

A QUICK GUIDE TO CONTINUING PROFESSIONAL DEVELOPMENT (CPD)

ACCA

WHAT IS CPD?

It is the **learning and development** that you'll do throughout your ACCA membership.

Most members will follow the **CPD unit route** and need to complete **40 units** of CPD annually comprising of:

- at least 21 units of **verifiable CPD**
PLUS
- a maximum of 19 units to be made up of **non-verifiable CPD**.

WHAT THIS MEANS

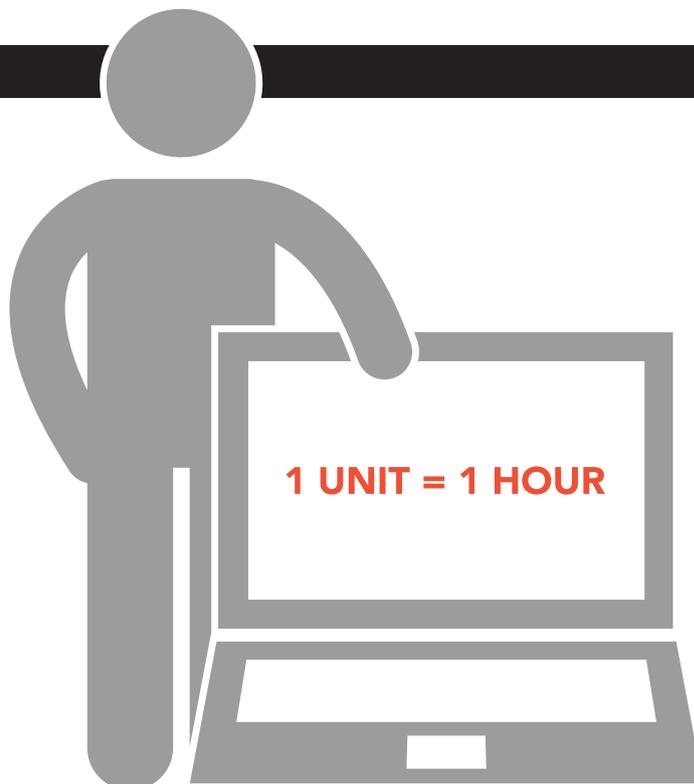
Any learning activity can count as **verifiable CPD** when you can answer YES to these three questions:

- 1 Was the learning activity relevant to your career?
- 2 Can you explain how you applied the learning in the workplace?
- 3 Can you provide evidence that you undertook the learning activity?

Non-verifiable CPD is general learning not related to a specific outcome, or which is difficult to provide evidence for. This can include general reading such as technical journal articles in *AB* magazine.

1 unit is the equivalent of 1 hour of learning so:

1 unit = 1 hour



Practising members must also obtain **an appropriate** proportion of CPD in their **chosen** specialism. Members holding an ACCA practising certificate and audit qualification must ensure they maintain their competence in audit, even if no audit work is currently being undertaken.

WHO HAS TO DO CPD?



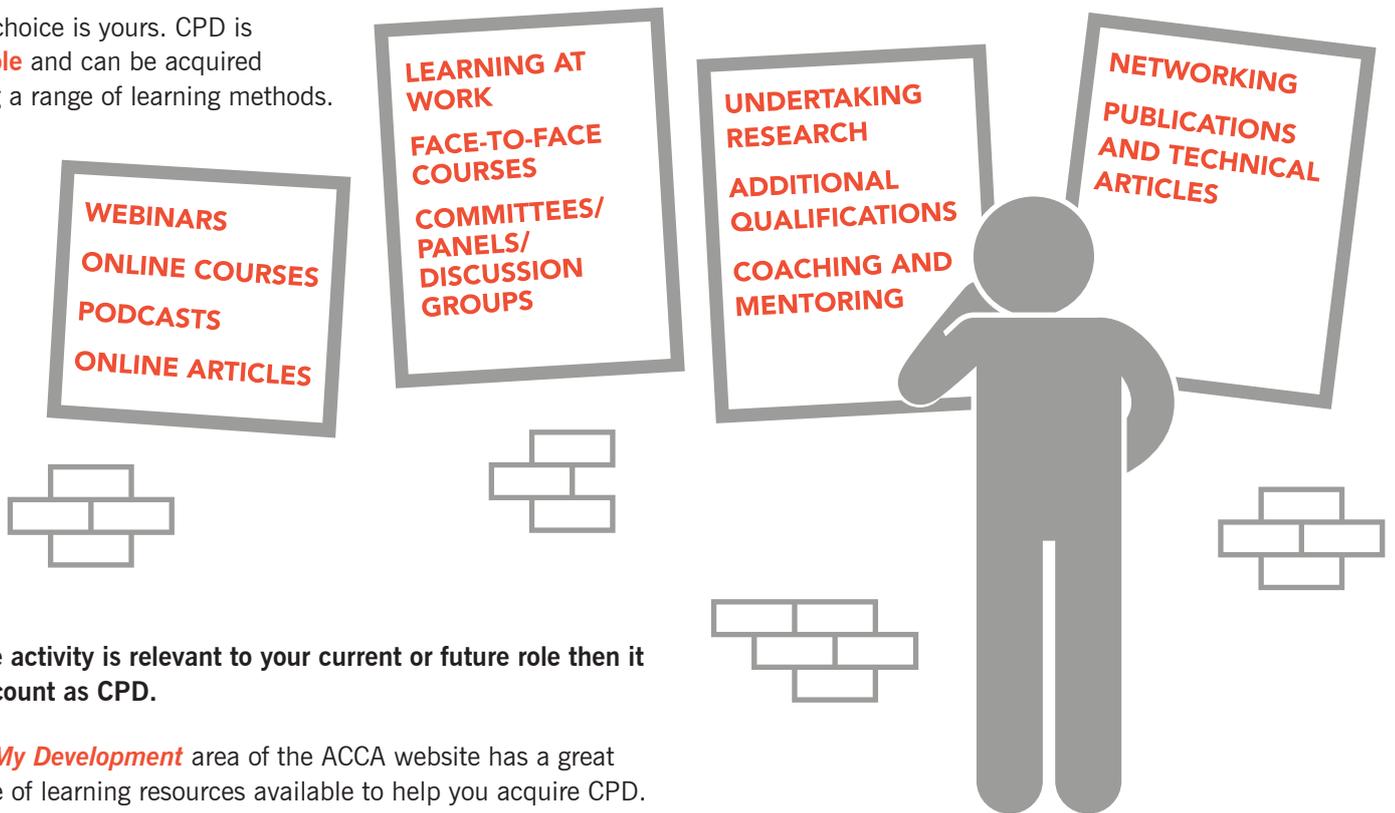
ALL ACCA members who are not on the retired register need to complete CPD on an annual basis. However you may fall into one of the following groups where the CPD requirements are different:

- **approved employer route**
- **part-time or semi-retired unit route**
- **IFAC body route**
- **being eligible for a CPD waiver.**

For more information on the route you should follow or if you may be eligible for a CPD waiver, please visit www.accaglobal.com/cpd

WHERE CAN I GET CPD?

The choice is yours. CPD is **flexible** and can be acquired using a range of learning methods.



If the activity is relevant to your current or future role then it can count as CPD.

The **My Development** area of the ACCA website has a great range of learning resources available to help you acquire CPD.

WHEN SHOULD I DO CPD?

Don't leave it until the last minute! You should **plan** your CPD activity at the start of the year to ensure it is relevant to your development needs.

If you are a new member, you are required to participate in ACCA's CPD programme from 1 January of the year following admittance to membership.

HOW DO WE REVIEW YOUR CPD?

Members are required to complete a **CPD declaration** each year by 1 January. Your annual CPD declaration can be made online at any point in the year by logging onto **myACCA**. You are required to keep CPD evidence for three years in case you are **selected for a review** (only send us evidence if you are selected for CPD review).

If selected for a review you need to be able to demonstrate the **relevance** of your chosen CPD activities, by telling us why you selected that particular activity, what you learned from it, and how you have applied or will apply that learning.

STILL HAVE QUESTIONS?

You can find more information and access a wide range of CPD at www.accaglobal.com/cpd or use our online coaching tool, the **CPD i-guide**