## Time summary

| Member's name | Membership number |
|---------------|-------------------|
|---------------|-------------------|

## Guidance

Members applying for a practising certificate (without audit qualification) should complete this time summary to provide all working time covering the training period. Working time may also include non-chargeable time, for example research and training.

As a guideline, three years of full-time experience equates to 4,620 hours of working time (35 hours per week). If you are claiming one year of pre-membership experience using the form on page three, you are only required to record two years of post-membership experience and corresponding working time. As a guideline, two years of post-membership experience equates to 3,080 hours of working time.

Part-time hours should be recorded every six months, an additional time summary may be required should you need to document more than three years of work experience in order to meet the time requirements. Guidance for part-time working is available on the website.

Any unusual work patterns may need further supporting evidence in the form of time sheets from your employer.

| Time summary (in hours)                                   | 6 months to | Total |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------|
| Total working time <sup>1</sup>                           |             |             |             |             |             |             |       |
| Client sectors <sup>2</sup>                               |             |             |             |             |             |             |       |
| Size of clients <sup>2</sup>                              |             |             |             |             |             |             |       |
| Member's initials and date                                |             |             |             |             |             |             |       |
| Authorised supervisor's initials and date (if applicable) |             |             |             |             |             |             |       |
| Principal's initials and date (always required)           |             |             |             |             |             |             |       |

## Member's authentication

I confirm that these PCEF are a true record of my experience and elements achieved and a fair reflection of time spent over the training period. I understand that if I provide any false, inaccurate or misleading information in this form, I may face disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

Member's signature

Date

- 1 As a guideline, ACCA considers full-time work experience to be 35 hours per week. 1,540 hours of part-time work equates to one year of full-time experience.
- 2 These relate to all clients you have worked on during the period. Please refer to Appendix 1 for detailed lists.