



Accounting Advisory and Assurance graduate programme



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

Accounting Advisory and Assurance (AAA) provides both a broad range of accounting advice relating to major business transactions or transformations and assurance services over financial and non-financial information, processes and controls outside the financial statements. Projects will vary between those focused on the application of technical accounting and those providing assurance services. Accounting focused projects may include accounting policy conversions and GAAP analysis, preparation of financial statements or carve out accounts, merger and acquisition activity, implementation support for new accounting standards, group restructurings and training. Assurance projects involve the provision of opinions over varied elements including Environmental, Social and Governance (ESG) metrics, non-financial metrics, sector specific regulations, contractual compliance and grants. As a member of the team you will have the opportunity to work with cross-functional teams including Transaction Services, Consulting, Corporate Finance, Audit and Tax.

Our AAA Graduate Programme is designed to help you gain and refine business, accounting and assurance skills, as well as provide opportunities to deliver insight, challenge and high quality on various aspects of financial and non-financial functions. You'll be equipped with valuable technical skills, broad commercial understanding and in-depth knowledge of different industry sectors.

You are also likely to be given the opportunity to travel around the UK as part of the role and many of our graduates have had the opportunity to travel internationally for certain projects in recent years.

Like the companies we work with, we're having to adapt to new ways of working, virtualising the AAA experience where required and adjusting to 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.

Service lines

Transformation involves helping our clients understand the accounting implications of their business decisions. Every major business decision will have an accounting impact and AAA provides support on a number of these changes such as Finance Transformations, Business Restructurings and Off-balance sheet financing arrangements. This service line provides an opportunity to experience a variety of different projects as businesses are constantly evolving. On some of the larger business change projects, AAA have worked closely with other departments such as KPMG's Management Consulting practice.

On-call Accounting has been an important service line for AAA in recent years due to new accounting standards being issued under IFRS and UK GAAP. On-call Accounting projects range from the implementation of new accounting standards to GAAP conversions and running training sessions for finance functions. Depending on the size of the client, such projects can be large scale and require strong project management skills. Generally, graduates will receive training from the team to introduce them to the new accounting standards before working on these types of projects.

Mergers & Acquisitions service line centres around assisting companies who are looking to carry out transactions, including acquisitions, disposals, mergers, IPO's and franchise bids. The team also provides pre-deal support by assisting with carve-out accounts for clients. Carve-out accounting occurs after a business transformation and our role includes helping to prepare financial statements for part of a group that would not have prepared them previously. Working closely with Deal Advisory teams, we advise on an array of accounting aspects of deals across many different sectors, including Renewable Energy, Oil & Gas, Infrastructure and Property.

The **Group Reorganisations** service line offers accounting and structuring support to businesses who are looking to restructure their operations. AAA work closely with Tax and Deal Advisory teams on these types of projects which are often tax or deal driven. As part of a legal entity rationalisation, we advise clients on the optimal group structure and the necessary restructuring required to implement it.

Treasury involves supporting audit engagements with treasury specialisms and supporting non-audit clients with treasury system implementation projects and specialist accounting issues around financial instruments.

The **ESG and non-financial KPI Assurance** service line involves providing formal standards-based assurance that businesses, investors and society at large require over the processes, controls and disclosures of ESG information such as Greenhouse gas emissions, water use, inclusion and diversity and human rights; and other non-financial information such as alternate performance metrics. As an emerging area, this provides diversity, both in metrics and processes being assured as well as the opportunity to work with entities at various stages in their ESG and non-financial KPI journey.

Regulatory and other assurance involves providing Assurance over compliance with sector specific regulations, grants or contracts to provide the users of the information with comfort over the reliability of information

which is being internally and externally reported. This line of business provides a breadth of sector and business specific experience and exposure.

Training and development

The training and development of our 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. 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. Our Professional Qualifications team worked quickly and extensively with training providers, exam bodies and KPMG leadership to ensure this could happen. 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.

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.

What will I be doing?

Most graduate trainees find themselves working on accounting and assurance projects within larger teams in their first year while they sit their ACA exams. As a graduate trainee you'll receive on the job training as well as an opportunity to put into practice what you've learnt through college studies.

What audit entities might I be working with?

You'll work with a variety of the businesses we audit in different sectors. They are likely to be large listed or large privately owned groups.

Will I get the opportunity to work in different business areas of the wider KPMG UK firm?

As a professional services firm, KPMG in the UK support their clients in a variety of different ways and as you develop skills on your graduate programme, you will often find yourself working on teams with colleagues from other areas of the firm. Opportunities for you to work on projects in other teams where you can utilise the skills you have developed or gained through your studies will also help you become a more rounded individual and also increase your internal and external networks.

Will I need to travel?

Your AAA projects can be based around the UK and even abroad. Therefore, it's very likely that you will be asked to travel during your Graduate Programme.

Where could a career in AAS lead me?

On the Graduate Programme, you'll receive broad accounting and commercial experience and a recognised accounting qualification. This will provide you with the valuable technical, business and personal skills needed to develop your career either within or outside of KPMG.

How will my work be planned?

A plan will be devised for your 3 year Graduate Programme that will give you the opportunity to work across the range of services that AAS offer. This plan will balance your work and studies as you train to become an ACA qualified accountant.

We'll also make sure that you meet the technical work experience requirements that are a part of the ACA qualification.

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

Across all qualifications, our training providers were able to almost immediately switch classroom tuition to an online offering. Additional resources were also been made available to support our students where appropriate.

Students have successfully adapted, however we are planning to return to our regular approach to learning, including a significant percentage of classroom time, for our 2021 intake.

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.

Contact us

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