

## ACCA Training Principal Eligibility Information

Type of Practising Certificate	Approved Employer Training Period	Training Principal Eligibility
ACCA practising certificate	<p>Three years' training in an ACCA Approved Employer Practising Certificate Development stream.</p> <p>At least two years of the training must be obtained post-membership before the practising certificate is issued.</p>	<p>For an ACCA practising certificate valid in all territories:</p> <p>A member of ACCA who holds an ACCA practising certificate OR</p> <p>A practising member from any other professional body that is recognised for audit purposes under prevailing legislation in the relevant country OR</p> <p>A principal who is eligible to supervise training towards a practising certificate and audit qualification valid in the UK, the Republic of Ireland, Cyprus or Zimbabwe OR</p> <p>Any other person having, in the opinion of ACCA Council, adequate qualifications and experience.</p>
ACCA practising certificate and audit qualification	<p>Three years' training in an ACCA Approved Employer Practising Certificate Development stream that has been recognised for audit training purposes.</p> <p>At least two years of the training must be obtained post-membership before the practising certificate and audit qualification is issued.</p>	<p>For an ACCA practising certificate and audit qualification valid in:</p> <p><b>UK (including Jersey, Guernsey and the Isle of Man) and the Republic of Ireland</b> A member of ACCA who holds an ACCA practising certificate and audit qualification OR</p> <p>A fully qualified statutory auditor under the Companies Act 2006 (United Kingdom) or the Companies Act 1990 (Republic of Ireland) and European Communities (Statutory Audits)(Directive 2006/41/EC) Regulations 2010 who holds an appropriate practising certificate OR</p> <p>A statutory auditor practising in member states of the European Union and EEA states, namely Iceland, Liechtenstein, Norway and Gibraltar.</p> <p><b>Cyprus</b> A fully qualified auditor under the law of Cyprus who practises as an auditor in the country.</p> <p><b>Zimbabwe</b> A fully qualified auditor under the law of Zimbabwe who practises as an auditor in the country.</p>