



# Audit Mandarin ACA Programme graduate programme



<b>Length of programme</b>	Three years
<b>Qualifications you'll work for</b>	ACA
<b>Location</b>	London
<b>Entry requirements</b>	<p>As a general rule, you'll be expected to meet the following requirements:</p> <ul style="list-style-type: none"><li>— Minimum Grade B GCSE<sup>(*)</sup> Maths</li><li>— Minimum Grade B GCSE<sup>(*)</sup> English Language</li><li>— Minimum of 300 UCAS tariff points<sup>(*)</sup></li><li>— Minimum 2:1 degree or above in any discipline</li><li>— Fluent in both English and Mandarin</li><li>— Able and willing to be based in either the UK or China once qualified, depending on the needs of the business. (You will initially be based in the UK for the duration of the 3 year Graduate Programme).</li></ul> <p>Note: (*) Or equivalent.</p>

Please note that we only consider a candidate's top 3 A-level grades and do not accept General Studies.

At KPMG, we look at more than just your academic results. We will review your application, together with your performance in our assessments, to ensure that you have the best opportunity to demonstrate your potential. We will be considering your strengths and achievements alongside a number of other metrics, including technical background and/or experience, to ensure that you have the skills to succeed at KPMG.

The largest of our UK practices, Audit develops a deep understanding of organisations, their drivers and risks and helps to assure stakeholders that the published annual accounts are a 'true and fair' reflection of their financial performance. With the ever-changing technological landscape, audit is evolving. Through the use of our advanced technology and data analytics, at the heart of which is KPMG Clara, we are able to significantly enhance the quality of our work, getting under the skin of companies we audit to provide them with not just an audit opinion, but added value through deeper and more robust insights.

As a graduate, you'll gain a breadth of expertise and experience in audit. A strong start to a successful career in business, Audit can equip you with valuable technical skills, broad commercial understanding and in-depth knowledge of one or more industry sectors and business as a whole. You'll be equipped with valuable technical skills, broad commercial understanding and in-depth knowledge of different industry sectors. Within audit, we undertake a large and growing number of audits and perform work on wider assurance engagements for a number of these. Graduates joining the Audit Programme will have the chance to work in a specific business area whilst studying towards a valuable professional qualification.

If you're a Mandarin speaker, we can offer you an additional opportunity. As part of the Audit Graduate Programme, you'll have the chance to gain experience in the UK and work with KPMG in China after you qualify too. With increasing importance to the global economy, companies and our business, KPMG has an established and successful member firm in China with 13 offices and more than 9,000 employees. It's a chance to play an important role in KPMG China's strategy and to further strengthen teams, relationships and local market position.

## In depth

At KPMG the fundamental role of an auditor is defined as reporting on whether the annual accounts show 'a true and fair view' of the company's financial activity and position to its shareholders.

In today's world, auditors play a key role in providing the confidence that business and society demand. This supports investment decisions in the capital markets, confidence over the governance of public sector expenditure and the development of the country's small and medium-sized enterprises. Audit is essential to the effective allocation of capital around the globe – powering growth, job creation, prosperity and innovation.

As every organisation is different we rely on the diversity of our workforce and their individuality to make sure we fully understand the companies we audit from every angle.

This, coupled with the speed at which people expect information to be available, is what makes audit a challenging and varied career.

## What to expect?

Much of your time will be spent at off-site on audit engagements, talking to different levels of management across all functions of the organisation being audited to assess business and accounting processes. As well as spending time studying for your professional qualification, you will be:

- Testing processes and controls, either manually or with the use of our data processing tools.
- Planning and designing bespoke audit procedures and analytical tests for allocated areas, seeking opportunities for continuous improvement.
- Using data analytics to test areas of judgement such as debtor recoverability, potential impairments and manual journals.
- Confirming that the organisation's record of its cash balances agrees with the bank's record.
- Checking that the organisation owns the fixed assets it says it does and that its employees really exist.
- Attending a stock-take to observe their methods.
- Discussing outliers and anomalies.

All these activities culminate in the delivery of a final audit report. By helping to audit the financial statements, and assisting the team to prepare a report summarising the key issues that came to light during the audit, you'll ultimately recommend improvements as part of the audit business processes.

Dependent upon the office you join, you may be allocated to a specific industry sector or across a variety of industries - the companies we audit vary in size, complexity and maturity.

The work will often be demanding and at times, it will stretch your energies and capabilities. You can be sure that it will be satisfying and rewarding, with plenty of opportunities to socialise with colleagues outside of work.

## Mandarin Programme

As well as being part of our wider programme, graduates joining Audit Mandarin will have the opportunity to:

- Take on strategic projects for KPMG in China.
- Develop a network of relationships amongst Chinese business communities.
- Gain a deeper insight into Chinese business practices.
- Get involved in business development initiatives relating to the Chinese market.
- Join one of KPMG in China's key offices at the end of your third year (once qualified) for a 6-12 month secondment.
- Benefit from training such as business Mandarin lessons and a short orientation programme to help prepare you to work in China, including an introduction to Chinese culture and working practices.

## Training and development

The training, development and regulation of our Audit professionals is critical to the future success of our business which is why our people are trained to become experts in their field and supported to study for a professional qualification.

## Empowered Programme

The Empowered Programme is KPMG's blended ACA product, where the onus is on you to take ownership of your studies and help shape your learning.

The programme uses innovative technology and is delivered via a blend of Online Classroom Live and recorded courses plus in-centre classroom courses. It also has wrap-around support which consists of dedicated professional coaches, online portal content and live and recorded additional study sessions which means there is a form of support for your every need.

This blended approach helps enable you to study and learn the content at a pace suited to your learning style, but ensures all are at the right technical level prior to stepping into revision elements so you can focus on your exam technique before the exam.

The structure of the programme spreads the ACA examinations over the lifetime of the three year training contract so that you are able to build up your technical knowledge, and can gradually apply what you are learning in training to your workplace experience.

You will be supported by KPMG's dedicated Professional Qualification Training and Accreditation team whose focus is to ensure that each KPMG trainee fulfils their potential.

You should not underestimate how much of your first three years will be spent studying and therefore it is imperative you really think about your learning style, and be sure that you take your development as seriously as the firm you're joining. When you have decided which route to qualification is best suited to you, please make sure you apply to that route on the website.

By joining KPMG you'll be among a long list of graduates who've already excelled in their professional exams. We believe the fact that KPMG trainees consistently outperform Institute pass marks is a real testament to our people and the quality of our training.

**Please see below for case studies.**



**Name:** Jie  
**Business Area:** Audit – Mandarin  
**Based:** London

### **Why KPMG?**

The Mandarin Programme KPMG provides an opportunity for Mandarin speakers to differentiate themselves by taking advantage of the language skill and add value to the business. Secondment opportunities to China are available once you qualify. In addition, KPMG has a 'China Desk' which covers various businesses related to China. Graduates of Mandarin Programme may find themselves contributing to winning new business or supporting on existing audit engagements that are related to China.

### **Qualifications and support?**

Personally, I'm studying towards the Associate Chartered Accountant (ACA) Qualification with the ICAEW. The Professional Qualification Training and Accreditation (PQA) advisors at KPMG provide support throughout the process. They will provide both general study guidance and confidence/stress trained support to help ensure you make progress towards the qualification.

### **Day-to-day?**

The day-to-day work of Mandarin programme graduates is basically the same as the standard Audit graduate programme. The exception is that you will have more chance to make use of your language skills and work on audits that relate to China.

Every audit has different services or products and operation process. So the audit procedures we do can be quite varied depending upon the different engagements. But for the majority of the year we're off site working at the company we are auditing, conducting walkthroughs and testing, discussing processes and queries, documenting our findings and liaising closely with various KPMG specialist teams.

KPMG's emphasis is on a quality-led approach to audit, as a result, providing independent challenge and delivering quality audits is all part of the role. Our daily work involves, talking through identified audit related issues and building strong relationships in order to deliver the highest quality in everything we do. As a result, KPMG provides responsibility to graduates who can add value and provide innovative solutions to the companies we work with.

### **My advice?**

As one of the 'Big 4' and a global network of professional service firms, KPMG works with wide-ranging industries and variety of companies. You will find yourself exposed to various engagements and types of work with colleagues from different member firms. The environment requires you to adapt quickly and provides plenty of opportunity to develop your skillset. After you are qualified, there are overseas and secondment opportunities for you to explore.

### **Further career opportunities at KPMG?**

Read all of the information provided on this website and conduct thorough research of the part of the business that you want to join. For example, it's hard to succeed if you don't know what auditors do exactly and what kind of skills and abilities that you need in your future daily work if you applied for audit.

In addition, make sure you understand the values of KPMG and check whether these resonate with you. It's important to join a company that suits you.

## FAQs

### What will my career in audit be like?

As you progress through your Graduate Programme, you'll gradually take on more responsibility either for leading teams and audit areas requiring technical expertise or subject to judgement. Within audit, you'll have the support and scope to develop specific industry skills, or you may even choose to work at a more senior level on projects within different parts of audit.

Then, once you've passed your professional chartered exams, you'll find a vast range of opportunities open to you as KPMG has already invested in numerous learning programmes for qualified individuals.

### Isn't audit just ticking invoices?

Not at all. Within audit, you'll be doing much more than looking at a company's financial records. You'll be discovering as much as you can about the whole organisation; the way it works, its products, services, technology, competitors and industry. Armed with this knowledge, you'll then be able to identify areas for potential improvement, provide advice and assist in managing risk. You may also be involved in internal audit and wider assurance work, giving you the opportunity to improve all aspects of their organisations. Additionally, within KPMG you'll be driving the improvement of our wide ranging audit platform Clara and the development of new tools.

### Why is integrity so important to KPMG?

Some accounting scandals have emerged in recent years, highlighting the importance of integrity in financial reporting and accounting procedures. If irregularities exist, they can even threaten an organisation's survival. At KPMG, the integrity of our processes and people has always been central to the way we work. Our procedures help us to ensure that we fulfil our legal and professional obligations in providing fair audit advice and an accurate and unbiased view of an organisation's performance.

## Contact us

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### What's the difference between audit in the public and private sectors?

In the public sector, we're appointed as external auditors to many health and local government bodies as well as universities and housing associations. For these bodies, the audit regime goes beyond the focus on auditing annual accounts to a broader assessment of value for money. We also have a significant internal audit and wider assurance base, so we spend time identifying solutions to improve wide ranging aspects of their organisations, not just their finance function.

### Is there much travel involved in the role?

Some travel will be required for work and because audit is seasonal, you can expect a greater workload at the busiest times of the year.

For the Intensive Programme, you will be expected to reside in the training location of the programme you have joined for the first 12 months, regardless of your home office location. For Empowered, you will be allocated a training centre near your home office which you will be expected to travel to. However, a lot of the programme will be completed via Online Classroom Live.

For the ICAS programme, you will be asked on occasion to travel for your classroom based tuition and/or revision to other areas within the UK.

### How important are my skills in technology-based systems like Excel?

In this evolving environment, the use of technology and 'big data' is ever more present. It is not a thing of the future but audit of today. While KPMG does not expect all of its graduates to be experts in technology, a working knowledge of systems like Excel is useful, as you will be using these on a daily basis.