

Training standards for authorised training employers



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 information listed under each principle below is mandatory for all ICAEW authorised training employers.

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- 1 The employer operates with professionalism and is committed to ACA training**

There should be no past or pending disciplinary findings or action which may affect an organisation's suitability to be authorised as an ICAEW authorised training employer.

The organisation is financially sound and has committed the management time and financial resource to train ACA students.
 - 2 The employer provides ACA 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 ACA students and the nature and range of work provided is sufficiently wide to allow for variety and development during training.
 - 3 The employer offers students appropriate supervision and support**

If the qualified person responsible for training (QPRT) is not an ICAEW member, you must nominate an adviser who is an ICAEW member to support the QPRT.

The QPRT should have a CCAB qualification, eg, ICAEW, ACCA, 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 The employer offers ACA students the opportunity for personal and professional development**

Students are able to gain the required amount of practical 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 employer has either an ICAEW accredited internal professional development programme or uses the ICAEW professional development ladders.
 - 5 The employer offers ACA students appropriate training in ethics**

Structured, up-to-date training in professional scepticism and ethics is provided using the ICAEW ethics online learning programme and assessment. The QPRT or counsellors shall provide guidance and instruction on practical ethical issues.
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For more information on all aspects of ACA training, visit [icaew.com/employers](https://www.icaew.com/employers)

Alternatively, contact us on +44 (0)1908 248 250, email acaemployer@icaew.com or speak to your local Business Development Manager.