

2025



RGU Graduate Apprenticeship

Employer FAQs



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The RGU Graduate Apprenticeship in BA (Hons) Accounting is a government-funded way to train your next ICAS Chartered Accountant (CA). The graduate apprenticeship is an accredited work-based learning programme combining an honours degree from Aberdeen's Robert Gordon University with the globally recognised ICAS Chartered Accountant qualification.

What are the eligibility requirements?

All applicants must be employed full-time in a role related to the course of study, must have the right to live and work in Scotland and be working in Scotland.

What are the entry requirements?

SQA Highers – BBBB

Applications from those with equivalent qualifications or work experience which equip them with an equivalent starting point for the course:

For those applicants who do not meet our Standard Course Entry Requirements, applications may be considered from those who possess one years' relevant work experience and where the applicant has demonstrated the development of key skills evidenced through a detailed CV. Applications from apprentices with non-standard qualifications (including Foundation Apprenticeships, Modern Apprenticeships, SVQs/NVQs and access programmes) or work experience will be considered on an individual basis.

How can ICAS help with recruitment?

All our ATOs are encouraged to use our [Become a CA recruitment page](#) to advertise your training positions. You may also wish to contact <https://www.apprenticeships.scot/> and local School Careers Advisors, to see how they can provide support.

Does our organisation need to be an Authorised Training Office (ATO) to train?

Yes, to train an RGU Graduate Apprentice, it is important that your organisation becomes an ATO. This is to ensure your trainee has the correct support in place regarding their training, work environment and Achievement Logs. It also means your organisation receives regular support and communication from ICAS.

To become an ATO, you will need to complete the ATO Application form. Please contact firms@icas.com to find out more details.

Do we need to be an Accountancy firm to participate in the RGU Graduate Apprentice Scheme?

No, the scheme is equally available to accountancy practices and companies working outside of public practice.

How many hours a week does an apprentice study?

20% of the working week will be dedicated to studies. This may be spread across more than one day, e.g., two mornings per week.

How many days are apprentices expected on campus per year?

Apprentices attend practical classes for one full day once or twice per module. There are four modules per year. They'll also attend campus for written assessments.

Can someone apply if they have a degree already?

Yes, assuming the degree is not relevant to accounting.

Is an apprentice considered a student or an employee?

First and foremost, they are an employee and should be paid a salary for their time working and studying.

What costs are involved?

Whilst all class fees are covered by funding, there are some costs to consider.

Fees include:

- Training Contract fee – paid at registration stage
- Knowledge Exemption fees – paid in Year 4
- Skills and Integration assessment fees – paid in Year 4 and Year 5

Please see our Fee Schedules for accurate pricing.

Other costs to consider?

Apprentices are expected to attend campus days occasionally. Travel, accommodation and sustenance costs need to be budgeted for.

How does an apprentice transition from RGU to ICAS?

In Year 4 of their studies, assuming they have passed all RGU modules, the apprentice will transfer to ICAS and begin the Skills level of the syllabus. The courses they have studied at RGU merit exemption to the Knowledge level of the syllabus.

What expectations are there of an Employer?

Employers are expected to provide the following:

- a suitable workplace learning environment
- a suitable workplace Mentor and access to subject matter experts
- develop a Learning Plan for each Apprentice
- work activities and opportunities relevant to course learning outcomes
- allow apprentices adequate study time and on-campus days

What expectations are there of a Mentor?

RGU would recommend that those nominated for the Mentor role:

- are actively willing to be a Mentor
- work in a position relevant to the Apprentice's course of study
- often work in the same location as the Apprentice

- have sufficient experience and length of service within the organisation to be able to provide technical and organisational expertise
- have authority to participate in the creation and execution of the Learning Plan and be able to arrange and secure access to appropriate resources and projects
- take action to support the apprentice in event of obstacles
- be able to influence the workload and project focus of the Apprentice
- can make a long-term commitment
- hold a degree

*Please email firms@icas.com to request a copy of the RGU Collaboration Agreement which lays out expectations in more detail.

How much should an apprentice be paid?

ICAS can't advise on what salary you offer an apprentice, RGU do suggest that they are paid the living wage as a minimum. You can find out more information about the living wage on the [Young Scot website](#).

What happens if an apprentice withdraws?

The Training Contract, Exemptions fees and ICAS Assessment fees are non-refundable, should an apprentice withdraw from the course. The Employer is welcome to apply for a place on the scheme in following years.

If you have a question that hasn't been answered, or to find out more, please email firms@icas.com



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