<table>
<thead>
<tr>
<th>Your Name</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Your Employer</td>
<td></td>
</tr>
<tr>
<td>Your Learning Provider</td>
<td></td>
</tr>
</tbody>
</table>
# Contents

## Page

<table>
<thead>
<tr>
<th>Introduction</th>
<th>3 - 6</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Section 1:</strong> Statutory rights and responsibilties</td>
<td>7 - 22</td>
</tr>
<tr>
<td>1.1 Contracts of employment</td>
<td>7 - 8</td>
</tr>
<tr>
<td>1.2 Pay</td>
<td>9 - 10</td>
</tr>
<tr>
<td>1.3 Equality in the workplace</td>
<td>11 - 13</td>
</tr>
<tr>
<td>1.4 Working hours and holiday entitlement</td>
<td>14 - 15</td>
</tr>
<tr>
<td>1.5 Sick leave and pay</td>
<td>16 - 17</td>
</tr>
<tr>
<td>1.6 Personal information and the Data Protection Act</td>
<td>18 - 19</td>
</tr>
<tr>
<td>1.7 Health and safety</td>
<td>19 - 20</td>
</tr>
<tr>
<td>1.8 Summary</td>
<td>21 - 22</td>
</tr>
<tr>
<td><strong>Section 2:</strong> Standards at work</td>
<td>23 - 30</td>
</tr>
<tr>
<td>2.1 Work performance</td>
<td>23 - 24</td>
</tr>
<tr>
<td>2.2 Behaviour at work</td>
<td>25 - 26</td>
</tr>
<tr>
<td>2.3 Disciplinary procedures</td>
<td>27</td>
</tr>
<tr>
<td>2.4 Problems at work</td>
<td>28</td>
</tr>
<tr>
<td>2.5 Summary</td>
<td>29 - 30</td>
</tr>
<tr>
<td><strong>Section 3:</strong> About your occupation and the Accountancy Sector</td>
<td>31 - 38</td>
</tr>
<tr>
<td>3.1 You and your industry</td>
<td>31 - 32</td>
</tr>
<tr>
<td>3.2 Representative bodies within Accountancy</td>
<td>33 - 34</td>
</tr>
<tr>
<td>3.3 Career pathways</td>
<td>35 - 36</td>
</tr>
<tr>
<td>3.4 Summary</td>
<td>37 - 38</td>
</tr>
<tr>
<td><strong>Section 4:</strong> How Employment Rights and Responsibilities applies to me</td>
<td>39 - 41</td>
</tr>
<tr>
<td>4.1 Identify an issue of concern to you either in your workplace or your wider community</td>
<td>39</td>
</tr>
<tr>
<td>4.2 Identify how to resolve your issue of concern</td>
<td>40</td>
</tr>
<tr>
<td>4.3 Explain how you and others will benefit from your proposed actions</td>
<td>41</td>
</tr>
<tr>
<td><strong>Section 5:</strong> Sources of Information and Advice</td>
<td>42 - 43</td>
</tr>
<tr>
<td><strong>Section 6:</strong> Completion statement</td>
<td>44</td>
</tr>
</tbody>
</table>
INTRODUCTION

Welcome to your FLSP Apprenticeship programme!

This is your Apprentice Workbook which is part of your Apprenticeship framework and contains initially information that you will need to learn about Employment Rights and Responsibilities (ERR).

This involves knowing about:

- Your and your employers' statutory rights and responsibilities in the workplace, and the impact of the law on these. This includes general Employment legislation and Disability Discrimination, Equal Opportunities and Health and Safety legislation. The statutory rights and responsibilities covered by this workbook are the minimum standards that the law requires. Many employers can and do go beyond these;

- How your job role fits into the organisation you work for and the industry as a whole;

- The opportunities available to you to develop your skills and career;

- The principles and codes of practice of the organisation you work for and how to work within them;

- The types of representative bodies which exist within your sector of the Accountancy industry and their main roles and responsibilities;

- Issues of public concern that affect the organisation you work for and the Accountancy industry as a whole

Why do you need to know about ERR?

Learning about ERR will help you to make the most of your working life.

In particular:

- You need to know about the laws that you and your employer have to follow, because if these laws are not followed action may be taken against you and/or your employer. Therefore knowing about the law will protect your personal safety, your job and your employer's business;

- If you know about your and your employers' rights and responsibilities in the workplace you will be confident in the work you are doing, and if something does go wrong you will know what to do and who to speak to;

- By learning about the different roles in the Accountancy industry and the organisations which can provide careers and training information, this will help you to plan for your own personal development;
Learning about the representative bodies which exist within the Accountancy industry will help you to know where to go to get more information about the industry and the current issues which are affecting it.

Completing this workbook

The first part of this workbook is divided into a number of sections, each of which covers a different aspect of ERR.

To complete each of these sections you need to:

- Read the ‘what you should know’ section;
- Answer the questions in the ‘how it affects you’ boxes
- Each section should be signed off when completed by your assessor.

When completing each section, you may find it helpful to:

- Use the information sources quoted to help you to find out more about the topics, including important websites;
- Use the information which was given to you during the induction to your job and to your Apprenticeship programme.
- Think about other parts of your Apprenticeship programme, such as your Certificate or Diploma in Accounting qualifications, where you may also have learnt about ERR.
- Finally always seek help from your assessor or employer if you are unsure about anything or cannot find the relevant information.

This Workbook will also include tasks that relate to areas of ERR which will help you achieve Personal Learning and Thinking Skills (PLTS).

As part of your Apprenticeship programme you will achieve six Personal, Learning and Thinking Skills (PLTS) which are called Independent enquiries, Creative thinkers, Reflective Learners, Team workers, Self-managers and Effective participators.

These PLTS will be delivered, demonstrated, assessed, recognised and evidenced by completing this workbook and in your Certificate or Diploma in Accounting qualification.

The PLTS that you will cover in the mandatory units of your Certificate or Diploma in Accounting qualifications are as follows:

Independent enquirers, Creative thinkers, Team workers and Reflective learners.

The PLTS that you will cover in this workbook are as follows:

Self-managers and Effective participators.

You can ask your assessor for feedback on the PLTS that you have achieved throughout your apprenticeship programme.
These skills together with the Functional skills in English and Mathematics that you will be doing as part of your Apprenticeship programme are essential to success in learning, life and work. In essence, these skills of managing self; managing relationships with others; and managing own learning, performance and work will enable you to become confident and capable individuals.

These skills will be obtained whilst completing this workbook together with the Certificate or Diploma in Accounting qualification. If you would like further details of what these skills include, they can be found on this website –


When you have completed all the sections of this workbook, the final page should be signed by you, your employer and the training provider or college, to confirm that you have completed this part of your Apprenticeship.

At the end of your programme, you will keep the workbook, but the final page will be uploaded to the ACE system. This, together with copies of your other qualification certificates, is evidence that you have completed the full programme and are entitled to receive an Apprenticeship certificate.

The FLSP represent employers on skills and this includes developing Apprenticeship programmes for the financial, finance, legal and accounting sectors across the UK.

If you have any comments regarding your Apprenticeship programme, in the first instance speak with your assessor or employer, although you can send them directly to us via apprenticeships@financialskillspartnership.org.uk

Good luck with your programme!

FLSP
1.1 Contracts of employment

What you should know:

- If you are employed, you will work under a contract of employment. This is an agreement between you and your employer for you to work in return for pay.
- A contract is formed as soon as you accept a firm offer of employment, even if the agreement is only verbal (such as during an interview).
- Employment contracts may be permanent or for a fixed term and may be for full or part time work.
- A contract of employment places expectations on both you and your employer, which are called ‘terms and conditions’ of employment. These terms can be either ‘rights’ or ‘responsibilities’. For example, you may be entitled to paid holiday (your right), whilst your employer may require a certain period of notice from you if you want to leave (your responsibility).
- By law (under the Employment Rights Act) your employer must provide you with a Written Statement of the main terms and conditions of your employment. This must be provided within 2 months of you starting work, if you have been working for your employer for longer than one month.

What information should the Written Statement contain?

- The names of both the employer and the employee;
- The date the employment began;
- The date the employment will end, if for a fixed term;
- The salary and when it will be paid each month
- The hours of work
- The normal place of work (and any other locations)
- The job title, or a brief job description
- Any sickness leave pay entitlement
- The holiday entitlement
- Notice periods for both employer and employee
- The named person to contact if the employee has a grievance
- Reference to the disciplinary and grievance procedure
- Any pension arrangements

- Employment contracts are legally binding on both employers and employees and cannot usually be changed without your consent.
• If an employer wants to make changes to a contract of employment certain procedures must be followed. These are designed to protect the employee from unfair treatment and to ensure consultation on the nature of any proposed changes.
• Your employer should usually get your agreement before making any changes to your contract of employment.
• Termination of a contract of employment is governed by rules and rights which protect the employer and employee from unfair treatment.
• Employees who believe that they have been dismissed, or otherwise treated unfairly, have the right to take their case to an independent Employment Tribunal (provided certain rules have been met about how long they have been employed and the procedures followed by their employer).
• Some people who offer a service, such as accountancy are self-employed. They enter into a different kind of contract with the person or organisation for whom they carry out any work. They have different rights and responsibilities, which will usually be detailed in a written contract. Such contracts are governed by different legislation.

How it affects me:

By looking at your own written statement or contract of employment, find out the answers to the following questions:

Q1. What are your normal hours of work?

Q2. What is your holiday entitlement?

Q3. What period of notice must you give if you wish to leave?

Q4. What pay are you entitled to if you are absent due to sickness?
1.2 Pay

What you should know

- You have the right to know what you are being paid and what deductions are being taken from your wages. This should be set out in an **itemised pay slip** before or with your pay.

- It is a good idea to save your pay slips. They can be very useful if there are any later problems with Income Tax or National Insurance. You can find out more information on tax and National Insurance from the government website links in the Sources of Information and Advice section at the end of this workbook.

<table>
<thead>
<tr>
<th>What information should an itemised pay slip contain?</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Your gross wage (pay before any deductions)</td>
</tr>
<tr>
<td>• Your net wage (what will be paid into your bank account)</td>
</tr>
<tr>
<td>• Any authorised deductions, which are likely to be Income Tax and National Insurance. Your employer can only make other deductions from your pay if you have agreed to them in writing.</td>
</tr>
</tbody>
</table>

- You have a right to equal pay, that is, to be paid the same for the same work as a member of the opposite sex.

- The law now sets out a minimum wage that employers must pay to all workers above compulsory school leaving age. The level of minimum wage depends on your age and is calculated at an hourly rate. You can find out more about minimum wage levels and whether they apply to you from the government website links in the Sources of Information and Advice section at the end of this workbook.
How it affects me:

By looking at your own written contract of employment and looking at the website links at the end of this workbook, find out the answers to the following question:

Q1. What types of authorised deductions does your employer make from your gross wage?

Q2. Are you entitled to be paid the National Minimum Wage? If so, at what level?

Q3. What sources of advice and assistance are available to anyone who is not being paid the National Minimum Wage by his/her employer?
1.3 Equality in the workplace

What you should know

- You have a right to be treated fairly and with respect, but you also have a responsibility to treat others in the same way.

- Discrimination means treating some people differently from others. It isn't always unlawful; for example people are paid different wages depending on their status and skills. However, the law provides protection where discrimination may result in the unfair or less favourable treatment of a person that stops him or her from having the same opportunities as others.

- It is against the law to discriminate on the grounds of gender, marital status, race, disability, sexual orientation, gender identity, religion or similar belief and age.

- The right not to be discriminated against is legally protected from the first day of employment. It also applies during the recruitment process and after employment has ceased when a reference is given.

- Employment law protects an employee who has made a complaint of discrimination, or who has said that they intend to complain, from victimisation by their employer.

Discrimination can take a number of forms:

**Direct discrimination:** where an individual is treated less favourably than others on one of the grounds prohibited by law.

**Indirect discrimination:** where a rule or procedure that applies to everyone has a greater effect on people from a particular group, such as an ethnic group, and cannot be justified.

**Harassment:** where someone is the subject of unwanted conduct that violates their dignity or creates an intimidating, hostile, degrading, humiliating or offensive environment.

**Victimisation:** where a person is treated less favourably at work, for example, disciplined or marginalised, because they have/are about to make a complaint for discrimination or because they have supported someone who is being discriminated against.

- There are rare situations where it is lawful to discriminate, such as where certain personal characteristics are a genuine occupational requirement for a job. For example, the role in a theatre production may need to be played by a person of a particular gender for reasons of authenticity.

- Employers must not treat an employee unfairly because they decide to join, decide to leave, refuse to leave or refuse to join a trade union. If they do, the employee may be able to make a complaint to an Employment Tribunal.

- Age discrimination laws help ensure that employees are not denied a job, an equal chance of training or a promotion because of their age. They also protect employees from harassment or victimisation because of their age.
In some cases different treatment of an employee because of their age can be justified; for example making special provisions for younger workers in order to protect their safety and welfare.

People with disabilities are protected from discrimination in the workplace, in education and in the provision of services by the Equality Act 2010 [https://www.gov.uk/equality-act-2010-guidance](https://www.gov.uk/equality-act-2010-guidance). It is against the law to treat a disabled person less favourably and without justification because of their disability.

The definition of ‘disability’ covers a wide range of conditions. Under the Act a disabled person is anyone who has a physical or mental impairment which has a substantial and long term adverse affect on their ability to carry out normal day to day activities.

Under the Act all employers have a duty to make reasonable adjustments to working practices and the workplace, in order that the needs of disabled employees can be met. This may, for example, involve making physical changes to premises, providing specialist equipment or allowing flexible working.

 Discrimination on the grounds of disability may be lawful if an employer can justify this because there are material and substantial reasons why an individual’s disability would prevent them from doing a job, or make it exceedingly difficult for them to do it – and there is no adequate adjustment that could be made.

The Government’s Access to Work programme can help individuals whose health or disability affects the way they do their job. It gives them and their employer advice and support with extra costs which may arise because of their needs. Access to Work might pay towards the equipment needed at work, adapting premises to meet their needs, or a support worker. It can also pay towards the cost of getting to work if they cannot use public transport.

Some apprentices may need help in achieving their learning goals, perhaps because of a medical condition or particular learning difficulty. Colleges and training providers are able to provide specialised help to those requiring Additional Learning Support.
How it affects me:

By using the website links at the end of this workbook and talking to your manager at work, find out the answers to the following questions:

Q1. Explain in your own words what you think Equal Opportunities is. Give an example of a situation involving discrimination which is against the law.

Q2. Explain what steps you should take if you felt that you were being discriminated against at work.

Q3. What could you do if you thought someone else was being bullied at work?

Q4. Identify one feature of your workplace which shows that your employer is complying with the Equality Act 2010?
1.4 Working hours and holiday entitlement

What you should know:

- The Working Time Regulations set out rules about the maximum amount of time each week that you can work and how much rest time and holiday you should be given by your employer. They apply to all businesses in the UK, regardless of type or size.
- Your hours of work and holiday entitlement will be stated in your contract of employment. These must at least comply with the requirements contained in the Regulations, although the terms of your employment may be more advantageous.
- The Regulations give greater protection to younger workers aged between 16 and 17 years; for example, by placing lower limits of the maximum permitted working hours per week and by providing for slightly longer and more frequent breaks during the working day.

Do the Working Time Regulations apply to all employees?

- Employees who have worked for an employer continuously for at least 26 weeks and who work in an organisation with 250 or more employees have the statutory (legal) right to request time for study or training. This right is known as ‘time to train’. From 6 April 2011 the right will apply to all employees working in organisations of all sizes, regardless of how many employees there are.
- Under the 'time to train' right, employees can request training leading to a qualification or training to help develop skills relevant to their job, workplace or business. There is no time limit for the length of time that the study or training may take.
- Both employers and employees have legal rights and responsibilities about the amount and timing of holidays taken from work.
- Employees have legal rights to time off work for public duties, jury service and for job hunting when facing redundancy, not all of which need to be paid for by the employer.
- There are specific legal rights and responsibilities that apply in the case of maternity and paternity leave, adoption, emergencies involving dependants and parental leave.
How it affects me:

By looking at the website links at the end of this workbook and contract of employment and/or staff handbook, find out the answers to the following questions:

Q1. How many paid days holiday a year are you entitled to?

Q2. What is the maximum number of hours per week that your employer can oblige you to work?

Q3. What sources of help are available to you if you are being asked to work more hours than you legally should?

Q4. What must you do to inform your employer if you are going to be absent due to sickness?

Q5. When and where can you take breaks from work?
1.5 Sick leave and pay

**What you should know:**

- Your contract if employment or written statement will usually set out what you should do if you are off work because you are ill and your entitlement to sick pay. Alternatively this may be detailed in a staff handbook.

- Employees who have been off work due to sickness for up to seven days will usually be asked to confirm in writing that they have been ill by filling in a form when they return to work. This is called self-certification.

- Employees who have been off work sick for more than seven days need to get a Statement of Fitness to Work (fit note) from their GP or the doctor that treated them in hospital. The fit note allows the doctor to provide information on how the condition affects the employee’s ability to work and may suggest ways in which the employee can return to work; for example, through changes to working hours or being allocated different duties for a temporary time.

- Employers can start a disciplinary procedure if they feel an employee’s sickness record is below an acceptable standard.

- Most employees have a statutory right to a prescribed level of sick pay, known as Statutory Sick Pay (SSP). Some employers go beyond this minimum requirement and pay additional entitlements if employees are unwell.

- There are rules about who can claim SSP, which depends on the age of the employee, how much they earn and whether they are claiming any other form of statutory benefit, such as maternity pay or incapacity benefit.
How it affects me:

By looking at the website links at the end of this workbook and contract of employment and/or staff handbook, find out the answers to the following questions:

Q1. What are your employer’s procedures for notification of sickness absence?

Q2. Where would you get a self certification form from?

Q3. What level of sick pay are you entitled to?
1.6 Personal information and the Data Protection Act

What you should know:

- Any information which your employer holds about you in connection with your employment is protected by legislation under the Data Protection Act.

- This covers information held both on a computer and in a manual filing system.

Any information which your employer needs to keep about you in connection with your employment will usually be held on your personnel file. This is likely to include:

- Your home address and phone number
- Emergency contact details.
- Your bank account details
- Details of any absences
- Copies of any appraisals
- Details of any disciplinary actions

You have a responsibility to help your employer to keep your information up to date, by informing them of any changes in your circumstances.

- Your employer should only keep information about you that is needed directly in connection with your employment and this should be accurate and kept up to date.

- There are rules about how your personal information should be processed, how any inaccuracies should be dealt with, who should have access to your personal information, and the protection that should be in place to ensure that no unauthorised person gains access to it.

- You have a right to see the information held about you by your employer, although they are entitled to charge a fee of up to £10 for providing you with this information.
How it affects me:

By looking at your contract of employment and/or staff handbook and talking to your line manager, find out the answers to the following questions:

Q1. Who should you contact to bring your details up to date if:
   a. If you move house?
   b. You change your bank account?

Q2. Who has the right to see your personnel records?

1.7 Health and safety

What you should know:

- The Health and Safety at Work Act is the primary piece of legislation covering health and safety in the workplace. This places responsibilities on both employers and employees in connection with maintaining a healthy and safe workplace.
- All employers have a responsibility to provide their employees with a safe place to work and safe systems of working.
- All employers must provide the training, information and supervision which is necessary to keep their employees safe.
- Employers must take into account the specific risks to new and expectant mothers when assessing risks in the workplace.
- Employees must not put at risk their own health, safety and welfare or that of their colleagues or the general public. They must also co-operate with their employer with regard to health and safety and not interfere with or misuse anything provided to protect their health, safety and welfare.
- In addition to the Health and Safety at Work Act, there are many Regulations and Codes of Practice which contain more detailed requirements relating to particular types of work. For example, there are specific regulations covering working with computers, which require employers to assess everyone’s workstation to ensure that it is comfortable and safe.
- Your employer will probably have a written health and safety policy – and must do so if they have five or more employees. This will contain information about the Health and Safety rules which apply in your workplace.
- There are specific health and safety requirements regarding the employment of young people under the age of 18 years.
- In many workplaces, Trade Unions have an important role to play, working in partnership with both employers and employees to maintain a healthy and safe working environment.
How it affects me:

By looking at your employers written health and safety policy and talking to your line manager, find out the answers to the following questions:

Q1. If you notice something at work which you feel could be a health and safety risk who should you report this to?

Q2. Identify one actual or potential health and safety hazard in your workplace. Explain why this is a hazard.

Q3. Who is your nominated ‘first aider’?

Q4. What sort of breaks should you take from working at your computer?
1.8 Summary

Use the table below to show how you have learnt about Statutory Rights and Responsibilities in addition to reading this workbook. Don't forget to think about other parts of your Apprenticeship programme, such as your Certificate or Diploma qualifications, where you may also have learnt about ERR.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Employer Induction (Please tick)</th>
<th>Induction to Apprenticeship Programme (Please tick)</th>
<th>Other: Please state which sources you have used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contracts of Employment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pay</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equality in the Workplace</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Working Hours and Holiday Entitlement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sick Leave and Pay</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Information and the Data Protection Act</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health and Safety</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Use the table below to show where you could find out more about Statutory Rights and Responsibilities and the associated legislation.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Please state who, or where, you could go to for information and advice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contracts of Employment</td>
<td></td>
</tr>
<tr>
<td>Pay</td>
<td></td>
</tr>
<tr>
<td>Equality in the Workplace</td>
<td></td>
</tr>
<tr>
<td>Working Hours and Holiday Entitlement</td>
<td></td>
</tr>
<tr>
<td>Sick Leave and Pay</td>
<td></td>
</tr>
<tr>
<td>Personal Information and the Data Protection Act</td>
<td></td>
</tr>
<tr>
<td>Health and Safety</td>
<td></td>
</tr>
</tbody>
</table>

I confirm that Section 1 has been satisfactorily achieved.

**SIGNED:**

**LEARNER:**  
**DATE:**

**ASSESSOR:**  
**DATE:**
SECTION 2 – STANDARDS AT WORK

To complete Section 2 you need to demonstrate that you know how your own job fits into the overall structure of your employer. You will also need to show that you understand about the standards of work performance and behaviour expected of both you and your employer and your employer's procedures if these are not met.

2.1 Work performance

What you should know:

- Your employer will expect reasonable standards of work performance. Your employer should tell you what these are and may formalise this in a job description and/or as work objectives.

- Appraisals, sometimes also called performance appraisals, are set up by employers to review current work performance, and help improve your future performance. They may also be used to decide an employee will get a bonus for good performance at work.

- Most employees will have a formal appraisal once a year, although they may take place more frequently if you are new to your job.

- Although the formal appraisal is often held once a year a review of your performance should go on constantly. You may get regular reviews throughout the year. These reviews give you a chance to sit down with your manager and discuss how you are getting on and how you can improve.

- You should see all of your appraisal reports and get the chance to say whether you agree with them.

- If you are having difficulties with your work, your employer should give you training and support to help you improve.
How it affects me:

By thinking about your own experiences and looking at your employer's policies and procedures, find out the answers to the following questions:

Q1. Identify 2 goals which you have set for your own personal development and explain how you will know when you have achieved these.

Q2. Describe how your progress at work is reviewed.

Q3. Identify two instances of seeking feedback on your work, one of which resulted in praise and one in criticism. For each, describe how you used this feedback in a positive way to improve your future performance.

Q4. Describe a situation where you have had to deal with competing pressures in your job, including personal and work related demands.
2.2 Behaviour at work

What you should know:

- In all organisations how well an individual does their job will have an effect on other people within the company. It is important to develop good relationships with your colleagues and to communicate with them effectively.

- Your employer may have policies or manuals which set out the procedures you must follow when doing your work. Some of these will ensure that you and they fulfil the company’s legal obligations, including those that you learnt about in Section 1 of this workbook.

Your employer’s policies and procedures for behaviour at work may cover some or all of the following:

- How the performance of staff will be monitored and appraised, including personal development plans
- Dress codes, detailing the types of clothes it is and is not acceptable to wear whilst at work
- No smoking policies and the arrangements for those who wish to smoke during working hours
- The company’s policy on alcohol and drug use
- Rules about whether it is acceptable to accept gifts from clients
- Your employer’s policy on the use of e-mails and the internet

- Your employer will also expect reasonable standards of behaviour of you at work. These may be formalised in a contract of employment and/or in a staff handbook.

- Most employers are likely to find certain kinds of behaviour unacceptable, for example:
  - Any anti-social behaviour such as theft, violence, using alcohol and drugs at work, fighting, bullying and harassment and not obeying reasonable instructions;
  - Abuse of company time or property such as falsifying timesheets, misuse of the Internet and phones and disclosing confidential information;
  - Breach of any workplace rules such as Health and Safety Regulations and no smoking rules.
How it affects me:

By thinking about your own organisation and looking at your employer’s policies and procedures, find out the answers to the following questions:

Q1. 1. Devise a spider plan of who you come into contact with during your job role. Draw a circle and write your name in it. Write the names of the people you come into contact with around the circle and join them to your name by drawing a line. Using a scale of 1-10, 1 being the lowest, record how much of an impact they have on you. So if they have no impact you would give them a score of 1, or if they have a huge impact on your job role you would give them a score of 10.

Q2. What types of clothing is it not acceptable to wear to work?

Q3. Describe your company’s policy on the use of e mails and the internet.
2.3 Disciplinary procedures

What you should know:

- If your employer feels that you have fallen short of the standards expected of you, you may be subject to their disciplinary procedures.

- Before taking disciplinary action, your employer may need to carry out an investigation and will then decide whether to talk to you informally, or whether to start formal disciplinary action.

- The disciplinary procedure will detail the procedures which will be followed. This usually contains a number of stages, involving a series of verbal and written warnings. If your work or behaviour does not improve as a result, your employer can end your contract.

- You have a right to be treated fairly throughout the disciplinary process. You must be told how you have fallen short of the required standards and what improvement is needed and given the chance to tell your side of the story. You also have the right to have a colleague or trade union official with you at any meetings and to appeal against any decision.

- You will not usually be dismissed for a first offence, unless it is particularly serious and amounts to gross misconduct.

How it affects me:

By looking at your contract of employment and/or staff handbook and talking to your line manager, find out the answers to the following questions:

Q1. Describe the first stage in your employer’s disciplinary procedure.

Q2. Give two examples of behaviour which would be considered to be Gross Misconduct.
2.4 Problems at work

What you should know:
- There may come a time when you feel unhappy with some part of your job; perhaps your working relationships or the terms of your employment.

A fair grievance procedure will include the following stages:
- The employee informs their employer of the nature of the complaint in writing
- The employer holds a meeting with the employee to discuss the complaint
- The employee is allowed to be accompanied by a colleague or trade union representative at this meeting
- The employer decides on appropriate action.
- The employee is allowed to take their grievance further if it is not resolved satisfactorily.

- It is usually a good idea to try to resolve your complaint informally, if possible. You could try talking to the person who is causing you difficulties or perhaps you will need to involve your line manager or a mentor.
- If you are unable to resolve the problem informally, you can put a complaint in writing in the form of a grievance.
- There are no legally binding procedures that you or your employer must follow when resolving a grievance at work.
- Your employer will have their own grievance procedure, which is often found in a contract of employment or staff handbook. This will detail the process to be followed to deal with your complaint.

How it affects me:

By looking at your contract of employment and/or staff handbook and talking to your line manager, find out the answers to the following questions:

Q1. Who would you go to at work first if you had a problem?

Q2. If you wanted to make a formal complaint who would you send your written grievance to?
### 2.5 Summary

Use the table below to show how you have learnt about standards at work, in addition to reading this workbook. Don't forget to think about other parts of your Apprenticeship programme, such as your Certificate or Diploma qualification, where you may also have learnt about standards at work.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Employer Induction (Please tick)</th>
<th>Induction to Apprenticeship Programme (Please tick)</th>
<th>Other: Please state which sources you have used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work Performance and Behaviour</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disciplinary Procedures</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Problems at Work</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Use the table below to show where you could find out more about standards at work.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Please state who, or where, you could go to for information and advice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work Performance and Behaviour</td>
<td></td>
</tr>
<tr>
<td>Disciplinary Procedures</td>
<td></td>
</tr>
<tr>
<td>Problems at Work</td>
<td></td>
</tr>
</tbody>
</table>

I confirm that Section 2 has been satisfactorily achieved.

SIGNED:

LEARNER: DATE:

ASSESSOR: DATE:
To complete Section 3 you need to demonstrate that you know the role played by your occupation within the Accountancy industry, the roles and responsibilities of the industry’s representative bodies, current issues within the Accountancy industry and the types of career pathways open to you.

3.1 You and your industry

What you should know:

- The employer that you work for is part of the wider Accountancy industry.
- The Accountancy Sector is made up of four key areas:
  - accounting practices
  - charitable and voluntary organisations
  - private industry, and
  - public bodies.
- The sector comprises a large number of organisations from sole traders to global plc companies.
- The Accountancy industry has faced many changes in recent years which have affected working practices and the ways in which organisations operate. Many of these have resulted from technological and regulatory changes.
- Organisations within the Accountancy Industry have to operate within specific regulations and legislation and every person working for these organisations must carry out their role in compliance with these regulations.
- Legislation and regulations exist to provide a framework of acceptable practice. They provide protection for the public and other clients against practices that are thought to be unacceptable in the light of commonly agreed moral or other ethical beliefs.
- As part of your Certificate or Diploma you will have learnt about the structure of the Accountancy Sector and the various organisations within it. Please record below where this evidence can be found:

  Location of evidence: .............................................................................................................

- As part of your Certificate or Diploma you will have had to demonstrate your understanding of the regulations which affect your role and the procedures you must follow to comply with these in your job. You will also have demonstrated that you can describe and work within your organisation’s principles and codes of practice. Please record below where this evidence can be found:

  Location of evidence: .............................................................................................................
How it affects me:

By looking and thinking about your own organisation and using the website links at the end of this workbook, find out the answers to the following questions:

Q1. Which of the four key areas of the Accountancy industry do you work in?

Q2. Give one example of a change which your organisation has recently had to respond to and why.
3.2 Representative bodies within the Accountancy industry

What you should know:

- Every industry, including Accountancy, has a number of organisations that represent different groups of people that have common interests within the industry. These ‘representative bodies’ will collect the views of their members and have discussions with other groups about important issues on a local and national level.

- **Regulatory Bodies**, such as the Accounting Standards Board (part of the Financial Reporting Council), set standards for the industry that protect customers and provide guidance on how employers can meet these standards.

- **Professional Bodies** such as the Association of Chartered Certified Accountants (ACCA), the Association of Accounting Technicians (AAT) and the Institute of Chartered Accountants in England and Wales (ICAEW), represent workers who have reached a certain professional level. They provide recognition of when a worker has become professionally competent and provide information to their members.

- **Awarding Bodies**, such as Edexcel and City and Guilds, award other qualifications within the accountancy sector.

- **Sector Skills Council** – The Financial & Legal Skills Partnership (FLSP) is responsible for representing employers on skills issues and developing training and skills solutions for the financial services, finance, legal and accounting sectors in the UK.

- **Trade Unions** represent the interest of workers in the industry, negotiating collective agreements with employers (and the government, where relevant) concerning pay and conditions and other issues affecting employees. Individuals who choose to be a member of a Trade union, can also benefit from legal and financial advice, as well as representation at disciplinary and grievance meetings.
How it affects me:

Using the knowledge gained from studying for your Certificate or Diploma qualifications and by using the website links at the end of this workbook, find out the answers to the following questions:

Q1. Name one regulatory body which sets standards which you and your employer must comply with. Briefly explain their role.

Q2. Which professional body is responsible for awarding professional qualifications for your area of the Accountancy industry? Will you gain a professional qualification as part of your Apprenticeship programme? If so, which one?

Q3. Describe one of the benefits of joining a trade union.
3.3 Career pathways

What you should know:

- There are many different types of jobs within the Accountancy Sector. Every organisation will have someone whose main role, or part of it, involves accounting in some way. Depending on the size of the organisation, there may be an opportunity to specialise in one particular aspect of accounting, such as audit or payroll. In smaller organisations, accountancy personnel will be expected to cover a whole range of activities.
- Your Apprenticeship programme may be the first stepping stone for your future career in the Accountancy Sector. There are a number of progression routes available within Apprenticeship programmes. This may involve progression from a level 2 Apprenticeship to a level 3 qualification through the Advanced Apprenticeship and then to level 4, through the Higher Apprenticeship.
- These progression routes can also lead to membership of one of the professional bodies, such as:
  - The Association of Accounting Technicians
  - The Institute of Chartered Accountants in England and Wales
  - The Chartered Association of Certified Accountants
  - The Chartered Institute of Management Accountants
  - The Chartered Institute of Public Finance and Accountancy
- Attainment of professional accountancy qualifications can lead to specialist roles such as Internal or External Auditor, Credit Controller, Senior Management Accountant, Treasury Manager, Tax Specialist, Business Advisor, Chief Financial Accountant, Deputy Director of Finance and Executive Director of Finance.
- Attainment of a professional accountancy qualification involves a course of study and examinations plus appropriate workplace experience.
- Alternatively, it is possible to progress from the level 3/4 qualifications to a course in higher education such as a foundation or BA degree that leads to careers in accountancy or other areas of financial services or to undertake a course of higher education before undertaking a professional accountancy qualification.
- You may also be able to take advantage of other training and development opportunities provided by your employer both during and after your Apprenticeship, which will enhance your opportunities to progress within your chosen career. For example, your current job may have opportunities for gaining further skills, qualifications or experience. You may also be able to gain further skills and experience outside work, for example in voluntary and other out-of-work activities.
- If there is Trade Union representation within your workplace, union learning representatives may be able to support and assist you in developing your career.
How it affects me:

By using the website links at the end of this workbook and talking to your employer and training provider or college, find out the answers to the following questions:

Q1. Outline the opportunities and challenges which arose when you applied for your current job role. Describe how you anticipated and managed these.

Q2. Where can you find out about future career progression and qualifications?

Q3. What other job opportunities are available to you based on the skills and knowledge you are developing?

Q4. What activities do you take part in outside work which help to develop your knowledge and/or skills?

Q5. Describe how you can anticipate and manage the opportunities and challenges to developing your future career in Accountancy.
### 3.4 Summary

Use the table below to show how you have learnt about your occupation and the Accountancy sector, in addition to reading this workbook. Don't forget to think about other parts of your Apprenticeship programme, such as your Certificate or Diploma qualification, where you may also have learnt about the Accountancy sector.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Employer Induction (Please tick)</th>
<th>Induction to Apprenticeship Programme (Please tick)</th>
<th>Other: Please state which sources you have used</th>
</tr>
</thead>
<tbody>
<tr>
<td>You and Your Industry</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Representative Bodies within Accountancy</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Career Pathways</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Use the table below to show where you could find out more about your occupation and the Accountancy sector.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Please state who, or where, you could go to for information and advice</th>
</tr>
</thead>
<tbody>
<tr>
<td>You and Your Industry</td>
<td></td>
</tr>
<tr>
<td>Representative Bodies within Accountancy</td>
<td></td>
</tr>
<tr>
<td>Career Pathways</td>
<td></td>
</tr>
</tbody>
</table>

I confirm that Section 3 has been satisfactorily achieved.

SIGNED:

LEARNER: ___________________________ DATE: ____________

ASSESSOR: __________________________ DATE: ____________
SECTION 4 – HOW EMPLOYMENT RIGHTS AND RESPONSIBILITIES APPLIES TO ME

To complete Section 4 you need to demonstrate that you can apply the learning in this work book to your role in the workplace or the wider community. You will need to show that you can take responsible action to bring improvements for others as well as yourself.

4.1 Identify an issue of concern to you either in your workplace or your wider community.

This must be connected to Employment Rights and Responsibilities (ERR). It could, for example, involve an issue to do with equal opportunities, health and safety or confidentiality of personal information – or any other aspect ERR which you have learnt about in this workbook.

Discuss below:

- why this is an issue of concern
- who is affected by it
- why there is a need to take action, and
- who you should involve to seek a resolution.

(NB. You may already have been involved in successfully resolving an issue involving ERR. If so, in completing this section of the workbook, you should write about your past experiences.)
4.2 Identify how to resolve your issue of concern.

Detail below a step by step approach to resolving your issue of concern.
4.3 Explain how you and others will benefit from your proposed actions.

Describe below how your proposed solution will bring benefits for both you and others around you. You should explain how your proposals show fairness and consideration to everyone affected by them and how you can act as an advocate for views and beliefs that may differ from your own.
SECTION 5 - SOURCES OF INFORMATION AND ADVICE

5.1 Sources of Information and advice about Employment Rights and Responsibilities

- **Your employer.**
  You can ask questions of your mentor or manager at work. More specialist help may also be available from specialist departments, such as HR, Learning and Development and Finance.

- **Your college or training provider.**
  You can ask questions of your tutor/assessor for your apprenticeship programme if you do not understand anything which is covered by this workbook.
  Your college or training provider will also be able to provide specialist assistance if you need Additional Learning Support.

- **Websites**

  **All areas**
  Advisory, Conciliation and Arbitration Service (ACAS): www.acas.org.uk
  Advice Guide: www.adviceguide.org.uk
  Government: www.direct.gov.uk/employment
  Trades Union Congress: www.worksmart.org.uk
  Unite The Union: www.unitetheunion.org
  Citizens Advice Bureau – www.citizensadvice.org.uk

  **Statutory Sick Pay**
  Her Majesty's Revenue and Customs: www.hmrc.gov.uk

  **Equality**
  Equality and Human Rights Commission: www.equalityhumanrights.com
  Sexuality: www.stonewall.org.uk
  Religion: www.diversiton.com
  Bullying: www.banbullyingatwork.com
  Age: www.agepositive.gov.uk
  Age: www.ageconcern.org.uk

  **Data Protection Act**
  The Information Commissioner: www.ico.gov.uk

  **Health and Safety**
  Health and Safety Executive: www.hse.gov.uk/office

- **Useful Phone Numbers**
  ACAS 0845 747 4747
  Equality and Human Rights Commission 0845 604 6610
  Pay and Work Rights Helpline 0800 917 2368
  Citizen's Advice Bureaux 0870 126 4626
  National Bullying Helpline 0845 225 5787
  Access to Work (South East England,
5.2 Sources of Information and advice about Standards at Work

- **Your employer.**
  You can ask questions of your mentor or manager at work. More specialist help may also be available from specialist departments, such as HR, Learning and Development and Finance.

- **Websites**
  Advisory, Conciliation and Arbitration Service (ACAS): [www.acas.org.uk](http://www.acas.org.uk)
  Government: [www.direct.gov.uk/employment](http://www.direct.gov.uk/employment)

5.3 Sources of Information and advice about your occupation and the Financial Services Sector

- **Your college/training provider.**
  You can ask questions of your tutor/assessor for your apprenticeship programme, who will be able to give you advice about what you intend to do next.

- **Websites**
  **General**
  Financial & Legal Skills Partnership (FLSP): [www.financialskillspartnership.org.uk](http://www.financialskillspartnership.org.uk) Telephone: 0845 257 3772 or email apprenticeships@financialskillspartnership.org.uk
  FLSP Careers – [www.directions.uk](http://www.directions.uk)
  Connexions: [www.connexions.gov.uk](http://www.connexions.gov.uk)
  Department for Education: [www.education.gov.uk](http://www.education.gov.uk)
  Financial Reporting Council: [www.frc.org.uk](http://www.frc.org.uk)
  Careers Advice Service: [www.careersadvice.direct.gov.uk](http://www.careersadvice.direct.gov.uk)
Professional Bodies
The Association of Chartered Certified Accountants: www.acca.co.uk
The Institute of Chartered Accountants in England and Wales: www.icaew.co.uk
The Institute of Chartered Accountants in Ireland: www.icaie.org.uk
The Institute of Chartered Accountants in Scotland: www.icas.org.uk
The Chartered Institute of Management Accountants: www.cimaglobal.com
The Chartered Institute of Public Finance and Accountancy: www.cipfa.org.uk
The Institute of Certified Bookkeepers: www.book-keepers.org
The Institute of Credit Management: www.icm.org.uk
The Institute of Financial Accountants: www.ifa.org.uk
The International Association of Book-keepers: www.iab.org.uk
The Institute of Internal Auditors (UK and Ireland): www.iia.org.uk
The Institute of Revenues, Ratings and Valuations: www.irrv.org.uk
The Institute of Payroll Professionals: www.payrollprofession.org
The Association of Accounting Technicians: www.aat.co.uk

Awarding Bodies
Edexcel: www.edexcel.org.uk
City and Guilds: www.city-and-guilds.co.uk
SECTION 6 - COMPLETION STATEMENT

We, the undersigned, agree that the knowledge, understanding on the employer rights and responsibilities covered in this workbook, and the required amount of Guided Learning Hours in accordance with the requirements for this apprenticeship frameworks, has been completed by the:

Apprentice

Advanced Apprentice
(please tick as applicable)

Higher Apprentice
(please tick as applicable)

<table>
<thead>
<tr>
<th>Apprentice Signature:</th>
<th>Name in capitals:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employer Signature:</th>
<th>Name of Organisation:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature of College/ Training Provider:</th>
<th>Name of Organisation:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A copy of this page should be retained in the workbook. The original (signed) version should be uploaded to ACE, on successful completion of the apprenticeship, together with copies of all of the evidence required for the issue of a completion certificate for this Apprenticeship.

If you have completed the workbook as an Apprentice there is no need to repeat the tasks for the Advanced or Higher Apprenticeship programme, although you are still required to keep a record of your Guided Learning Hours.