ACA HANDBOOK

AUTHORISED TRAINING EMPLOYERS

NEXT GENERATION ACA

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CONTENTS

Use our interactive PDF to navigate easily through chapters and link directly to the online resources

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We are updating our qualifications. This handbook relates to the Next Generation ACA process for your trainees who started the ACA from 1 July 2025, or have been switched to the Next Generation ACA. For your trainees who started the ACA up to 30 June 2025 and are studying the existing ACA, please see the existing ACA handbook.

YOUR ROLE AND RESPONSIBILITIES
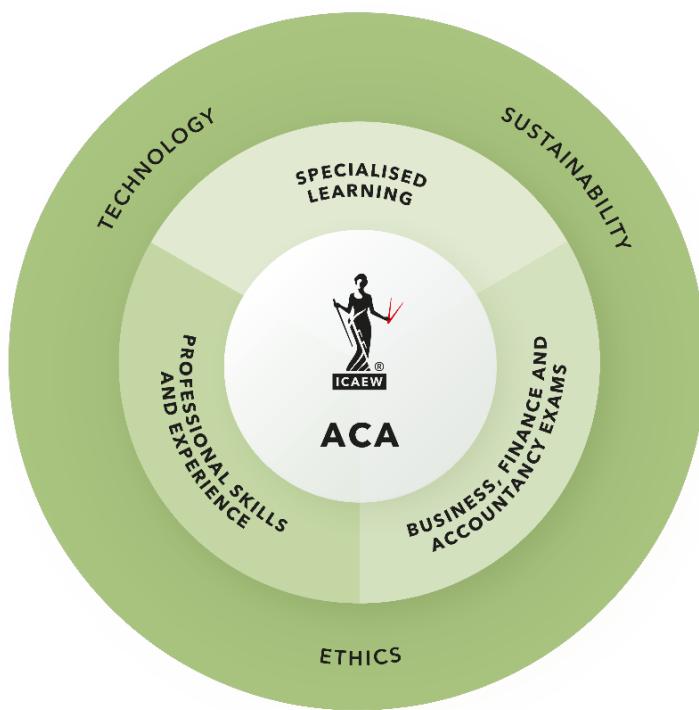
Online training file

Students are required to keep a record of their progress on each work based element of the ACA within an online training file. The training file should be maintained by the student and must be updated at least every six months. As the Authorised Training Employer, you should use the training file to review your student(s) progress and prepare feedback for six-monthly reviews.

You can also access the training file to approve work experience, provide feedback on audit, sign off once completed or cancel a training agreement if a student leaves.

Further detail on your specific role as an Authorised Training Employer is provided throughout this handbook. Each element is split into "student requirement" and "employer requirement" to distinguish responsibility.

You can access your students' training files here.

To qualify as an ICAEW Chartered Accountant, students must:

- spend a minimum of three years in a formal training agreement with an ICAEW Authorised Training Employer;
- obtain at least 450 days of relevant professional work experience within this period;
- develop 25 professional skills to an experienced level, with a minimum of five being developed further to an accomplished level*;
- complete a minimum of 30 units of Specialised Learning**;
- discuss ICAEW ethics in practice and real ethics scenarios with you every six months;
- pass (or be awarded credit for prior learning) 14 business, finance and accountancy exams;
- maintain evidence of their training within their online training file, which must be updated at least every six months; and
- comply with ICAEW student regulations.

As an Authorised Training Employer, your role is to support this training. You must:

At the start of training:
- ensure that all students have a signed ICAEW training agreement in place containing all relevant clauses; and
- provide an adequate and fair study policy for students to complete their examinations without placing them under undue pressure.

During training:
- you are responsible for paying the student's annual registration fees and exam entry fees. Invoices will be sent to the qualified person responsible for training (QPRT) towards the end of the calendar year.

At least every six months throughout training:
- develop your students incrementally over the course of their training agreement in work experience, professional skills and ethics;
- support student development and completion of Specialised Learning;
- ensure accurate completion of student online training files; and
- conduct six-monthly reviews of student progress where you provide feedback and assess their proficiency level on professional skills, discuss ethics scenarios, approve professional work experience days, discuss completion of Specialised Learning courses and exam progress, and ensure each section of the training file is accurately completed by the student and appropriately signed off.

At the end of training:
- ensure that your student submits their file to the QPRT online for sign off. The QPRT will be asked to declare that they have met all requirements and that they are fit and proper for admission to membership.

*Unless your organisation's internal professional skills programme is formally accredited by us.
**Unless your organisation has been recognised for Specialised Learning.

The online training file

When you log into the training file, you can search by the student name or number, or view all students from the student list.

Student list

You can filter the student list based on outstanding actions, their office and student type.

Training file summary page

Click into a student's record to see an overview of their progress.

Summary | Professional Work Experience | Professional Skills | Ethics and professional scepticism | Examinations | Audit qualification

Summary

- Authorised Training Employer: ICAEW Test Account
- Agreement period including CPWE: 36 months 0 days
  Agreement period excluding CPWE: 36 months 0 days
- Agreement duration: 01 September 2021 to 31 August 2024
- Minimum Required total PWE: 450 days
- Agreement expected end date: 31 August 2024

Sign-off checklist

Once you have completed all elements below, you will be able submit your training file to your employer for final sign-off and submission to ICAEW. Each completed element is represented by a green tick.

- Total number of PWE days meets the requirement for your training agreement
- You have recorded PWE days to the expected end date of your training agreement
- Minimum level of ethics reviews. Best practice requires an ethics review every six months.
- Minimum level of professional skills reviews. Best practice requires skills review every six months.
- Minimum 'Experienced' level required in all 25 skills, and 'Accomplished' in at least five of the 25 skills
- You need to complete a minimum of 30 units of Specialised Learning.

Examinations

How you are progressing through the ACA examinations.

Ethics and professional scepticism

How you will demonstrate ethical competence by practicing ethical and professional scepticism in the workplace.

Professional Work Experience

How you will evidence real and professional work experience of a financial, business or commercial nature, developing in complexity, over the course of your Training Agreement.

50 / 450 days achieved

Professional Skills

How you will demonstrate development in the other professional skills required to become an ICAEW chartered accountant, such as accountability and curiosity, by providing specific examples from the workplace.

Audit qualification

Only applicable to students carrying out work that qualifies as UK audit experience.
How you will evidence development in audit skills and accumulated experience, over the period of your training.

0 days achieved

Specialised Learning

Specialised Learning brings your learning to life and allows you to tailor your training to your role and sector. Over the course of your training agreement, you will need to complete a minimum of 30 units of Specialised Learning.

No units

PROFESSIONAL WORK EXPERIENCE

Work experience can be undertaken in any of these ICAEW professional work experience categories as long as it progresses in breadth and/or complexity throughout training:

- Financial accounting
- Management accounting
- Audit and assurance
- Taxation
- Financial management
- Information technology
- Insolvency

A more detailed overview of the most common areas of activity within these categories can be found here.

Student requirement

- Keep a timesheet or other method of recording relevant work experience.
- Log the number of relevant days worked within the online training file every six months.
- Confirm accuracy of days with employer and enter their name within the reviewer field.
- Keep logging days to the end of the training agreement, even after the minimum 450 days requirement is met.

Students can view additional support and guidance on professional work experience here.

Employer requirement

- Ensure accurate timesheet or other records are maintained throughout training.
- Review student training file entries at least every six months and approve professional work experience days.

Evidencing professional work experience within the training file

Students will log their professional work experience in the training file.

Summary	Professional Work Experience	Professional Skills	Ethics and professional scepticism	Examinations	Audit qualification

📚 *Professional Work Experience*

Total	At primary Authorised training employer	On secondment at another Authorised training employer
0/450	0.00% 0 days	0.00% 0 days

On secondment at unauthorised employer
0.00%   0 days

		Professional Work Experience gained (in days)				
Start date	End date	At primary authorised training employer	On secondment at another authorised training employer	On secondment at unauthorised employer	Total	Reviewer

Add professional work experience

Summary	Professional Work Experience	Professional Skills	Ethics and professional scepticism	Examinations	Audit qualification

Add professional work experience

Dates

From

25 July 2025

To

[   ] 📅

Days worked

Primary Authorised training employer

[0]

On secondment at another Authorised training employer

[0]

On secondment at unauthorised employer

[0]

Name of your reviewer

[   ]

Who can confirm the information you've entered?

[Please select a person ▾]

☐ I confirm that the regular mandatory review of my progress has taken place and that all entries made in this Training file and for this period under review are accurately and honestly presented.

Save professional work experience   Cancel

PROFESSIONAL SKILLS

Students must complete the ICAEW professional skills over the course of their training agreement, unless your organisation's internal professional development programme is formally accredited by us.

The ACA features 25 professional skills split across five key competency areas. A three-stage proficiency model will guide students to develop their unique skills portfolio, supported by you as their employer as part of their regular six-monthly review meetings.
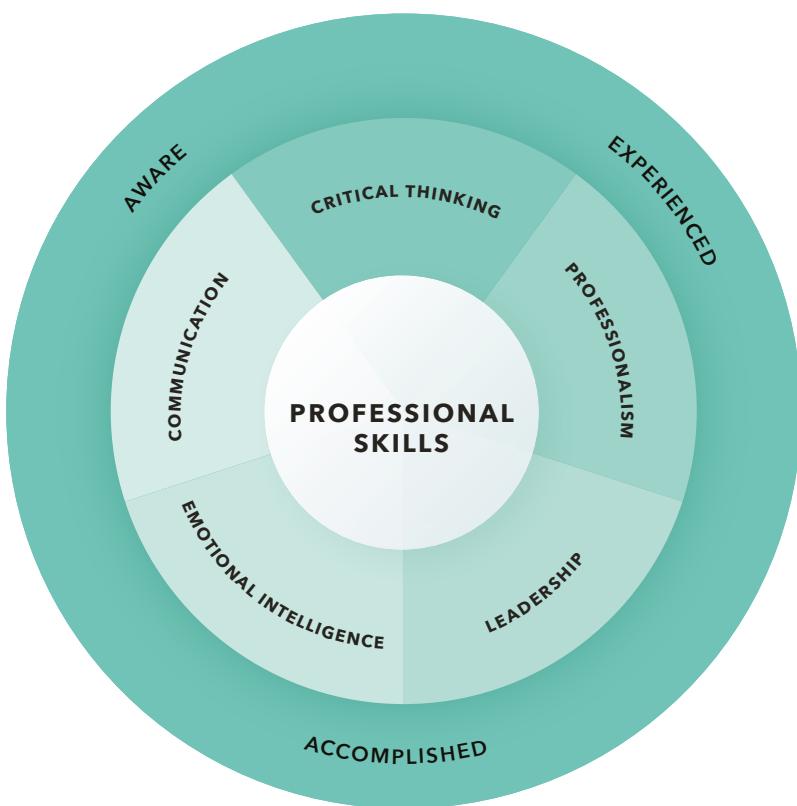
The competency framework is designed to provide flexibility on the pace of progression and coverage of the professional skills. Not all 25 skills are expected to be considered, assessed and discussed at every six-monthly review meeting. Progression will be unique for each student.

Note: It is not a requirement for a student to be assessed at an "aware" level before moving to "experienced".

There are minimum requirements for membership, but, as an employer, you are encouraged to explore and celebrate your student's strengths, focus on looking forward and offer support for further development. Flexibility on progression and coverage of skills provides students with a unique learning journey. However, all students are expected to build a strong foundation, being "experienced" across all professional skills and "accomplished" in a minimum of five skills, highlighting the importance of a learning mindset and professional behaviour that aligns with ICAEW's Code of Ethics.

Student requirement

Self-assess their proficiency level for professional skills demonstrated or focused on over the last six-month period.

Provide notes and supporting documentation either in their training file or offline as agreed with you as their employer.

Record a professional skills review in the training file every six months. This review includes three sections: reflect, discuss and look forward. This should form part of the six-monthly review and introduces the student to lifelong learning. Once a six-monthly professional skills review has been completed and saved, a set of personalised skills visuals will be available for students to view in their dashboard.

Students can access guidance on what the skills are and what the proficiency levels might look like for each professional skill here.

Employer requirement

- Review a student's self-assessed skills proficiency levels and either agree or change them as appropriate.
- Provide feedback to the student, either in their training file or offline.
- Monitor progress through the professional skills at least every six months.
- Complete and save a professional skills review in the training file every six months.This review includes three sections: reflect, discuss and look forward. Once saved, students have access to their personalised skills visuals in their dashboard. As their employer you are able to generate these visuals via a spreadsheet.
- As part of the "look forward" development conversation it may be helpful to set out the skills using the milestone setting for guidance and link to Specialised Learning where appropriate.
- You can access guidance on what the skills are and how to assess a student's proficiency level here.

Professional skills progress is logged in the online training file.

| Summary | Professional Work Experience | Professional Skills | Ethics and professional scepticism | Examinations | Audit qualification |

Professional Skills

Professional Skills are an integral part of your training.

In this section you can record specific and real examples from your workplace to demonstrate your level of proficiency in each skill.

There are five skills within each of the five competencies and three levels of proficiency for each skill: Aware, Experienced and Accomplished.

None	25
Aware	0
Experienced	0
Accomplished	0

Your six monthly reviews

Review Date	Reflect	Discuss	Look forward	Submitted by Student	Reviewed by
No reviews found.					

Add new review

| Communication | Critical thinking | Emotional intelligence | Leadership | Professionalism |

The ability to analyse situations, challenge assumptions and generate innovative solutions to business problems in a digitally driven world.

View all

Skills	On track?	Student notes	Employer notes	Proficiency Level
Adaptability				
Analysis and evaluation				
Curiosity				
Decisions and recommendations				
Digital literacy				

View all

Archive

This shows your historic training achievements.

| Adding value | Communication | Decision making | Ethics and professionalism | Problem solving | Team work | Technical competence |

Every six months you will need to complete a professional skills review with your student.

Comments must be added and saved. This will record that the review has been completed, saving the proficiency levels to generation personalised skills visuals for the student.

The proficiency level for each professional skill can be edited at any time.

Skills	Student notes	Employer notes	Proficiency Level
Adaptability			

Add entry

Proficiency level

0 - None	⌄

Student notes

Adaptability

Employer notes

Add feedback received from the employer

Save entry   Cancel

Analysis and evaluation			
Curiosity			
Decisions and recommendations			
Digital literacy			

View all

Personalised student visuals available in their student dashboard.

Professional Skills

Current: March 2025 | ⊞ View as tables

Communication

a: Active listening
b: Clarity and impact
c: Confidence
d: Digital security and communication
e: Feedback

Critical Thinking

a: Adaptability
b: Analysis and evaluation
c: Curiosity
d: Decision and recommendations
e: Digital literacy

Emotional Intelligence

a: Appreciating others viewpoints
b: Empathy
c: Resilience
d: Self awareness
e: Values

Leadership

a: Collaboration
b: Develop others
c: Develop self
d: Digital capability and innovation
e: Project management

Professionalism

a: Accountability
b: Professional judgement
c: Professional scepticism
d: Reliability
e: Self review

SPECIALISED LEARNING

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Specialised Learning is a core element of the ACA. It provides students with the opportunity to learn new skills relevant to the needs of their role and organisation. Learning can be tailored to suit a variety of industries, roles and career aspirations. Students will need to complete a minimum of 30 units of Specialised Learning during their training agreement, unless your organisation has been recognised. One unit equals to roughly one hour of learning, with courses typically ranging from one to four units.

Specialised Learning is hosted on an interactive e-learning platform. Its engaging content will help students develop both technical and professional skills, with topics relevant across key sectors and specialisms. Many of the units link directly with the professional skills requirements to help students develop these key skills.

Specialised Learning means that regular updates can be provided in a timely manner to ensure that students stay at the cutting edge of the profession. Content is regularly introduced to the platform.

Courses are split into four key categories covering specialised technical content, professional skills, sector specific content and emerging issues and updates.

Your students' Specialised Learning progress will display in the Summary tab of the training file. More detailed reports can be accessed on the Specialised Learning platform.

Examinations

How you are progressing through the ACA examinations.

>

Ethics and professional scepticism

How you will demonstrate ethical competence by practicing ethical and professional scepticism in the workplace.

>

Professional Work Experience

How you will evidence real and professional work experience of a financial, business or commercial nature, developing in complexity, over the course of your Training Agreement.

0 / 450 days achieved

>

Professional Skills

How you will demonstrate development in the other professional skills required to become an ICAEW chartered accountant, such as accountability and curiosity, by providing specific examples from the workplace.

>

Audit qualification

Only applicable to students carrying out work that qualifies as UK audit experience.
How you will evidence development in audit skills and accumulated experience, over the period of your training.

0 days achieved

>

Specialised Learning

Specialised Learning brings your learning to life and allows you to tailor your training to your role and sector. Over the course of your training agreement, you will need to complete a minimum of 30 units of Specialised Learning.

No units

>

ETHICS AND PROFESSIONAL SCEPTICISM

Ethics and professional scepticism is an integral part of ACA training. Marks are allocated to ethics within each exam syllabus, but students will also apply the ICAEW Code of Ethics across all elements of the ACA.

Student requirement

- Study and prepare three ICAEW ethics in practice scenarios every six months, working sequentially through the scenario pack.
- Discuss one ICAEW ethics in practice scenario plus a real life ethical situation with you every six months as part of your six-monthly review.
- Record an ethics review in the training file every six months.

Employer requirement

- Discuss one ICAEW ethics in practice scenario plus a real life ethical situation with your student(s) every six months. View the guidance on the ethics in practice scenarios here.
- Ensure that students record clear evidence of the ethics discussions in their online training file.

Evidencing ethics within the online training file

Students must record an ethics review in their training file every six months. This can take place as part of the six-monthly review.

Please note: Next Generation ACA students are not required to complete the ICAEW Ethics learning programme. References to the programme and assessment will be removed from the online training file as part of ongoing developments.

Summary	Professional Work Experience	Professional Skills	Ethics and professional scepticism	Examinations	Audit qualification

Ethics and Professional Scepticism Process

In the First 12 months:
1. Study the 6 Ethics in Practice scenarios
2. Record 2 Ethics reviews where you confirm that discussions were held with your QPRT, on both a scenario and a real workplace situation

Within your remaining Training Agreement:
3. Study the remaining 12 Ethics in Practice scenarios
4. Record a further 4 Ethics reviews

Links:
> Ethics in Practice scenarios
> Record Ethics review

Ethics Review Record - a review every 6 months is required

Review date	Summary	Reviewer	
Add ethics review			

Additional information:

The following sections, (Ethics Assessment record and Ethics assessment – progress test results), are only applicable to students who have switched to the Next Generation ACA, and who have completed part or all the Ethics Learning programme.

Ethics Assessment Record - at least 70% is required

No attempts currently recorded. Please note that results can take up to 24 hours to appear on your training file.

| Summary | Professional Work Experience | Professional Skills | Ethics and professional scepticism | Examinations | Audit qualification |

Ethics & Professional Scepticism

Add ethics review

| Step 1 - Enter your progress | Step 2 - Enter your review | Step 3 - Action plan |

Enter details about your progress

Please remove any copy-paste formatting and avoid using the following characters: < > & " ' { }

Our system may not work as expected if it identifies formatting issues or special characters that are incompatible with your submission.

Ethics in Practice scenarios

Record here the scenarios you have watched in the Ethics in Practice scenarios, which will form the basis of discussions in your 6-monthly reviews

Save this review entry and exit or **Next, enter details about your review >**   Cancel

| Summary | Professional Work Experience | Professional Skills | Ethics and professional scepticism | Examinations | Audit qualification |

Ethics & Professional Scepticism

Add ethics review

| Step 1 - Enter your progress | Step 2 - Enter your review | Step 3 - Action plan |

Enter details about the review

Details about the review

Who did your review?

Date of review

Confirm that Ethical discussions were held

☐ **I confirm that a real ethical situation was discussed**
This further links your ethical development to your real work experience. You should be prepared to recall and discuss real ethical experiences that you have encountered in practice. As these will be of a confidential and possibly of a commercially sensitive nature, you should not record details of them within this training file. However, you must ensure that you follow your internal organisation's policies in respect of the recording of these experiences. You should also take into account whether the information is of a nature whereby disclosure is restricted to a certain individual within your organisation. If this is the case, you should not discuss it at your review.

☐ **I confirm that a discussion was held on a scenario**
From the Ethics in Practice scenarios or another tool that your employer is using you should be prepared to discuss at least one scenario that reflects your practical ethical progress. You should be able to analyse the scenario and give your thoughts on the issues raised and what actions may be taken.

Save this review entry and exit or **Next, enter your action plan >**   Back   Cancel

| Summary | Professional Work Experience | Professional Skills | Ethics and professional scepticism | Examinations | Audit qualification |

Ethics & Professional Scepticism

Add ethics review

| Step 1 - Enter your progress | Step 2 - Enter your review | Step 3 - Action plan |

Action plan

You should record here your plans for the next 6 months and/or any ethical development needs identified in your review

Save this review entry   Back   Cancel

EXAMS

Students can choose to study at an ICAEW Partner in Learning or independently using ICAEW learning materials.

Exams can be completed in any order, with the exception of the Strategic Case Study which must be attempted in the final 18-months of the training agreement, once students have taken, or received credit for, all other exams.

All exams must be completed to apply for membership, but they do not need to be completed within the training agreement period. Students must also complete their professional work experience, professional skills, Specialised Learning, ethics reviews and training agreement. The online training file must be signed off before they can apply for membership.

Credit for prior learning is available for some exams.

NEXT GENERATION ACA SYLLABUS 2025

TECHNOLOGY, SUSTAINABILITY AND ETHICS

The Next Generation ACA enables the highest ethical and professional standards and is leading the way in technology, sustainability and ethics. All core elements are embedded throughout the qualification and syllabus.

ADVANCED LEVEL

TECHNICAL CASE STUDY

- application of technical knowledge and professional skills in a corporate reporting environment
- analysis and evaluation of financial and non-financial information
- assurance reporting and internal controls evaluation
- analysis and evaluation of quantitative and qualitative data
- professional scepticism, critical thinking and management challenge

STRATEGIC CASE STUDY

- evaluation and interpretation of data, identification of risks and limitations
- analysis of the external environment with internal strategic capabilities
- recommendations for implementing strategies, monitoring strategic performance and managing business risks
- appraising the role of assurance for financial and non-financial information and business risk management
- ESG strategy implementation and review

CLICK FOR DETAILED SYLLABUS

PROFESSIONAL LEVEL

FUNDAMENTAL CASE STUDY

- practical accounting skills with critical thinking and decision making
- information flows and risk identification
- planning and prioritisation with analysis and evaluation

CORPORATE FINANCIAL STRATEGY

- alternative financing strategies, investment decisions and valuation
- financial modelling, sensitivity analysis and managing financial risks
- data analysis and evaluation to drive business decisions

ASSURANCE, RISK AND REPORTING

- preparation of financial statement information
- explanation of financial and non-financial reporting and assurance
- internal controls, business risks, analysis and evaluation

TAX COMPLIANCE AND PLANNING

- preparation of tax computations for individuals and companies
- income tax and NI, corporation tax, indirect taxes and capital taxes
- advise on tax-efficient strategies for businesses and individuals

BUSINESS AND DIGITAL STRATEGY

- strategic analysis and choice
- implementation and monitoring of strategy and innovation
- use of data to monitor strategic performance

CORPORATE REPORTING, DATA AND ASSURANCE

- preparation of financial statement information, including groups
- analysis and interpretation of data and financial and non-financial information
- risk management and assurance reporting

CERTIFICATE LEVEL

ACCOUNTING FUNDAMENTALS

- practical application of conceptual framework for financial reporting
- maintaining accounting records
- preparing simple financial statements

BUSINESS LAW

- law in a professional context
- impact of civil and criminal law on business and professional services
- company and insolvency law

TAX FUNDAMENTALS

- objectives and types of tax
- administration of tax
- income tax and NI, corporation tax, VAT, capital gains, inheritance tax and stamp taxes

ASSURANCE AND RISK FUNDAMENTALS

- introduces the concept and need for assurance
- internal control systems, information flows and risk management
- gathering evidence, making judgements and conclusions, referring to other experts

BUSINESS INSIGHT AND PERFORMANCE

- performance management
- management decision-making and the impact of external environments
- data collection, visualisation and analysis

SUSTAINABILITY AND ETHICS

- sustainability concepts and challenges and the impact on business
- environmental, social and economic challenges and interactions
- ethical decision making and public trust

STUDENT INDUCTION CHECKLIST

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Implement an ACA training agreement, signed by both employer and student.

Ask student to register online using your 10 digit training office number (eg, X000784946), and, if training as an apprentice, unique learner number (ULN) and tutor organisation or employer provider details.

Ask the students to confirm they have visited the getting started guidance on the student web area, including the how-to guidance on:

- How to register as a student
- How to use the online training file
- How to prepare for six-monthly reviews
- How to book an exam
- How to prepare for exams
- How to apply for credit for prior learning or work experience

Agree an anticipated progress plan with your student by completing the ACA planner, covering:

- how the student's work experience is expected to develop over the course of their training agreement;
- the professional skills that the student will aim to achieve in each six-month period;
- the Specialised Learning that the student will complete in each six-month period;
- the ethics scenarios that will be covered in each six-month period;
- how the student will seek tuition and when they will attempt each exam; and
- the key dates and deadlines for students to review and meet.

Agree dates for each six-monthly review and ensure your student books them into the diary. This is the responsibility of your student.

If applicable, agree any apprenticeship terms with the apprenticeship provider. This is distinctly separate from ACA workplace requirements and more detail is provided later in this handbook.

Encourage students to read the monthly email newsletter and Student Insights and to stay up to date with ICAEW on social media.

There is also an employer email newsletter that QPRTs automatically receive each month.

MILESTONE SETTING

Setting appropriate milestones helps to manage expectations and creates structure for you and your student to work through each requirement at a sensible and digestible pace.

Demonstration of incremental development is key in developing student confidence, celebrating strengths and identifying areas for improvement, while also satisfying ICAEW regulations.

This table provides example milestones for a student on a three-year training agreement. It is for illustrative purposes only as this will be unique to each student and their ACA journey.

Six-monthly period	Professional work experience	Professional skills	Specialised Learning	Ethics in practice scenario discussion	Business, finance and accountancy exams
1st	Record days	Achieve aware in 5 skills	5 units of Specialised Learning	Scenarios 1, 2, 3 plus a real scenario	3 Certificate Level exams
2nd	Record days	Achieve aware in 5 – 10 skills	5 units of Specialised Learning	Scenarios 4, 5, 6 plus a real scenario	3 Certificate Level exams
3rd	Record days	Achieve aware in remainder of skills and progress to "experienced" in 5 - 10 skills	5 units of Specialised Learning	Scenarios 7, 8, 9 plus a real scenario	2 Professional Level exams (including Fundamental Case Study)
4th	Record days	Achieve "experienced" in 5 – 10 skills	5 units of Specialised Learning	Scenarios 10, 11, 12 plus a real scenario	2 Professional Level exams
5th	Record days	Achieve experienced in remainder of skills and progress to accomplished in 1 – 3 skills	5 units of Specialised Learning	Scenarios 13, 14, 15 plus a real scenario	2 Professional Level exams
6th	Record days	Progress to accomplished in a minimum of 5 skills overall	5 units of Specialised Learning	Scenarios 16, 17, 18 plus a real scenario	2 Advanced Level Case Studies

In addition to the above, any student wishing to claim audit experience towards the UK Audit Qualification must record this experience within their training file every six months and submit it for employer feedback. Days not claimed during training will not be able to count towards the Audit Qualification at a later date.

ACA PLANNER

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It is best practice to download the following planner to set milestones with your student, which can then be used to track progress at each six-monthly review.

WORKPLACE REQUIREMENTS

Review date	Professional work experience	Professional skills	Specialised Learning	Ethics and professional scepticism – scenario discussion

EXAMS

Certificate Level (sittings available throughout the year)						
	Assurance and Risk Fundamentals	Business Insight and Performance	Business Law	Accounting Fundamentals	Sustainability and Ethics	Tax Fundamentals
Tuition						
Revision						
Exam date						

Professional Level (sittings in March, June, September, December)						
	Fundamental Case Study	Audit, Risk and Reporting	Business and Digital Strategy	Corporate Financial Strategy	Corporate Reporting, Data and Assurance	Tax Compliance and Planning
Tuition						
Revision						
Exam date						

Advanced Level (sittings in July and November)		
	Technical Case Study	Strategic Case Study
Tuition		
Revision		
Exam date		

Key dates and deadlines can be viewed here. Students can book their exams via exams online, find out more information here. There is a range of exams resources available to students on our website.

SIX-MONTHLY REVIEW TRACKER

⬇ DOWNLOAD

Six-monthly reviews are a mandatory part of ACA training. They can be carried out by the qualified person responsible for training (QPRT), authorised training principal (ATP), person responsible for training (PRT), deputy QPRT or counsellor. Each review should take around an hour.

Click here to access your student's training file.

Student name		Training agreement end date	Review date	Next review date

Professional work experience	Days are recorded in the online training file for last six months
	Days correlate to timesheets or other records
	Work experience is progressing in line with expectation
	Student is on track to achieve at least 450 days by end of agreement

Professional skills	Number of skills at aware	Number of skills at experienced	Number of skills at accomplished	Look forward – skills to work on over next six-months	Feedback provided	Training file updated
Communication						
Critical Thinking						
Emotional Intelligence						
Leadership						
Professionalism						

Name of Specialised Learning module	Number of units	Date Completed
Total units completed		
Look forward – suggested modules to be complete in next six-month period		

Ethics scenario discussions (required every six months throughout training)	Completed
One real scenario and one ICAEW scenario discussed with student	
Ethics review added to ethics section of student training file	

UK AUDIT QUALIFICATION

If your organisation is a registered auditor within the UK or EEA students can claim audit experience towards the UK Audit Qualification during their training agreement. This qualification is one of the prerequisites for becoming a Responsible Individual (RI).

How many days of audit experience are required?

240 days of audit experience are required, of which at least 120 days must be statutory experience as defined by the Companies Act 2006.

Students must also demonstrate progression to an audit senior or equivalent level, which may require more than 240 days to be recorded. Students who will not achieve this within the training agreement period should always log the experience that they do gain, as this can be added later when they are an ICAEW member. Audit experience not claimed during training will not be eligible at a later date.

You can find out more about the UK Audit Qualification here.

Student requirement

- Log audit experience within the online training file at least every six months.
- Document sufficient detail showing the name of the entity (eg, XYZ Ltd), nature of audit work (eg, £40m turnover manufacturing company limited by shares), and the audit experience gained (eg, substantive testing of fixed assets as an audit junior).
- Ask employer to add feedback to the entry.
- Submit all audit experience for final sign off to their employer within six months of the end of the training agreement, otherwise it will become ineligible.
- You should ensure the audit tab is kept open when submitting the rest of your file to allow you to do this.

Employer requirement

- Remind students to log their audit experience on a timely basis.
- At each six-monthly review:
  - add feedback to the file including commentary on competence and progression (NB the employer must log in using their own account to do this);
  - ensure days are appropriately split between statutory and other, and that no ineligible experience (eg, internal audit work, grant audits, limited scope assurance engagements) are included.
- Perform an additional final sign off of all audit experience within six months of the end of the training agreement, otherwise the student's experience will no longer be eligible. The six month review can be done by Counsellor/PRT/QPRT or Person Responsible for Sign Off but the final approval must be PRT/QPRT or PRSO.
- The person authorised to review audit experience may be different from the person completing the six month reviews. In this case an additional discussion on audit should be completed alongside each six month review.

🔖 *Audit qualification*

Total	UK statutory audit work	'Other' audit work	Outside primary ATE
0	0	0	0

The UK Audit Qualification (AQ) is the qualification you are required to hold under the UK Companies Act 2006 should you wish to eventually sign UK audit reports. The AQ alone will not automatically entitle you to sign UK audit reports. For full details on the AQ please see icaew.com.

If you are gaining audit experience outside of the UK please check icaew.com to see if this experience can be recognised towards ICAEW AQ.

The AQ section of the file should be completed and reviewed every six months as part of the six-monthly review process.

Start date	End date	Audit work experience gained (in days)			Total	
		UK statutory audit work	'Other' audit work	Experience gained outside of primary registered ATE		

Add audit work experience

Dates

From
02 March 2020

To
01 September 2020   Period cannot exceed 8 months.

Audit work experience gained (in days)

Days of UK statutory audit work	Days of 'other' audit work	Days of work outside of primary registered ATE
47	5	0

Was this work performed outside of the UK?

◯ Yes   ⦿ No

Evidencing audit experience within the training file

Details of audit experience

Nature of audit work

£40m turnover food manufacturing company, £15m turnover AIM listed software licensing company, law practice

Provide details of the size of the entity and industry information.

Name of entities audited

ABC Ltd, X-GO PLC, Bradley & Co

Provide full names of all entities audited making the type of entity clear e.g Ltd, LLP etc.

Audit experience and development

I acted as team member on ABC Ltd and X-Go PLC, performing substantive testing on debtors and creditors (new areas for me) and testing the bank reconciliations (performed on previous audits). This was my 4th time performing pension scheme work so I was able to coach a more junior member of staff.

Consider your audit development and your development from previous audits.
What audit tasks were performed?
What new audit experiences were achieved?
What role did you play in the audit team?

Who will provide feedback?

Please select a person

☐ I can confirm that this entry is true and accurate.

Submit for feedback   Cancel

Evidencing audit experience within the training file

Unlike the rest of the training file, access to this area is restricted so that only the employer (who must hold the UK Audit Qualification themselves) can add feedback and approve experience.
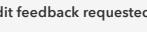
Student list   *View reports*

Filter list	My Actions ▼	All Offices ▼	All Types ▼	Search by name or number 🔍

Displaying my actions from all offices

Download Excel
Showing 1 to 2 of 2 students

Student name ▼	Student number ▼	Type	Training office	City Code	Action
Uzma Khan		ACA	LONDON	LONDON/L00	Audit feedback requested
Elena Polski		ACA	LONDON	LONDON/L00	PWE review requested

Confirm   **Return to student**

○ I confirm that this entry is true and accurate   ○ I am returning this to the student

Select this option if you are happy with the accuracy and detail of the entry (Provide feedback on the student's performance)   Select this option if changes are required to the entry (Provide details of the amendments required)

Reviewed   01 Dec 2020

○ I do not want to action this entry at this time

01 Feb 2020	31 Jul 2020	42	12	0	54 day(s) Feedback provided
01 Aug 2020	31 Jan 2021	15	31	0	45 day(s) Feedback provided

Submit your actions

Adding feedback and approving audit experience within the training file

In addition to requesting employer feedback every six months, students must also submit their audit section for final approval prior to submitting their file for sign off. Audit experience must have final approval in place within six months of the end of student training agreements or it will not be eligible.

APPRENTICESHIPS

In England, the Level 4 and Level 7 Apprenticeships are available to new or existing staff, school leavers and graduates.

It allows ICAEW Authorised Training Employers to use government funding whether the employer is paying the levy or not.

The Level 7 Apprenticeship applies to both the ACA programme and joint ACA-CTA programme.

Level 7 – Accountancy Professional Apprenticeship

The apprenticeship retains the key elements of the traditional ACA, including the training agreement and ICAEW online training file:
- Minimum three-year ICAEW training agreement;
- Practical work experience;
- Professional development;
- Ethics and professional scepticism;
- Exams.

In addition, students will:

- sign a separate commitment statement and apprenticeship agreement with the tuition provider;
- develop apprenticeship-specific knowledge, skills and behaviours;
- spend at least 20% of their time doing off-the-job training; an
- complete a Project Report.

When an employer and tuition provider determine an apprentice is ready to sit the end-point assessment they will confirm the trainee has passed the Gateway review. Find out more here.

Financial benefits
- Levy-paying employers can claim up to £21,000 per apprentice.
- Non levy-paying employers can also receive up to 95% government funding (up to £19,950).
- If you are a non-levy paying employer, with 50 employees or less, and the apprentice you are employing is age 16-21, the government will pay 100% of the cost of the apprenticeship.
- No employer National Insurance is payable for apprentices under 25 years old, up to earnings of £43,000 a year.

Conditions

The Department for Education requires that:
- all learning and assessment costs including exam entry and resit fees must be paid by the employer; and
- exam entry and resit fees must be paid by the employer; and
- claw-back clauses cannot be included in the training agreement or employment contact.

Find out more

When considering the apprenticeship route, we recommend that you speak to your regional ICAEW business development manager.

Further information on ICAEW apprenticeships is provided here.

If your students are studying the ICAEW CFAB qualification, find out more here.

To find out more about the ICAEW Business and Finance Professional (BFP) designation, please click here.

SWITCHING STUDENTS TO THE NEXT GENERATION ACA

If a student started the ACA before 1 July 2025, but you would like them to complete the new professional skills and Specialised Learning, you can switch them to the Next Generation ACA.

Existing ACA students do not need to switch to the Next Generation ACA to complete Next Generation ACA exams. This is accommodated for under the transitional arrangements for exams and the Ethics Learning Programme.

When deciding whether to switch students from the existing ACA to the Next Generation ACA, consideration should be given to the elements of the ACA they have already completed. If a student is moved from existing ACA to the

Next Generation ACA, they will be required to complete **all elements** of the updated qualification, including the updated professional skills and Specialised Learning requirements. Your dedicated business development manager can provide tailored guidance on the best option to select.

The switch process must be completed by you as the employer. Individual students cannot switch themselves to the Next Generation ACA.

If you switch a student to the Next Generation ACA, you will not be able to reverse this on the training file. If you have switched a student in error or need a student to revert to the existing ACA, please contact applications@icaew.com

Switching a student to the Next Generation ACA in the online training file

Select the student(s) you want to switch in the "Switch to Next Generation ACA" tab.

| Home | Student list | View reports | Apprentice Gateway Signoff | Pending Cancellation | Pending Signoff | Switch to Next Generation ACA |

Switch to Next Generation ACA

Search by name, number, type or office...

You have selected **2** student(s) for switch-over. You can select up to **50** student(s) in a batch.

Please select the students you want to switch-over and then click Proceed to switch for next step.

Showing 7 of 7 students

Select	Student name	Student number	Type	Office/Code	Status
☐	Fifty two, Student	31018212	ACA TBZ L4	MILTON KEYNES / X003563741	Open
☐	Forty three, Student	9608566	ACA TBZ L7	MILTON KEYNES / X003563741	Pending cancellation
☑	Four, Student	31018213	ACA	MILTON KEYNES / X003563741	Open
☐	Sixty five, Student	8688339	ACA	MILTON KEYNES / X003563741	Open
☐	Sixty seven, Student	8688350	ACA	MILTON KEYNES / X003563741	Open
☐	Three, Student	31028907	ACA	MILTON KEYNES / X003563741	Open
☑	Twenty five, Student	31029438	ACA TBZ L7	MILTON KEYNES / X003563741	Open

Proceed to switch

Confirm your selection.

Home	Student list	View reports	Apprentice Gateway Signoff	Pending Cancellation	Pending Signoff	**Switch to Next Generation ACA**

Switch to Next Generation ACA

You have selected **2** student(s) for switch-over. You can select up to **50** student(s) in a batch.

Your confirmation required

Click on Confirm if you are happy to switch-over.

Status	Student name	Student number	Type	Office/Code	Status
	Four, Student	31018213	ACA	MILTON KEYNES / X003563741	Open
	Twenty five, Student	31029438	ACA TBZ L7	MILTON KEYNES / X003563741	Open

Switch to Next Generation ACA

Confirm student(s) are ready to be switched over to the Next Generation ACA   ○ **Yes**   ○ **No**
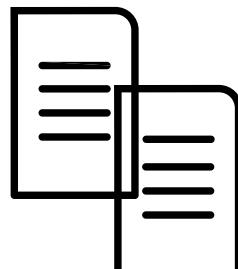
Authorised by: **Authorised** | 07 October 2025

[Confirm]   [No, I do not want to switch-over student(s)]

A confirmation message will be displayed.

ADMINISTRATION FORMS

CHANGING THE QUALIFIED PERSON RESPONSIBLE FOR TRAINING (QPRT)

They can:
- extend, suspend and cancel training agreements;
- conduct six-monthly reviews; and
- perform final sign off.

They oversee the training process and are the main point of contact with ICAEW.

They must have held membership with a relevant professional body for at least two years.

EXTENDING A TRAINING AGREEMENT

Agreements can be extended up to a total of 60 months. Extension may be required if a student is switching to a part-time contract, or requires more time to meet ACA requirements. Please note, training periods should not be extended just in order to complete the exams. Exams are independent of the minimum three-year training agreement period.

Extensions up to three months can be made by the student online, otherwise the form must be completed.

APPOINTING A PERSON RESPONSIBLE FOR TRAINING (PRT)

This person effectively acts as a QPRT within a subsidiary training office.

CANCELLING A TRAINING AGREEMENT

Training agreements can be cancelled at any time. This can be done by the QPRT online during the training period, or by the use of this form outside of that period.

APPOINTING A COUNSELLOR

Counsellors can conduct six-monthly reviews but cannot amend training agreements or perform final sign off. They must hold a relevant professional accounting qualification.

SUSPENDING A TRAINING AGREEMENT

Agreements should be suspended if a student is absent from work for a prolonged period or more than four consecutive weeks eg. due to maternity leave or sick leave.

APPOINTING A STUDENT MANAGER

Student managers have read access to training files but cannot conduct six-monthly reviews or sign offs. They do not need to hold a professional qualification.

APPLYING TO BECOME A TRAINING OFFICE GROUP

This is required if you would like another office within your organisation to be authorised for ACA training.

FINAL SIGN OFF (Please note this is separate to the Audit Qualification sign off.)

At the end of your student's training agreement, the QPRT or ATP is required to complete one final sign off to declare that the student:

- has completed the professional work experience requirement (a minimum of 450 days);
- has completed the professional skills proficiency level requirements;
- has completed at least 30 units of Specialised Learning;
- has completed 240 days of audit experience if applicable;
- has completed the ethics and professional scepticism requirements, which includes documenting evidence of six-monthly ethical discussions; and
- is fit and proper to become an ICAEW member.

WHAT DO WE MEAN BY 'FIT AND PROPER'?

Fit and proper relates to the character and suitability of your ACA students for ICAEW membership.
- ✓ Adherence to ICAEW ethical principles (integrity, objectivity, professional competence and due care, confidentiality and professional behaviour).
- ✓ Adherence to professional standards and of course any relevant legislation and regulation.
- ✓ Behaviour in their personal and professional life.
- ✓ Financial integrity within personal and professional dealing.

Certain exceptional circumstances would cast doubt upon someone's integrity or suitability, for example:
- a criminal record;
- a history of bankruptcy or an individual voluntary arrangement (IVA);
- failure to satisfy a judgment debt;
- dishonesty such as falsifying expenses or timesheets; or
- an adverse finding by any professional body or regulator.

For more information on the issues relating to fit and proper, please see our regulations and guidance which sets out our ethical and professional standards.

Once a student has submitted their file for sign off, you access the sign off section here.

WHAT HAPPENS NEXT?

Your students have up to 12 months to apply and become an ICAEW member from their eligibility date; this includes any queries we have when we verify their records. The eligibility or qualification date is the latter of:

- the date they were notified that they had passed the last of their ACA exams; or
- the date their training agreement was completed (including any extension).

The 12 months includes submitting their training records, the records being checked and verified and answering any queries we may have, so make sure your students apply for membership as soon as they are eligible.

If they apply after 12 months, or their application lasts longer than 12 months, they will incur a late application fee and we will need to request additional information from them to progress the application.

For everything your students need to know about becoming an ICAEW member, visit icaew.com/apply

FURTHER GUIDANCE AND SUPPORT

Students

💬 Live chat to speak directly to an adviser

✉ studentsupport@icaew.com

📞 +44 (0)1908 248 250

Opening Hours

08:30 – 17:00 (UK-time)

Monday, Tuesday, Thursday, Friday

10:00 – 17:00 (UK-time)

Wednesday

Employers

Contact your regional business development manager here with any queries or get in touch with our Advisory Services team via the options on the left.

💻 Online FAQs

THANK YOU FOR TRAINING OUR FUTURE MEMBERS.

Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 208,000 members and students around the world. 98 of the top 100 global brands employ ICAEW Chartered Accountants.*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor around 11,500 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is working towards becoming net zero, demonstrating our commitment to tackle climate change and supporting the UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

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ICAEW is working towards becoming net zero