



*Are you ready?*

YOUR GUIDE TO THE ACA



# Contents

<b>Welcome</b>	<b>2</b>
Who we are and what we do	
<b>Getting started</b>	<b>3</b>
Qualification overview	
<b>Your ACA training</b>	<b>5</b>
Professional development	
Ethics and professional scepticism	
Practical work experience	
Audit qualification	
Exams	
<b>Online training file and six-monthly reviews</b>	<b>24</b>
<b>Study resources and benefits</b>	<b>32</b>
<b>Next steps</b>	<b>35</b>

# *Welcome to ICAEW*

**Congratulations on making the first of many great decisions in your career! By choosing the ACA qualification, you're not only becoming part of a global community of students, you're also taking the first step to an amazing career that will offer you more than you'd imagine.**

Working in public practice, banking, charities, government bodies, or starting your own business, there's truly no end to where it can take you. As a world-leading, professional qualification, the ACA can open up countless opportunities in accountancy, finance and business around the globe.

We also know the world and the role of chartered accountants is changing, so we regularly review and evolve the key elements of the ACA. This means you have access to the most up-to-date training, knowledge and support from the moment your training begins, to the day you become a member, and beyond.

Refer to this guide at any time during your studies, and if you can't find what you're looking for, visit the ACA student resources area at [icaew.com/dashboard](https://icaew.com/dashboard). You can also call **+44 (0)1908 248 250**, email [studentsupport@icaew.com](mailto:studentsupport@icaew.com), or chat to us directly via the live help boxes on our website.

***Good luck.***

## **WHO WE ARE AND WHAT WE DO**

We're ICAEW, a world-leading professional body. We train, develop and support current and future generations of accountants and finance professionals.

We offer a range of qualifications for people at different stages of their careers, so whether you want to put your finance knowledge on firm foundations or develop as a future leader, we can help. We ensure that the expertise you gain with us continues to meet the needs of tomorrow's businesses.

## **AT A GLANCE**

- ICAEW stands for The Institute of Chartered Accountants in England and Wales
- Created by Royal Charter in 1880
- Offices in UK, Beijing, Brussels, Dubai, Hanoi, Ho Chi Minh City, Hong Kong, Jakarta, Kuala Lumpur, Shanghai and Singapore
- Supports over 150,000 members, in 154 countries
- Over 27,000 students currently taking our qualifications
- c5,000 employers work with us by offering our qualifications to their employees

# Getting started

It's time to get started. You'll need to complete these five key steps to kick-start your journey as an ACA student:

**1**

## YOUR ACA TRAINING AGREEMENT

If you are training with an ICAEW authorised training employer or principal, they will give you an ACA training agreement to sign.

**2**

## REGISTER AS AN ACA STUDENT

Sign up as a student to gain access to essential resources to help you with your studies, apply at

[icaew.com/studentregistration](https://www.icaew.com/studentregistration)

**4**

## APPLY FOR CREDIT FOR PRIOR LEARNING (CPL)

You may be eligible to apply for credit for prior learning, also known as exemptions, for some of the ACA exams if you already hold a qualification we recognise. Make sure to check with your employer before applying.

Find out more at [icaew.com/cpl](https://www.icaew.com/cpl)

**3**

## FAMILIARISE YOURSELF WITH YOUR ONLINE TRAINING FILE

Documenting your progress is an essential part of your ACA training, so get to know what you will be expected to include in your training file.

Begin by watching the online training file guidance video at [icaew.com/how-to](https://www.icaew.com/how-to)

**5**

## APPLY FOR EXAMS

Book your Certificate Level exams directly with an ICAEW approved assessment centre, or apply for your Professional and Advanced Level exams using your online training file. See page 22 for more details.

For upcoming exam dates and deadlines, download the ACA planner to help you plan the year ahead, visit [icaew.com/acaplanner](https://www.icaew.com/acaplanner)

# ACA qualification

The ACA qualification has four core elements that you will need to successfully complete in order to become an ICAEW Chartered Accountant.



YOU WILL ALSO NEED TO RECORD YOUR PROGRESS WITH:



## SIX-MONTHLY REVIEWS

You will need to meet with your employer at least every six months to discuss your progress through each of the four components.

Find out more on page 30 or visit [icaew.com/sixmonthreview](https://www.icaew.com/sixmonthreview)



## ONLINE TRAINING FILE

Updating your file throughout your training is essential. It is a record of your training, so you will need to log practical work experience, as well as your progress through the professional development skills and ethics as discussed in your six-monthly reviews.

For more details go to page 24.

# YOUR ACA TRAINING EXPLAINED

# Professional development

Professional development is an essential part of the ACA qualification. It prepares you to successfully handle situations that you will encounter throughout your career.

In your ACA training there are seven professional development ladders, each containing steps that represent a specific skill.

For each skill you will need to provide specific examples of how you have met that requirement, discuss it at each six-monthly review, and record it within your online training file.

For example, below a student details how they have demonstrated their 'commitment to continuous learning' as part of the 'Adding value' step of the professional development ladders.

Ethics and professionalism   Communication   Team work   Decision making   Problem solving   **Adding value**   Technical competence

**Attribute goal:** *The ability to add value to the organisation, team or role in order to achieve objectives.*

[View all](#)

No.	Relates to	How were you able to...	Did you achieve it...	
8	Ethics & case study	Lead by example	No	<a href="#">Add</a>
7	Ethics & case study	Anticipate and see opportunity in change?	No	<a href="#">Add</a>
6	Case study	Improve financial performance?	No	<a href="#">Add</a>
5	Case study	Deliver excellent customer service?	No	<a href="#">Add</a>
4	-	Continue learning?	No	<a href="#">Add</a>

## Add entry

Did you achieve it?

Yes

Give specific examples

At my very first review I expressed a desire to get involved in the training of the next student intake the following year, as I felt the new students would be reassured by seeing how much is learnt in your first year of training. So I persuaded a trainer to give me some tuition in teaching outside of working hours.

Feedback received from the employer

Add feedback received from the employer

This entry is linked to an archive entry that may be relevant. This archive entry can be reviewed [here](#).

[Save Entry](#)

[Cancel](#)

During your training you will follow either ICAEW's professional development skills or complete your employer's professional development training programme. Whichever process you follow, you will receive feedback from your QPRT, counsellor or principal on your progress.

To find out more, go to [icaew.com/professionaldevelopment](https://www.icaew.com/professionaldevelopment)

## PROFESSIONAL DEVELOPMENT SKILLS UPDATE

In 2017, we updated and redefined some of the ICAEW professional development skills. The information below describes which framework you will follow, depending on the date you started as a student.

### If you registered as an ACA student after 01 September 2017.

The seven professional developments skills you will follow are shown within your online training file and include:

- 1 ETHICS AND PROFESSIONALISM 
- 2 COMMUNICATION 
- 3 TEAMWORK 
- 4 DECISION MAKING 
- 5 PROBLEM SOLVING 
- 6 ADDING VALUE 
- 7 TECHNICAL COMPETENCE 

### If you registered as an ACA student before 01 September 2017.

The seven professional developments skills you will follow are shown within your online training file and include:

- 1 COMMUNICATION 
- 2 TEAM WORKING 
- 3 DECISION MAKING 
- 4 CONSIDERATION 
- 5 ADDING VALUE 
- 6 PROBLEM SOLVING 
- 7 TECHNICAL COMPETENCE 

If your employer would like you to transition to the updated skills, they will advise you on this. All the examples you have recorded within your online training file will be mapped and transferred over to the updated skills sets.

If you continue to follow the pre-September 2017 skills, the examples you have entered within your online training file will remain and you will continue developing these skills during your ACA training.



## ONLINE TRAINING FILE

You will need to update your online training file regularly with specific examples of how you have met each skill. Make sure you:

- read through the 52 professional development skills. Add examples from your day-to-day work experience to demonstrate your competence in all the skills that you have achieved over the last six months;
- critically review your examples and check that they describe the:
  - S**ituation you faced;
  - A**ction you took; and
  - P**ositive outcome as a result of your action; and
- identify any outstanding skills that you cannot yet demonstrate. This will enable you to have a productive conversation with your employer about your development over the remainder of your training agreement.



## SIX-MONTHLY REVIEW

You will review and receive feedback on your progress every six months with your QPRT, counsellor or principal.

Remember to:

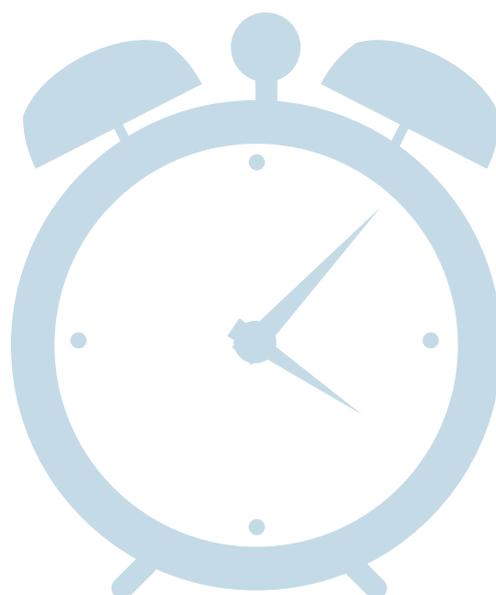
- talk through each skill that you have demonstrated over the last six months;
- ask for direct and constructive feedback on each example. Record feedback into your training file, ensuring that you use complete and structured sentences. You must not use generic responses such as 'agreed' or 'completed'; and
- take note if your employer feels that you have not demonstrated a skill, remove the example and discuss how you can achieve this in the next six months.

Your employer will need to approve your practical work experience, professional development and ethics at the end of your training to confirm that you are ready to become an ICAEW member, so it's important to keep your records up-to-date.

Where you start and how fast you progress through the professional development skills is flexible and something you can manage with your employer. Your employer will give you feedback on your progress in your six-monthly reviews.

## TOP TIPS

- Check out our on-demand webinars, designed to help you build the key skills you'll need to be more effective in the workplace. Find them along with useful articles to support your learning at [icaew.com/listenagain](https://www.icaew.com/listenagain)
- Don't miss your quarterly student magazine, *Vital*, which features articles and top tips from professional development experts, as well as profiles of trainees just like you discussing their journey. Read the magazine online at [icaew.com/vital](https://www.icaew.com/vital)
- Got a question about professional development? Connect with ACA students around the globe with the ICAEW student community by visiting [icaew.com/studentcommunity](https://www.icaew.com/studentcommunity)



# *Ethics and professional scepticism*

**Ethics is more than just knowing the rules around confidentiality, integrity, objectivity and independence. It's about identifying ethical dilemmas, understanding the implications and behaving appropriately, even when no one's looking.**

We integrate ethics throughout the ACA to develop your ethical capabilities - so you'll always know how to make the right decision. Ethics is also examined in context within all ACA exams; the ethical elements in each exam are available within the ACA syllabus at [icaew.com/examresources](https://www.icaew.com/examresources)

## **ETHICS LEARNING PROGRAMME**

This online learning programme is based on the ICAEW Code of Ethics and will help you get to grips with our ethical framework and help you to respond to an ethical situation. The programme includes six modules:

- Introduction to the ICAEW Code of Ethics
- The fundamental ethical principles
- Threats and safeguards to the fundamental ethical principles
- Conflicts of interest
- Considerations for professional accountants in practice
- Considerations for professional accountants in business.

- You'll need to complete it online.
- It is 60 minutes long and includes 30 multiple choice questions.
- You must achieve at least 70% overall.
- You will have an unlimited number of attempts, unless stated otherwise by your employer.
- Each of your attempts will be recorded within the ethics and professional scepticism tab within your online training file.
- We recommend that you complete the Ethics Learning Programme and the assessment between the Professional and Advanced Levels.
- You should speak to your employer and get their approval before you attempt the assessment.

## **DEVOLVED ASSESSMENT**

You will need to complete a devolved assessment, to assess your knowledge of ethics and your progress through the programme.

## WATCH YOUR ETHICS

We have developed a series of webinars called Practising Ethics to accompany your learning. After you complete each module within the Ethics Learning Programme, download the relevant webinar to revisit what you have learnt and reinforce your understanding.

Each webinar contains three brief scenarios for you to consider and decide on a course of action. Make notes – you will be asked to present your findings on at least one scenario at every six-monthly review.

Watch the webinars now at [icaew.com/practising-ethics](https://www.icaew.com/practising-ethics)



## ONLINE TRAINING FILE

Add any progress you have made on the Ethics Learning Programme, the devolved assessment and the ethical steps in the professional development ladders before your review and add them to your online training file. Make sure you:

- read through at least one module from the Ethics Learning Programme;
- watch the accompanying Practising Ethics webinar; and
- make notes on the situations you were presented with during the webinar so you can discuss them at your review.



## **SIX-MONTHLY REVIEW**

You should add an ethics review to your training file during your six-monthly review, which must:

- confirm which modules of the Ethics Learning Programme you have covered;
- cross-reference any professional development skills achieved in the period that relate to ethics;
- using the tick boxes within the online training file confirm you have discussed at least two ethical scenarios – from your workplace, and one from the Practising Ethics webinars – with your QPRT, counsellor or principal;
- confirm whether you have attempted the ethics assessment; and
- detail an ethics action plan for your next review.

At the end of your training period, your employer will sign off your online training file, which acts as confirmation that you are ethically sound and have a strong understanding of the ICAEW Code of Ethics.

If you haven't discussed ethics at six-monthly reviews, or not achieved the assessment score of 70%, you will not be invited to membership.

# *Practical work experience*

**You need to accumulate at least 450 days of practical work experience, completed as part of a training agreement with one of our authorised training employers or principals.**

If you are eligible for a two-year training agreement, you must complete a minimum of 300 days of work experience. Your employer or principal will support you throughout your training, making sure you develop the knowledge, skills and experience you need to become an ICAEW Chartered Accountant.

Practical work experience is undertaking real-life work of a financial, business and/or commercial nature in at least one of the following areas:

**ACCOUNTING**

**AUDIT AND ASSURANCE** (AUDIT IS NOT COMPULSORY)

**FINANCIAL MANAGEMENT**

**INFORMATION TECHNOLOGY**

**INSOLVENCY**

**TAXATION**

Your work experience can be in just one of these technical categories, or in more than one area. It must expose you to as many practical assignments, finance functions and/or clients, in as many different sectors as possible. It must also incorporate levels of responsibility that increase in depth and scope throughout the course of your training period.

As you progress through the ACA, you will log the number of days you have completed in the practical work experience tab of your online training file.

Study leave, training courses, sickness days, holidays or office administration doesn't count towards your work experience.

If you need any further development, your work experience will not be signed off and a development plan will be put in place until your employer is satisfied that you have gained the required skills.

If you are unable to gain the full 450 days during your training agreement, then your training period will need to be extended. Please do let us know as soon as possible if this is the case. Alternatively, if you reach 450 days before your training agreement ends, you will still need to keep track of your total days right up to the final day of your training agreement.

## TOP TIPS

- Keep a record of the number of work experience hours you complete. You might want to start a timesheet, or note these in your diary.
- One working day is seven hours, so if you work longer than this you may be able to record more time.
- Add the number of practical work experience days in six-month blocks in your training file and make sure that the days you enter are for the full period of your training agreement – don't leave any gaps.
- Secondments are a good way for you to gain work experience in a variety of areas. If you are interested in doing a secondment, you will need to discuss this with your employer, as it may impact your training agreement and ACA training requirements.



## ONLINE TRAINING FILE

Calculate the number of practical work experience days you have accumulated during the six-month period since your last review.

- If your employer is happy with the number of days you have accrued, you will need to confirm this in your online training file. Once confirmed, the period of work experience will be locked. Your employer can then sign off your practical work experience progress.



## SIX-MONTHLY REVIEW

Use the time in your six-monthly reviews to calculate and agree on the number of days you have accrued with your employer, they can confirm the number by adding their name to your training file.

Discuss areas you would like to progress in or learn more about - are there opportunities for project work or a secondment to aid your learning?

# Audit Qualification

**Whether or not you plan to work in audit at some point during your career, we recommend that you record your audit experience and apply for the Audit Qualification once you have completed your training agreement.**

The Audit Qualification is granted as recognition of meeting audit work experience requirements and obtaining it is the first step to becoming a UK statutory auditor. It is awarded to ICAEW members who have demonstrated audit competencies through work experience and exams. It is completely free of charge and once granted, will remain yours forever.

If you are an ACA student working for an ICAEW authorised training employer, who is also a firm of registered auditors in the EU, the audit experience you gain throughout your training agreement may count towards your Audit Qualification.

To find out more about the Audit Qualification and whether you're eligible to apply, visit [icaew.com/aq](https://www.icaew.com/aq)



## ONLINE TRAINING FILE

You should record and review your experience in your training file every six months throughout your ACA training, not just after every audit. You can't claim it retrospectively so don't leave it to the end of your training.



## SIX-MONTHLY REVIEW

Discuss your audit experience at your six-monthly reviews. You can ask your employer to verify that the number and split of your audit experience days is accurate.

Ensure that your employer adds constructive feedback to your file to confirm that you are competent within audit. This must be done by the person responsible for audit training at your firm, via their own log in.

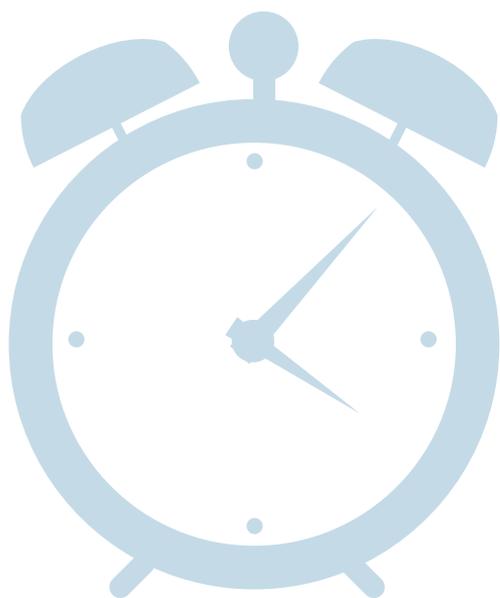
## TOP TIPS

- Remember, if you don't claim your audit experience gained during your training agreement within six months of your training agreement end date, you will lose it. You will not be able to claim this retrospectively, so keep your experience up-to-date.
- If you are based outside the UK you should check with your local audit authority about the regulations for becoming an audit practitioner in your country or city.
- Even if you don't have sufficient days at the end of your training to gain the Audit Qualification you should submit what experience you have so it can be reviewed and banked - you can then top them up later. You won't be able to use these days if you don't claim them at the end of your training.

## CHANGES TO FINANCIAL ACCOUNTING AND REPORTING: UK GAAP

The current exam will be available until September 2018 only. From March 2019, a new Financial Accounting and Reporting: UK GAAP exam will be available. This new exam will cover micro and smaller entity accounting including FRS 105, as well as FRS 102. If you have completed or you are studying towards the current exam, a supplement is available to help you prepare for the Corporate Reporting exam. Whichever version of the Financial Accounting and Reporting exam you pass, current or new, you will be eligible for the Audit Qualification (AQ), as long as you sit and pass the Corporate Reporting exam and meet all other requirements.

To find out more, visit the Financial Accounting and Reporting: UK GAAP exam resources web page at [icaew.com/examresources](https://www.icaew.com/examresources)



# Exams

The ACA equips you with in-depth knowledge across a broad range of topics in accountancy, finance and business.

The 15 computer-based exams are designed to complement the practical experience you will be gaining in the workplace, so you will be able to really put your knowledge into practice.



You must pass, or receive credit for, every exam. This ensures that once qualified, all ICAEW Chartered Accountants have a consistent level of knowledge, skills and experience, regardless of where in the world they have trained.

## CERTIFICATE LEVEL

*Each exam is*  
**90**  
*minutes long*

**55%**  
*pass mark at*  
*each exam*

*Maximum of*  
**4**  
*attempts at*  
*each exam*

Made up of six computer-based exams, the Certificate Level introduces the fundamentals of accountancy, finance and business. Each exam is directly relevant to the work that you do on a day-to-day basis.

The exams can be taken in any order, but you must pass every exam, or receive credit for prior learning, to progress to Professional Level.

To apply to sit your Certificate Level exams you will need to contact an ICAEW approved assessment centre directly. This will either be with your tuition provider, or to find an approved centre within the Pearson Vue network visit [pearsonvue.com/icaew](https://www.pearsonvue.com/icaew)

Once you have completed all six Certificate Level exams, you can apply for the **ICAEW Certificate in Finance, Accounting and Business (ICAEW CFAB)**, a respected standalone qualification offered by ICAEW. To find out more, visit [icaew.com/cfab](https://www.icaew.com/cfab)

ICAEW CFAB also serves as a stepping stone to the **ICAEW Business and Finance Professional (BFP)** designation. Once you have passed the Certificate Level, you need only complete the ICAEW Ethics Learning Programme and have 12 months' work experience within a business and finance role to apply for the designation and use the BFP letters after your name.

See [icaew.com/becomeabfp](https://www.icaew.com/becomeabfp) for more details.

## PROFESSIONAL LEVEL

*Each exam is  
2.5-3  
hours long\**

*55%  
pass mark at  
each exam*

*Maximum of  
4  
attempts at  
each exam*

The Professional Level exams build on the fundamentals and tests your ability to use technical knowledge in real-life scenarios; these computer-based exams are available to sit every March, June, September and December.

Alternative modules are available for Business Planning (Business Planning: Taxation, Business Planning: Banking, or Business Planning: Insurance) and Financial Accounting and Reporting (Financial Accounting and Reporting - UK GAAP or Financial Accounting and Reporting - IFRS). Your employer will guide you on the modules that are right for you. If you start the ACA independently, you should consider your future ambitions when selecting which exams to sit.

Please note, Business Planning: Banking and Business Planning: Insurance will only be available at the June, September and December sittings.

### SPECIALISING IN TAX?

The ACA CTA Joint Programme gives you the opportunity to specialise in one of three areas - taxation of major corporates, owner-managed businesses or indirect tax - offering students a fast-track route to become a specialist in tax.

You can join the joint programme from the first day of your ACA training agreement, or partway through, providing you have discussed with your employer, work in tax, and:

- have not completed the ACA Professional Level Business Planning: Taxation exam; and
- have not completed the two CTA Advisory Papers or the CTA Advanced Corporation Tax Advisory Paper.

Find out more at [icaew.com/aca-cta](https://www.icaew.com/aca-cta)

\* Financial Accounting and Reporting exam is 3 hours

## **ADVANCED LEVEL: CORPORATE REPORTING AND STRATEGIC BUSINESS MANAGEMENT**

*Each exam is  
**3.5**  
hours long*

***50%**  
pass mark at  
each exam*

*Unlimited  
attempts at each  
exam*

The Corporate Reporting and Strategic Business Management exams test your understanding and strategic decision-making at a senior level. They present real-life scenarios, with increased complexity and wider implications than the Professional Level exams.

The Advanced Level computer-based exams can be taken in July and November each year. They are fully open book, so they replicate a real-life scenario where all the resources are at your fingertips.

### **ADVANCED LEVEL: CASE STUDY**

The Case Study presents a complex business issue which challenges your ability to solve problems, identify ethical implications and provide effective solutions. The Case Study is designed to test the knowledge, skills and experience you have gained throughout your training.

You will attempt the Case Study in the final year of your training agreement, once you have taken, or received credit for, all other exams.

For more information on the exams, key dates and deadlines, exam resources and how to book an exam, visit [icaew.com/exams](https://www.icaew.com/exams)

*Case study is  
**4**  
hours long*

*Unlimited  
attempts at each  
exam*

***50%**  
pass mark at each  
exam*



### **ONLINE TRAINING FILE**

For your Professional and Advanced Level exams, you can use your online training file to book your exams. You will also be able to view your exam results, past qualifications and any credit for prior learning.



### **SIX-MONTHLY REVIEW**

Use your six-monthly reviews to discuss your recent exam performance, gaps in knowledge, and your study plans for the next six months.

# Exam essentials

Guiding you through the exam process, including applying, and the resources available to support you.

## COMPUTER-BASED EXAMS

All exams, with the exception of the Case Study, are computer-based. The Case Study exam will move to computer in July 2019.

Alongside your usual preparation for your Professional and Advanced Level exams, you will need to become familiar with the computer software, and you can do this by taking advantage of our exam resources and completing this checklist:

### 1 Read the computer-based exam guidance

Guidance to help you understand what to expect on the day, how to navigate within the software, key functionality and exam tips.

### 2 Watch the exam webinars

A series of short webinars including an overview of the software and top tips.

### 3 Use the practice exam software

You must practise with the software in advance of your exam. Being unfamiliar with the functionality and formatting may cost you valuable time in the live exam. ICAEW question banks are available within the practice exam software two months before the first exam session.

### 4 Review the sample exams

A sample exam for each module, including sample answers, will be available in the software so you can review the suggested way to present your answers in the exam.

### 5 Read the Instructions to Candidates

You should read the Instructions to Candidates carefully so you are familiar with the processes and procedures before sitting an exam.

Find all the guidance, support and resources available to you at [icaew.com/cbe](https://www.icaew.com/cbe)

## APPLYING FOR EXAMS

Applying for your ACA exams is a simple process, but to get you started, here are the most important parts you need to consider before booking your first exam.

## CREDIT FOR PRIOR LEARNING (CPL)

If you already hold a qualification that we recognise, such as a relevant degree, professional qualification or membership of a professional body, we may be able to award credit for your prior learning for some of the ACA exams. Once you have sat an exam, you will not be able to apply for credit for that module, or your employer may want you to still take the exam, so discuss with your employer first before applying. Discover how to apply for CPL and more at [icaew.com/cpl](https://www.icaew.com/cpl)

## EXAM DATES

For Professional and Advanced Level, you only have a limited time to book your place on an exam as ICAEW-approved exam centres work on a first come, first served basis - it's essential you plan ahead. Make sure you know the date exam admissions open and close. Certificate Level exams can be booked at any time. For all key dates and deadlines go to [icaew.com/acaplanner](https://www.icaew.com/acaplanner)

## BOOKING EXAMS

The process for applying for Certificate Level exams is different from the Professional and Advanced Level modules.

- When sitting a Certificate Level exam, you will need to apply directly to an ICAEW approved assessment centre. This will either be your tuition provider or one of our approved centres within the Pearson Vue network. To find out more, speak to your tuition provider or visit [pearsonvue.com/icaew](https://www.pearsonvue.com/icaew)
- When applying for a Professional or Advanced Level exam, we recommend you apply via your online training file. Simply visit [icaew.com/trainingfile](https://www.icaew.com/trainingfile), or for more guidance head to [icaew.com/how-to](https://www.icaew.com/how-to)

## LATE EXAM APPLICATIONS

We cannot accept late applications or changes to an exam application after the closing date. It is your responsibility to book your exams, your employer cannot do this on your behalf.

You must ensure that once you have booked your exams, you have:

- checked you have received confirmation of your successfully completed application via email;

- reviewed the confirmation and followed the link to the full details including the centre address; and
- resolved any queries that you may have before the closing date.

Any errors or omissions cannot be corrected after the closing date - no allowance is made for any special circumstances or any error or omission.

Before you apply, check out the ACA assessment regulations at [icaew.com/regulations](https://www.icaew.com/regulations)

## APPLYING FOR ACCESS ARRANGEMENTS

If you feel your exam performance may be hindered due to a health condition, disability, or specific learning difficulty (SpLD), we may be able to put access arrangements in place to support you.

Your application for access arrangements must reach us by the published exam entry closing date for Professional and Advanced Level exams. For Certificate Level, your application should be with us at least 30 days before you intend to sit the exam. Appropriate evidence should be provided for us to assess your situation and make the necessary arrangements for you.

To find out more about access arrangements and read the guidance in full, visit [icaew.com/accessarrangements](https://www.icaew.com/accessarrangements)

## SPECIAL CONSIDERATION

If your performance in the exam has been adversely affected by illness or other circumstances you may apply to have these factors taken into consideration during the results determination process. It is your responsibility to fully read and understand the special consideration process before you sit an exam. You can find out more about this process by visiting [icaew.com/specialconsiderations](https://www.icaew.com/specialconsiderations)

## STUDY SUPPORT

### OFFICIAL ICAEW LEARNING MATERIALS

We take pride in the fact that we publish our own learning materials. They are reviewed and approved by our examiners each year. The study manual and question banks cover all aspects of the syllabus and provide clear guidance on the way in which the syllabus learning outcomes are tested in each of the ACA exams. To find out what is included in the study pack for each module, visit [icaew.com/examresources](https://www.icaew.com/examresources)

ICAEW learning materials include:

- syllabus, technical knowledge and skills development grids;
- past and sample papers;
- printed study manuals and question banks;
- tutor articles;
- exam resources; and
- student community.

Learning materials are updated every year, so make sure that you are using the most up-to-date edition when revising for your exams.

## EXAM RESOURCES

Tune in to one of our webinars to listen to tutors giving their top tips for approaching the ACA exams. You can also access past exams, examiner feedback, sample exams and useful articles for each exam at [icaew.com/examresources](https://www.icaew.com/examresources)

## STUDENT COMMUNITY

Our student community is the hub for ACA students. Stay up-to-date with regular blogs covering a range of work and study topics, or join the conversation and share your exam questions with peers. Join in at [icaew.com/studentcommunity](https://www.icaew.com/studentcommunity)

## EXAM AWARDS

We appreciate that you have to work hard for the ACA exams, so each year we award prizes to the students who achieve the highest marks in the Certificate, Professional and Advanced Level exams, as well as the students with the highest average mark across all exams.

# Online training file

Your online training file is a mandatory part of your ACA training, providing an online record for your experience and skills development as you progress through the ACA qualification.

Once you are registered as an ACA student, you'll be able to access your training file using the links on your dashboard at [icaew.com/dashboard](https://icaew.com/dashboard) or directly via [icaew.com/trainingfile](https://icaew.com/trainingfile)

We perform spot-checks to ensure that students are keeping their training file up-to-date. If we find your training file is incomplete, we will contact you as this is not compliant with ICAEW's regulations.

Here is a brief overview of the key tabs you'll see when updating your progress.

## SUMMARY

### Joe Sugden Training file | Student no. 5269052

[Download PDF](#)

M R Dale & Co TODMORDEN | 1st Aug 2014 to 31st Jul 2017

Summary
Practical work experience
Professional development
Ethics and professional scepticism
Examinations
Audit qualification

### Summary

- Authorised Training Employer: M R Dale & Co
- Agreement duration: 01 August 2014 to 31 July 2017
- Agreement period including CPWE: 36 months 0 days
- Minimum Required total PWE: 450 days
- Agreement period excluding CPWE: 36 months 0 days

**My primary address** [edit](#)

1 Harold Street  
LEEDS  
LS6 1PL

**My contact details** [edit](#)

Email: kevin.butler@icaew.com  
Mobile:  
Home phone:

**Examinations**

How you are progressing through the ACA examinations.

**Ethics and professional scepticism**

How you will demonstrate ethical competence by completion of the Ethics Learning Programme and by practising ethical and professional scepticism in the workplace.

**Practical work experience**

How you will evidence real and practical work experience of a financial, business or commercial nature, developing in complexity, over the course of your Training Agreement.

220 / 450 days achieved

**Professional development**

How you will demonstrate development in the other professional skills required to become an ICAEW chartered accountant, such as team-working and problem-solving, by providing specific examples from the workplace.

3 / 52 (5%)

**Audit qualification**

Only applicable to students carrying out work that qualifies as UK audit experience.

How you will evidence development in audit skills and accumulated experience, over the period of your training.

45 days achieved

Use the summary tab to:

- see an overview of your practical work experience, professional development, ethics and professional scepticism, exams and Audit Qualification progress;
- view the dates of your training agreement and update your contact details and address;
- download a PDF at any time to show an overview of all or part of your online training file.

## PRACTICAL WORK EXPERIENCE

# Joe Sugden Training file | Student no. 5269052

[Download PDF](#)

M R Dale & Co TODMORDEN | 1st Aug 2014 to 31st Jul 2017

Summary
Practical work experience
Professional development
Ethics and professional scepticism
Examinations
Audit qualification

### Practical work experience

Total	At primary ATE	On secondment at another ATE	On secondment at unauthorised employ
220/450	100.00% <small>220 days</small>	0.00% <small>0 days</small>	0.00% <small>0 days</small>

Practical work experience gained (in days)						
Start date	End date	At primary ATE	On secondment at another ATE	On secondment at unauthorised employer	Total	Reviewer
<input type="button" value="Add practical work experience"/>						
01 Aug 2015	31 Jan 2016	75	0	0	75 day(s)	Seth Armstrong
01 Feb 2015	31 Jul 2015	60	0	0	60 day(s)	Seth Armstrong
01 Aug 2014	31 Jan 2015	85	0	0	85 day(s)	Seth Armstrong

Here you will view a snapshot of your practical work experience to date. Use the 'Add practical work experience' button to update the number of practical work experience days in your file.

At your six-monthly review, you and your employer will agree on the number of days you have accrued since your last meeting, so we recommend you:

- add your practical work experience in six-month blocks;
- make sure that the days you enter are for the full period of your training agreement - don't leave any gaps in your training; and
- use a timesheet or diary to record your hours - one working day is seven hours.

Remember, you can't count study leave, training courses, sickness days, holidays or office administration towards your practical work experience.

## PROFESSIONAL DEVELOPMENT

# Joe Sugden Training file | Student no. 5269052

[Download PDF](#)

M R Dale & Co TODMORDEN | 1st Aug 2014 to 31st Jul 2017

Summary
Practical work experience
Professional development
Ethics and professional scepticism
Examinations
Audit qualification

### Professional development

Professional development is an integral part of your training.

In this section you will record specific and real examples from your workplace to demonstrate how you have achieved satisfactory levels of competence in our key areas of professional development.

There is a ladder for each of seven key skills. These skills increase in complexity as you climb each ladder.

#### Case study progress

This indicator shows your progress through those steps in the ladders that require Case Study-level skills to be demonstrated.

0 / 16

Note: we recommend that the Case Study should not be attempted until all of these steps have been satisfactorily completed.

[View details](#)

#### Ethical progress

This indicator shows your progress through those steps that involve an element of ethical behaviour.

0 / 24

Note: we recommend that this also forms part of the evaluation of your progress through Ethics and professional scepticism.

[View details](#)

Ethics and professionalism
Communication
Team work
Decision making
Problem solving
Adding value
Technical competence

**Attribute goal:** *The ability to behave ethically and sustainably whilst respecting others in order to uphold the values of the organisation and the accountancy profession.*

No.	Relates to	How were you able to...	Did you achieve it...	
8	Ethics	demonstrate professional behaviour?	No	<a href="#">Add</a>

[View all](#)

When you select one of the seven professional development skills, you can add examples of how you have demonstrated the skills with the 'Add button'. Some skills relate to your ethical progress and the Case Study exam, and your progress with these skills will be clearly shown on this screen.

Your progress within each ladder is flexible and will be managed by your QPRT, counsellor or principal, who will review your evidence at your six-monthly reviews. If they are satisfied with examples provided, you will need to input their comments into the 'Feedback for employer' box. Within each skill they can confirm your achievement by ticking the 'Did you achieve it?' box.

- Make use of the resources we provide, such as webinars, designed to help develop your professional skills at [icaew.com/listenagain](http://icaew.com/listenagain)
- You can also view professional development articles in past editions of *Vital* at [icaew.com/vital](http://icaew.com/vital)

## ETHICS AND PROFESSIONAL SCEPTICISM

# Joe Sugden Training file | Student no. 5269052

[Download PDF](#)

M R Dale &amp; Co TODMORDEN | 1st Aug 2014 to 31st Jul 2017

Summary Practical work experience Professional development Ethics and professional scepticism Examinations Audit qualification

### Ethics & Professional Scepticism

#### ICAEW Ethics learning programme

This is based on the ICAEW Code of Ethics and ensures that all students understand the ICAEW ethical framework and are able to identify ethical principles relating to a scenario and advise on appropriate ways of addressing an ethical threat. There are six modules and a devolved assessment. You should study the learning programme in conjunction with your examination studies. You should aim to complete the assessment before commencing your Advanced Level studies.

[Access ethics learning programme](#)

#### Useful links

- [ICAEW code of ethics](#)
- [Practising Ethics webinars](#)
- [Ethics learning programme sample paper](#)
- [Ethics learning programme sample answers](#)

#### Ethics assessment

Attempt	Date	Module results						Overall results
		1	2	3	4	5	6	

Would you like to do an [assessment](#) now?

No attempts currently recorded. Please note that results can take up to 24 hours to appear on your training file.

#### Your six monthly reviews

Review date	Summary	Reviewer	
<input type="button" value="Add ethics review"/>			
31 Jan 2015	I will complete chapters 2 and 3 in the next 6 months, paying particular emphasis to the fundamental ethical principles	Seth Armstrong	<a href="#">View</a>

Before each six-monthly review, add your progress on the Ethics Learning Programme, devolved assessment and the ethical elements within professional development in your online training file. This will form the basis of the discussion at the review.

On this tab you can:

- access the Ethics Learning Programme;
- view the ICAEW Code of Ethics;
- watch the Practising Ethics webinars;
- see your devolved assessment attempts and results; and
- record your ethics progress from your six-monthly review.

Adding an ethics review is important so that you can evidence the ethical scenarios you discuss during your training. Not completing ethics reviews within your training file will cause a delay to your ICAEW membership, so remember to keep it up-to-date.

## EXAMS

# Joe Sugden Training file | Student no. 5269052

Download PC

M R Dale & Co TODMORDEN | 1st Aug 2014 to 31st Jul 2017

- Summary
- Practical work experience
- Professional development
- Ethics and professional scepticism
- Examinations**
- Audit qualification

### Examinations

- Transcript of ICAEW results**  
Download all your results in one transcript letter. >
- Apply for exams**  
Apply for professional & advanced ICAEW exams. >
- Apply for credit for prior learning**  
Apply for credit for your prior learning online. >

Examination history

**Levels completed**

Certificate Level  
01-Jan-2003

	Subject	Date	Variant	Mark	Result
<input type="checkbox"/>	<b>June 2017</b>				
	Audit and Assurance	01-Jun-2017		85	Pass
	Tax Compliance	01-Jun-2017		85	Pass
	Business Strategy	01-Jun-2017		85	Pass
<input type="checkbox"/>	<b>E-Assessment</b>				
	Accounting	01-Jan-2017		20	Fail
	Accounting	01-Feb-2017		70	Pass
	Assurance	01-Feb-2017		70	Pass
	Business and Finance	01-Feb-2017		70	Pass
	Law	01-Feb-2017		70	Pass
	Management Information	01-Feb-2017		70	Pass
	Principles of Taxation	01-Feb-2017		70	Pass

In this tab you can apply for Professional and Advanced Level exams apply for credit for prior learning and view your exam results.

To apply for Certificate Level exams, you need to book them directly with your tuition provider or with an ICAEW approved test centre, a list is available from [icaew.com/exams](http://icaew.com/exams)

This tab also shows you which ACA modules you have received credit for prior learning. Your mark and result for each ACA exam you have attempted, and which levels you have completed.

You can download or send your results to any email address by selecting the exams you would like then click 'email'.

- Familiarise yourself with the exam format by accessing past exams, examiner feedback and exam-based webinars at [icaew.com/examresources](http://icaew.com/examresources)

## AUDIT QUALIFICATION

# Joe Sugden Training file | Student no. 5269052

[Download PDF](#)

M R Dale &amp; Co TODMORDEN | 1st Aug 2014 to 31st Jul 2017

Summary
Practical work experience
Professional development
Ethics and professional scepticism
Examinations
Audit qualification

### Audit qualification

Total	UK statutory audit work	'Other' audit work	Outside primary ATE
45	40	5	0

The UK Audit Qualification (AQ) is the qualification you are required to hold under the UK Companies Act 2006 should you wish to eventually sign UK audit reports. The AQ alone will not automatically entitle you to sign UK audit reports. For full details on the AQ please see [icaew.com](http://icaew.com).  
If you are gaining audit experience outside of the UK, please check [icaew.com](http://icaew.com) to see if this experience can be recognised towards ICAEW AQ.  
The AQ section of the file should be completed and reviewed every six months as part of the six-monthly review process.

Start date	End date	Audit work experience gained (in days)			Total
		UK statutory audit work	'Other' audit work	Experience gained outside of primary registered ATE	
<input type="button" value="Add audit work experience"/>					
01 Aug 2014	31 Jan 2015	40	5	0	45 day(s) <small>Feedback provided</small>

If you work for a firm of registered auditors within the EU, you may be able to count your audit experience towards the Audit Qualification. You can use the 'Add audit experience' button to log the number of days you have accrued and provide details of the experience gained. You should do this at each six-monthly review.

After the review, your audit experience should be signed off by the authorised individual listed within your training file. This tab also shows a summary of your audit work experience to date.

Depending on your employer, some tabs may not be visible within your online training file, for example, professional development and ethics and professional scepticism. In this instance, please follow your employer's scheme. If you're unsure, speak to your employer or email [studentsupport@icaew.com](mailto:studentsupport@icaew.com)

## TRAINING FILE DEMO

For a video demonstration of how to complete each tab within your training file, visit [icaew.com/how-to](http://icaew.com/how-to)

# *Six-monthly reviews*

**As part of your ACA training agreement you must meet with your training employer or principal at least every six months.**



## **WHAT ARE SIX-MONTHLY REVIEWS?**

They provide an opportunity to discuss and monitor your progress through all components of the ACA qualification, which are:

- recording at least 450 days of practical work experience across 3-5 years (you may be eligible to work towards a reduced 300 day requirement if you already hold a recognised professional qualification);
- evidencing 52 professional development skills using the ICAEW professional development ladders;
- completing the Ethics Learning Programme and having consistent ethical discussions with your reviewer; and
- passing 15 ACA exams (subject to any exemptions).

For further details on six-monthly reviews visit [icaew.com/sixmonthreview](https://www.icaew.com/sixmonthreview)

## **WHY DO I NEED A SIX-MONTHLY REVIEW?**

The review helps you, and your employer, understand what you have learnt in the last six months, and how you have applied this knowledge in practice. It also gives you the opportunity to identify any additional support you may need to tackle the next stage of your training.

It is your responsibility to organise each six-monthly review and to ensure that your training file is kept up-to-date, so be proactive to keep on track.

Making sure they take place regularly ensures you stay on track to qualify. Stay organised by adding them to your ACA planner. Download your copy at [icaew.com/acaplanner](https://www.icaew.com/acaplanner)

## WHAT DO I DISCUSS IN MY REVIEW?

We recommend giving yourself at least an hour, but your review meeting needs to allow enough time to cover all of the areas below:

- your study and exam progress since your last review;
- your progress through the professional development ladders (if your employer is accredited by us for their professional development programme you will not see the professional development section within your file);
- the practical work experience you have gained since your last review;
- your progress through the Ethics Learning Programme;
- ethical discussions from the workplace as well as the webinar scenarios;
- any audit experience you may have undertaken (if relevant); and
- any additional experience, activity or action you may need.

## PREPARING FOR YOUR SIX-MONTHLY REVIEW

In advance of your meeting you should make sure your training file is current and:

- calculate and confirm the number of practical work experience days you have accumulated during the six month period;
- enter examples of the professional development skills you have met, and think of any you cannot yet demonstrate;
- read through at least one module from the Ethics Learning Programme, and watch its accompanying webinar - the situations from the webinar can be discussed at your review;
- calculate and confirm the total number of days you worked on audit engagements within the six month period (if applicable); and
- reflect on your exam performance, and consider your plan for completing the remaining exams.

## WHO CAN CONDUCT A SIX-MONTHLY REVIEW?

The qualified person responsible for training (QPRT), authorised training principal (ATP), person responsible for training (PRT), deputy QPRT, counsellor, or suitable nominated (and ICAEW approved) individual.

## FINAL SIGN OFF

At the end of your training agreement your QPRT or authorised training principal is required to complete one final sign off, which declares that you are ready for ICAEW membership.

# *Your resources and student benefits*

We're here to support you every step of the way, here's a taster of what we have to offer.

## **STUDENT WEBSITE**

Guidance and exclusive exam resources  
[icaew.com/dashboard](https://www.icaew.com/dashboard)

## **HOW-TO-GUIDES**

A series of step-by-step guides can be found at [icaew.com/how-to](https://www.icaew.com/how-to)

## **WEBINARS**

Browse the archive at  
[icaew.com/listenagain](https://www.icaew.com/listenagain)

## **ACA PLANNER**

Stay organised, download your copy at  
[icaew.com/acaplanner](https://www.icaew.com/acaplanner)

## **ICAEW APP**

Our exclusive app for ACA training  
[icaew.com/studentapp](https://www.icaew.com/studentapp)

## **VITAL AND ECONOMIA**

Packed with helpful articles  
[icaew.com/vital](https://www.icaew.com/vital) and [icaew.com/economia](https://www.icaew.com/economia)

## **E-NEWSLETTERS**

The latest student news, exam resources and reminders, straight into your inbox.

**STUDENT COMMUNITY**

Join the conversation at [icaew.com/studentcommunity](https://www.icaew.com/studentcommunity)

**STUDENT SOCIETIES**

Find your nearest society or network at [icaew.com/studentgroups](https://www.icaew.com/studentgroups)

**ICAEW STUDENT COUNCIL**

Represent students at ICAEW at [icaew.com/studentgroups](https://www.icaew.com/studentgroups)

**STUDENTS' EXCEL**

Students' Excel online training [icaew.com/students-excel](https://www.icaew.com/students-excel)

**LIBRARY AND INFORMATION SERVICE**

Thousands of resources available online at [icaew.com/lis](https://www.icaew.com/lis)

**FACULTIES AND COMMUNITIES**

Sector expertise and support at [icaew.com/facultiesandcommunities](https://www.icaew.com/facultiesandcommunities)

**ICAEW BUSINESS CENTRE**

A contemporary work space at Chartered Accountants' Hall, London.

**TECHNICAL ADVISORY SERVICES**

Confidential advice on technical and ethical issues at [icaew.com/tas](https://www.icaew.com/tas)

**DISCOUNTS**

Check out [icaew.com/studentbenefits](https://www.icaew.com/studentbenefits) for the full range of discounts available.



## SUPPORT DURING YOUR TRAINING AND BEYOND

You're expected to shine at work, pass your exams and still find the time to lead a 'normal' life. So, from the moment you begin your ACA training agreement, you can access all CABA's services - for free and in the strictest confidence.

Maybe you're finding it hard to settle into an unfamiliar workplace, or looking to enhance your skills and give your career a boost?

Perhaps you're caring for a loved one or dealing with health concerns?

Maybe you're struggling with living expenses and want some budgeting advice, or maybe you're dealing with other everyday concerns and need someone to talk to?

CABA's services are available to you, your spouse or life partner and children under the age of 25. This is free of charge to you as an ACA student, and they will never disclose information about you to anyone, including ICAEW or your employer.

You'll find lots more useful information and advice on their website [caba.org.uk](http://caba.org.uk)

Get in touch on +44 (0)1788 556 366

Chat online at [caba.org.uk/letstalk](http://caba.org.uk/letstalk)

Email [enquiries@caba.org.uk](mailto:enquiries@caba.org.uk)

## ANY QUESTIONS?

Our dedicated ICAEW student support team is on hand to help and advise you throughout your training. From queries about your training agreement and exams through to simply updating your personal details, don't hesitate to get in touch.

T +44 (0)1908 248 250

E [studentsupport@icaew.com](mailto:studentsupport@icaew.com)

If you're browsing our website, look out for the live help boxes. You will be able to speak directly to an adviser.

You can also contact us using Skype. Search '[icaew\\_uk](#)' on Skype and speak to our student support team free of charge.

Follow us on Twitter, LinkedIn and Facebook for all the latest ACA news



[@ICAEW\\_Talk](#)



[ICAEW Students](#)



[Students@ICAEW](#)



# NEXT STEPS

# *Next steps*

## **APPLY FOR ICAEW MEMBERSHIP**

The ACA qualification will open doors to limitless opportunities in all areas of accountancy, business and finance anywhere in the world. ICAEW Chartered Accountants work at the highest levels as finance directors, CEOs and partners of some of the world's largest organisations.

You will be invited to apply for ICAEW membership once you have:

- passed, or received credits for, all of the ACA exams;
- completed your professional development, ethics and professional scepticism and practical work experience requirements;
- completed your training period with an ICAEW authorised training employer or principal; and
- completed and submitted your online training file with final sign off.

## **MEMBERSHIP PROCESS**

You have up to 12 months to apply and become an ICAEW member from your eligibility date; this includes any queries we have when we verify your records. Your eligibility or qualification date is the latter of:

- the date you were notified that you passed the last of your ACA exams; or
- the date your training agreement was completed (including any extension).

The 12 months includes submitting your training records, the records being checked and verified and answering any queries we may have, so apply as soon as you are eligible.

If you apply after 12 months, or your application lasts longer than 12 months, you will incur a late application fee and we will need to request additional information from you to progress your application.

For everything you need to know about becoming an ICAEW member, visit [icaew.com/apply](https://www.icaew.com/apply)

## NEW MEMBERS' CEREMONY

Once your ICAEW membership application is successful, all UK and international students will be invited to a New Members' Ceremony at Chartered Accountants' Hall in London. The ceremony is a fantastic opportunity for you to celebrate your success with your family and meet other new members.

With over 27,000 students across the globe studying the ACA, there may also be the opportunity to attend a ceremony closer to home. If a graduation event or new members ceremony is to be held in your region you will be contacted by us with details on how to book your place, so make sure you update your email address and check regularly for any information.

## YOUR MEMBER BENEFITS

As an ICAEW member you'll have an exciting time ahead with a career full of opportunities in whichever direction your career takes you.

You'll benefit from exclusive access to:

- resources and events to continue your professional development;
- leading academic and technical materials through membership of technical helplines, faculties and communities;
- the world-leading ICAEW Library and Information Service;
- specially negotiated discounts on a variety of products and services; and
- unique opportunities for networking and career development through our specialist training programmes and qualifications.

To view the full suite of membership benefits, [visit \*\*icaew.com/benefits\*\*](https://www.icaew.com/benefits)

There are over 1.7m chartered accountants around the world – talented, ethical and committed professionals who use their expertise to ensure we have a successful and sustainable future.

Over 150,000 of these are ICAEW Chartered Accountants. We train, develop and support each one of them so that they have the knowledge and values to help build local and global economies that are sustainable, accountable and fair.

We've been at the heart of the accountancy profession since we were founded in 1880 to ensure trust in business. We share our knowledge and insight with governments, regulators and business leaders worldwide as we believe accountancy is a force for positive economic change across the world.

## ICAEW

Chartered Accountants' Hall  
Moorgate Place  
London EC2R 6EA  
UK

T +44 (0)1908 248 250

F +44 (0)1908 248 260

E [studentsupport@icaew.com](mailto:studentsupport@icaew.com)

 [Students@ICAEW](#)

 [ICAEW\\_Talk](#)

 [ICAEW Students](#)

 [icaew\\_uk](#)

