

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 2016

OCR (Oxford Cambridge and RSA) is a leading UK awarding body, providing a wide range of qualifications to meet the needs of candidates of all ages and abilities. OCR qualifications include AS/A Levels, Diplomas, GCSEs, Cambridge Nationals, Cambridge Technicals, Functional Skills, Key Skills, Entry Level qualifications, NVQs and vocational qualifications in areas such as IT, business, languages, teaching/training, administration and secretarial skills.

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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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1 Overview

The four level 4 qualifications: Business Accounting Practice L4 (10353), Audit Practice L4 (10355), Tax Practice L4 (10357) and Management Consulting Practice L4 (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 Higher Apprenticeships are designed to support those who wish to achieve a qualification equivalent to a Masters level in the specific disciplines of Audit and Accountancy Practice (10338) or Tax Practice (10339).

Professional Services qualifications are designed to support those people who are operating in the sector as advisors and auditors to other organisations rather than for those who carry out the accounting role within an organisation.

Learners are aware that client confidentiality is a factor that has to be taken into account when presenting evidence for these qualifications and therefore tend to present their portfolios on line via intranet systems that are password protected. Witness testimonials, personal statements and taped discussions are used to minimise evidence taken directly from clients to maximise confidentiality.

2 General Comments

There is an exam based knowledge element to the Apprenticeship that is undertaken separately from the vocational element reported on here.

This report concentrates on the vocational element which requires that the learner develops knowledge and understanding of their chosen specialism and the ability to apply that knowledge practically in the work place. In addition the learner has to develop both speed and accuracy in regard to application in the work place because generally their time is billed to a customer, based on a workplace time driven calculation.

Centres have developed appropriate knowledge development programmes and many have produced workbooks for learners to follow. Learning and assessment is however flexible and tailored to the individual. Knowledge elements are often recorded in the workbooks and the practical application in the workplace is captured in a variety of ways both written and tape recorded, including through personal statement, professional discussion, questioning, witness statements and workplace evidence.

When using taped evidence it is very important to ensure that the tape quality is good – tapes that cannot be heard clearly may jeopardise the moderation process. It is also important to ensure that tapes are short and specific or clearly cross reference LO/AC to tape counter numbers. Moderators do not have time to listen to everything on a tape in order to find a specific LO/AC.

Witness statements are again sometimes causing concern. Busy work place supervisors do not necessarily understand the importance of their witness testimony and as a result do not always make it clear exactly what was done so that specific LO/AC can be cross referenced to their statement. Learners and assessors must ensure that the witness understands in advance the

requirement to report the learner's actions in detail. It is acceptable to tape a discussion or question and answer session between the employer and the assessor about what the learner did and then cross reference the tape to the LO/AC.

Some LO/AC within the qualification are proving difficult to evidence because of an employer's internal rules which do not allow an apprentice to conduct the activity in question until later in their career, when they are more experienced/qualified. It is important that the employer knows in advance that this qualification does not allow simulation and that learners need an opportunity to carry out all the activities in all the relevant units.

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.

3 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.

These pathways include units at Level 3, 4 and 5 therefore assessors should take into account the breadth and depth required at the level appropriate to each unit.

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

Learners must display an understanding of theories including those of leadership and management and the stages of team development. They also must show that they understand team working and the roles that people play within a team. The learner is expected to back up their explanation with reference to theoretical models, the models have not been specified but must be appropriate.

In LO 1, 2 and 4 the key word is 'understand' which means that the learner needs to provide an explanation which shows their knowledge whereas in LO 3 (AC 3.1) the key words are 'be able to' and therefore the learner is expected to evidence that skills and behaviour are applied appropriately when they are working as part of a team. At least one piece of direct evidence is required, for example from:

- witness testimonial/s which make it absolutely clear what they do and why this is appropriate
- from observations by assessors who record the skills and behaviour being displayed by the learner
- from appraisals or supervision records providing that there is reference to learner skills and behaviour
- through professional discussion where the learner explains 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. Supporting evidence such as witness testimonials, facts and figures, assessor observations or professional discussions that add weight to their own assessment are acceptable.

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

The evidence for this unit must include evidence of both meetings and workshops, not one or the other. This unit is at Level 4 and therefore detailed reasoning is required throughout.

Meetings can involve a minimum of two people (including the learner). Workshops generally involve the attendees taking part in learning activities and being involved/contributing to the learning process as opposed to attending a lecture where attendees are informed but are not necessarily take part.

The Tax pathway in particular has had difficulty of evidencing opportunities to lead meetings and workshops in the workplace. Evidence of meetings and workshops with peers is acceptable.

In LO1 & 3 the key words are 'be able to' therefore learners have to show that they can actually do the things required within the LO/AC and on more than one occasion as it states meetings and workshops (plural). LO1 AC1.1 requires that the learner must use calendar/scheduling software, in AC 1.2 the learner must manage the communications with those involved and in 1.3, assess what arrangements to make that meet that workshop or meeting requirements. The learner is required to analyse what is required in regard to venue, audio/visual technology and catering and explain their reasoning.

In LO 2 the key words are 'understand how to' and the learner must show how adequate preparation/ consideration prior to and during the activity have ensured that the events have been facilitated appropriately.

AC 3.2 states that the learner must lead both a meeting and a workshop and learners must provide evidence of doing both.

AC 3.3 The learner must provide evidence of arranging and attending more than one meeting, preferably of different participant size and evidence of attending more than one workshop.

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). Included in qualifications 10353, 10355 and 10357.

This unit requires a learner to 'understand' commerce in general, the markets in which they operate, their own organisation and that of their individual clients. The unit lends itself well to professional discussion however as this is a Level 4 unit which requires considerable depth and breadth of understanding 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 develop their own understanding thoroughly.

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

This unit requires that the learner understands how their actions and the actions of others can affect the profitability of their projects and ultimately their organisation. The unit combines 'understanding' and 'being able to' apply their knowledge in the work place and 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. For example in order to provide direct evidence of 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.

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

This unit is 'understanding' and can be achieved using project requirements for a single client.

AC 1.2 the learner must analyse a client's policies against their own organisation risk and quality guidance. 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. The learner 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.

If the learner is unable to provide copies of client project requirements and policies for their portfolio, due for example to confidentiality, an observation report, professional discussion or a witness testimonial from someone with the appropriate experience 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, the witness must explain the circumstances of their involvement e.g. working on/supervisor of the project/mentor of the learner, outline the key project requirements and confirm that the learners explanation of the project requirements, analysis of their policies and their conclusion are accurate.

AC 2.1 the learner must provide an explanation of the requirements for working on a client's site for a specific project. The same project can be used as evidence for LO 1 & 2.

Unit 12 Planning and delivering business communication activities (Level 4). Included in qualifications 10353, 10355, 10357 and 10358.

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

At this level (Level 4) 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 colleagues, supervisor to confirm that the activities were conducted appropriately. The information provided must be detailed and specific.

Unit 13 Applying own employer's audit or assurance methodology (Level 5). Included 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). This is a level 5 unit and learners require appropriate depth and breadth to their answers and evidence.

If the learner is unable to provide copies of client information in regard to LO 3 & 4 for their portfolio, due for example to confidentiality, an observation report, professional discussion or a witness testimonial from someone with the appropriate experience 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, the witness must explain the circumstances of their involvement e.g. working on/supervisor of the project/mentor of the learner, outline the key activities carried out by the learner as indicated in the assessment criteria and confirm that the learners conclusions are accurate.

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

LO1 AC 1.2 and AC 1.3 Learners must show that they have identified external, as well as internal sources, 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). Included 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). This is a level 5 unit and learners require appropriate depth and breadth to their answers and evidence.

If the learner is unable to provide copies of client information in regard to LO 3 for their portfolio, due for example to confidentiality, an observation report, professional discussion or a witness testimonial from someone with the appropriate experience 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, the witness must explain the circumstances of their involvement e.g. working on/supervisor of the tax return/mentor of the learner, outline the key activities carried out by the learner as indicated in the assessment criteria and confirm that the learners conclusions are accurate.

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

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

Unit 25 Analysing organisations using business analysis tools (Level 4) Included in qualification 10358.

The learner must show that they understand a range of key business analysis tools. They may use tools specifically developed for use by their employer but their answers must include some generic tools such as SWOT, PEST, Porters 5 forces etc.

Unit 26 Applying consulting methodologies to resolve client issues (Level 5). Included in qualification 10358.

This is a level 5 unit and therefore learners must provide appropriate depth and breadth in their answers.

LO1 is about 'understanding'. In AC 1.1 learners must explain more than one consulting methodology used by their employer and 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). Included 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.

LO2 AC 2.1 Learners are expected to base their answer and acceptance or otherwise of a client based on an analysis of a real organisation and AC 2.1 & 2.3 must use evidence of the actual preparation.

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

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). Included 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 in making up the whole) and evaluation (form a critical opinion) rather than providing a simple explanations.

Unit 30 Spreadsheet Software (Level 3). Included in qualifications 10353, 10355, 10357 and 10358.

This unit requires that the learner can apply advanced skills in the workplace. The user must take full responsibility for setting up and developing the functionality of the spreadsheet.

Unit 31 Presentation Software (Level 3). Included 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, 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.

This unit combines knowledge (AC 1.2, 1.3, 1.4, 1.6, 1.7, 2.2, 2.4, 2.5, 2.6, 3.2, 3.3) and application (AC 1.1, 1.5, 2.1, 2.3, 3.1, 3.3, 3.4). The knowledge explanation can be written or verbal e.g. through personal statement, question and answer or professional discussion and any taped evidence must be clearly cross referenced to the ACs.

Unit 32 Deliver a presentation (Level 3). Included 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, where appropriate.

LO1 AC 2.3, 2.4 and 2.5 are purely knowledge elements. AC 2.1 and 2.2 ask for 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 could be used including recording the presentation, observation by the assessor or witness testimonial from someone present. Observation reports or witness testimonies are acceptable forms of evidence provided they are appropriately linked to the assessment criteria.

LO5 AC 5.1 requires that the learner collects feedback, this can be either verbal or written including through questionnaires. Verbal feedback is acceptable so long as it is 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 identify changes that will improve future presentations therefore a personal statement from the learner is acceptable.

Unit 33 Creating effective teams (Level 4). Included in qualification 10358.

In Management Consulting Practice AC 1.1 the learners are required to identify the key factors of high performance teams, based on relevant theories for example Myers-Briggs. AC 1.2 the learner is required to analyse how the stages of team development, e.g. Tuckman's Theories, can develop cohesive teams. The emphasis is on analysis rather than explanation, for example the learner is expected to work things out, have their own comments and opinions based upon what they are learning and applying. Please note that the theories mentioned are for illustration and are not intended to imply that these theories are the ones which learners must use.

Learners are 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 whether the roles team members currently have impact on the effectiveness of the team.

LO3 AC 3.1 requires the learner to provide direct evidence of communicating effectively, in different ways, within a team. AC 3.2 requires a reflective comment about the learners personal effectiveness, this can be written or verbal for example a personal statement produced by themselves or through a professional discussion and should be backed up with specific details. AC 3.3 does not require that the learner has 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 may incorporate observations of activities within a team or teams that they know.

Unit 34 Work productively with colleagues and stakeholders (Level 5). Included in qualification 10358.

This unit is at the heart of Management Consulting Practice and Centres have supported learners in the development of knowledge and skills required within the professional services field through direct training and links to resources.

In the main learners have then been guided 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 has enabled 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 the learner does 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 insufficient response and does not meet the depth and breadth required at this level.

Unit 35 Develop, maintain and review personal networks (Level 4). Included in qualification 10358.

Learners must show that they have considered why forming particular networks are beneficial, they must show that they have actually developed networks with individuals and organisations and that they have evaluated them to inform future actions.

Unit 36 Make decisions in a business environment (Level 4). Included 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. If Centres bring this unit to the learners attention early in the apprenticeship the learner could ensure that the aspects of this unit are addressed throughout their qualification.

Unit 37 Analyse and report data (Level 3). Included in qualification 10358.

Analysis, including data, is a key element to Management Consulting Practice and if Centres draw this unit to the learners attention early in the apprenticeship the learner could 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). Included in qualification 10358.

Evidence for this unit must be substantial, detailed, well researched and appropriate at this level.

Unit 39 Plan and manage a project (Level 4). Included in qualification 10358.

Centres have found it beneficial 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 in the apprenticeship. Evidence for this unit must be substantial, detailed, well researched and appropriate at this level.

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

Risk can be found in both the learner organisation and with clients. In LO1 Learners should identify and describe a range of risks and explain how to minimise them and learn from them. LO2 requires the learner to apply what they have learned about risk to their work environment and to provide evidence of what they have found and acted upon including recommending improvements.

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

If the learner is unable to provide copies of client accounts for their portfolio, due for example to confidentiality, an observation report, professional discussion or a witness testimonial from someone with the appropriate experience would be acceptable. The witness testimonial would

need to indicate that it was the statement of someone with the appropriate experience e.g. experienced accountant/supervisor, the witness must explain the circumstances of their involvement e.g. working on/supervisor of the client account/mentor of the learner, 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). Included in qualification 10353.

Observation reports, professional discussions and witness testimonies are appropriate evidence to support 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.

4 Sector Update

The Government puts even more emphasis on Apprenticeships:

<https://www.gov.uk/government/publications/apprenticeships-in-england-vision-for-2020>

<https://www.gov.uk/government/collections/apprenticeship-changes>

Trailblazers

<https://www.gov.uk/government/publications/apprenticeship-standards-list-of-occupations-available>

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