



ICAEW's Statement of Intent – Guidance for applicants (Dec 2025)

The Statement of Intent entails a written submission that evidences the applicant's commitment to professional skills development. It is part of the ICAEW's family of Exams of Experience and requires applicants to draw examples from their professional experience to answer each of the questions.

It may help to think of the Statement of Intent as being like a competency-based interview. We want to see how you personally demonstrate each of the skills and behaviours covered by the exam. Therefore, make sure that your answers explicitly refer to 'I' rather than 'we'. Your submission **MUST** describe your own experiences and be written by yourself, in your own words.

The "in your own words" requirement means that you **MUST NOT** incorporate within your work any work (published or unpublished in whatever format or medium) created by another person. In addition, you **MUST NOT** use Generative AI tools (such as Chat GPT) to produce any part of your submission.

The exam is not a time-pressured assessment – you can take as long as you wish to compile your submission. The assessment is part of an end-point assessment, alongside the ICAEW's Corporate Reporting module. Passing this exam and the ICAEW technical exam allows applicants to become full ICAEW members.

The Statement of Intent should be a relatively straightforward component of the end-point assessment, as long as you make sure that you answer the questions and take sufficient time to do so. However, we are mindful that some candidates need more than one attempt to pass similar exams. We have therefore set out this guidance from our examiners and we hope that you will find this useful.

This guidance document may be updated from time-to-time so please check that you are using the latest version.

ABOUT THE EXAM

The Statement of Intent could be considered as a written version of a competency-based oral interview. Those of you who are familiar with competency-based interviews will know that it is vital for candidates to do three things:

- (1) describe what they have done in each answer that they provide;
- (2) answer the specific questions that the interview has asked them; and
- (3) always refer to specific as opposed to generic scenarios in answering the questions.

The same is true of Statement of Intent, which requires candidates to answer questions using examples from the most recent three years of their career. You can use examples drawn from your work in academia, audit, consultancy, tax or other accounting related areas.

We will be assessing your commitment to three broad areas, namely:

- Skills needed to be highly effective;
- Life-long improvement; and
- Sustainability, scepticism and ethics.

We will be looking for depth and breadth in your answers. You are advised to use examples covering a good span of the three years of your recent work experience, and not to use the same example to answer more than one question. In addition, you should only describe one situation in each answer to a question. Using multiple examples to answer the same question is likely to score lower marks than using one well-articulated example. Each question is seeking evidence of specific skills or behaviours so including information that does not address the specific question will impair the quality of your answers.

Low-level skills or experience such as basic IT, compilation of reports, diary management etc., will not be rewarded in the exam.

SKILLS AND BEHAVIOURS THAT ARE TESTED

There are nine questions which address three types of requirements as shown below. Each of these questions has the same stem i.e.:

“Describe a situation from your recent professional experience that illustrates how you:”

COMMITMENT TO THE SKILLS NEEDED TO BE HIGHLY EFFECTIVE

Question 1 ... “**collaborate** with colleague(s) to deliver effective outcomes”

Question 2 ... “exercise **judgement** in choosing between options”

Question 3 ... “demonstrate **leadership**”

Question 4 ... “deliver effective **communications**”

COMMITMENT TO LIFE-LONG IMPROVEMENT

Question 5 ... “**evaluate your effectiveness** after completing a piece of work”

Question 6 ... “address your **development opportunities**”

COMMITMENT TO SUSTAINABILITY, SCEPTICISM AND ETHICS

Question 7 ... “exercise **sustainable** practices”

Question 8 ... “exercise professional **scepticism**”

Question 9 ... “maintain **ethical standards**”

HOW YOUR SUBMISSION WILL BE MARKED

Your submission will be marked by highly experienced accountants just like you. The marking process is extremely thorough and can involve submissions being assessed by as many as four different members of the marking team.

Each marker is re-familiarised with our marking approach at the beginning of each session. Our markers will assess your submission against each of the question’s three sub-requirements, namely:

1. How well candidates have described what they did in the situation (referred to as **personal involvement**);
2. How well candidates have described a specific situation (referred to as the **situation**);
3. How well candidates have described the core part of each question. For example, in Question 1, the extent that they have illustrated **collaboration**.

If you structure your answers to address each of these sub-requirements, it should help ensure that you provide the appropriate evidence to pass each question.

Based on how each of the sub-requirements are individually scored, a final mark is derived for each question using a sophisticated rules-based system.

You should be aware that the first two ‘sub-requirements’ (**personal involvement** and **situation**) are of such importance that poor scores for these will limit your ability to score well overall, regardless of the quality of your other answers.

Please make sure that you address each of the questions with answers appropriate to each question. Each question is seeking evidence to a specific skill or behaviour, so if you provide evidence in the wrong part of your submission you will not be awarded marks – for example evidence of when you exercised judgement but in answering Question 1.

If you have already described a situation in one question that you are considering using for another, you should clearly differentiate between the two aspects of the experience to demonstrate how it is relevant to both questions. However, you are strongly advised to use different examples to answer each question.

PLAGIARISM

Plagiarism, i.e. incorporating any work (published or unpublished in whatever format or medium) created by another person and submitting it as if it were your own, is considered to be misconduct. If ICAEW finds evidence which suggests content has been plagiarized, the case will be referred to its Assessment Committee.

ICAEW's Assessment Committee can take action against applicants, such as setting the mark of the examination to zero, restriction of further examination attempts for an extended period of time, referral to the applicant's current professional body, and any further sanctions deemed appropriate and within the powers of the Committee. Other parties implicated in plagiarism activity, such as mentors or sponsors who are ICAEW members, will be referred for investigation by our Professional Conduct Department.

Under no circumstances should the submitted text in your answers be taken from any previous submission, existing submission, example submission or any other individual or existing source. Submitting answers which originate from another source that is not your own work will be considered as plagiarism, and will be taken very seriously by ICAEW. For this reason, ICAEW carries out detailed checks on each submission at every session. These checks include comparisons against all Statement of Intent submissions both past and present, using sophisticated antiplagiarism software.

GENERATIVE AI TOOLS (SUCH AS CHATGPT)

The Statement of Intent requires applicants to answer questions using examples from the most recent 3 years of their careers. Candidates are required to do this in a submission which must be written by themselves in "their own words". Consistent with the "own words" requirement, you must not use Generative AI tools (such as ChatGPT) to produce any parts of your Statement of Intent application. ICAEW, like other organisations, is assessing the potential future role of Generative AI tools in its examinations. However, for the time being these tools **MUST NOT** be used in compiling your Statement of Intent application. ICAEW will use its legitimate interest to review submissions using AI-enabled detection software for the purpose of identifying potential use of generative AI tools and verifying the authenticity of candidate work. Some assistive software used for checking work has AI features which are not permitted for use. If you use assistive software to check or edit your work, you will need to verify that it does not use AI features to do this or your submission may not be compliant with our rules. Grammarly is one example of such software. Outputs from the AI-enabled software are not used to make automated decisions about candidates; any scripts flagged by the software will always be reviewed by an ICAEW assessor before any further action is taken. For further details about how your personal data is processed and your UK GDPR rights, please see ICAEW's privacy notice: [Student Privacy Notice | ICAEW](#).

Where ICAEW finds evidence which suggests content has been produced using Generative AI tools, the case will be referred to its Assessment Committee. ICAEW's Assessment Committee is able to take action against applicants who have been deemed to have used Generative AI tools in compiling their applications, such as rejecting the application outright, setting the mark of the examination to zero, restriction of further examination attempts for an extended period of time, referral to the applicant's current professional body, and any further sanctions deemed appropriate by the committee and within its powers. Other parties implicated in such activity, such as mentors and sponsors who are ICAEW members, may be referred for investigation by our Professional Conduct Department.

PASS CRITERIA

The Statement of Intent is designed to test your professional experience of various key skills through nine questions. However, the exam is not a technical exam – for example, it is not interested in the granular detail such as tax advice that you might describe was fully compliant with the relevant Finance Act.

The **pass mark is 50%**. There are 100 marks available in total, as set out in the table, below. The pass mark for questions 1 to 9 is 5 marks.

Question 1	10 marks
Question 2	10 marks
Question 3	10 marks
Question 4	10 marks
Question 5	10 marks
Question 6	10 marks
Question 7	10 marks
Question 8	10 marks
Question 9	10 marks
Presentation and format of your submission	5 marks
Summary of your work experience	5 marks

DETAILED GUIDANCE ON EACH QUESTION

Question 1 – Collaboration

‘Describe a situation from your recent professional experience that illustrates how you collaborate with colleague(s) to deliver effective outcomes’

“Works with colleague(s) to deliver effective outcomes”

To answer this question well, you will need to provide an example of when you have worked collaboratively with a colleague (or colleagues) to jointly deliver an outcome. Collaboration is often essential to effective working as it is a way of pooling resources together to deliver outcomes that would be difficult or impossible to achieve if we worked in isolation.

The key to answering this question well is to ensure that you provide sufficient information about **how you collaborated**, as opposed to focusing unduly on describing the outcome of the collaboration.

Example scenarios:

- How you formed a team
- How you planned and delivered work together
- How you agreed roles and responsibilities on a joint piece of work
- How you divided up tasks between yourself and others.

Things to avoid:

- Lack of clarity of your role
- Generic descriptions of collaboration as opposed to a specific situation
- Situations that did not involve collaboration
- Situations with poor outcomes.

Question 2 – Judgement

‘Describe a situation from your recent professional experience that illustrates how you exercise judgement in choosing between options’

“Applies judgement in choosing between mutually exclusive options”

To answer this question well you will need to provide an example of when you have had to make a choice between different ways to proceed. The options that you faced should be mutually exclusive – similar to when you are driving a car and reach a junction where you decide to go in a particular direction, though there were several to choose from.

A good answer will first explain the options, then discuss the pros and cons of each. It will then go on to describe the choice of option that you made. Crucially, given that this question is seeking evidence of judgement, your answer should describe the factors that you took into consideration when selecting your choice.

Example situations:

- Leasing versus buying an asset
- Different forms of disbursement by a company
- Different forms of legal entity structure for a business
- Different research areas for funding.

Highly rewarded:

- There was more than one way to proceed
- A choice had to be made
- Typically, the options were mutually exclusive
- Judgement was demonstrated.

Things to avoid:

- Lack of clarity of your role
- Options not described
- When the options can all be taken forward, either concurrently or in series
- No choice made between the available options
- Describing the best option without explaining why it was the best.

Question 3 – Leadership

‘Describe a situation from your recent professional experience that illustrates how you demonstrate leadership’

"Drives a project to a successful conclusion"

To answer this question well you will need to provide an example of when you took ownership of work or projects, including managing your time and that of others. A good answer will demonstrate effective your project management skills used to deliver high quality work within an appropriate timeframe.

Example situations:

- Took ownership of a project
- Effectively managed your own time and that of others
- Showed good project management skills
- Motivated others to deliver objectives
- Allocated resources to achieve objectives
- Identified the best approach given the constraints
- Managed a team that met its objectives

- Sought input from members of the team.

Things to avoid:

- Lack of clarity of your role
- Insufficient information about the aims of the work
- Insufficient detail about how you influenced the work that was carried out.

Question 4 – Communications

‘Describe a situation from your recent professional experience that illustrates how you deliver effective communications’

"Effectively conveys information to a range of audiences through different media"

To answer this question well you will need to provide an example of when you communicated in a clear, articulate and appropriate manner. A good answer may include details of how you adapted your approach to suit different situations, individuals or teams.

Example situations:

- Communicated clearly and appropriately
- Adapted communications to suit different audience/situations
- Presented information clearly and effectively
- Showed tact and diplomacy in handling a difficult situation
- Listened to others
- Influenced others to achieve objectives.

Things to avoid:

- Lack of clarity of your role
- Insufficient information about the medium of the communication
- Insufficient detail about how you considered the needs of your audience.

Question 5 – Evaluation of effectiveness

‘Describe a situation from your recent professional experience that illustrates how you evaluate your effectiveness after completing a piece of work’

"Reviews their effectiveness at the end of a piece of work"

To answer this question well you will need to describe how you reviewed how a project or piece of work was carried out after you completed it. This is a common way to learn lessons for the future and is known as an evaluation exercise. You are likely to describe what went well and what could have been improved. You may describe your own critique of the work but may have sought feedback from internal or external stakeholders.

Example situations:

- Reflection after a specific situation
- End of project 'lessons learnt' exercise
- Requests for feedback from internal/external stakeholders
- Writing a post-project report
- Consideration of what went well and what could have been improved.

Things to avoid:

- Lack of clarity of your role
- Generic description of evaluation, as opposed to a specific example
- No consideration of what went well, alongside what could have been improved.

Question 6 – Development opportunities

'Describe a situation from your recent professional experience that illustrates how you address your development opportunities'

"Proactively takes action to address their development opportunities"

To answer this question well you will need to describe how you have taken steps to address a previous development opportunity. You are likely to describe why you considered you had such an opportunity, followed by what tangible actions you took to address it.

Example situations:

- Carried out technical reading
- Carried out learning at work
- Held 'learning' meetings with experts
- Attended technical conferences
- Attended courses/seminars/online learning
- Attended workshops with peers
- Registered for updates/email alerts
- Regularly considered whether improvement actions were effective.

Things to avoid:

- Lack of clarity of your role
- Generic description of training undertaken

- No description of the opportunity
- No description of how you identified the need.

Question 7 – Sustainable practices

‘Describe a situation from your recent professional experience that illustrates how you exercise sustainable practices’

"Embeds sustainable practices into their work (ie. environmental, social & governance)"

To answer this question well you will need to describe how you have taken actions to consider and apply sustainability principles in a piece of work. You are likely to describe an example of environmental, social or governance sustainability that you had to consider.

Example situations:

- Consideration of impact on climate change
- Consideration of impact on net zero target
- Consideration of social value
- Consideration of impact on labour and supply chains
- Consideration of impact on public interest
- Consideration of impact on transparency
- Engaging with stakeholders
- Consideration of impact on accountability.

Things to avoid:

- Lack of clarity of your role
- Generic description of sustainability
- No description of the type of sustainability that you considered
- No description of why you took the actions.

Question 8 – Professional scepticism

‘Describe a situation from your recent professional experience that illustrates how you exercise professional scepticism’

"Applies an enquiring mind to consider the appropriateness of assumptions and data"

To answer this question well you will need to describe how you have applied a questioning mind to conditions which may indicate that important data or information is incorrect. The consequences of such issues could have potentially led to misstatement of financial information due to error or fraud. You are likely to describe why you thought there were problems with the data (or information) and the steps you took to sense-check your concerns.

Example situations:

- Questioned data or information
- Considered potential motives of others
- Identified when data or information was incorrect
- Considered the possibility of error or fraud
- Applied professional judgement to analysis
- Revised approach in response to new information.

Things to avoid:

- Lack of clarity of your role
- Generic description of scepticism
- No description of why you considered there to be a potential issue
- No description of the actions you took.

Question 9 – Ethical standards

“Describe a situation from your recent professional experience that illustrates how you maintain ethical standards.”

"Applies the profession's ethical standards to their work"

To answer this question well, you need to provide sufficient evidence of how you dealt with an ethical issue within a professional context. You will need to describe which fundamental ethical principle (integrity, objectivity, professional competence and due care, confidentiality and professional behaviour) was at risk and the action you took to ensure that you complied with the principle.

In marking your answer to this question we are guided by the International Federation of Accountants (IFAC) ethical principles. We will expect to see evidence of at least one of IFAC's listed ethical issues and the application of at least one of their behaviours. These are listed below:

Issues

Conflicts of interest between stakeholders
Doubtful accounting or commercial practices
Inappropriate pressure to achieve a particular result
Dealing with confidential info
Suspicion of money laundering
Governance issues
Suspicion of fraud
Segregation of duties.

Behaviours

Behaved with integrity
Acted independently and objectively
Ensured professional competence and due care
Dealt with confidential info
Behaved professionally.

Example issues:

- Dealing with conflicts of interest between stakeholders
- Dealing with doubtful accounting or commercial practices
- Inappropriate pressure to achieve a particular result (for example to present figures unduly favourably)
- Dealing with confidential information
- Suspicion of money laundering
- Governance issues
- Suspicion of fraud
- Appropriate segregation of duties (e.g between audit and consultancy within the same practice).

Highly rewarded:

- A real issue that you dealt with
- A description of what you did to explore the issue
- A description of how the issue was concluded
- A description of the rationale for your approach.

Things to avoid:

- Lack of clarity of your role
- Low level or basic issue
- Textbook or theoretical answer
- A theoretical description of your, your firm's or your profession's approach to ethics
- A description of ethical training that you have had.

The 'format and language' requirement

Your answers should be well formatted and conform to good levels of grammar.

Before submitting, you may wish to check your answers against this useful checklist:

- **Spell check your submission;**
- **Proof read it yourself at least once;**
- **Do not overly rely on bullet points in your answers, you need to provide adequate descriptions of the examples used in your submission;**
- **Use business English, as opposed to colloquial language;**
- **Adequately explain any technical issues; and**
- **Make sure that your answers are neatly set out.**

The 'use of experience' requirement

The Statement of Intent only takes into account candidates' last three years' work experience (with extra time allowed for career or furlough breaks). We need to understand how you have drawn your recent work experience to answer the example situations. You are required to provide a breakdown of three years' period of work, which is explained in Part 2 of the application form:

'For each of the last three years, to the relevant yearly box add a short paragraph of your role during that year, the work you carried out during that period, and the question(s) to which this activity refers in Part 1 of your Examination answers.'

For each year you will need to include (where relevant) different employers or different roles with a single employer, or different projects within a single role.'

A table is provided for you to complete which will allow you to describe your last three years' work experience. The summary of your experience should be split into each of the three years. The table should therefore have three sections – one section for each of your most recent three years' work experience. The three sections should end at the date of your application.

Use this checklist to check your answers before submitting:

- **Describe your most recent three years' experience into 12-month sections;**
- **Saying that you had the same job or role for three years is not sufficient;**
- **If you have been in the same job for the past three years, make sure you describe your experience during the relevant periods;**
- **You should give the question number where you cover the relevant time period;**
- **You should date your examples within your answers; and**
- **Use a good spread of your experience in your answers.**

Examiners' Top Tips

1. Use the latest application form and template

Ensure that you have used the latest application form and template, as the wording of the questions may change over time.

2. Write about yourself

This is an examination of your experience. We want to read about what you did not about 'the firm' or 'we' or 'the team', but you!

3. Describe suitable level of work

Because the Statement of Intent is a route to full membership of ICAEW, we are seeking good evidence of work and skills that would be of complexity typical of a qualified accountant. You are strongly advised not to pick low-level work, analysis or recommendations. Because you have unlimited time to complete your submission, examiners will expect you to draw on good examples of your recent work experience.

4. Use only one example for each answer

Ensure that you only provide one situation in answering each question. Examiners will not reward multiple examples when only one situation has been asked for.

5. Take your time

Unlike an examination that is sat under time pressure, you are allowed to spend as much time as you like in perfecting your Statement of Intent submission. The examiners will expect you to demonstrate a good standard of English grammar and punctuation.

6. Keep it recent

Only draw upon the last three years of your professional experience. If you have had (for example) a two-year career break in the last three years, tell us in Part 2 (Summary of Employment) of the application form. In this situation, you could use the last five-year period, as you would still be using the last three years of your professional experience.

7. Use as much of your experience as possible

One of the things that the examiners will be looking for is that you have used a reasonable spread of examples of your work experience, drawn from your three years' experience. You are advised to use a different situation for each of the questions.

8. Reference question numbers in your Part 2 Summary of Employment analysis

Don't forget to include in Part 2 Summary of Employment (i.e. the breakdown of your last three years' experience), references to your answers to Part 1 against the relevant period of your recent career.

9. Make it easy to read

Start each answer on a new page. This will help you to ensure your answer is specific to the question.

10. Date each of your answers

You should state at the beginning of each of your answers, the date that the situation took place.

Make sure that you only use examples from the most recent three years' experience.

11. Describe your job roles

Part 2 (the Summary of Employment) asks you to describe your last three years' work experience. It is important that you describe separately each of the years of that three-year period. If you have been performing the same role (in terms of job position) for the whole three years you should still be able to describe what you did in each of the three years in terms of different projects on which you worked.

12. Make sure your answers describe what you did and are in your own words

You should not copy or use any parts of anyone else's submission and your answers must be authentically your own. In addition, you must not use Generative AI tools (such as Chat GPT) to produce any part of your submission.

13. Use the detailed guidance to each question

This document contains detailed guidance for each of the nine questions. You are strongly advised to ensure that each of your question submissions complies with this guidance.

14. Proofread your submission

It is a really good idea to thoroughly proofread your answers before you submit them. In addition, why not ask a friend or colleague to also proofread it for you?

15. Read the feedback and action it!

If you fail the exam, read the feedback that you get on your submission. This will be specific to you and should really help you address the examiners' concerns. In re-submitting your submission you should still keep within the suggested guidelines for length of answer.

ANNEX – the questions

COMMITMENT TO THE SKILLS NEEDED TO BE HIGHLY EFFECTIVE

Question 1 ... “Describe a situation from your recent professional experience that illustrates how you **collaborate** with colleague(s) to deliver effective outcomes”

Question 2 ... “Describe a situation from your recent professional experience that illustrates how you exercise **judgement** in choosing between options”

Question 3 ... “Describe a situation from your recent professional experience that illustrates how you demonstrate **leadership**”

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COMMITMENT TO LIFE-LONG IMPROVEMENT

Question 5 ... “Describe a situation from your recent professional experience that illustrates how you **evaluate your effectiveness** after completing a piece of work”

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COMMITMENT TO SUSTAINABILITY, SCEPTICISM AND ETHICS

Question 7 ... “Describe a situation from your recent professional experience that illustrates how you exercise **sustainable** practices”

Question 8 ... “Describe a situation from your recent professional experience that illustrates how you exercise professional **scepticism**”

Question 9 ... “Describe a situation from your recent professional experience that illustrates how you maintain **ethical standards**”