



Level 4 Professional Accounting Technician Apprenticeship Certificate Regulations for students enrolled after 9 June 2025

Effective from 20 August 2026

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.

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.

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.

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

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 an **ICAEW** Level 4 Professional Accounting Technician Apprenticeship Certificate student, an applicant:
 - (a) is not required to have attained an educational level before commencing their study; and
 - (b) must have paid the applicable fees set by the **Committee**.

REGISTRATION

2. When applying to register as a Level 4 Professional Accounting Technician Apprenticeship student, 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.
3. The **Committee** may, in its absolute discretion, refuse to register or to re-register any person as a Level 4 Professional Accounting Technician Apprenticeship student.
4. The registration of a Level 4 Professional Accounting Technician Apprenticeship student 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 Level 4 Professional Accounting Technician Apprenticeship student is declared unfit to become a holder of the **ICAEW** Certificate in Finance, Accounting and Business (**ICAEW** CFAB) by the **Tribunals Committee**;
 - (c) with effect from the date of any bankruptcy order made against the **ICAEW** Level 4 Professional Accounting Technician Apprenticeship student;
 - (d) on such other date and in such other circumstances as the **Committee**, in its absolute discretion, may decide.

AWARD OF THE LEVEL 4 PROFESSIONAL ACCOUNTING TECHNICIAN APPRENTICESHIP CERTIFICATE

5. To be awarded the level 4 Professional Accounting Technician Apprenticeship Certificate, students must:
 - (a) If aged 19 and under at the start of the apprenticeship, hold qualifications in English and Maths, at grades A*-C/9-4 or equivalent, which are listed as a minimum of Level 2 on the Office of Qualifications and Examinations Regulation (Ofqual) Regulated Qualifications Framework (RQF) or listed on the Department of Education (DfE) list of acceptable qualifications that satisfy English and Maths requirements for an apprenticeship; and
 - (b) complete 8 months' employment as an apprentice in an accountancy role at an **Authorised Training Employer** or **Authorised Training Principal**; and
 - (c) pass the **ICAEW** On-programme Assessment and any mandatory On-programme qualifications and any other gateway requirements listed in the Apprenticeship Standard or Assessment Plan; and
 - (d) pass the required **ICAEW** End-point Assessment/Apprenticeship Assessments; and
 - (e) pay the applicable fees set by the **Committee**.

ON-PROGRAMME ASSESSMENT

6. The On-programme Assessment comprises the following:
 - (a) the **ACA** Certificate Level assessments;
 - (b) a programme of Professional Development.

END-POINT ASSESSMENT/APPRENTICESHIP ASSESSMENTS

7. The End-point Assessment/Apprenticeship Assessments comprise the following:
 - (a) a Professional Discussion of knowledge skills and behaviours or a Portfolio of Skills;
 - (b) a Role Scenario assessment.

PUBLIC DESCRIPTION OF HOLDING THE LEVEL 4 PROFESSIONAL ACCOUNTING APPRENTICESHIP CERTIFICATE

8. The relevant government body will issue a certificate to a student who has completed the requirements of the Level 4 Professional Accounting Technician Apprenticeship.
9. Designatory letters do not attach to the award of the Level 4 Professional Accounting Technician Apprenticeship Certificate.
10. An individual may not refer to their practise of accountancy being certified or regulated by **ICAEW** on the basis of holding the Level 4 Professional Accounting Technician Apprenticeship Certificate.

WORK EXPERIENCE TOWARDS THE ACA

11. Work experience gained as a Level 4 Professional Accounting Technician Apprenticeship student may only be cited against the professional training requirements for the **ACA** from the time that the student was employed at an **Authorised Training Employer** or working under the supervision of an **Authorised Training Principal** and had achieved university entrance level education as required by the Companies Act 2006.
12. In circumstances where a former Level 4 Professional Accounting Technician Apprenticeship student is claiming **credit for prior work experience** against the **ACA's** professional training requirements, the normal **ACA** limitation rules about such claims would be in force.

POWERS OF VARIATION

13. The **Committee** shall have the power to vary or waive the above regulations.