HM Government

T-LEVELS

Qualification Description

T Level Technical Qualification in Accounting

T Levels are new qualifications that follow GCSEs and are equivalent to three A Levels. T Levels will combine classroom theory and practical learning, and are made up of the following:

- Technical Qualification: the substantial component of your course.
- Industry placement: of at least 315 hours (approximately 45 days) with an employer to make sure you have authentic experience of the workplace.

The Technical Qualification is the main classroom-based element of the T Level. During your two-year course, you will learn the core knowledge that underpins the sector, and you will also develop occupationally specific skills that will allow you to enter skilled employment within a specific occupation.

This T Level Technical Qualification has been developed in collaboration with employers, so the content meets the needs of industry and prepares you for work. It will provide the knowledge and experience needed to open the door to skilled employment, an apprenticeship or higher-level study.

What is the accounting industry?

Accounting supports the effective operation, control and growth of organisations across every sector. Accounting and finance professionals collect, process, analyse and report financial information so that organisations can meet statutory and regulatory requirements, monitor performance, manage resources and make informed decisions.

The sector requires accuracy, integrity and professional judgement, alongside the ability to use digital tools and financial data effectively. Learners will need to understand how accounting information is produced and used, how legal, ethical and regulatory requirements shape practice, and how accounting contributes to planning, reporting, assurance, decision-making and business improvement.

Who is this Technical Qualification for?

This Technical Qualification can only be taken as part of a T Level course and is not available as a stand-alone qualification. It is for post-16 students who want to develop the knowledge, understanding and skills needed for progression into accounting, finance and related business occupations. It is suitable for learners who want to build a strong foundation in accounting principles and practice, develop confidence in working with financial information, and apply technical knowledge to realistic workplace contexts.

What does the Technical Qualification cover?

The content is split into a core component and an occupational specialism. The core component develops the broad knowledge and understanding that underpin accounting practice. The occupational specialism develops the practical competence needed to apply accounting processes, interpret financial data, complete tasks accurately and communicate information in ways that support organisational decision-making.

- Core knowledge and understanding of accounting principles, business context, finance, legal and regulatory requirements, ethics, taxation, technology and data
- An Employer Set Project that requires learners to apply core knowledge and skills to a realistic accounting scenario
- An occupational specialism that develops practical accounting skills, including financial accounting, management accounting, reporting, analysis, use of spreadsheets and digital accounting tools

The core component is designed to give learners a coherent understanding of accounting within business and organisational contexts. It includes accounting concepts, financial information, business principles, economic and legal influences, ethical and regulatory responsibilities, taxation, digital systems, data and technology. The core is assessed through external examinations and an Employer Set Project so that learners can demonstrate knowledge, understanding, analysis, problem solving and communication in both written and applied contexts.

The occupational specialism focuses on applying accounting knowledge and skills to work-related tasks. Learners will process and interpret financial information, complete accounting records and reports, use spreadsheets and digital tools, analyse data, identify issues and present findings clearly. The specialism is designed to support progression by developing accuracy, professional judgement, problem solving, digital capability and the ability to apply accounting techniques in realistic scenarios.

What could this Technical Qualification lead to?

Achieving this qualification will provide several progression routes:

Directly into employment:

- A relevant apprenticeship, such as a Level 4 Professional Accounting Technician apprenticeship, subject to employer and provider requirements.

- Employment or trainee roles in accounting, finance, payroll, bookkeeping, accounts administration or wider business and finance functions.

Higher level study:

- A Higher Technical Qualification (HTQ) or other Level 4/5 study in accounting, finance, business or management. Like T Levels, HTQs are developed in consultation with employers and are designed to support progression into skilled occupations.

Degrees:

Some of the common degrees this T Level aids progression onto include

- Accounting
- Accounting and Finance
- Business, Finance or Management
- Economics or related professional pathways, subject to the entry requirements of the institution

Subject to acceptance of the T Level by the individual HE institution. It's essential that you check entry requirements with universities or colleges.

Who supports this Technical Qualification?

This Technical Qualification is being developed through engagement with employers, providers, higher education representatives and sector specialists to ensure that the content and assessment reflect current accounting practice and progression needs. Development activity has emphasised the importance of technical accuracy, digital and spreadsheet capability, ethical practice, communication, problem solving, critical thinking and the ability to use financial information to support decisions.

Further Information

Further information about this Technical Qualification can be accessed at:

https://qualifications.pearson.com/en/qualifications/t-levels.html

The T Level Technical Qualification in Accounting will be approved and managed by Skills England. Pearson is currently authorised by Skills England to design and deliver the Technical Qualification from 2027.

For further information on the other components please see the DfE website at: www.gov.uk/government/publications/introduction-of-t-levels/introduction-of-t-level