

Please complete this section if you are applying for Credit for the two ICAEW Technical Integration (TI) Papers TI - Business Reporting & TI - Business Change

If you are a member of the Institute of Chartered Accountants in India (ICAI) and are applying for credit for the two ICAEW Technical Integration papers, Business Reporting and Business Change you should complete the self-assessment grid below. To be awarded credit, you must be able to demonstrate that you have covered all of the topics included in the grid. To meet expectations for subject coverage and depth of work experience you should normally be able to cite several different examples of work undertaken in the last two years.

You will not be required to return this document with your application, although if in employment you will need to present it to your employer in order for the work experience declaration to be completed on your ICAEW registration form. Please retain a copy of the completed grids below, as these may be requested by the ICAEW at any point prior to confirmation of membership.

A successful assessment will demonstrate a strong match with Institute learning outcomes.

Work Experience Requirements:

The work experience framework is built around key skills. The ICAEW Advanced Stage, embraces all of the following skills:

- Business awareness – being aware of the internal and external issues and pressure for change facing an organisation and assessing an organisation's performance.
- Technical and functional expertise – applying syllabus learning outcomes and where appropriate, further technical knowledge to real situations.
- Ethics and professionalism – recognising issues, using knowledge and experience to assess implications, making confident decisions and recommendations.
- Professional judgement – making recommendations and adding value with appropriate, targeted and relevant solutions.
- Personal effectiveness – developing, maintaining and exercising skills and personal attributes necessary for the role and responsibilities.

Technical Integration - Business Reporting Paper

Paper Aim: To ensure that individuals can apply analysis techniques, technical knowledge and professional skills to resolve real-life compliance issues faced by businesses.

Technical Integration - Business Change Paper

Paper Aim: To ensure that individuals can provide technical advice in respect of issues arising in business transformations, mergers, acquisitions, alliances and disposals.

Your post qualification experience should have covered practical training in all of the following areas. Please complete the grids on the following pages to assess your experience in more depth. You must be able to demonstrate your experience by completing relevant examples of each learning outcome in the right hand column. You may only claim credit for the two Technical Integration papers if you can demonstrate experience in ALL of the following Learning Outcomes.

Technical Integration (TI) Paper – Learning Outcomes	Evidenced By <i>Please complete examples of work experience undertaken against each learning outcome</i>
Business Reporting	
Identify and explain ethical issues and recommend appropriate actions to solve ethical dilemmas in a given business scenario	
Report objectively in a complex environment of business opportunities and threats within the legal, regulatory and compliance environment when: <ul style="list-style-type: none"> • preparing and presenting corporate reports - including preparing and presenting financial statements, other information included in reports and interim financial reporting • presenting corporate governance reports in accordance with the revised combined code • presenting corporate responsibility, environment, sustainability and social reports 	
Evaluate and apply appropriate financial reporting treatments to given scenarios	
Evaluate and apply appropriate corporate reporting treatments, including corporate governance reports and corporate responsibility reports	

Evaluate and apply auditing, assurance and related services standards in complex scenarios	
Analyse and evaluate business risks and their implications for corporate reporting and audit opinions	
Analyse and evaluate financial risks (Including financing, currency and interest rate risks) and their implications for corporate reporting and audit opinions	
Analyse, evaluate and calculate the tax consequences of given scenarios, including circumstances where overseas taxes affect national taxes	
Analyse, evaluate and assist entities in the adherence to regulations surrounding taxation	
Recognise opportunities to use alternative tax treatments arising from past events and transactions	

Analyse and evaluate controls, including IT and E-commerce controls	
Analyse and evaluate appropriate management actions where laws and regulations have been breached	
Recognise the implications for auditors of engagements in connection with investment circulars	
Evaluate and apply appropriate laws and regulations in situations of insolvency, administration, liquidation and bankruptcy	
Evaluate and advise on appropriate corporate governance mechanisms	
Recognise money laundering transactions and related offences and the reporting responsibilities for accountants and auditors (Including proceeds of Crime Act)	

<p>Analyse and evaluate controls over financial reporting (including in the context of COSA and S404(a) of the Sarbanes-Oxley Act)</p>	
<p>Analyse and evaluate strengths and weaknesses of corporate governance mechanisms and processes</p>	
<p>Explain and communicate current issues in corporate and financial reporting and assurance</p>	
<p>Undertake appropriate financial analysis to:</p> <ul style="list-style-type: none"> • develop an understanding of a business from financial and operational data and information, provided in draft or published format. • assess the quality of such information, by reference to its truth, fairness, credibility and plausibility as a basis for a meaningful analysis of a business's current position, future prospects and risks. • apply suitable financial analysis techniques to analyse financial and operational data to bring out and explain a business's position, prospects and risks. • review the output of such analysis to identify key sensitivities and risks. • communicate the results of such analysis, including any reservations regarding transparency and objectivity of data and information. 	

Please list additional information on a separate sheet if necessary.

Technical Integration Papers	Evidenced By <i>Please include examples of work experience undertaken.</i>
Business Change	
<p>Identify and explain ethical issues and recommend appropriate actions to solve ethical dilemmas in a given business scenario</p>	
<p>Develop proposals and advise on corporate governance, corporate reporting, financial reporting, tax, auditing and assurance issues in organisational planning, change and business strategy implementation</p>	
<p>Develop business plans and proposals and advise on technical issues relating to business and organisational plans, the risks involved and how those risks should be managed</p>	
<p>Develop plans to manage a business in distress to avoid insolvency</p>	

Develop proposals and advise on taxation issues relating to decisions to cease trading	
Develop outline proposals and advise on outline requirements for IT applications and technology to support business plans including E-commerce, E-business and virtual arrangements	
Advise on and develop proposals for organisational structuring and the financing of existing and new businesses and projects	
Advise on and apply appropriate valuation methods for assets and businesses for the purposes of acquisitions and disposals for business and tax purposes	
Advise on and develop appropriate performance management approaches for businesses and business units	

<p>Advise on and develop appropriate remuneration and reward packages for staff and executives</p>	
<p>Assess, advise on and propose appropriate business strategies to meet stated objectives</p>	
<p>Assess, advise on and propose appropriate costing and pricing approaches for businesses</p>	
<p>Develop proposals and advise on taxation issues relating to business start-ups</p>	
<p>Develop proposals and advise on taxation issues relating to personal and corporate business transformations</p>	

<p>Assess and advise on required corporate governance mechanisms</p>	
<p>Undertake appropriate financial and business analysis:</p> <ul style="list-style-type: none"> • develop an understanding of financial and operational data and information from management information systems, drawing inferences relating to its completeness, accuracy and credibility, as a basis for a meaningful analysis of the position, future prospects and risks for a business • apply suitable financial, strategic and operational analysis techniques to analyse financial and operational data to bring out and explain business position, prospects and risks, including the use of: <ul style="list-style-type: none"> (i) traditional financial measures of profit, returns, earnings per share, returns, cash flow, gearing, liquidity and operations (ii) EBITDA and residual income (iii) balanced scorecard approach (iv) use of financial and non-financial performance indicators for customers, employees and other stakeholders (v) business strategic analysis techniques for businesses their resources, processes and environment • communicate an explanation, including any reservations regarding transparency and objectivity of data and information, of the position, prospects and risks of a business based on analysis of financial and operational data and information. 	

You may only claim credit for the two Technical Integration papers if you can demonstrate experience in ALL of the TI Paper Learning Outcomes.

Please list additional information on a separate sheet if necessary.