)	n/a	n/a	n/a
	See: https://www.bournemouth.ac.uk/students/help-advice/important-information/safeguarding	See: Prevent Policy and Code of Practice on Freedom of Speech and Academic Freedom update Bournemouth University	

INDICATIVE TIMELINE FOR DELIVERY OF ACTIVE LEARNING

This is an indicative timeline of when apprentices might typically undertake activities to develop the Knowledge, Skills and Behaviours described in the apprenticeship standard. For day release delivery models there must be activity planned for each calendar month. For Block or Front-Loaded delivery models the requirement is activity every 3 calendar months. This schedule will be used after approval to build the programme in Bud, BU's apprenticeship management system.

Start Month of level	End Month	Unit / Activity Name	Level in Prog	Taught OTJ Hours	Non-Taught OTJ Hours	Qualification Learning Outcomes
1	3	Accounting Fundamentals	4	54	18	A1, A3,A5,A6 B1 C1 D2, D3
4	6	Sustainability and Ethics in Business	4	54	18	A1, A2, A3 B4 C5, D1, D4, D7
7	9	Assurance and Risk Fundamentals	4	54	18	A1, A4 B5 C1
10	12	Tax Fundamentals	4	54	18	A1, A2, A4 B5, C7
13	15	Business Insight and Performance	4	54	18	A5, A6 B2, B3 C2, C4,C6, C7, D2
16	18	Business Law	4	54	18	A2, B4, C3, C7, D5, D6
1	3	Fundamental Case Study	5	54	18	A1, A3, A4, A5 B1, B4, B4, C1, C4, D1, D2, D3
4	6	Assurance, Risk and Reporting	5	54	18	A3, A4, A5 , B1, B3, B5, C3, C4,, D1,D3,D4
7	12	Financial Management and Strategy	5	108	36	A1, A2,A4, B2, B3, B5 D1,D2
13	15	Business and Digital Strategy	5	54	18	A1, A4, A5

						B1,B3, C1, C3, D3, D5, D6
16	18	Performance Management	5	54	18	A, A2, A4, A5, B2, B5, C3, C5, D5, D7
1	6	Tax Compliance & Planning	6	108	36	A1, A2,A3, A6 B1,B3,B4,B6, C1, C2, C5, C6, D1, D3,S4,D6,D7
7	12	Financial Reporting Data and Assurance	6	108	36	A1, A3, A4, A5, A6 , B2, B5, B6, C1, C2, C3, C4,C5, C6, D1, D2D3, D4, D5, D6,D7,D8
1	4	Gateway readiness and End Point Assessment (EPA)		6	30	

INTENDED LEARNING OUTCOMES – AND HOW THE PROGRAMME ENABLES APPRENTICES TO ACHIEVE AND DEMONSTRATE THE INTENDED LEARNING OUTCOMES

PROGRAMME AND LEVEL 6 INTENDED PROGRAMME OUTCOMES

NB in all cases use of the VLE includes PSRB learning resources and other industry software.

A: Subject knowledge and understanding This level provides opportunities for apprentices to develop and demonstrate knowledge and understanding of:	The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:
A1 apply a knowledgeable, skilled, literate, critical and responsible approach to the digital business environment; A2 have a detailed knowledge and understanding of theories, concepts, and principles relevant to the accounting environment; A3 how to apply accounting and finance theory to real 'live' companies or cases in a national or international context; A4 examine the role of accounting within society and the ethical implications for an accounting professional; A5 the scope and limitations of current knowledge, understanding and practices; A6 develop an understanding of accounting, tax and compliance in its wider context.	Learning and teaching strategies and methods (referring to numbered Intended Learning Outcomes): <ul style="list-style-type: none"> lectures (A1 – A6); seminars (A1 – A6); directed learning (A1 – A6); use of the VLE (A1 – A6); independent study (A1 – A6); collaborative learning (A1 – A6). Assessment strategies and methods (referring to numbered Intended Learning Outcomes): <ul style="list-style-type: none"> examinations (A1-A4); EPA report (A1-A6); Professional Discussion (A1-A6).
B: Intellectual skills This level provides opportunities for apprentices to:	The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level outcomes:
B1 analyse and synthesise information relevant to the accounting profession; B2 compose well-prepared, coherently argued responses to written assignments; B3 critically evaluate and review information from a range of sources; B4 apply appropriate methodologies in the construction of a coherent and logical argument; B5 apply critical analysis to accounting and finance-related issues; B6 evaluate critically and apply appropriate theoretical knowledge and skills.	Learning and teaching strategies and methods: <ul style="list-style-type: none"> lectures (B1 – B6); seminars (B1 – B6); directed learning (B1 – B6); use of the VLE (B1 – B6); independent study (B1 – B6); collaborative learning (B1 – B6). Assessment strategies and methods: <ul style="list-style-type: none"> reports (B1 – B6); collaborative assessment (B1 – B6); examinations (B1 – B6); digital artefacts (B1 – B6); presentations (B1 – B6); simulations / role plays (B1 – B6); EPA (B1 – B6); Professional Discussion (B1– B6).
C: Practical skills This level provides opportunities for apprentices to:	The following learning and teaching and assessment strategies and methods enable

	apprentices to achieve and to demonstrate the level learning outcomes:
<p>C1 apply accounting and finance theory to solve complex problems;</p> <p>C2 contextualise accounting within its social arena;</p> <p>C3 critically appraise accounting and management theories and practices;</p> <p>C4 analyse complex real data in both quantitative and descriptive forms;</p> <p>C5 utilise a wide range of digital techniques to evaluate financial decision making;</p> <p>C6 demonstrate specific applications of accounting and finance related material relating to their workplace, ensuring they operate in a secure environment.</p>	<p>Learning and teaching strategies and methods:</p> <ul style="list-style-type: none"> lectures (C1 – C6); seminars (C1 – C6); Directed learning (C1 – C6); use of the VLE (C1 – C6); independent study (C1 – C6); collaborative learning (C1 – C6). <p>Assessment strategies and methods:</p> <ul style="list-style-type: none"> reports (C1 – C6); collaborative assessment (C1 – C6); examinations (C1 – C6); digital artefacts (C1 – C6); presentations (C1 – C6); simulations / role plays (C1 – C6); EPA (C1 – C6); Professional Discussion (C1 – C6).
<p>D: Transferable skills</p> <p>This level provides opportunities for apprentices to:</p>	<p>The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:</p>
<p>D1 communicate effectively by oral and written means with all stakeholders;</p> <p>D2 operate effectively using appropriate formats and conventions, working both independently and with others;</p> <p>D3 be independent and reflective learners and analysts;</p> <p>D4 accept responsibility for determining and achieving personal outcomes;</p> <p>D5 demonstrate digital skills in appropriate for the accounting work environment;</p> <p>D6 deliver work to a given length, format, brief and deadline, properly referencing sources and ideas and making use as appropriate of a problem-solving approach;</p> <p>D7 to develop the principle of time-management in individual and team contexts;</p> <p>D8 research both primary and secondary sources in a manner appropriate to the subject area.</p>	<p>Learning and teaching strategies and methods:</p> <ul style="list-style-type: none"> lectures (D1 – D8); seminars (D1 – D8); Directed learning (D1 – D8); use of the VLE (D1 – D8); independent study (D1 – D8); collaborative learning (D1 – D8). <p>Assessment strategies and methods:</p> <ul style="list-style-type: none"> reports (D1 – D8); collaborative assessment (D1 – D8); examinations (D1 – D8); digital artefacts (D1 – D8); presentations (D1 – D8); simulations / role plays (D1 – D8); EPA (D1 – D8); Professional Discussion (D1 – D8).

LEVEL 5/DipHE _INTENDED LEVEL OUTCOMES

<p>A: Knowledge and understanding</p> <p>This level provides opportunities for apprentices to develop and demonstrate knowledge and understanding of:</p>	<p>The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:</p>
--	--

<p>A1 demonstrate a knowledge and understanding of financial accounting and financial management;</p> <p>A2 appreciate the role of an accountant within the business decision –making environment;</p> <p>A3 develop a knowledge of auditing concepts and techniques;</p> <p>A4 be able to apply appropriate techniques to given situations and evaluate their effectiveness;</p> <p>A5 demonstrate their competence in providing decision support through the use of appropriate analytical, statistical and managerial techniques.</p>	<p>Learning and teaching strategies and methods:</p> <ul style="list-style-type: none"> lectures (A1 – A5); seminars (A1 – A5); directed learning (A1 – A5); use of the VLE (A1 – A5); independent study (A1 – A5); collaborative learning (A1 – A5). <p>Assessment strategies and methods:</p> <ul style="list-style-type: none"> reports (A1 – A5); collaborative assessment (A1 – A5); examinations (A1 – A5); digital artefacts (A1 – A5); presentations (A1 – A5); simulations / role plays (A1 – A5); project (A1 – A5).
<p>B: Intellectual skills This level provides opportunities for apprentices to:</p>	<p>The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:</p>
<p>B1 demonstrate the higher order skills of analysis, evaluation and appraisal;</p> <p>B2 understand and appreciate the rules and regulations which govern the accounting and financial sectors;</p> <p>B3 select the appropriate techniques for analysing and interpreting results;</p> <p>B4 formulate appropriate responses to resolve well-defined and abstract problems;</p> <p>B5 apply a range of theories and concepts to a variety of business and social constructs.</p>	<p>Learning and teaching strategies and methods:</p> <ul style="list-style-type: none"> lectures (B1 – B5); seminars (B1 – B5); directed learning (B1 – B5); use of the VLE (B1 – B5); independent study (B1 – B5); collaborative learning (B1 – B5). <p>Assessment strategies and methods:</p> <ul style="list-style-type: none"> reports (B1 – B5); collaborative assessment (B1 – B5); examinations (B1 – B5); digital artefacts (B1 – B5); presentations (B1 – B5); simulations / role plays (B1 – B5).
<p>C: Practical skills This level provides opportunities for apprentices to:</p>	<p>The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:</p>
<p>C1 demonstrate skills in dealing with more complex accounting issues, including groups, internal accounting, analysis and projections;</p> <p>C2 have developed an understanding of the financial interface with the broader environment;</p> <p>C3 apply and analyse techniques and strategies to assist organisations in their investment decisions;</p> <p>C4 apply current UK and International (where appropriate) accounting standards to the final accounts of companies;</p> <p>C5 demonstrate information and retrieval skills;</p> <p>C6 use specialised digital accounting packages and other associated software.</p>	<p>Learning and teaching strategies and methods:</p> <ul style="list-style-type: none"> lectures (C1 – C6); seminars (C1 – C6); directed learning (C1 – C6); use of the VLE (C1 – C6); independent study (C1 – C6); collaborative learning (C1 – C6). <p>Assessment strategies and methods:</p> <ul style="list-style-type: none"> reports (C1 – C6); collaborative assessment (C1 – C6); examinations (C1 – C6); digital artefacts (C1 – C6); presentations (C1 – C6); simulations / role plays (C1 – C6).

D: Transferable skills This level provides opportunities for apprentices to:	The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:
D1 demonstrate further development of independent and self-managed learning; D2 communicate effectively in both written and verbal form; D3 demonstrate problem solving skills; D4 work both independently and in groups with staff and apprentices; D5 develop practical applications in the use of information technology; D6 effectively utilise research skills; D7 be reflective learners, able to analyse their strengths and weaknesses.	Learning and teaching strategies and methods: <ul style="list-style-type: none"> lectures (D1 – D7); seminars (D1 – D7); directed learning (D1 – D7); use of the VLE (D1 – D7); independent study (D1 – D7); collaborative learning (D1 – D7). Assessment strategies and methods: <ul style="list-style-type: none"> reports (D1 – D7); collaborative assessment (D1 – D7); examinations (D1 – D7); digital artefacts (D1 – D7); presentations (D1 – D7); simulations / role plays (D1 – D7).

LEVEL 4/Cert HE INTENDED LEVEL OUTCOMES

A: Knowledge and understanding This level provides opportunities for apprentices to develop and demonstrate knowledge and understanding of:	The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:
A1 a knowledge of the underlying concepts and principles of accounting; A2 an understanding of the legal framework, principles and concepts; A3 an understanding of fundamental business concepts and principles; A4 an understanding of the workings of business practices; A5 a basic understanding of mathematical concepts and techniques appropriate for apprentices of accounting and finance; A6 a foundation knowledge of digital information sources and research skills.	Learning and teaching strategies and methods: <ul style="list-style-type: none"> lectures (A1 – A6); seminars (A1 – A6); directed learning (A1 – A6); use of the VLE (A1 – A6); independent study (A1 – A6); collaborative learning (A1 – A6). Assessment strategies and methods: <ul style="list-style-type: none"> reports (A1 – A6); collaborative assessment (A1 – A6); examinations (A1 – A6); digital artefacts (A1 – A6); presentations (A1 – A6); simulations / role plays (A1 – A6).
B: Intellectual skills This level provides opportunities for apprentices to:	The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:
B1 apply a rigorous approach to the acquisition of a broad knowledge base relevant to accounting and finance; B2 identify, locate and extract data from appropriate information sources;	Learning and teaching strategies and methods: <ul style="list-style-type: none"> lectures (B1 – B5); seminars (B1 – B5); directed learning (B1 – B5); use of the VLE (B1 – B5);

B3 analyse data and draw reasoned conclusions;	<ul style="list-style-type: none"> independent study (B1 – B5); collaborative learning (B1 – B5).
B4 collect, collate and categorise ideas and information in a prescribed format;	Assessment strategies and methods: <ul style="list-style-type: none"> reports (B1 – B5); collaborative assessment (B1 – B5); examinations (B1 – B5); digital artefacts (B1 – B5); presentations (B1 – B5); simulations / role plays (B1 – B5).
B5 demonstrate an awareness of the appropriate terminology of the Level subject areas.	
C: Practical skills This level provides opportunities for apprentices to:	The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:
C1 apply key accounting principles to the analysis of events and business;	Learning and teaching strategies and methods: <ul style="list-style-type: none"> lectures (C1 – C7); seminars (C1 – C7); directed learning (C1 – C7); use of the VLE (C1 – C7); independent study (C1 – C7); collaborative learning (C1 – C7).
C2 demonstrate an appreciation of how businesses are organised and managed;	
C3 apply key legal principles relevant to the business environment;	Assessment strategies and methods: <ul style="list-style-type: none"> reports (C1 – C7); collaborative assessment (C1 – C7); examinations (C1 – C4,C6,C7); digital artefacts (C1 – C7); presentations (C1 – C7); simulations / role plays (C1 – C7).
C4 use industry standard digital applications such as spreadsheets, databases and other industry standard software tools;	
C5 carry out information gathering and basic research using printed and online sources;	
C6 an ability to apply techniques to solve problems in accounting and finance;	
C7 demonstrate a broad understanding of the information requirements of users of accounts, both internal and external to the organization.	
D: Transferable skills This level provides opportunities for apprentices to:	The following learning and teaching and assessment strategies and methods enable apprentices to achieve and to demonstrate the level learning outcomes:
D1 develop the basic skills of communication, both oral and written;	Learning and teaching strategies and methods: <ul style="list-style-type: none"> lectures (D1 – D7); seminars (D1 – D7); directed learning (D1 – D7); use of the VLE (D1 – D7); independent study (D1 – D7); collaborative learning (D1 – D7).
D2 develop the basic digital technology skills with accounting and financial information;	
D3 demonstrate numeracy skills, including the ability to manipulate financial and other numerical data;	Assessment strategies and methods: <ul style="list-style-type: none"> reports (D1 – D7); collaborative assessment (D1 – D7); examinations (D1 – D3); digital artefacts (D1 – D7); presentations (D1 – D7); simulations / role plays (D1 – D7).
D4 demonstrate interpersonal skills by working effectively in collaboration with others, including staff and other apprentices;	
D5 write structured reports demonstrating an appreciation and selection of appropriate theoretical approaches;	
D6 deliver work to a given length, format, brief and deadline;	

D7 demonstrate a capacity for independent and self-directed learning.	
---	--

ADMISSION REGULATIONS

Entry requirements for this course are available on the university website: [Apprenticeships | Bournemouth University](#)

The admissions regulations for this programme are the University's Standard Undergraduate Admissions regulations and are available:

<https://intranet.sp.bournemouth.ac.uk/pandptest/3A-standard-admissions-regulations.pdf>

With the following additional requirements set out by professional and statutory bodies:

- English/Maths requirements for those under 19 on entry:
 - GCSE English Language or English Literature and Mathematics grade 4 (or grade C in the old grading system).
 - Other Level 2 equivalent qualifications must meet the acceptable qualifications for English and maths requirements for apprenticeships defined by the Education and Skills Funding Agency (ESFA) at level 2 and above.
- International applicants must offer evidence of qualifications in written and spoken English. Acceptable qualifications are: IELTS (academic) 7.0 (with a minimum of 6.5 in each of four categories) or direct equivalent.
- UK nationals/residents or those with dual citizenship, who do not have English as their first language, will not require IELTS and will be assessed at interview with regard their ability to effectively communicate in English.
- Consideration will be given to applicants with substantive and relevant work experience.

Entry requirements for this course are available on the university website: [Courses | Bournemouth University](#). General admission to this Apprenticeship course is at the discretion of the employer. Individual employers will set the selection / entry criteria based on experience and qualifications. To be eligible to study for an apprenticeship, typically candidates will have achieved grade 4/C or above in at least five GCSE's including English and Maths, and at least two A levels or equivalent Level 3 qualifications. entry will be at the discretion of the employer.

Recognition of Prior Learning (RPL)

Where an apprentice has appropriate and relevant knowledge, they may get unit exemption and recognition of prior experiential learning (RPL) which will reduce the amount of OTJ to be delivered. Where applicants have been assessed as having prior levels of knowledge or experience the University may also reduce the amount of OTJ hours to reflect this.

One example of this could be if the apprentice already had a complete level 4 in accounting such as Level 4 AAT or the ICAEW's CFAB qualification. These are well known, and many universities will give exemption of the Level 4 and allow the apprentice to commence study of the programme at Level 5. Another example is completion of the level 4 Professional Accounting Technician apprenticeship. If ICAEW was the level 4 EPAO then RPL credit will also be given for the Fundamental Case Study module.

PROGRESSION ROUTES

Recognition arrangements provide formally approved entry or progression routes through which apprentices are eligible to apply for a place on a programme leading to a BU award. Recognition does not guarantee entry onto the BU receiving programme only eligibility to apply. In some cases, additional entry criteria such as a Merit classification from the feeder programme may also apply. Please see the [recognition register](#) for a full list of approved Recognition arrangements and agreed entry criteria.

ASSESSMENT REGULATIONS

The regulations for this programme are the University's Standard Undergraduate Assessment Regulations (<https://intranetsp.bournemouth.ac.uk/pandptest/6a-standard-assessment-regulationsundergraduate.pdf>) with the following approved exceptions to clauses 12.3 and 12.13 which align the programme with the requirements of the IfATE Accounting finance manager apprenticeship standard (<https://www.instituteforapprenticeships.org/apprenticeship-standards/st1303-v1-0>):

Provision for failed candidates (section 12.3): Apprentices will only be allowed one reassessment or repeat attempt.

Provision for failed candidates (section 12.13): Where an apprentice has failed their first attempt, it will be at their employer's discretion as to whether a reassessment or repetition of the unit is most appropriate. The timescale to complete a reassessment or repeated unit is agreed between BU and the employer, but must be taken within 6 months of the EPA outcome notification or reassessment/repeat of the EPA must be completed in full.

Where a unit has been reassessed or repeated, the apprentice can still receive a maximum EPA grade of distinction, unless BU determines there are exceptional circumstances (i.e. in the case of an academic offence).

BU OFF-THE-JOB TRAINING DELIVERY

Delivery for this programme is by DAY RELEASE.

There will be 6 hours of Off-the-job training per week, allowing for statutory holidays.

APPROVED SUB-CONTRACTORS

N/A