



Prevent support programme

British values and the curriculum – Accountancy

The Prevent duty requires providers and practitioners to exemplify British values in their practice and to use opportunities to explore British values and to challenge extremism.

British values are defined as including:

“democracy, the rule of law, individual liberty and mutual respect and tolerance for those with different faiths and beliefs”ⁱ

This includes complying with the Equality Act 2010 and preventing discrimination against those with protected characteristics:

- age;
- disability;
- gender reassignment;
- marriage and civil partnership;
- pregnancy and maternity;
- race;
- religion or belief;
- sex;
- sexual orientation.¹

Behaviour in the workplace

Effective learning takes place in the workplace and classrooms where there is tolerance and mutual respect as set out in the Equality Act and where those with the protected characteristics receive fair treatment, so that all are treated equally.

All providers should have a code of conduct which requires all student or apprentices to behave with tolerance and mutual respect of others.

By maintaining these standards of behaviour in class teachers, lectures and trainees will be promoting British values

Commercial success

Mutual respect and tolerance are essential to success in the workplace. If your student or apprentices don't show tolerance and mutual respect they will not work effectively with their colleagues and if they have contact with customers or clients they will find an alternative supplier if they are not treated with mutual respect and tolerance. This is an essential part of the training and education which student or apprentices need to prepare them for the workplace. The Equality Act of 2010 also requires that no-one in the nine protected groups is discriminated against. There is case law which shows that the Equality Act rights are being enforced against businesses and the public sector.

The Law and Democracy

In vocational courses Health and Safety legislation will always be taught. This applies to all hair and beauty roles, tasks and workplaces including salons and spas. This is a perfect opportunity to discuss British law in terms of Health and Safety Legislation. This will also be an opportunity to discuss employment law and the

¹ Equality Act, 2010: <http://www.legislation.gov.uk/ukpga/2010/15/section/4>

rights that employees have. This can provide a further opportunity to discuss how these laws have come about through the democratic system and as a result of the use of the democratic system to achieve change. You might also discuss other forms of regulation and tax law. All of these can provide a further opportunity to discuss how these laws have come about as a result of the use of the democratic system to achieve change.

Examples for this might be:

- Trade union pressure to introduce health and safety laws and employment protection laws.
- Businesses which want changes to legislation to make it easier to trade
- Politicians pressure which often comes from constituents contacting them about issues
- Public pressure such as demonstrations and letter writing campaigns and petitions
- Newspaper, TV, radio and social media campaigns to introduce new laws.

Individual liberty

Student or apprentices will discuss their options after completing their courses. This provides an opportunity to refer to individual liberty to make choices about developing their careers or progressing in education.

Challenging extremism

The Prevent duty is not intended to stop student or apprentices debating controversial ideas

If student or apprentices make comments which could be regarded as extremist staff should encourage the student or apprentices:

- to think critically
- to consider whether the evidence they have is accurate and full
- to consider whether they have received an partial and/or unsustainable interpretation of evidence
- to consider alternative interpretations and views

Staff should use opportunities to challenge extremist narratives through discussion with student or apprentices. If staff do not feel confident in challenging extremist ideas with their student or apprentices they should ask for support.

If student or apprentices behave in a way which contravenes the equality and diversity aspects of the code of conduct which they have signed then this is a disciplinary issue e.g. refusing to work with a gay student or apprentice or a student or apprentice of a different ethnicity. It should be dealt with through normal provider disciplinary processes.

At Level 2 and 3, working with the tax authorities is also discussed but at Level 4 in far greater detail when the students study Personal and Business Tax and indirect tax e.g. VAT.

Throughout the students' studies we include compliance with the 1985 Companies Act and other Company Law Legislation in the preparation of Limited Company accounts.

Working with internal and external auditors and complying with Company Law and International accounting Standards is also covered in their studies.

Applying British values to your subject area: Example	
British values	Examples from: Accountant in Business (FAB/F1) September 2016 (for CBE exams from 23 September 2016) to August 2017
Rule of Law	Accounting and reporting systems, controls and compliance <ul style="list-style-type: none"> • Principles of law and regulation governing accounting and auditing • Financial systems, procedures and related IT applications 6. Internal controls, authorisation, security of data and compliance within business • Fraud and fraudulent behaviour and their prevention in

	<p>business, including money laundering.</p> <p>The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession</p> <p>Leading and managing individuals and teams</p> <p>Legal factors affecting business</p>
Democracy	<p>How have the laws come about e.g. pressure from the public?</p> <p>Public and political pressure for pressure which leads to accountancy legislation and tax decisions</p> <p>Legal and political factors affecting business</p> <p>Macro-economic factors and democracy</p>
Individual liberty	<p>Choices in terms of education, employment and careers.</p> <p>Limitations on individual liberty e.g. by complying with employment or training contracts and individual liberty within the law and social expectations</p>
Tolerance and mutual respect	<p>Student or apprentice code of conduct.</p> <p>Good working relationships and client service.</p> <p>Compliance with the Equality duty</p> <p>Leading and managing individuals and teams</p>

Applying British values to your subject area: Example	
British values	Examples from: AAT Level 2: Foundation Certificate in Accounting - Level 2
Rule of Law	Data Processing Act, The Equality Act, Health and Safety, a Code of Conduct in the work place, Company and Financial Services Law and Employment Law
Democracy	<p>How have the laws come about e.g. pressure from the public?</p> <p>Public and political pressure for pressure which leads to accountancy legislation and tax decisions</p> <p>Legal and political factors affecting business</p> <p>Macro-economic factors and democracy</p>
Individual liberty	<p>Choices in terms of education, employment and careers.</p> <p>Limitations on individual liberty e.g. by complying with Tax regulations, employment or training contracts and individual liberty within the law and social expectations</p>
Tolerance and mutual respect	<p>Student or apprentice code of conduct.</p> <p>Good working relationships and client service.</p> <p>Compliance with the Equality duty</p> <p>Leading and managing individuals and teams</p>

For further information use the Education and training Foundation's [Prevent for FE and training Website](http://www.preventforfeandtraining.org.uk) : <http://www.preventforfeandtraining.org.uk>

ⁱ <http://www.preventforfeandtraining.org.uk/p-useful-links>