

## Accountant - Public Sector

Accountants in the public sector work for not for profit organisations such as the National Health Service (NHS), the Civil Service, local authorities and charities. They may also work for private accountancy firms that provide services to public sector organisations.

They are responsible for the use and administration of public money and aim to ensure that the organisation achieves value for money.

### The Work

You could be:

- working within a set budget and monitoring the spending of individual departments
- designing and operating financial and management information systems
- preparing annual budgets and year end accounts
- carrying out internal audits (examinations of departmental accounts)
- ensuring that legal records of financial transactions are kept properly
- providing financial advice to senior management
- preparing estimates on the costs of new projects
- working with management across the departments and making budget decisions
- costing competitive bids for new public sector contracts.

### Pay

The figures below are only a guide. Actual pay rates may vary, depending on:

- where you work
- the size of the company or organisation you work for
- the demand for the job.

Salaries for graduate trainee accountants tend to start at around £26,000 a year.

Qualified accountants can earn between £30,000 and £45,000 a year. Senior managers can earn between £45,000 and £80,000 a year. Financial directors can earn £100,000 a year or more.

### Conditions

- You would be office based, but you may have to visit colleagues and attend meetings elsewhere. This might mean travelling distances and spending time away from home.
- You would usually work normal office hours, but you may sometimes have to work evenings or weekends to meet deadlines.
- You may be able to work flexitime or part time hours.
- You would do much of your work at a computer, using financial software packages or spreadsheet applications.

## Getting In

- The qualifications for entry depend on the training route you choose.
- Most entrants have a degree (SCQF Level 9-10) and then join a graduate training programme. Any subject is acceptable, but accountancy, business studies, economics, finance, law and mathematics may give you exemption from parts of the professional examinations.
- You usually need 4-5 Highers for entry to a degree course, depending on where, or which subject, you want to study.
- Studying for the Foundation Apprenticeship Accountancy (SCQF Level 6) while in fifth and sixth year at school could be used in place of a Higher for entry onto a degree (check with the institution first). Entry requirements vary between colleges, but you usually require some subjects at National 5 including English and Maths.
- Alternatively, you may be able to enter accountancy training with an employer if you have 4-5 Highers plus National 5 English and Maths. Some accountancy companies, including Deloitte and KPMG, now run entry schemes or programmes for school leavers who achieve good grades in a group of Highers. See **More Information** for information on these programmes and links to the companies' websites.
- Another alternative is to start as a trainee accounting technician. There are no set entry requirements but most employers look for at least 3 or 4 subjects at National 5 including English and Maths. Some employers prefer candidates with 2 or more Highers. Modern Apprenticeships in accounting may be available in your area. Once qualified as an accounting technician you can go on to full accountancy training.
- The Civil Service run a Fast Stream scheme in Finance, which involves completing 5 placements (which can be anywhere in the UK) over 4 years. These cover a variety of work and you can work towards a professional qualification from one of the relevant bodies, for example, the Association of Chartered Certified Accountants.
- You must have, or expect to get at time of application, a 2:1 degree in any subject, including degree apprenticeships. You must also meet other Civil Service eligibility requirements. See their website for details.
- If you enter accounting technician training with an HND (SCQF Level 8) you will get exemptions from certain exams.
- For entry to an HND course you need 1-2 Highers plus some subjects at National 5.

Opportunities come up with a wide range of public sector organisations. These include the Civil Service, government agencies, local authorities and the NHS. You can also apply to bodies that monitor public spending, such as Audit Scotland and the UK National Audit Office.

There are also jobs in educational, housing, government funded and charitable organisations. You can find details of training schemes on the Chartered Institute of Public Finance and Accountancy (CIPFA) website. You will also see posts advertised in the press, on employers' websites and on the CIPFA website.

## What Does It Take

You need to have:

- excellent analytical and numeracy skills

- good IT skills
- a logical and questioning mind
- a good eye for detail
- excellent written and verbal communication skills
- integrity and discretion when handling confidential information
- good problem solving skills.

You need to be able to:

- use your own initiative
- understand and handle complex information
- work as part of a team
- create clear and concise financial reports
- work well under pressure and meet deadlines
- build good working relationships with other professionals.

## Training

- You would work as a trainee, usually for about 3 years, while studying for the examinations of one of the professional accountancy bodies listed below (possibly CIPFA or ACCA). The regulations of these bodies vary. Details of entry requirements, examinations, exemptions and areas of specialisation are on the websites.
- You can study for the examinations by day or block release or evening classes, by distance or open learning or by a combination of these. You will have to study in your own time.
- The length of training varies depending on your initial entry qualifications.
- If you want to work as a registered company auditor, you must by law hold an audit qualification from a Recognised Qualifying Body (RQB). These bodies include: the Institute of Chartered Accountants of Scotland (ICAS), the Association of Chartered Accountants (ACCA), the Association of International Accountants (AIA) and the Chartered Institute of Public Finance and Accountancy (CIPFA).

## Getting On

- You can move around several organisations, perhaps including private accountancy firms or accountancy posts in industry, to widen your experience and gain promotion.
- You could progress to become director of finance for a public body.
- You might choose to move into general management, perhaps eventually achieving a senior post at director or chief executive level.

## More Information

Some people enter accountancy as a second career. Individual accountancy professional bodies may have special training schemes for these applicants. You should check this with the association or institute concerned.

The big 4 accountancy firms, [Deloitte](#), [Ernst and Young](#), [KPMG](#) and [PricewaterhouseCoopers](#), offer a range of recruitment schemes for school leavers, students at university and graduates. See their websites for details about

eligibility and applications.

Local government vacancies in Scotland are advertised on the [MyjobScotland](http://MyjobScotland) website.

In addition there are also lots of smaller accountancy firms that may have opportunities. You can check recruitment websites and the job sections of many of the accountancy institutions listed below under the Contacts section.

## Contacts

### **Association of Accounting Technicians (AAT)**

Tel: 020 3735 2468  
Email: [customersupport@aat.org.uk](mailto:customersupport@aat.org.uk)  
Website: [www.aat.org.uk](http://www.aat.org.uk)  
X: @YourAAT  
Facebook: [www.facebook.com/youraat](http://www.facebook.com/youraat)

### **Association of Chartered Certified Accountants (ACCA)**

Tel: 0141 582 2000  
Website: [www.accaglobal.com](http://www.accaglobal.com)  
Website (2): [alljobs.accaglobal.com](http://alljobs.accaglobal.com)  
X: @ACCAnews  
Facebook: [www.facebook.com/ACCA.Official](http://www.facebook.com/ACCA.Official)

### **Association of International Accountants (AIA)**

Tel: 0191 493 0277  
Email: [aia@aiaworldwide.com](mailto:aia@aiaworldwide.com)  
Website: [www.aiaworldwide.com](http://www.aiaworldwide.com)  
Facebook: [www.facebook.com/AIAworldwide](http://www.facebook.com/AIAworldwide)

### **Chartered Institute of Management Accountants (CIMA)**

Tel: 020 8849 2251  
Email: [cima.contact@aicpa-cima.com](mailto:cima.contact@aicpa-cima.com)  
Website: [www.cimaglobal.com](http://www.cimaglobal.com)  
X: @CIMA\_News  
Facebook: [www.facebook.com/cimaglobal](http://www.facebook.com/cimaglobal)

### **Chartered Institute of Public Finance and Accountancy (CIPFA) Scotland**

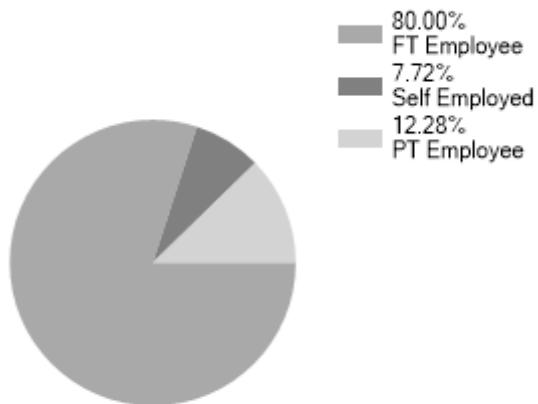
Website: [www.cipfa.org](http://www.cipfa.org)  
X: @CIPFA  
Facebook: [www.facebook.com/CIPFA.org](http://www.facebook.com/CIPFA.org)

### **Institute of Chartered Accountants of Scotland (ICAS)**

Website: [www.icas.com](http://www.icas.com)  
X: @ICASaccounting

## Statistics

Employment Status UK %

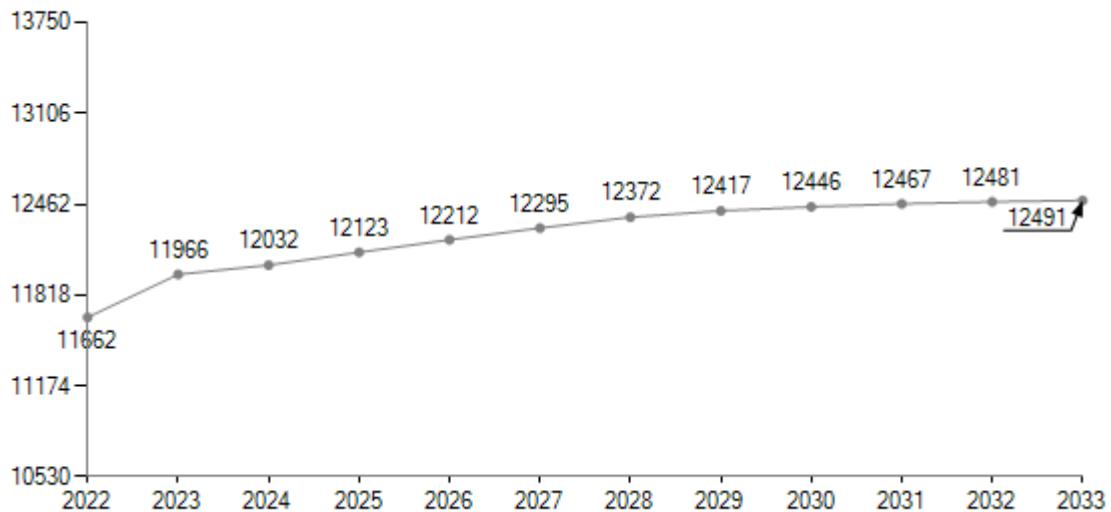


### Past Unemployment - Scotland

No Claimant statistics available for Scotland.

LMI data powered by [LMI for All](#)

Predicted Employment in Scotland



LMI data powered by [Lightcast](#)