

## **Vocational Qualifications (QCF, NVQ, NQF)**

### **Professional Services**

Level 4 Diploma in Business Accounting Practice **10353**

Level 4 Diploma in Audit Practice **10355**

Level 4 Diploma in Tax Practice **10357**

Level 4 Diploma in Management Consulting Practice **10358**

Level 7 Diploma in Professional Services (Audit and Accountancy Practice) **10338**

Level 7 Diploma in Professional Services (Tax Practice) **10339**

## **OCR Report to Centres September 2015**

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This report on the examination provides information on the performance of candidates which it is hoped will be useful to teachers in their preparation of candidates for future examinations. It is intended to be constructive and informative and to promote better understanding of the specification content, of the operation of the scheme of assessment and of the application of assessment criteria.

Reports should be read in conjunction with the published question papers and mark schemes for the examination.

OCR will not enter into any discussion or correspondence in connection with this report.

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## Level 4/Level 7 Professional Services

### Overview:

The four level 4 qualifications: Business Accounting Practice (10353), Audit Practice (10355), Tax Practice (10357) and Management Consulting Practice (10358) are the vocational elements of the L4 Professional Services Higher Apprenticeships, and they are delivered through assessment in the workplace. All units listed within each of the qualifications are mandatory. Learners who undertake these qualifications work in Professional Services roles throughout England.

Level 7 qualifications are designed to support those who wish to achieve a higher apprenticeship, equivalent to a Masters level in the specific disciplines of Audit and Accountancy Practice (10338) or Tax Practice (10339).

Confidentiality is an important factor in the gathering of evidence for these qualifications. Learners usually gather and store their evidence and workbooks on centre intranet systems that are password protected, rather than manually presenting evidence in a portfolio. In many cases learners use personal statements, professional discussion and witness statements to explain evidence, actions and knowledge in order to keep performance evidence to a minimum and to maintain client confidentiality.

### General Comments

Learners undertaking these apprenticeships are provided with in-depth and appropriate knowledge input and resources. Centre workbooks are used successfully to record knowledge elements, for example when an assessment criterion requires the learner to explain. Workbooks, however, are not appropriate when the assessment criterion requires learners to show that they know how to do something. In this case workplace evidence has to be provided by learners in order to meet specific LO/AC. Centres' understanding of the evidence requirements has improved over time, and centres are now able to identify which LO/AC require purely knowledge evidence and which require evidence of application of knowledge in the workplace. Centres are using a wide range of assessment methods.

There has been a significant improvement in the quality of the witness statements, with witnesses providing detailed statements about what exactly has been done by the learner. Centres are reminded that statements must relate to the LO/AC, must be cross-referenced appropriately and must indicate the relationship of the witness to the learner.

Assessor and learner are often remote from each other, and taped professional discussions may take place over the telephone. Taped discussions are generally of a good standard, for example fluid, detailed, and relevant, although sometimes the sound quality is poor. In some cases cross-referencing to LO/AC could be better to enable external moderation to be done in a timely manner.

Learners follow pre-determined assessment plans. Assessors are supportive, feedback to learners is comprehensive, and assessors make it clear what the learner must do in order to meet the requirements of the LO/AC. Internal moderation is taking place and feedback to assessors is appropriate.

## Comments on Individual Units

This report concentrates on the Level 4 Higher Apprenticeship Units for the following qualifications: Business Accounting Practice 10353, Audit Practice 10355, Tax Practice 10357, Management Consulting Practice 10358.

**Unit 7** Working in teams (Level 4). In qualifications 10353, 10355 and 10357.

In order to complete this unit successfully, the learner must have an understanding of a range of theories, including those of leadership and management, e.g. Lewin. They must show understanding of stages of team development, e.g. Tuckman. They must show that they understand team working and the roles that people play within a team, e.g. Belbin. (The theories mentioned here are examples, not specific requirements.) However, learners are expected to back up their explanations with reference to theoretical models. LO 1, 2 and 4 require the learner to explain what they have learned. These explanations must be detailed and appropriate for this level. In LO 4, although learners do not have to provide direct evidence of managing potential conflicts, they are expected to show that they are able to reason their way through theory in order to identify appropriate ways of applying theory in practice. They are required to provide examples of more than one conflict issue and to explain appropriately how they would initially manage each situation. Simply referring the issue to management is an insufficient response to AC 4.1.

In LO 3 AC 3.1 the learner is expected to show more than theory. The learner is expected to show the application of their skill and knowledge by providing evidence that skills and behaviour are used appropriately when working as part of a team. At least one piece of direct evidence is required from, for example:

- witness testimonial/s, which make it absolutely clear what learners do and why this is appropriate
- observations by assessors, who record the skills and behaviour being displayed by the learner
- appraisals or supervision records, which must refer to learner skills and behaviour
- professional discussion, where learners explain the skills and behaviours used in different situations and why they think they are appropriate.

In AC 3.2 the learner is required to assess their own contribution to achieving team goals, and must be able to back up their assessment with sound reasoning, which could be bolstered by supporting evidence such as witness testimonials, facts and figures, assessor observations or professional discussions.

**Unit 8** Organising and facilitating meetings and workshops (Level 4) – In qualifications 10353, 10355, 10357 and 10358.

Centres often struggle with this unit, as it requires learners to include both meetings and workshops, not one or the other. A meeting can consist of only as few as two people, one of whom is the learner. Workshops generally involve the attendees taking an active part in learning activities and the learning process, as opposed to a lecture where the learner does not necessarily take part. The learner must provide evidence of having attended more than one workshop and more than one meeting, preferably with different numbers of participants. It is expected that the learner will lead one workshop and at least one meeting, where the attendees may be of a similar level of seniority.

LO1 AC1.1 requires that the learner must use calendar/scheduling software and also, in ACs 1.2 and 1.3 where appropriate, arrange to use audio/visual technology (AC 1.2 & 1.3). In AC 1.3 the learner is required to analyse what is required when planning a venue, audio/visual technology

and catering facilities, and then to explain their reasoning. It is entirely possible that evidence generated for this unit may also contribute or be associated to Unit 31 and 32 and vice versa, where appropriate.

**Unit 9** Developing commercial awareness (Level 4). In qualifications 10353, 10355 and 10357.

Operating in the Professional Services sector requires learners to have an excellent grasp of commerce in general and in particular the markets in which the learner operates. This unit requires the learner to show understanding of their commercial environment and their responsibilities within it, at the appropriate level.

A learner is expected to have a good understanding of their own organisation and that of their individual clients. Centres are finding that it is often more appropriate to assess this unit towards the end of the learner's apprenticeship when they have had the opportunity to manage team and client expectations and to develop their understanding thoroughly.

Learners must show knowledge and understanding of the following, both for their own organisation and for that of their clients:

- strategy
- structure
- products and services, market position, how the service/products provided add value to their clients, unique selling points and
- profit margins
- ethics and ethical practices
- processes and procedures
- risk management and consequences of failing to fulfil agreements with colleagues, clients and stakeholders
- roles and responsibilities
- managing team/client expectations

Centres are finding that this unit lends itself well to professional discussion. Such discussions must be clearly cross-referenced to the criteria. If the discussion is recorded and is relevant to more than one unit, the assessor must ensure that the moderator can easily find the appropriate location on the recording.

**Unit 10:** Managing personal obligations in engagement economics and internal financial management (Level 4). In qualifications 10353, 10355, 10357 and 10358.

This unit requires that learners to understand how their actions and the actions of others can affect the profitability of their projects and ultimately their organisation.

Centres are finding that learners generally need to have been engaged in projects for some time before they are in a position to complete LO 2, 3 and 4, if they are to provide direct evidence of, for example, monitoring budgets, agreeing actions to correct variances, billing tasks and managing tasks within budget.

Centres are finding that this unit lends itself well to professional discussion. Such discussions must be clearly cross-referenced to the criteria. If the discussion is recorded and is relevant to more than one unit, the assessor must ensure that the moderator can easily find the appropriate location on the recording.

**Unit 11:** Preparing to work at a client's site (Level 3). In qualifications 10355 and 10358.

This unit can be achieved with evidence from a single project. Learners must show that they know how to work safely and securely and without compromising either themselves or their own organisation when working at a client's site.

AC 2.1 Learners must provide an explanation of the requirements for a specific project when working on a client's site. In addition, for AC 1.2 the learner must analyse a client's policies against their own organisation's risk and quality guidance (This could be for the project referred to above or an alternative project.). The learner must also provide a reasoned analysis of any differences between the two sets of policies and identify how the outcome would affect the acceptance and compliance of the client's policies.

If learners are unable, due for example to confidentiality, to provide copies of client PS project requirements and policies for their portfolio an observation report, professional discussion or a witness testimonial would be acceptable. The witness testimonial would need to indicate that it was the statement of someone with the appropriate experience, e.g. an experienced project manager/supervisor. Witnesses must explain the circumstances of their involvement, e.g. working on/supervisor of the project/mentor of the learner, must outline the key project requirements and confirm that the learner's explanation of the project requirements, analysis of their policies and their conclusion are accurate.

**Unit 12:** Planning and delivering business communication activities (Level 4). In qualifications 10353, 10355, 10357 and 10358.

Evidence used in other units may also be relevant to this unit, for example from Unit 8: Organising and Facilitating Meetings and Workshops, Unit 31: Presentation Software and Unit 32: Deliver a Presentation.

At this level the learner is expected to be dealing with a range of business communications, both written and verbal, some of which will be complex.

LO4 will require evidence from others, e.g. assessor, mentor, senior colleague or supervisor, to confirm that the activities are conducted appropriately. Information provided must be detailed and specific.

**Unit 13:** Applying own employer's audit or assurance methodology (Level 5). In qualification 10355.

In addition to the knowledge evidence required for this unit (LO 1 & 2), the learner is required to be able to perform effectively at work (LO3 & 4). If the learner is unable, due for example to confidentiality, to provide copies of client information in regard to LO 3 & 4 for their portfolio an observation report, professional discussion or a witness testimonial would be acceptable. The witness testimonial would need to indicate that it was the statement of someone with the appropriate experience e.g. experienced project manager/supervisor. Witnesses must explain the circumstances of their involvement, e.g. working on/supervisor of the project/mentor of the learner, must outline the key activities carried out by the learner as indicated in the assessment criteria and confirm that the learner's conclusions are accurate.

**Unit 14:** Remaining up to date with current audit or assurance regulatory, professional and technical information (Level 4). In qualification 10355.

LO1 AC 1.2 and AC 1.3 It is not enough to refer to internal sources of information. Learners must show that they have identified a range of relevant sources, external as well as internal, and that they understand what determines the level of relevance.

**Unit 23:** Applying own employer's approaches to and methodologies for tax work (Level 5). In qualification 10357.

In addition to the knowledge evidence required for this unit (LO 1 & AC 2.1), the learner is required to be able to perform effectively at work (AC 2.2, LO3 & 4). If the learner is unable, due for example to confidentiality, to provide copies of client information in regard to LO 3 & 4 for their portfolio an observation report, professional discussion or a witness testimonial would be acceptable. The witness testimonial would need to indicate that it was the statement of someone with the appropriate experience e.g. experienced project manager/supervisor. Witnesses must explain the circumstances of their involvement, e.g. working on/supervisor of the project/mentor of the learner, must outline the key activities carried out by the learner as indicated in the assessment criteria and confirm that the learner's conclusions are accurate.

**Unit 24:** Remaining up to date with current tax regulatory, professional and technical information (Level 4). In qualification 10357.

LO1 AC 1.2 and AC 1.3 Learners must show that they have identified a range of relevant sources, external as well as internal, and that they understand what determines the level of relevance.

**Unit 25:** Analysing organisations using business analysis tools (Level 4). In qualification 10358.

Learners must show that they understand a range of key business analysis tools. Some may be generic tools, whilst others may have been specifically developed for use by their employer organisation. The explanations provided by the learner must include some that are generic, for example:

- SWOT analysis
- PEST analysis
- Porter's five forces analysis
- four corner's analysis
- value chain analysis
- early warning scans
- war gaming.

**Unit 26:** Applying consulting methodologies to resolve client issues (Level 5). In qualification 10358.

LO1 AC 1.1 Learners must explain a number of consulting methodologies and for AC 1.2 provide an evaluation for more than one.

LO2 AC 2.1 Learners must assess the appropriateness of more than one consulting methodology to address a specified client issue.

AC 2.2, 2.3 and 2.4 Using a single consulting methodology is acceptable.

**Unit 27:** Supporting the consulting sales process (Level 4). In qualification 10358.

Centres have found that learners are not usually in a position to complete this unit until they have gained considerable experience in the workplace. This is because employers are unlikely

to give the learner responsibility for analysing and accepting clients or preparing bids/pitch material until they have gained considerable experience.

In LO2 AC 2.1 Learners' answers must be based on an analysis of an organisation when deciding whether or not to accept clients, not just a general explanation of what constitutes risk and issues. W. AC 2.1 & 2.3: The learner must do the actual preparation.

**Unit 28** Managing time effectively (Level 3). In qualifications 10353, 10355, 10357 and 10358.

To date Centres have not had any concerns or issues in understanding and addressing the requirements of this unit.

**Unit 29:** Evaluate and improve own performance in a business environment (Level 4). In qualifications 10353, 10355, 10357 and 10358.

At this level the learner must provide appropriate analysis (an investigation of the component parts of a whole and their relations to the whole) and evaluation (form a critical opinion) rather than simple explanations.

**Unit 30:** Spreadsheet Software (Level 3). In qualifications 10353, 10355, 10357 and 10358.

The teaching content provided with this unit helps Centres to ensure that learners are taught the relevant advanced skills and that they can apply these skills in their work.

The user must take full responsibility for setting up and developing the functionality of the spreadsheet.

**Unit 31:** Presentation Software (Level 3). In qualifications 10353, 10355, 10357 and 10358.

It is entirely possible that evidence generated for this unit may also contribute or be associated to Unit 8 and Unit 32 and vice versa, where appropriate.

The teaching content provided with this unit specification ensures that Centres understand what is required and they ensure that the learner can apply these advanced skills in their work.

Overall, the work learners produce must meet all the requirements identified within each of the individual ACs. Learners must show that they can apply the knowledge as required in the following criteria: AC 1.2, 1.3, 1.4, 1.6, 1.7, 2.2, 2.4, 2.5, 2.6, 3.2, 3.3. In AC 1.1, 1.5, 2.1, 2.3, 3.1, 3.3, 3.4. Learners must provide an explanation: showing the completed task is not sufficient. The explanation can be written or verbal, e.g. through professional discussion, and must be clearly linked to the ACs.

**Unit 32:** Deliver a presentation (Level 3). In qualifications 10353, 10355, 10357 and 10358.

It is entirely possible that evidence generated for this unit may also contribute or be associated to Unit 8 and Unit 31 and vice versa, where appropriate.

LO1 and AC 2.3, 2.4 and 2.5 are purely knowledge elements. AC 2.1 and 2.2 require an explanation and an illustration, therefore direct evidence must also be provided.

LO3 and 4 are about the application of knowledge at work, and a range of evidence methods can be used, including recording the presentation, observation by the assessor or witness testimonial from someone present. Observation reports and witness testimonies must be appropriately linked to the assessment criteria.

LO5 AC 5.1 requires that the learner collects feedback. This can be either verbal or written, including using questionnaires. Verbal feedback must be supported by observation report or witness testimonial.

LO5 AC 5.2 and 5.3 require the learner to review the presentation and their performance and to identify changes that will improve future presentations. Therefore a personal statement from the learner is acceptable.

**Unit 33:** Creating effective teams (Level 4). In qualification 10358.

In Management Consulting Practice AC 1.1 learners are required to identify the key features of high-performance, teams based on relevant theories, for example Myers-Briggs, and then in AC 1.2 analyse how the stages of team development can develop cohesive teams, e.g. Tuckman's Theories. The emphasis is on analysis rather than explanation. For example learners are expected to work things out and have their own comments and opinions, based upon what they are learning and applying. (Please Theories mentioned are for illustrative purposes and are not requirements for learners).

Learners are then required to put the learning into practice AC 1.3, 2.1 and 2.2. The requirement is not to change the work tasks/roles within the team, but to analyse the impact of the team members' current roles on the effectiveness of the team.

LO3 AC 3.1 requires the learner to provide direct evidence of the different methods of communicating effectively within a team. AC 3.2 requires learners to comment about their own effectiveness. This can be written or verbal, for example produced by learners themselves or through a professional discussion, and should be backed up with specific details. AC 3.3 does not require learners to reflect on their own transition from member to leader, as this may not take place during their apprenticeship. It can be a reflection based upon theory and observations of activities within a team or teams that they know.

**Unit 34:** Work productively with colleagues and stakeholders (Level 5). In qualification 10358.

This unit is at the heart of Management Consulting Practice, and in it Centres provide the direct training and links to resources in order to support learners in the development of the knowledge and skills required within the professional services field.

In the main, learners are then encouraged to collect a range of evidence over time in order to successfully support the requirements of this unit (apart from LO4) and this in turn enables them to analyse, evaluate and improve their working relationships (LO6). The evidence from Units 8, 12 and 32 may also contribute to this unit.

LO4 AC 4.1 Although learners do not have to provide direct evidence of managing potential conflicts, they are expected to show that they are able to reason their way through the theory in order to identify appropriate ways of applying theory in practice. They are required to provide examples of more than one conflict issue and to explain appropriately how they would initially manage each situation. Simply referring the issue to management to resolve the conflict is an insufficient response.

**Unit 35:** Develop, maintain and review personal networks (Level 4). In qualification 10358.

Learners must show that they have developed actual networks and guidelines, and that that they have evaluated them to inform future actions.

**Unit 36:** Make decisions in a business environment (Level 4). In qualification 10358.

Decision-making is a theme throughout the Management Consulting Practice qualification and learners may be able to draw on evidence from other units to support this unit. When Centres draw this unit to learners' attention early in the apprenticeship, learners can ensure that the aspects of this unit are addressed throughout their qualification.

**Unit 37:** Analyse and report data (Level 3). In qualification 10358.

Analysis, including data, is a key element in Management Consulting Practice, and when Centres draw this unit to learners' attention early in the apprenticeship, learners can ensure that the aspects of this unit are addressed throughout their qualification, for example when making presentations (unit 32) and attending meetings and workshops (unit 8).

**Unit 38:** Carry out research and prepare a report (Level 3). In qualification 10358.

At this level evidence for this unit must be substantial, detailed, well researched and appropriate.

**Unit 39:** Plan and manage a project (Level 4). In qualification 10358.

At this level evidence for this unit must be substantial, detailed, well researched and appropriate. For this reason Centres find it best to assess this unit towards the end of the apprenticeship because apprentices are unlikely to be given the responsibility of running a project at an early stage.

**Unit 40:** Assess, manage and monitor risk in a business environment (Level 4). In qualification 10358.

Risk can be found within the organisations of the learners and of their clients. LO1 Learners must identify and describe a range of risks and how to minimise them and learn from them. LO2 requires learners to apply what they have learned about risk to their work environment. They must provide evidence of what they have found and what they have acted upon, including what improvements they have recommended.

**Unit 41:** Apply management accounting techniques in the workplace (Level 4). In qualification 10353.

If learners are unable, due for example to confidentiality, to provide copies of client accounts requirements and policies for their portfolio, an observation report, professional discussion or a witness testimonial would be acceptable. The witness testimonial would need to indicate that it was the statement of someone with the appropriate experience, e.g. an experienced project accountant/supervisor. Witnesses must explain the circumstances of their involvement, e.g. working on/supervisor of the account/mentor of the learner, must outline the key accounting requirements and confirm what the learner has done in regard to each of the assessment criteria concerned. The evidence must be cross referenced to the relevant criteria.

**Unit 42:** Understanding and maintaining effective business relationships (Level 4). In qualification 10353.

Observation reports, professional discussions and witness testimonies are appropriate evidence in AC 3.1 and 3.2. They must clearly state what the learner did in respect of each of the assessment criteria, and the evidence must be cross referenced to the relevant criteria.

**OCR (Oxford Cambridge and RSA Examinations)**  
1 Hills Road  
Cambridge  
CB1 2EU

**OCR Customer Contact Centre**

**Skills and Employment**

Telephone: 02476 851509

Fax: 02476 421944

Email: [vocational.qualifications@ocr.org.uk](mailto:vocational.qualifications@ocr.org.uk)

[www.ocr.org.uk](http://www.ocr.org.uk)

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**OCR (Oxford Cambridge and RSA Examinations)**  
Head office  
Telephone: 01223 552552  
Facsimile: 01223 552553

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