



ACCA

# Examiner's Report – December 2023

## ACCA Level 7 Project Report

Think Ahead

**This report provides feedback on the most recent exam submission window (December 2023). It is written with the aim of helping future candidates prepare their Project Report submissions. The information in this examiner's report includes information from previous reports – this is because the feedback and the requirements of the Project Report are similar for each submission window.**

This examiner's report should be used in conjunction with the guidance for apprentices, sample answers, common project report errors article and marking rubric extract that are available on the ACCA website [Project report | ACCA Global](#). In this report, the examining team provide constructive guidance on how apprentices should prepare their Project Report along with insights from the assessing process.

In all submission windows, apprentices will be required to respond to four questions which are based on the key skills and behaviours that a Level 7 apprentice is expected to be able to demonstrate.

Apprentices need to demonstrate that they understand the skill or behaviour when addressing each question and have been involved in work that has allowed them to demonstrate that skill or behaviour at the appropriate level. Apprentices sometimes find it difficult to demonstrate their understanding of the skill or behaviour. It is suggested that the apprentice includes a sentence or two (under the evaluation of skills and behaviours heading) which links their chosen example to the skill or behaviour.

- Question 1 will always be on building relationships.
- Question 2 will always be based on the other skills (business insight, ethics and integrity, leadership or problem solving and decision making) with apprentices choosing one question from a choice of two. Apprentices must make it clear which skill they are addressing by selecting the relevant check box or by stating clearly at the top of their response to that question. Apprentices should note that the best examples of problem solving and decision making involve situations in which there is more than one possible outcome and the apprentice was involved in determining the best outcome. Single outcome scenarios seldom allow for sufficient evaluation and judgement to be demonstrated.
- Question 3 will always be on continuous improvement. Note that the scenario should be an example of where the apprentice has been active in their own development. Responding to, for example, a manager request does not demonstrate an understanding of the competence.
- Question 4 will always be based on the other behaviours (adds value, flexibility or professional scepticism) with apprentices choosing one question from a choice of two. Again, apprentices are reminded that they must identify which behaviour they are addressing.

Apprentices who are unsuccessful in their first attempt MUST resubmit by addressing the questions relevant to the new submission window. They cannot resubmit their original responses to Questions 2 and 4. They may resubmit their original responses to Questions 1 and 3, provided they were not given feedback which indicated that they had not provided an adequate response to those questions.

A description of each performance objective (the skills and behaviours) is provided in Appendix 1 to the Guidance for Apprentices on the ACCA website [Project report | ACCA Global](#). Apprentices are strongly advised to review the wording of each performance objective and description carefully before deciding upon an appropriate workplace scenario to demonstrate that they have satisfied the objective and can discuss the relevant skill or behaviour at the appropriate level. Apprentices should refer to the common project report errors article for more advice on selecting an appropriate scenario. Generic responses that do not directly address the performance objectives will not attain sufficient marks to pass. There are example activities included in the Appendix to the Guidance for Apprentices. Apprentices should revisit the Appendix when reviewing their responses prior to submission to ensure that their responses address the relevant objective and meet the description.

## Report format

The response to each question should take the format shown below. Apprentices are advised to use the headings provided below to give their responses structure. The assessors will positively mark reports that are well structured.

- Background and context
- Role, responsibility and actions
- Evaluation of skill / behaviour
- Lessons learned
- Conclusion (part of communication)

The below guidance applies to all questions.

Apprentices should be aware of the importance of using professional language when preparing their responses. Apprentices are expected to use the same tone and language as they would in formal communications within their workplace, avoiding informalities, abbreviations and overly technical language. The assessors will positively mark reports that use professional language.

It is important to achieve the correct balance under each heading in the question response. Apprentices should use the weightings in the marking rubric when determining the amount of detail to include under each heading. Apprentices are often overly descriptive in relation to their role, responsibility and actions which then limits the number of words available for other sections.

### Background and context

The assessor needs to understand the situation and the scenario in which the apprentice has been placed. The best examples are normally drawn from situations which raise apprentices above their normal routine work as these situations generally allow the apprentice to demonstrate their skills and behaviours. Apprentices should try to avoid being overly descriptive about the organisation that they work for or their colleagues. The responses should always be focused on the apprentice. Repeating the same background and context across all four questions demonstrates a lack of understanding about the aim of the report and is discouraged.

### Role, responsibility and actions

Most apprentices are able to explain their role and actions well, but they are often less confident in identifying and explaining their key responsibilities. Apprentices should make specific reference to their key responsibilities in their response.

The apprentice's description of their role, responsibility and actions cannot be theoretical. They must be based on a specific example of a task they have undertaken in the workplace. Apprentices need to demonstrate that they are working at the correct level to achieve the Level 7 award. Level 7 apprentices should be able to work on complex tasks with minimal supervision and are expected to take the lead on some pieces of work. It is however expected that apprentices may require support and should be prepared to ask for help when they need it. An apprentice who reflects on the need for support is likely to be positively marked by the assessors as it demonstrates an awareness of the skills and behaviours.

### Evaluation of skill or behaviour

Apprentices often find this the most challenging area. The assessor needs to get a sense that the apprentice understands the skill or behaviour being discussed. As mentioned above, the apprentice should try to refer back to the relevant skill or behaviour in this section. This will remind the apprentice of the skill or behaviour they are trying to demonstrate, and the assessor will be more confident of the apprentice's understanding.

Level 7 apprentices are expected to analyse information that is available to them (this does not necessarily mean data, it can be 'soft' information such as understanding the sensitivities of a client relationship) and take the correct decisions based on that information.

Linked to the above, the assessors are also looking for the apprentice to demonstrate how they applied judgement when performing their task. Apprentices are encouraged to explain any key decisions they took or any occasions in

which their opinions were sought when completing the task discussed and describe how they arrived at their decision.

Apprentices should not feel they are restricted to examples that had a successful outcome. It is often better to use a scenario that was challenging or did not go as smoothly as the apprentice hoped as this will likely be a task that has stretched and developed the apprentice rather than being routine in nature. As above, apprentices are encouraged to reflect on areas that they needed additional help and support with, and how they decided when to seek that support, as recognising when you are or are not competent to undertake a task is an important skill for any professional accountant to have. It also helps to demonstrate compliance with the ACCA Code of Ethics.

### Lessons learned

Apprentices are expected to take a reflective approach to consider what went well in their work, what did not go well, what they can improve on and what the key insights gained were. Apprentices should reflect on how they felt on completion of the work as well as any feedback, either formal or informal, they received from others. This should be more than a reflection on the outcome of the task for the organisation. Instead, it should be a reflection on how the apprentice feels on its completion.

There are three components to demonstrating lessons learned:

- 1 Critical evaluation of experience – this should be an evaluation of what went well and what did not go as well as expected during the work undertaken
- 2 Insight into lessons learned – this should reflect on the key lesson(s) you will take away from the work undertaken
- 3 Reflective approach, including future actions – this is an opportunity to demonstrate what you have learned from the work and what you might choose to do the same or differently going forward.

The best reports often have a sub-heading for each of these components which allows the assessors to see that the apprentice has addressed each area. Discussions should be balanced between what has gone well and what has gone badly or could be improved on.

The assessors would like the apprentices to briefly state their future actions if they were faced with the same task or situation again in the future.

### Conclusion

An important part of scoring well in communication is to reach a short conclusion. A short statement to conclude on the one key outcome, reflection or action that the apprentice considers most important is what the assessors are looking for.

Having a conclusion as well as a good structure and using professional language will help to ensure the apprentice scores well in communication.

## Common errors

Whilst there is no right or wrong answer when preparing the Level 7 Project Report, there are some common errors noted in the reports of apprentices who are unsuccessful. You should aim to avoid the following ten common errors:

- Choosing an inappropriate scenario – avoid basing your response on a routine or simple scenario where the skill or behaviour is not of Level 7 standard. This is often a problem when addressing ethics and integrity as many select scenarios that refer to compliance with regulations rather than scenarios that demonstrate appropriate ethical judgement was applied.
- Including too many scenarios – going into depth on one scenario is preferable to having a breadth of scenarios.
- Unclear description of apprentice's role in scenario – make it clear what your role and contribution as an individual was. You should not include detailed descriptions of the roles of others. Job titles will generally be sufficient.
- Theoretical answers not based on work experience – avoid providing answers that are based on training courses or exam studies.
- Limited link to professional skill/behaviour – this is a particular problem for ethics and integrity which must be based around an ethical dilemma faced by the apprentice.
- Limited judgement in scenario – ensure you reflect on any points at which you made decisions or were asked for your opinion.
- Lack of critical examination – ensure you include an examination of your actions, what went well and what went badly.
- Lack of reflection on lessons learned – reflect on what key things you would do differently in the future.
- Exceeding word count limit – ensure you stick to a maximum of 4000 words. Question responses should normally be between 700 and 1000 words each.

- Poor communication – remember you are writing a report which will be assessed by qualified accountants. Use professional language and avoid jargon that is specific to your business.
- Lack of balance between sections – ensure that you include relevant points under each heading. Don't include too much detailed description of your role and responsibility at the expense of evaluation and lessons learned.

More detail on each of the errors and how to avoid them is provided in the common project report errors article. There is also an extract of the marking matrix included in the Guidance for Apprentices. Apprentices should check that each of their four question responses contains sufficient evaluation of the skill or behaviour and sufficient critical examination of lessons learnt to score marks in these areas before submitting them. Apprentices are also encouraged to have their responses reviewed prior to their submission to ACCA.

The Project Report is a reflective report, and the focus of each question response should be in the areas of evaluation and critical examination rather than on explaining the background and descriptions of actions in an overly detailed way.

Sample question responses that scored well when assessed using the matrix are available on the ACCA website [Project report | ACCA Global](#). Apprentices should review these carefully to better appreciate the standard required to pass the Level 7 Project Report. Apprentices who are unsuccessful are provided with short feedback allowing them to identify the key areas of weakness in their report. It is important to remember however that Questions 2 and 4 will change in each session and that apprentices must resubmit using the current skill and behaviour being assessed.

Apprentices who use examples that are relevant to the skill or behaviour described and who provide a well-structured report that addresses each of the areas discussed above will be successful in passing their Level 7 Project Report

