



Audit Empowered & Intensive graduate programmes



Length of programme	3 years
Qualifications you'll work for	ACA or CA (Scotland only)
Location	Nationwide. Please search website for latest location availability.
Entry requirements	As a general rule, you'll be expected to meet the following requirements: <ul style="list-style-type: none">— Minimum Grade B GCSE^(*) Maths— Minimum Grade B GCSE^(*) English Language— Minimum of 120 UCAS points under the 2017 tariff point system at A Level or equivalent qualifications ^(*)— Minimum 2:1 degree or above in any discipline

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.

Audit is the largest of KPMG UK's practices, providing independent challenge and delivering quality audits to organisations of all shapes and sizes. Audit requires a deep understanding of the company, their controls, processes and systems as well as their aims and the risks they face. Audit helps to assure stakeholders that published accounts are 'true and fair'.

Working in audit equips you with valuable technical skills, broad commercial understanding and in-depth knowledge of one or more industry sectors and business as a whole.

As a graduate, depending on the regional 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. This provides a breadth of experience in an environment that embraces diversity and the positive impact it has on our business, companies and the community. From day one, you will build strong relationships, and gain an understanding of both the issues companies face today and the challenges on their horizons tomorrow.

One of our priorities is to inspire and develop your potential, we do this by making sure you have the chance to experience a rich variety of work, play a big part in our continuous improvement initiatives and taste life in our different audit functions. Graduates joining the Audit Programme will also have the chance to work in a specific business area whilst studying towards a valuable professional qualification. Additionally, all our employees have access to an extensive programme of internal training geared towards your career and personal development, meaning progression can be rapid. From the start you'll be an integral part of a team, and throughout your training you will be coached and supported to manage and develop your wider team, together with nurturing relationships and delivering quality audit work. As audit work is seasonal you can expect a greater workload at the busiest times of the year.

We offer two different training paths for our Audit Graduate Programmes – Empowered/ICAS or Intensive. All programmes take 3 years to complete; they just offer different routes to achieving success. **Our Empowered (ACA) and ICAS (CA) Programme** offers you the chance to work and study near your KPMG office and follow blended work experience and study (classroom and online learning) towards ACA or CA (Scotland) qualification - local to your home office location. 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. Exams will be spread out over the 3 year programme.

Like the companies we audit, we're having to adapt. This means new working patterns, physical adjustments in our offices and new ways of interacting with our colleagues as well as the organisations we work with - we are harnessing technology to help underpin this change.

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 work with 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.

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. We currently offer either the ACA or CA depending on the regional office location you join. For Scottish offices we offer the ICAS route (CA). For all other offices we offer two ACA routes that you will be able to select upon applying. These are the ACA Intensive Programme or our ACA Empowered Programme.

The impact of COVID-19 on professional qualifications:

The vast majority of KPMG's staff undertaking a professional qualification were able to continue with their studies and examinations following the COVID-19 pandemic, including those studying with the ICAEW and ICAS. We expect studies to be back to our usual mix of classroom and remote learning detailed below for our 2021 intake, and exams to be scheduled normally.

Intensive Programme

The Intensive Programme is KPMG's front-loaded, classroom-based ACA product which focuses on upskilling trainees more quickly. This means that for the first circa 10 months of your training contract you will solely focus on passing 14 out of 15 ACA exams and come into the business on two work experience placements. One is a structured, work experience placement in the busy season of your programme, and the second comes after you have completed your 14 exams.

The entire programme is supported by a wide range of mechanisms that will be applied by your tuition provider or KPMG when you require them, but due to the varied pace of the programme you will need to be really dedicated in your approach to learning.

This product allows you to focus purely on your

professional qualification in your first year. In the remaining two years of your training contract you can concentrate on building up a fantastic range of work experience (with only one exam left to complete) and will have the technical knowledge to apply within the workplace.

The three main training hubs for the Intensive Programme are London, Birmingham and Manchester. Regardless of the selected home office, you will be expected to re-locate to one area in order to dedicate the time to attend the programme for the first circa 10 months.

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. This blended approach enables 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 3 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.

Regardless of the ACA programme route you choose both have 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.

ICAS Programme

The ICAS Programme is KPMG's CA product offered to all Scottish offices. The programme consists of classroom-based tuition and revision, with wrap-around online and self-study learning. The training is block release which means you are out of the business for 4 to 8 week periods at a time enabling you to focus solely on your professional qualification and then go back into the business once complete. The structure of the programme requires you to take ownership of your studies but also provides a good balance, allowing you to shape your own learning and seek support as and when you need it.

ICAS is both the tuition provider and the professional body which means they both create and teach the material you require to gain the relevant knowledge expected for their syllabus.

The structure of the programme spreads the CA examinations over the lifetime of the 3 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.

KPMG is extremely confident and proud of both their ACA and CA products as they support all learning styles and ensure a supportive and inclusive learning environment. Therefore, regardless of route, 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.

All programmes take 3 years to complete. They just offer different routes to achieving success. You should not underestimate how much of your first 3 years will be spent studying and therefore it is imperative you really think

about your learning style and be sure that you are joining a firm that takes your development as seriously as you do. 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 joining a long list of graduates who've already excelled in their professional exams. The fact that KPMG trainees consistently outperform Institute pass marks is a real testament to our people and the quality of our training.

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 help improve all aspects of their organisations. Additionally, within KPMG you'll be driving the improvement of our wide ranging e-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.

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 helping improve wide ranging aspects of their organisations, not just their finance function.

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Is there much travel involved in the role?

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. 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 circa 10 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.

What was the impact of COVID-19 on professional qualification tuition?

The vast majority of KPMG's staff undertaking a professional qualification were able to continue with their studies and examinations following the COVID-19 pandemic, including those studying with the ICAEW and ICAS. We expect studies to be back to our usual mix of classroom and remote learning detailed above for our 2021 intake, and exams to be scheduled normally.

Were exams and progression through training programmes impacted by COVID-19, and will that continue?

The ICAEW and ICAS both moved quickly to introduce new remotely invigilated exam solutions following the start of the pandemic. This meant that whilst there was some initial disruption, we were quickly able to ensure our students could continue with their exam pathways where individuals were comfortable to do so. These newly developed solutions may well continue to be used into the future, and thus will provide extra flexibility for our business and trainees.