



# ACA Approved Training Regulations

Effective from 1 July 2025

## DEFINITIONS

In these regulations, defined terms are indicated ***in bold and italics***. Unless the context otherwise requires, defined terms shall have the following meanings:

***ACA*** means the qualification offered by *ICAEW* to allow a person to become an *Associate* of the *Institute of Chartered Accountants in England and Wales*.

***Approved training*** means the professional training and work experience gained within an *Authorised Training Employer* or under an *Authorised Training Principal*.

***Associate*** means the class of *membership* of *ICAEW* to which a person who has satisfied the regulations is admitted unless and until they gain *fellowship* of *ICAEW*.

***Authorised Training Employer (ATE)*** means an organisation approved under the Authorised Training Employer and Authorised Training Principal Regulations to provide and supervise the *approved training* of a *provisional member*.

***Authorised Training Principal (ATP)*** means a person approved under the Authorised Training Employer and Authorised Training Principal Regulations to supervise the *approved training* of a *provisional member*.

***cancellation or cancelled*** means the ending of a *training agreement* before *approved training* has been completed.

***CCAB*** means the Consultative Committee of Accountancy Bodies.

***Committee*** means the Education & Training Board (or such other Committee as the *ICAEW* Council may from time-to-time designate) or any Committee, Sub-Committee, person or persons acting under its direction.

***credit for prior work experience (CPWE)*** means recognition against the professional experience requirements for *ICAEW membership* on the basis of appropriate work experience gained before the commencement of a *training agreement* but within an *ICAEW* approved training environment.

***Ethics and Professional Scepticism*** means the *ICAEW* required system of ethics education for *provisional members*.

***Fellowship or FCA*** means the class of *membership* to which a person is admitted who has satisfied the requirements for Fellowship prescribed in regulations.

***ICAEW*** means the Institute of Chartered Accountants in England and Wales.

**Member** means a member of *ICAEW* and membership shall be construed accordingly.

**professional skills** (formerly Professional Development) means the *ICAEW* required system of skills and behaviour development for *provisional members*.

**professional work experience (PWE)** (formerly practical work experience) means the core required experience of approved training, excluding exam days, holidays, courses, illness and office administration, as outlined in *ICAEW* guidance from time-to-time.

**provisional member** means a person who has not been admitted to full *membership* of *ICAEW* and:

- a) is registered with *ICAEW* as an *ACA* student; or
- b) is registered with *ICAEW* under a *training agreement* with an *Authorised Training Employer* or an *Authorised Training Principal*; or
- c) has attempted an *ACA* examination and no more than three years have elapsed since the date of the last attempt at an *ACA* examination; or
- d) was registered with *ICAEW* under a *training agreement* with an *Authorised Training Employer* or an *Authorised Training Principal* and no more than three years have elapsed since the *training agreement* was completed or cancelled; or
- e) has applied for *ICAEW membership* outside the period allowed under the regulations and the application has not been finally determined.

**Qualified Person Responsible for Training (QPRT)** means a person nominated under the *Authorised Training Employer* and *Authorised Training Principal Regulations* to be responsible for the *approved training* to be carried out at an *ICAEW Authorised Training Employer*.

**Specialised Learning** means the *ICAEW* required system of specialised learning and development for *provisional members*.

**study leave** means a period of leave or absence taken by a *provisional member* from their employment at an *Authorised Training Employer* or under an *Authorised Training Principal* for the purpose of completing learning programmes in preparation for *ICAEW* examinations.

**training agreement** means an agreement made between an *Authorised Training Employer* or an *Authorised Training Principal* and a *provisional member* in which both parties acknowledge their mutual commitment to provide an effective period of *approved training* and a proper contribution to the work of the *Authorised Training Employer* or *Authorised Training Principal*.

**training office** means an office within an *ICAEW Authorised Training Employer*.

**Tribunals Committee** means the *Tribunals Committee* of *ICAEW* whose members are convened into *Tribunals* to consider:

- a) formal allegations referred to it by the *Conduct Committee*;
- b) serious conviction allegations referred to it by the *Conduct Department*;
- c) formal allegations referred back to it for re-hearing by an *Appeal Panel*; and
- d) interim order applications, and whose members (if so authorised by the *Regulatory and Conduct Appointments Committee*) can approve settlement orders in relation to formal allegations in accordance with the processes set out in the *Investigation and Disciplinary Regulations*.

## APPROVED TRAINING REQUIREMENT

1. **Approved training** must be completed under a **training agreement** with an **Authorised Training Employer** or **Authorised Training Principal** as follows<sup>1</sup>:
  - (a) a duration of no less than three years and no more than five years; or
  - (b) a duration of no less than two years and no more than four years if the candidate is a member of a **CCAB** member body, the Chartered Institute of Management Accountants (CIMA), or another body as approved by the **Committee**.
2. The period of **approved training** referred to in regulation 1 may exceed five years if the **provisional member** is training under a strategic degree programme or another approved programme offered in partnership with an **ICAEW** Partner in Learning.
3. The period of **approved training** shall be determined in accordance with regulation 1 by agreement between the **provisional member** and the **Authorised Training Employer** or **Authorised Training Principal** that undertakes to provide or supervise the **approved training**.
4. The **Authorised Training Employer** or **Authorised Training Principal** must promptly notify **ICAEW** of an extension to the period of **approved training** and must provide any relevant supporting information as the **Committee** may require.
5. The **Committee** may use its discretion:
  - (a) to reduce the length of **approved training** required for **membership** if the **provisional member** fails to meet the full requirements in regulation 1. Cases will only be considered where:
    - (i) the shortfall is minimal;
    - (ii) the **professional work experience** requirement has been met; and
    - (iii) the reason for not meeting the full requirement is for circumstances beyond the control of the **provisional member**.
  - (b) to waive the requirement for a period of **approved training** in order to qualify for **membership**.
6. **ICAEW** reserves the right to require that the **training agreement** shall contain mandatory clauses that cannot be altered or removed without the **Committee's** consent.

## APPROVED TRAINING CONDITIONS

7. **Approved training** must be provided:
  - (a) under the supervision of an **Authorised Training Principal**; or
  - (b) by an **Authorised Training Employer** provided such experience is on the business of the **Authorised Training Employer**; or
  - (c) by any other organisation approved by the **Committee** in its absolute discretion.
8. **Approved training** must:
  - (a) meet the standards set out in the Training Standards unless otherwise approved in writing by the Education and Training department; and
  - (b) comprise work of a professional level appropriate to the **provisional member's** status of a trainee-chartered accountant.

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<sup>1</sup> The requirements under regulation 1 relate to **membership** requirements for **ICAEW** only and do not relate to the requirements for the Audit Qualification. Please see the Audit Qualification regulations for the specific conditions to be met for the award of the Audit Qualification.

9. During **approved training**, a **provisional member** shall be provided with suitable **professional work experience** in areas of accountancy, including practical instruction as defined from time-to-time by the **Committee**, of not less than:
- (a) 300 days for a **provisional member** required to complete less than three years of **approved training**; or
  - (b) 450 days for a **provisional member** required to complete three or more years of **approved training**.
10. The **Committee** may, in its absolute discretion, waive the provisions of regulations 7, 8 and 9 in circumstances it considers acceptable.
11. **Provisional members** must complete a programme of **professional skills, Specialised Learning**, and **Ethics and Professional Scepticism** as specified by the **Committee** during their period of **approved training**.
12. **Approved training** may also include:
- (a) any period of relevant **study leave**;
  - (b) any period of absence for the purpose of sitting an examination prescribed by **ICAEW**;
  - (c) standard statutory and non-statutory holidays of up to 35 days per annum;
  - (d) absence due to illness not exceeding four consecutive weeks in a year;
  - (e) up to 10 days of “keeping in touch” days during a period of statutory leave, with the consent of the **Authorised Training Employer** or **Authorised Training Principal**;
  - (f) any other period of absence not exceeding four consecutive weeks in a year.
13. To qualify as **approved training**, a period spent with an **Authorised Training Employer** or **Authorised Training Principal** must last at least three months and include a minimum of 65 days of **professional work experience**.

## PART-TIME WORKING

14. **Approved training** may be undertaken on a part-time basis at the discretion of the **Committee** and subject to an appropriate extension to the period of **approved training** and to such adjustment to the period of the **provisional member's** examination eligibility as the **Committee** may decide.

## SECONDMENTS

15. The required **approved training** and **professional work experience** may be gained on secondment, subject to approval by the **Qualified Person Responsible for Training** or **Authorised Training Principal** and in accordance with such conditions as the **Committee** shall from time-to-time decide:
- (a) up to a maximum of 50% within an environment approved by **ICAEW** to train **provisional members**;
  - (b) up to a maximum of 33% within an environment not approved by **ICAEW** to train **provisional members**, provided that any work experience gained on secondment is not relied upon in an application for the Audit Qualification;
  - (c) providing the total **approved training** gained on secondment does not exceed 50% of the **approved training** required under regulation 1;
  - (d) providing the total **professional work experience** gained on secondment does not exceed 50% of the **professional work experience** required under regulation 9.

## TRAINING RECORDS

16. **Provisional members** must maintain records of **approved training**, including evidence of **professional work experience** and completion of the **professional skills, Ethics and**

**Professional Scepticism**, and **Specialised Learning** programmes, in such form as determined by the **Committee** from time-to-time.

17. **Authorised Training Employers** and **Authorised Training Principals** must ensure that **provisional members** maintain records of **approved training**, including evidence of **professional work experience**, **professional skills**, **Ethics and Professional Scepticism**, and **Specialised Learning**, and that these are reviewed by the **Authorised Training Employer** or **Authorised Training Principal** at least every six months.
18. **ICAEW** may request copies of training records and related documents at any time and these must be made available when required, including but not limited to:
- (a) the **provisional member's training agreement**;
  - (b) the **provisional member's** employment contract;
  - (c) relevant internal time logs;
  - (d) any documentation related to the **professional skills**, **Ethics and Professional Scepticism**, or **Specialised Learning** programmes;
  - (e) any other evidence required for the **Authorised Training Employer** review or **Authorised Training Principal** review.

## TRAINING OFFICE

19. The **training office** specified in the **training agreement** may be changed with the consent of the **provisional member** concerned to another **training office** of the same **Authorised Training Employer** and the **provisional member** shall not unreasonably withhold consent to the change.
20. The **Authorised Training Employer** must promptly notify **ICAEW** of a change to the **provisional member's training office** and must provide any relevant information as the **Committee** may require.

## CREDIT FOR PRIOR WORK EXPERIENCE (CPWE)

21. A **provisional member** may be awarded **credit for prior work experience** for relevant professional experience undertaken prior to the date that they became eligible to register their **approved training** provided:
- (a) the period of work experience was gained within the 24 months immediately prior to the registration as a **provisional member**;
  - (b) the application is made in the format prescribed by the **Committee**;
  - (c) the experience was gained within an **Authorised Training Employer** or under the supervision of an **Authorised Training Principal** or any other environment as may from time-to-time be accepted by the **Committee** and/or the Financial Reporting Council.
22. The **credit for prior work experience** approved by the **Committee** must:
- (a) cover a minimum period of three months;
  - (b) include at least 65 days of **professional work experience**;
  - (c) not exceed:
    - (i) 24 months for **provisional members** entering into a **training agreement** of 36 months or more of **approved training** provided that only the most recent 12 months can be relied upon in an application for the Audit Qualification; or
    - (ii) 16 months for **provisional members** entering into a **training agreement** of 24 to 36 months of **approved training** provided that only the most recent 12 months can be relied upon in an application for the Audit Qualification.



23. In exceptional circumstances, the **Committee** may, in its absolute discretion, vary or waive the requirements in regulations 21 and 22.

## SUSPENSION

24. A **training agreement** shall be suspended under the following circumstances:
- (a) If an order to that effect is made by the **Tribunals Committee**;
  - (b) If the **provisional member** is not receiving **approved training** due to:
    - (i) maternity leave;
    - (ii) prolonged illness (typically more than four consecutive weeks), in which case the **Committee** may deem the suspension to have commenced from the onset of such illness;
    - (iii) any other period of prolonged absence (typically more than four consecutive weeks).
25. The **Authorised Training Employer** or **Authorised Training Principal** must promptly notify **ICAEW** of the start and end dates of any period of suspension and must provide any relevant information as the **Committee** may require.

## CANCELLATION

26. A **training agreement** shall be **cancelled** in the following circumstances:
- (a) by mutual agreement between the parties;
  - (b) by one party giving written notice to the other in accordance with the relevant clause in the **training agreement** or employment contract;
  - (c) with effect from a date which shall be determined by the **Committee**, if the **Authorised Training Employer** or **Authorised Training Principal** ceases to be authorised under the Authorised Training Employer and Authorised Training Principal Regulations;
  - (d) with effect from the date of any bankruptcy order made against the **provisional member**;
  - (e) if an order to that effect is made by the **Tribunals Committee**;
  - (f) if the **provisional member** is declared unfit to become a **member** by the **Tribunals Committee**.
27. The **Authorised Training Employer** or **Authorised Training Principal** must promptly notify **ICAEW** of the **cancellation** of the **provisional member's training agreement** or period of **approved training** and must provide any relevant information as the **Committee** may require.
28. A **provisional member** whose previous **training agreement** was **cancelled** under regulation 26(a)-26(e) shall normally be permitted to enter into a further **training agreement** or period of **approved training** provided:
- (a) the **provisional member's** suitability to resume **approved training** has been confirmed to the **Committee** by the **provisional member's** last **Authorised Training Employer** or **Authorised Training Principal**; and
  - (b) the **provisional member** is eligible to sit **ICAEW** examinations or has passed such examinations;
- save that the **Committee** may waive this regulation in such circumstances as the **Committee**, in its absolute discretion, considers to be acceptable.
29. A **provisional member** whose previous **training agreement** or period of **approved training** was **cancelled** under regulation 26(f) shall not be permitted to enter into a further **training agreement**.

30. A **provisional member** who resumes **approved training** under regulation 28 shall, subject to regulation 31, complete a further period of **approved training** which, when combined with the **provisional member's** previous period(s) of **approved training**, shall satisfy the requirements of regulations 1 and 9.
31. If there has been a period of more than five years in aggregate since the **provisional member** first commenced **approved training** in which:
- (a) the current **training agreement** was suspended; or
  - (b) the **provisional member** was not receiving **approved training** due to the suspension and/or **cancellation** of a previous **training agreement** or period of **approved training**;
- the **provisional member** will be required to complete such additional period of **approved training** under a **training agreement** and with such **professional work experience** as the **Committee** shall from time-to-time determine.

## POWERS OF VARIATION

32. Subject where relevant to compliance with the Companies Act 2006 and appropriate consultation with the Financial Reporting Council, the **Committee** shall have the power to vary or waive the above regulations.