

## Top 10 PCEF tips

Did you know that many PCEFs require rework when they're first submitted?  
- the following top tips will support members to get their submission right first time!

There are two types of practising certificate:

- an ACCA practising certificate (non-audit)
- an ACCA practising certificate and audit qualification

The PCEF itself has three parts:

- Part 1 contains the mandatory areas (Area A - E, together with guidance on completion of PCEF, the principal reviews and the time summary).
- Part 2 contains the optional areas (Area F - J).
- Part 3 relates to the audit area (Area K)

### Tip 1

#### Check your eligibility

- Check our website to ensure you meet the eligibility criteria to apply.
- Check the specific eligibility criteria in the area you intend to practice as guidance may be subject to change. To ensure the most up to date and accurate information check our website before completing the PCEF.
- Contact Authorisation if you need further guidance on whether you meet the eligibility criteria.
- If you are applying for a practising certificate and audit qualification, ensure you have passed the correct exam variants and meet the exam requirements in full. If you are not sure, contact Authorisation prior to completing the PCEF.

### Tip 2

#### Preparing to complete the PCEF

- The PCEF requires the latest version of [Adobe Reader DC](#).
- Download the most recent version of the PCEF from our website and save a copy to your desktop before you start recording your experience.
- A member training towards a practising certificate must complete Part 1 and Part 2.
- A member training towards a practising certificate and audit qualification would complete all three parts.
- Watch our [Webinar Series](#) and make sure you have read and understood the relevant guidance documents which includes comprehensive examples.

### Tip 3

#### Timely completion

- Your PCEF should be completed and signed off on an ongoing basis and not retrospectively.

- However, if retrospective completion is unavoidable it must be to the same standard and in the same level of detail as if your experience had been recorded on an ongoing basis.

#### **Tip 4**

##### **Experience from multiple employers**

- If you have obtained experience from multiple employers, then you are required to complete separate PCEFs for each period of employment.

#### **Tip 5**

##### **Minimum units and elements**

- Part 1 contains the mandatory areas (complete all as instructed)
- Part 2 contains the optional elements (complete a minimum of six units, ensuring you complete all elements within each unit)
- Part 3 contains the audit area (complete all areas, ensuring you document both statutory audit experience and other audit experience to support any hours claimed in your time summary).

#### **Tip 6**

##### **Statements of achievements**

- Complete a statement of achievement when you have achieved an element.
- When recording the experience in the PCEF, you are required to demonstrate a majority of the behaviours/examples associated with an element.
- Specific examples of the work performed in relation to the element must be documented.
- Indicate the client sector in your example to clearly demonstrate your breadth of experience.
- The suggested minimum word count is 300 words for the mandatory areas and the optional units of competence, and 600 words for the audit units of competence.
- It is expected that the statements of achievement in relation to the audit units will include examples from a number of audit clients.

#### **Tip 7**

##### **Narrative and examples**

- Avoid generic statements, provide specific examples.
- Each statement should be evidenced by detailed and varied narrative.
- You should avoid listing general duties or activities undertaken.
- Copying and pasting from the examples may indicate that you have not achieved the required breadth of experience required.

- Examples of each element are contained in the guidance notes. These are for guidance purposes only. Do not copy and paste them or the unit headings when completing your own PCEF.
- The PCEF should be a summary of your own work.

### **Tip 8**

#### **Principal reviews**

- A review must be undertaken with your principal every six months.
- Commentary must be provided in all sections of the reviews.
- Use the 'add page' function to create further reviews.
- The date of review should be every six months, and the date will populate in the Time summary.

### **Tip 9**

#### **Time summary**

- A minimum of 4,620 working hours are required.
- As a guideline, three years of full-time experience equates to 4,620 hours of working time.
- If you are working reduced or part time hours, you should pro-rata your hours to meet the equivalent of full-time working hours.
- If you are applying for a practising certificate (non-audit), and claiming one year of pre-membership experience, you should provide only two years of post-membership experience in your PCEF. As a guideline, two years of post-membership experience equates to 3,080 hours of working time.
- If you are applying for a practising certificate and audit qualification for the UK and/or Ireland, at least 44 weeks of your experience in the three years must be in audit work.
- For UK applications at least 22 weeks must be in statutory audit and for Ireland at least 44 weeks. As a guideline, 44 weeks of audit experience in three years equates to 1,540 hours and 22 weeks equates to 770 hours.

### **Tip 10**

#### **Supporting the hours claimed**

- The Time summary should be an accurate record of all hours worked during the training period covered in the PCEF. Therefore we would not expect to see rounded or repeated hours.
- If you have provided hours that are close to the minimum threshold for working time and audit time, we may request to see timesheets or a time analysis if the hours claimed do not appear to be a true and accurate reflection of the hours worked during this time.
- Other working time - all experience documented in Part 1 and Part 2 of your PCEF under the general competencies should directly correlate with the number of hours you are claiming under other working time in that period.

- Audit statutory time - includes work carried out in line with ACCA's definition of statutory audit work **only** which can be found within ACCA's Practising Certificate Experience Requirements (PCER) on our website.
- If you are applying for a practising certificate and audit qualification we would expect to see a detailed summary of the statutory audit work you carried out in Part 3, that directly supports the 'audit-statutory' hours being claimed in the Time summary.
- Audit other time – includes audit work that has been carried out that does not fall under ACCA's definition of statutory audit work. If you are claiming hours for this work, you must provide a summary of this work within Part 3 that directly supports the 'audit-other' hours being claimed in the Time summary.