



ACA Student 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 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.

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 learning (CPL) means recognition against *ICAEW* CFAB or *ACA* requirements based on prior academic or professional achievement.

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.

Person Responsible for Sign Off (PRSO) means an individual nominated by the *QPRT* and confirmed by the *Committee* who meets the requirements set out in the *Authorised Training Employer* and *Authorised Training Principal Regulations* as responsible for *approved training* carried out at an *Authorised Training Employer* under the supervision of the *QPRT*.

Person Responsible for Training (PRT) means an individual nominated by the *QPRT* and confirmed by the *Committee* who meets the requirements set out in the *Authorised Training Employer* and *Authorised Training Principal Regulations* as responsible for *approved training* carried out at a *training office* of an *Authorised Training Employer* under the supervision of the *QPRT*.

practice and public practice means practice as a public accountant in any part of the world otherwise than as an employee, subject to any regulations made pursuant to Principal Bye-law 51(b) and to the ICAEW Statement on Engaging in Public Practice as may be amended from time-to-time by the *ICAEW Council*.

practising certificate means a certificate issued to a *member* by *ICAEW* authorising them to engage in *public practice*.

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*.

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.

ENTRY REQUIREMENTS

1. To be eligible to register as a **provisional member**, an applicant must:
 - (a) have attained university entrance level (which does not require holding a university degree; see a [list of acceptable qualifications](#)); or
 - (b) have at least seven years of acceptable experience in a professional capacity in the fields of finance, law and accountancy.
2. In exceptional cases, the **Committee** may, at its discretion and where necessary with the approval of the Financial Reporting Council, accept qualifications or a combination of qualifications and experience that do not fully meet the requirements of regulation 1, as satisfying the criteria for registering as a **provisional member**.

REGISTRATION

3. When applying to register as a **provisional member**, applicants must declare to **ICAEW** any past act or default that might be perceived as bringing discredit on themselves, **ICAEW** or the profession of accountancy, however long ago the act or default occurred and wherever it took place.
4. After signing a **training agreement**, applicants must promptly apply to **ICAEW** to register the agreement and the **Authorised Training Employer** or **Authorised Training Principal** must provide any evidence of the **provisional member's** educational qualifications and other information as required by the **Committee**.
5. Individuals not serving under a training agreement must also apply to **ICAEW** to register as a **provisional member** and must in addition pay annually such fees (if any) as the **Committee** may from time-to-time prescribe and must provide any evidence of their educational qualifications and other information as required by the **Committee**.
6. The **Committee** may, in its absolute discretion, refuse to register or re-register any person as a **provisional member**.
7. The registration of a **provisional member** shall be withdrawn, or shall be deemed to have been withdrawn:
 - (a) if an order to that effect is made by the **Tribunals Committee**;
 - (b) if the **provisional member** is declared unfit to become a **member** by the **Tribunals Committee**;
 - (c) with effect from the date of any bankruptcy order made against the **provisional member**;
 - (d) on such other date and in such other circumstances as the **Committee**, in its absolute discretion, may decide.

ENGAGING IN PUBLIC PRACTICE

8. A **provisional member** shall not engage in **public practice** unless the **provisional member**:
 - (a) is a member of one of the following accountancy bodies:
 - (i) a **CCAB** member body;

- (ii) the Chartered Institute of Management Accountants (CIMA);
 - (iii) the Chartered Institute of Taxation (CIOT);
 - (iv) the Association of Accounting Technicians (AAT);
 - (v) an approved international accountancy body.
- (b) is authorised to engage in **public practice** by the said accountancy body; and
- (c) has obtained the consent of the **Qualified Person Responsible for Training** or the **Authorised Training Principal**, if applicable.

EXAM COMPLETION

9. From the point of completing the examination requirements, **provisional members** are required to observe the principles of the **professional skills** policy by ensuring their knowledge and skills remain up to date.

RE-ENTRY

10. **Provisional members** who are attempt-barred from completing the ACA under the Assessment Regulations may be considered by the **Committee** for re-entry into the ACA if:
- (a) they can provide evidence they have gained an additional relevant qualification or professional development since they became attempt-barred; and
 - (b) they continue to meet the registration requirements within these regulations.
11. An applicant wishing to re-enter under regulation 10 must:
- (a) register as a new **provisional member**;
 - (b) re-take any examination(s) previously passed which they are not eligible for **credit for prior learning** under the Assessment Regulations;
 - (c) undertake a full further period of **approved training** which meets the requirements of the Approved Training Regulations;
 - (d) pay any fee(s) required by the **Committee**.
12. **Provisional members** registering under regulation 10 will not be eligible for any **credit for prior learning** or **credit for prior work experience** based on qualifications or experience gained before they registered for the qualification or professional development cited in regulation 10(a).
13. **Provisional members** re-entering the **ACA** under regulation 10 will be eligible for a further four attempts at the required Certificate Level and Professional Level **ACA** assessments. There is no restriction on the number of attempts at the Advanced Level **ACA** assessments.

ADMISSION TO MEMBERSHIP

14. An applicant for **membership** is entitled to be admitted as an **Associate** of **ICAEW** only if the applicant:
- (a) has successfully completed a course in preparation for and has passed or obtained credit for the required Certificate Level and Professional Level **ACA** examinations and has passed the required Advanced Level **ACA** examinations;
 - (b) has successfully completed or been credited with a period of **approved training** in accordance with the Approved Training Regulations;
 - (c) has completed the appropriate **professional skills** programme and associated declarations;
 - (d) has completed the appropriate **Ethics and Professional Scepticism** programme and associated declarations;
 - (e) has completed the appropriate **Specialised Learning** programme and associated declarations;

- (f) has appropriately recorded evidence of **professional work experience** in the format prescribed by the **Committee**;
 - (g) is fit for **membership** and has declared any act or default that might be perceived as bringing discredit on themselves, **ICAEW** or the profession of accountancy, however long ago the act or default occurred and wherever it took place;
 - (h) has paid the required admission and subscription fees;
 - (i) has submitted to **ICAEW** all of the documentation required to evidence completion of the requirements under sub-paragraphs (a) to (h) of this regulation.
15. An application under regulation 14 must include the following certificates provided by the **Qualified Person Responsible for Training** or **Authorised Training Principal**, or an **ICAEW** approved **Person Responsible for Sign Off** or **Person Responsible for Training**, confirming that the applicant has:
- (a) completed the required period of **approved training** and **professional work experience** in accordance with the Approved Training Regulations;
 - (b) completed the appropriate programmes in **professional skills, Ethics and Professional Scepticism**, and **Specialised Learning**; and
 - (c) that the applicant is fit and proper to become an **ICAEW member**.
16. An application under regulation 14 must be accompanied by such evidence from or on behalf of the **Qualified Person Responsible for Training** or the **Authorised Training Principal** as the **Committee** may require in support of the certificates given in regulation 15.
17. A **Qualified Person Responsible for Training** or **Authorised Training Principal**, or an **ICAEW** approved **Person Responsible for Sign Off** or **Person Responsible for Training**, who feels unable to provide the certificates required under regulation 15 must inform the **Committee** of the reasons for withholding such certificate or certificates.
18. An application under regulation 14 must be made no more than 12 months after the date upon which the **provisional member** became eligible for **membership**.
19. The **Committee** may, in its absolute discretion, extend the period of 12 months under regulation 18 for any applicant if:
- (a) the **Committee** considers that the circumstances justify such an extension;
 - (b) the applicant submits the necessary supporting documents as required by the **Committee**; and
 - (c) the applicant pays any additional delayed admission fee, if applicable, as determined by the **Committee**.
20. An application for admission to **membership** shall be made in such form as the **Committee** may from time-to-time prescribe.
21. A **provisional member** shall not use the designatory letters **ACA** or **FCA** or the title of Chartered Accountant, except where the designation or title is held through membership of another professional body, or represent themselves in any manner as an **ICAEW member**, until they have received official confirmation from **ICAEW** of their status as an **ICAEW member**.

POWERS OF VARIATION

22. 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.