



Chartered
Institute of
Taxation
Excellence in Taxation

CIOT Level 7 Taxation Professional Apprenticeship

PROJECT REPORT – A GUIDE FOR STUDENTS

This document provides you with all the information you need to complete the Level 7 Taxation Professional Apprenticeship Project Report.

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INTRODUCTION

The end-point assessment (EPA) stage of your Taxation Professional Apprenticeship assesses your competence in the required knowledge, skills and behaviours of the apprenticeship standard. The EPA comprises two elements:

- the CTA Case Study exam (Application and Professional Skills); and
- a Project Report.

In order for you to successfully complete your apprenticeship, you will need to pass both of these elements.

This document focuses on the Project Report and will help you to understand what is required of you to pass it.

An overview of the Project Report

The Project Report assesses evidence of your competence in a selection of the skills and behaviours required to become a Level 7 Taxation Professional. While you will need to spend some time familiarising yourself with this document and the requirements, and work carefully and thoughtfully on your Project Report, we do not envisage you needing to spend an excessive amount of time preparing for this assessment. This is because the Project Report draws on the experience, skills and behaviours you will have gained during your apprenticeship.

It may help to think of the Project Report as being like a competency-based interview.

We want to see how you personally demonstrate each of the skills and behaviours covered in the Project Report. Therefore, make sure that your answers explicitly refer to 'I' rather than 'we'.

In completing your Project Report, you will need to describe situations where you have shown competence in the required skills and behaviours. You will also need to evaluate these skills and behaviours and describe the lessons you learnt that could be applied in the future.

It is recommended that the focus of your Project Report should be on the final 12 months of your apprenticeship in order to ensure the work experience described is at a sufficient level of complexity to meet the apprenticeship requirements.

As the purpose of the Project Report is to provide evidence of your experience, it is not a timed, nor invigilated event. This means that you are also free to get assistance from your training provider, or your colleagues in completing it, however it must be your own work, and must describe your own experiences.

THE SKILLS AND BEHAVIOURS WE ARE ASSESSING

The Level 7 Taxation Professional Apprenticeship Standard sets out ten required skills and behaviours. They are:

Skills	Behaviours
Building relationships	Adds value
Business insight	Continuous improvement
Communication	Flexibility
Ethics and integrity	Professional scepticism
Leadership	
Problem solving and decision making	

Of these, all but **continuous improvement** and **building relationships** are also assessed in the CTA APS exam. The assessment is the combination of the Project Report and the APS exam. Therefore, the skills and behaviours will be assessed across the two with some being covered in the Project Report and some in the Case Study exam. See [Appendix A](#) for definitions of the Level 7 Taxation Professional Apprenticeship Skills and Behaviours and examples of appropriate criteria.

THE PROJECT REPORT REQUIREMENTS

The project report comprises four **requirements**:

- Requirement 1 has two parts:
 - Part (a) will always assess continuous improvement; and
 - Part (b) will always assess building relationships.
- Requirement 2 seeks evidence for either ethics and integrity, or professional scepticism¹.
- Requirement 3 will assess an additional skill, selected at random by CIOT at each session.
- Requirement 4 will assess an additional behaviour, selected at random by CIOT at each session.

For each requirement, you will be asked to do the same thing: identify a situation from your practical experience records in which you demonstrated that particular skill or behaviour, and:

- describe the situation and your role/responsibilities;
- explain the actions you carried out, and how you demonstrated the skill/behaviour;
- evaluate how effective you were; and
- describe what lessons you learnt (that could be applied in the future).

The CIOT will provide a template within which you are required to complete your answer. [An example template is provided at the end of this document \(Appendix B\)](#). **Make sure you use the correct template for your session because the questions vary.**

Further details of the submission process, including opening and closing dates, will be available on the CIOT website in due course.

HOW TO ANSWER EACH REQUIREMENT

The approach needed to demonstrate competence in each requirement is broadly the same.

To illustrate the approach, let's consider the skill 'building relationships'.

For each skill or behaviour you are provided with a definition, taken from the Apprenticeship Standard. The definition for building relationships is '*build trusted and sustainable relationships with individuals and organisations. Consistently support individuals and collaborate to achieve results as part of a team*'. You should carefully consider these definitions before you start to complete your Project Report.

Working with others forms a core part of professional life. Therefore, you are being asked to demonstrate competence in an area that is directly relevant to your day-to-day working life. The level of competence requirement is level 7, which is consistent with a postgraduate level of education and the expectations for someone about to qualify as a CTA.

¹ You should select a scenario in which you demonstrated **either** ethics and integrity **or** professional scepticism and indicate in your answer to requirement 2 which you have chosen.

Describe the situation and your role/responsibilities

The first step to completing the template for 'building relationships' is to pick a situation where you have built relationships in a professional setting. You should think carefully about a situation from your practical experience / client records and select one where you made a personal contribution and where you learnt something that you could apply in the future.

We recommend that you select a different situation for each of the requirements. Your training provider will be able to provide you with support and guidance on how to select the best examples from your practical experience records.

To maintain client and professional confidentiality, you should not refer to specific names of clients or individuals. Instead you should substitute these with a generic alternative name.

Explain the actions you carried out, and how you demonstrated the required behaviour

If your experience is in a specialist area, please explain it in a way that an experienced CTA in general practice would understand. Avoid unnecessary use of jargon. **Overly technical answers to the questions are unlikely to be highly rewarded, since the Project Report is not testing your tax-technical skills**

You should clearly and concisely describe your own personal contribution rather than that of your team. A good answer will explain clearly what you did and why your actions were relevant and appropriate in the specific circumstance.

Evaluate your effectiveness

Part of becoming a good professional involves identifying your own areas of strength and weakness, and finding ways to develop these strengths and address the weaknesses. To do this you need to reflect on what happened in a situation and think about what you did well and where you could improve.

A good evaluation will be balanced and honest, identifying positives and negatives and recognising that your personal and professional development is an on-going process. For example, your evaluation might consider whether the approach you took to building relationships was successful or not, and why.

Lessons learnt (that could be applied in the future)

Finally, you are required to describe the lessons learnt from this situation. This should flow logically from the previous section where you evaluated your own performance. You should write clearly and concisely about what you learnt about yourself and your approach from the situation. A good way to consider this requirement is to describe what you would do in the future in a similar situation, bearing in mind what you learnt from the situation. In other words, how you would apply what you learnt in the future.

FURTHER GUIDANCE

What do we mean by 'business insight'?

Business insight is the ability to thoroughly understand a business, its people, environment and/or the risks that it faces and be able to tailor advice by showing you understand commerciality. Here are some examples:

- identifying and acting on risks, taking into account your client's business model or overall strategy;
- taking into account a number of conflicting arguments and arriving at your own conclusion regarding the tax treatment for a complex transaction;
- helping to improve how a business decision to close part of a business is carried out tax efficiently

Ethics and integrity

*As trainee CTA, you probably act with integrity every day and in accordance with PCRT (Professional Conduct in Relation to Taxation), without even realising it. Just think of all the times you come into contact with confidential information. What do you personally do to maintain **confidentiality**?*

*There may have been a time that you had to turn down an invitation to an event from a client, because of the risk that accepting the invite could have created a perception that you would then owe that client something at work which could have jeopardised your **independence**.*

Have you ever had to consider whether there is a conflict of interest, for example can you act for client A when you have already acted for client B and the two of them are now in a dispute.

MARKING

The maximum mark that can be awarded is 100%. The pass mark is 50% or equivalent.

Because the Continuous Improvement and Building Relationships and elements of the Apprenticeship Standard are only tested in the Project Report, CIOT requires candidates to demonstrate competence in each of these areas individually within their Project Report in order to pass.

Mark allocation

Question 1 comprises 36 marks, 18 for part A, and 18 for part B.

Questions 2, 3 and 4 each comprise 18 marks.

In addition, 10 marks are available for good presentation and style.

The overall Project Report is, therefore, marked out of a maximum of 100 marks.

Word count

Your answer should not exceed 4,000 words, excluding the words that are already in the Project Report template. We recommend that you write no more than 800 words for each skill/behaviour.

Pass criteria

The CIOT will assess your Project Report against certain criteria, as described below.

In order to pass each sub-requirement, you will need to have provided:

- strong evidence of your personal involvement;
- a clear description of an appropriate situation;
- a clear description of how you demonstrated the skill or behaviour;
- a clear evaluation of your effectiveness; and
- a clear description of lessons you learnt (that could be applied in the future).

In order to gain marks for the presentation, style and referencing, you will need to have:

- used clear business language throughout your submission; and
- presented your submission neatly and consistently throughout.

You can view examples of a passing Project Report on the CIOT website.

SUBMITTING YOUR REPORT

Once you have completed your Project Report, you will need to submit it to the CIOT for marking.

Your employer or training provider will be able to advise you further on specific dates. Remember that the requirements will be different at each session.

Please note that your submission must be in your own words. In line with best assessment practice, CIOT reserves the right to use anti-plagiarism software to check that your Project Report is original work.

Guidance on how you can submit your Project Report will be available in due course on the CIOT website.

AFTER SUBMISSION

Results

The CIOT will notify the Education and Skills Funding Agency (ESFA) once all elements of the EPA have been passed. You will then be sent your certificate from the Institute for Apprenticeships (IFA).

Resubmissions

If you are unsuccessful in the Project Report, you will receive feedback to encourage you to resubmit your work, and to explain any changes needed to bring it to the required standard. You should read this feedback carefully, and address the instructions in it before re-submitting. You will only need to revise the requirements asked for in the feedback you receive. As noted earlier, the requirements for Questions 3 and 4 will vary at each session. However, any resubmission should be made on the **original questions** that you were asked when you first applied.

In re-submitting, you can use new example situations if you wish. However, it may be better to revise an original example, as you may be more likely to pass on the next attempt, once you have addressed the feedback you were given.

You can use examples drawn from the time after your first submission if you wish. This means that you will have more experience to draw upon.

There is no maximum number of attempts for the Project Report. CIOT has a process for anyone wishing to appeal a fail result in the Project Report.

PREPARATION TIPS

Use the latest version of the template

Ensure that you use the correct template document, as different EPA sessions will have different requirements. You will be able to download this from the CIOT website.

Describe suitable level of work

The Project Report is academically equivalent to Level 7, ie, equivalent to a Masters degree, so we are seeking evidence of work and skills that would be of complexity typical of someone about to qualify as a CTA (Chartered Tax Adviser). You are strongly advised not to use examples of low-level work.

You have unlimited time to complete your submission and assessors will therefore expect you to draw on good examples of your recent work experience.

Use only one example for each answer

Ensure that you only provide one situation for each question. Assessors will not reward multiple examples when only one situation has been asked for.

Take your time

Unlike an examination that is sat under time pressure, the Project Report allows you to spend as much time as you like in perfecting your submission. Therefore, assessors will expect you to demonstrate a good standard of English grammar and punctuation.

Write about yourself

This is an examination of **your** experience. Assessors want to read about what you did not about 'the firm' or 'we' or 'the team', but you yourself.

Keep it recent

We suggest that you only draw upon the last 12 months of your professional experience.

Your work must be your own

CIOT's examples of good Project Report submissions may be helpful to refer to when you are answering the questions. However, in making your own submission, you must not copy anyone else's work.

Proofread your submission

It is a really good idea to thoroughly proof read your answers before you submit them. In addition, why not ask a friend or colleague to also proof read it for you?

If you have any questions regarding the Project Report, please email ciotapprentice@ciot.org.uk.

CIOT February 2020

APPENDIX A

Definitions of the Level 7 Accountancy Professional Apprenticeship Skills and Behaviours and examples of appropriate criteria.

The skills and behaviours that you will need to demonstrate are shown below. Note that the examples given are not exhaustive.

Skill / behaviour	Description of skill / behaviour	Examples of appropriate criteria
Building relationships (Skill)	Build trusted and sustainable relationships with individuals and organisations. Consistently support individuals and collaborate to achieve results as part of a team.	• <i>Built trusted and sustainable relationships</i> • <i>Supported others</i> • <i>Collaborated to achieve objectives</i> • <i>Acted sensitively to others</i> • <i>Identified development needs of others</i> • <i>Shared knowledge/experience to help others</i> • <i>Mentored/coached/trained others</i> • <i>Showed awareness of different perspectives</i>
Leadership (Skill)	Take ownership of allocated projects and effectively manage their own time and the time of others (where appropriate). Demonstrate good project management skills to deliver high quality work within the appropriate timeline. Act as a role model and motivate others to deliver results.	• <i>Took ownership of projects</i> • <i>Effectively managed own time and that of others</i> • <i>Showed good project management skills</i> • <i>Motivated others to deliver objectives</i> • <i>Allocated resources to achieve objectives</i> • <i>Identified the best approach given the constraints.</i> • <i>Managed any junior staff and helped them meet their objectives</i> • <i>Sought input/feedback from other members of the team</i>
Communication (Skill)	Communicate in a clear, articulate and appropriate manner. Adapt communications to suit different situations, individuals or teams.	• <i>Adapted communications to suit different audience/situations</i> • <i>Presented information clearly and effectively</i> • <i>Showed tact and diplomacy in handling a difficult situation</i> • <i>Listened to others</i> • <i>Influenced others in order to achieve objectives</i>
Business insight (Skill)	Influence the impact of business decisions on relevant and affected communities based on an appreciation of different organisations and the environments in which they operate.	• <i>Showed understanding of objectives</i> • <i>Showed understanding of different work environments</i> • <i>Identified and evaluated significant risks</i> • <i>Took into account the position of other parties</i> • <i>Identified a solution taking account of constraints</i>

		Developed recommendations for a complex problem in a commercial context
Problem solving and decision making (Skill)	Evaluate information quickly and draw accurate conclusions. Assess a problem from multiple angles to ensure all relevant issues are considered. Gather the appropriate facts and evidence in order to make decisions effectively.	- Gathered appropriate and relevant information - Sought views from colleagues/stakeholders - Considered a problem from different perspectives - Applied appropriate technical knowledge - Identified and evaluated significant risks/uncertainty - Evaluated information quickly - Questioned data and assumptions - Identified appropriate solutions given constraints - Used research skills to develop recommendations for a complex tax problem
Ethics & Integrity (Skill)	Identify ethical dilemmas, understand the implications and behave appropriately. Understand their legal responsibilities, both within the letter and the spirit of the law, as well as be aware of the procedures for reporting concerns over potentially unethical activities	- Behaved with integrity - Acted independently and objectively - Ensured professional competence and due care - Dealt with confidential information - Behaved professionally <u>Possible issues</u> - Conflicts of interest between stakeholders/clients - Doubtful commercial practices - Inappropriate pressure to achieve a particular result - Dealing with confidential information - Suspicion of money laundering - Governance issues - Suspicion of fraud
Professional scepticism (Behaviour)	Apply a questioning mind to conditions which may indicate a possible misstatement of financial information due to error or fraud.	- Questioned data or assumptions - Considered potential motives of others - Identified when data or assumptions were incorrect - Considered the possibility of error or fraud - Applied professional judgement to analysis - Revised approach in response to new information
Adds value (Behaviour)	Anticipate an individual's / organisation's future needs and requirements. Identify opportunities that can add value for the individual / organisation.	- Understood requirements - Took account of the position of others - Anticipated changing circumstances - Identified a way to improve outcomes - Made a realistic suggestion

Continuous improvement (Behaviour)	Take responsibility for their own professional development by seeking out opportunities that enhance their knowledge, skills and experience.	• <i>Carried out technical reading</i> • <i>Carried out learning at work</i> • <i>Held meetings with experts</i> • <i>Attended technical conferences</i> • <i>Attended courses/seminars/online learning</i> • <i>Attended workshops with peers</i> • <i>Registered for updates/email alerts</i> • <i>Asked for feedback on a project</i> • <i>Regularly considered whether improvement actions were effective</i>
Flexibility (Behaviour)	Adapt approach to assist organisations and individuals to manage their conflicting priorities as circumstances change	• <i>Adapted approach as circumstances changed</i> • <i>Managed conflicting priorities</i> • <i>Recognised different cultures and values and acted accordingly</i> • <i>Showed creativity to solve issues</i>

Level 7 End Point Assessment Project Report Template

Sample – questions vary between sessions

STUDENT PROFILE	
CIOT student number	

Type your Project Report into this template before saving your submission as a pdf document.
Your submission should not exceed 4,000 words, excluding the 500 words already in the template.
It is recommended that you write no more than 800 words for each one of the five skills/behaviours.
Project Report guidance is available on the ATT website.

REQUIREMENT 1

Part A – Continuous improvement

Take responsibility for their own professional development by seeking out opportunities that enhance their knowledge, skills and experience.

Using a situation from your practical experience records:

- describe the situation and your role/responsibilities;
- explain the actions you carried out, and how you demonstrated continuous improvement;
- evaluate how effective you were; and
- describe the lessons you learnt (that could be applied in the future).

PLEASE TURN OVER

REQUIREMENT 1 CONTINUED

Part B – Building relationships

Build trusted and sustainable relationships with individuals and organisations. Consistently support individuals and collaborate to achieve results as part of a team.

Using a situation from your practical experience records:

- describe the situation and your role/responsibilities;
- explain the actions you carried out, and how you built relationships;
- evaluate how effective you were; and
- describe the lessons you learnt (that could be applied in the future).

REQUIREMENT 2

Ethics and integrity

Identify ethical dilemmas, understand the implications and behave appropriately. Understand their legal responsibilities, both within the letter and the spirit of the law, as well as be aware of the procedures for reporting concerns over potentially unethical activities.

or Professional scepticism

Apply a questioning mind to conditions which may indicate a possible misstatement of financial information due to error or fraud.

Using a situation from your practical experience records, and indicating which one of the above two requirements you are addressing:

- describe the situation and your role/responsibilities;
- explain the actions you carried out, and how you demonstrated professional scepticism / ethics and integrity;
- evaluate how effective you were; and
- describe the lessons you learnt (that could be applied in the future).

REQUIREMENT 3

Business Insight

Influence the impact of business decisions on relevant and affected communities based on an appreciation of different organisations and the environments in which they operate.

Using a situation from your practical experience records:

- describe the situation and your role / responsibilities;
- explain the actions you carried out, and how you demonstrated the required skill;
- evaluate how effective you were; and
- describe the lessons you learnt (that could be applied in the future).

PLEASE TURN OVER

REQUIREMENT 4

Adds value

Anticipate an individual's / organisation's future needs and requirements. Identify opportunities that can add value for the individual / organisation.

Using a situation from your practical experience records:

- describe the situation and your role / responsibilities;
- explain the actions you carried out, and how you demonstrated the required behaviour;
- evaluate how effective you were; and
- describe the lessons you learnt (that could be applied in the future).