



Higher Apprenticeship in Accounting (Level 4)

ALS are now delivering the ACCA (Association of Chartered Certified Accountants) Higher Level Apprenticeship in Accounting (Level 4), which includes the ACCA Diploma in Accounting and Business.

This Higher Apprenticeship is suitable for individuals working within an accountancy based role or environment, such as Accounts Manager or Accounting Technician and could be fully funded based upon individuals meeting eligibility criteria.

Learners will be taught through a combination of lectures, tutorials, practical exercises and one-to-one visits in the workplace, and will be expected to commit to 40 hours of classroom based tuition for each exam over a duration of 10 weeks. We will also provide 8 hour revision sessions per exam.

The qualifications within the Apprenticeship include:

ACCA Level 4 Diploma in Accounting and Business

F1 Accountant in Business

This module will provide knowledge and understanding of the business and its environment. It will explore how organisations are structured, and the role played by the accountant in the efficient, effective and ethical functioning of an organisation.

The classroom based tuition will assist students to:

- Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
- Understand various organisational structures, functions and the role of corporate governance.
- Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
- Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.
- Recognise that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.



F2 Management Accounting

This module will provide knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts.

The classroom based tuition will assist students to:

- Explain the nature, source and purpose of management information.
- Explain and apply cost accounting techniques.
- Prepare budgets for planning and control.
- Compare actual costs with standard costs and analyse any variances.
- Explain and apply performance measurements and monitor business performance.

F3 Financial Accounting

This module will develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

The classroom based tuition will assist students to:

- Explain the context and purpose of financial reporting.
- Define the qualitative characteristics of financial information.
- Demonstrate the use of double-entry and accounting systems D. Record transactions and events.
- Prepare a trial balance (including identifying and correcting errors).
- Prepare basic financial statements for incorporated and unincorporated entities.
- Prepare simple consolidated financial statements.
- Interpretation of financial statements.



Foundation in Professionalism module (FIP)

The FIP module is an online, interactive module designed to develop an understanding of what it means to act professionally and ethically whilst working. This module must be completed as part of the induction in order to proceed and achieve the overall qualification.

Employee Rights & Responsibilities (ERR)

Essential Skills (Exemptions do apply)

- Level 2 in Communication
- Level 2 in Application of Number