



TRAINING STANDARDS

An organisation that wishes to become, or continue to be, an ICAEW authorised training employer must comply with ICAEW's training standards.

These standards focus on the main principles of ACA training and reflect best practice in all types and sizes of organisations.

The bullet items after each principle are mandatory for all ICAEW authorised training employers.

1

PRINCIPLE

THE ORGANISATION OPERATES WITH PROFESSIONALISM AND IS COMMITTED TO ACA TRAINING

- There should be no past or pending disciplinary findings/action which may impact on an organisation's suitability to be authorised as an ICAEW authorised training employer (ATE).
- The organisation is financially sound and has committed the management time and financial resource to train students.

2

PRINCIPLE

THE ORGANISATION PROVIDES STUDENTS WITH A SUITABLE TRAINING ENVIRONMENT

- The working environment is conducive to the development of students' professional attitudes.
- The nature of the business is appropriate for trainee chartered accountants and the nature/range of work provided is sufficiently wide to allow for variety and development during training.

3

PRINCIPLE

THE ORGANISATION OFFERS STUDENTS APPROPRIATE SUPERVISION AND SUPPORT

- If the qualified person responsible for training (QPRT) is not an ICAEW member, the organisation must nominate an advisor who is an ICAEW member to provide support to the QPRT.
- The QPRT should have a CCAB qualification (ICAEW, ACCA, CIMA, CIPFA, ICAS, CAI) or an equivalent professional accountancy qualification awarded by a nationally recognised body.
- Personnel involved with student supervision should be CPD compliant with their respective professional bodies.

4

PRINCIPLE

THE ORGANISATION OFFERS STUDENTS THE OPPORTUNITY FOR PERSONAL AND PROFESSIONAL DEVELOPMENT

- Students can gain the required amount of technical work experience.
- Students should receive planned practical instruction to enable them to undertake and develop their roles, through on the job training and/or professional development courses.
- The organisation has either an ICAEW accredited internal professional development programme or uses ICAEW's initial professional development toolkit.

5

PRINCIPLE

THE ORGANISATION OFFERS STUDENTS APPROPRIATE TRAINING IN PROFESSIONAL ETHICS

- Structured, up-to-date training in professional ethics is provided using ICAEW's ethics package, with guidance and instruction on practical ethical issues given by counsellors or the QPRT.