



PRACTISING CERTIFICATE EXPERIENCE FORMS

# MANDATORY UNITS – PART 1

Think Ahead

# Guidance

## PCEF FORMS

The PCEF is split into three separate parts: Part 1 (Mandatory areas), Part 2 (Optional units) and Part 3 (Audit units). If you are applying for a practising certificate you must complete Part 1 and Part 2. If you are applying for a practising certificate and audit qualification you must also complete Part 3.

## EXPERIENCE OBTAINED AT MULTIPLE EMPLOYERS

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

## 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.

## PRE-MEMBERSHIP EXPERIENCE

### Practising certificate and audit qualification

We may accept up to one year of pre-membership experience. You must record this in the PCEF together with the two years of post-membership experience. Please note that you cannot count any non-audit elements from your pre-membership experience towards the minimum competence requirements.

### Practising certificate

We may accept up to one year of pre-membership experience. If you wish to claim up to one year of pre-membership experience, you must provide the information requested on the next page about your pre-membership experience. You must then record two years of post-membership experience in the PCEF.

## SUMMARY EMPLOYMENT RECORD

If your principal is not an ACCA member, we will need to carry out a status check with their professional body. You should provide the name of your principal's professional body, membership number, postcode and date of birth as some professional bodies will not respond to status checks from ACCA without this information.

Your principal must have been eligible to act as such throughout the period they have signed off in your PCEF. If you are applying for a practising certificate and audit

qualification you must complete at least two of the three years' training under the supervision of a suitably qualified principal. Appendix 1 sets out the eligibility criteria for training principals.

## STATEMENTS OF ACHIEVEMENT

In order to obtain a practising certificate (and audit qualification) you need to demonstrate the achievement of a minimum number of elements from each area. These minimum requirements are summarised in Appendix 1.

You should complete a statement of achievement when you have achieved an element. When recording the experience in the PCEF members 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. Listing activities in a bullet point format is not acceptable. Each statement should be evidenced by detailed and varied narrative. You should avoid listing general duties undertaken.

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.

## PRACTISING CERTIFICATE AND AUDIT QUALIFICATION

If you are applying for a practising certificate and audit qualification, you must provide details of your audit experience in the dedicated sections provided. You should split your experience between statutory audit work (ie audit work of companies established under the Companies Act) and 'other' audit work. For a definition of 'other' audit work, please refer to the *Rulebook* section 2.2 Global Practising Regulations (Annex 1, Appendix 2).

It is expected that the statements of achievement in relation to the audit units will include examples from a number of audit clients.

## PRINCIPAL REVIEWS

A review must be undertaken with your principal every six months. Commentary must be provided in all sections of the reviews. If any of these are left blank we will not be able to accept your application.

## TIME SUMMARY

As a guideline, three years of full-time experience equates to 4,620 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.

If you are applying for a practising certificate (without audit qualification), and claiming one year of pre-membership experience using the form on the next page, 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.

## SIGNATURES

Signatures must be typed. Ensure that you and your principal (and/or authorised supervisor) have typed their signature in all the required places. If any of these are missing, your application will be delayed. We will contact your principal to verify they have personally reviewed and signed-off your PCEF.

## EXAMPLES

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.

ACCA may use plagiarism detection software.

Copying and pasting from the examples may indicate that you have not achieved the required breadth of experience towards the award of a practising certificate or practising certificate and audit qualification. Copying and pasting may also be regarded as supplying false, inaccurate and/or misleading information raising questions about your integrity, which may result in referral to ACCA Complaint Assessment department for consideration as to possible disciplinary action.

You can find more guidance about completing the PCEF in the guidance notes on our website at [www.accaglobal.com/pcef](http://www.accaglobal.com/pcef)

## Pre-membership experience

**Please complete this page if you are claiming one year pre-membership experience towards your practising certificate.**

**You can only claim a maximum of 12 months pre-membership.**

**This page is NOT to be used for an application for a practising certificate and audit qualification.**

Name of employer

Dates of employment, from \_\_\_\_\_ to \_\_\_\_\_

Name, address, date of birth, professional body and membership number of your practical experience supervisor\*

Name of employer

Dates of employment, from \_\_\_\_\_ to \_\_\_\_\_

Name, address, date of birth, professional body and membership number of your practical experience supervisor\*

Name of employer

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Dates of employment, from \_\_\_\_\_ to \_\_\_\_\_

Name, address, date of birth, professional body and membership number of your practical experience supervisor\*

\* If your practical experience supervisor was not a member of ACCA we will need to do a status check with their professional body.

# Summary Employment Record

<p><b>MEMBER'S DETAILS</b></p> <p>Member's name</p> <p>Membership number <input type="text"/></p>	<p><b>DATA PROTECTION</b></p> <p>We may use your personal data for the purposes of:</p> <ul style="list-style-type: none"> <li>• membership administration</li> <li>• establishing practical work experience used in subsequent applications</li> <li>• complying with our regulatory obligations.</li> </ul> <p>You can update your information through your myACCA account at any time. We may share information with third party delivery vendors, and with our auditors. Your information will be shared with your employer or former employers who signed off the experience given above. By signing this form you acknowledge that, in so far as is necessary for this application, your information may be passed to these employers who may be in a country or territory which may not have privacy laws adequate to those within the EU. Please note that for individuals based outside the UK, your information will be held in our main information systems which are located in the EU and may be accessed by our local office in your country of residence. Supplying false, inaccurate and/or misleading information to us may result in referral to our investigations department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your approved employer registration.</p> <p>For more information on how your information and rights are respected, please see our <a href="http://www.accaglobal.com/uk/en/footer/toolbar/privacy/data-protection.html">privacy notice</a> (<a href="http://www.accaglobal.com/uk/en/footer/toolbar/privacy/data-protection.html">http://www.accaglobal.com/uk/en/footer/toolbar/privacy/data-protection.html</a>), or contact <a href="mailto:privacy@accaglobal.com">privacy@accaglobal.com</a></p>
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Organisation name, nature of business, postal address, telephone number and email	Job title(s)	Specific 24/36 month training period for consideration	Average hours per week	
			Hours	Minutes

Confirm that your employer is an ACCA Approved Employer – practising certificate development

Please state your employer's ACCA Approved Employer registration number

<b>Principal's name, job title, professional body, membership number, date of birth and email</b>	<b>Principal's signature (must be typed)</b>
	<input type="checkbox"/> I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this PCEF on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this PCEF.
<b>Authorised supervisor's name, job title, professional body, membership number, date of birth and email</b>	<b>Authorised supervisor's signature (must be typed)</b>
	<input type="checkbox"/> I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this PCEF on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this PCEF.

**If you have obtained experience from multiple employers then you are required to complete a separate PCEF for each employer.**

## Mandatory areas

Area ref	Area heading	Unit ref	Unit heading	Element ref	Element overview
A	Professionalism and ethics	PC1	Uphold professional ethics, values and standards and demonstrate personal and professional development	PE1	Uphold professional ethics, values and standards
				PE2	Maintain an awareness and understanding of changes affecting the profession
				PE3	Demonstrate a commitment to your personal and professional knowledge and development
B	Stakeholder relationship management	PC2	Maintain confidentiality and develop working relationships	SR1	Maintain the confidentiality of internal and external information
				SR2	Establish and maintain effective and ethical business relationships and networks
		PC3	Attract and screen clients	SR3	Promote services to existing and potential clients
				SR4	Evaluate potential and existing clients
				SR5	Agree service details and engage clients
C	Strategy and innovation	PC4	Monitor and maintain the quality of service to clients and develop and implement new products and services	SI1	Identify and implement changes to products and services
				SI2	Monitor and maintain the quality of service to clients. Implement and monitor client service standards and policies
				SI3	Promote continuous quality improvement in products, services and processes
D	Practice development	PC5	Set fees and secure fee income	PD1	Set fees and credit limits for activities
				PD2	Collect fee income from clients
		PC6	Monitor resources to ensure service delivery	PD3	Monitor and control activities against budgets
				PD4	Control costs to improve services to clients
		PC7	Monitor and maintain the security of property, information and people	PD5	Monitor and maintain the security of high value items
				PD6	Maintain the health, safety and security of the working environment
		PC8	Develop and maintain the employer's information systems	PD7	Develop and maintain information systems to meet the employer's requirements
				PD8	Monitor and control the employer's information systems
E	Leadership and management	PC9	Recruit and develop people	LM1	Identify personnel requirements and role specifications
				LM2	Select teams and individuals
				LM3	Develop teams and individuals
		PC10	Lead others to achieve objectives	LM4	Identify and agree objectives and methods to deliver required outcomes
				LM5	Delegate activities to teams and individuals
				LM6	Monitor and appraise the work of others

Please refer to **Appendix 1** for the minimum elements to be achieved in each unit of competence above.

## Optional units (achieve a minimum of 6 units)

Area ref	Area heading	Unit ref	Unit heading	Element ref	Element overview
<b>F</b>	<b>Corporate reporting and financial management</b>	PC11	Prepare financial and other statements and accounts for external purposes	CR1	Appraise information for the preparation of financial and other statements and accounts
				CR2	Prepare and present financial and other statements and accounts
		PC12	Prepare financial information for management	CR3	Appraise financial information for the preparation of management information
				CR4	Prepare and present financial information for management purpose
<b>G</b>	<b>Business advice, development and measurement</b>	PC13	Provide advice and support in meeting regulatory obligations	BA1	Identify and advise on relevant legal and regulatory obligations
				BA2	Provide support in meeting regulatory obligations
		PC14	Formulate business strategy, objectives and plans	BA3	Formulate business strategy and objectives
				BA4	Devise business plans
		PC15	Assist clients to raise finance for business investment	BA5	Assist clients to understand and evaluate their options for raising finance
				BA6	Assist clients to raise finance to achieve objectives
		PC16	Evaluate potential business/investment opportunities	BA7	Determine the risks and benefits associated with business/investment opportunities
				BA8	Recommend ways of optimising the use of assets
				BA9	Establish the value of businesses
<b>H</b>	<b>Sustainable management accounting</b>	PC17	Develop and implement accounting systems	SM1	Identify potential changes to an organisation's accounting systems
				SM2	Implement and evaluate new/changes to accounting systems
		PC18	Control expenditure and monitor budgets	SM3	Prepare spending proposals and profiles
				SM4	Agree, monitor and report on budgets for activities
		PC19	Plan and monitor business performance	SM5	Identify financial objectives and performance measures
				SM6	Facilitate the introduction of systems and practices to plan and monitor financial performance
				SM7	Monitor the achievement of financial performance and objectives
		PC20	Identify and analyse the costs associated with products and services	SM8	Evaluate the potential profitability of products and services
				SM9	Calculate the actual costs of products and services
				SM10	Make recommendations to reduce costs and enhance value

## Optional units (continued)

Area ref	Area heading	Unit ref	Unit heading	Element ref	Element overview
I	Taxation	PC21	Tax computations and assessment	TA1	Compute the tax payable
		PC22	Tax compliance and verification	TA2	Provide advice on tax liabilities and payments and carry out compliance activities
				TA3	Negotiate with the tax authorities on behalf of clients
		PC23	Tax planning and advice	TA4	Provide advice on current and future tax planning
				TA5	Provide advice about the tax implications of externally or internally initiated changes
J	Business consultancy and internal review	PC24	Prepare for and control an internal review or investigation	BC1	Determine the scope, purpose and objectives of an internal review or investigation
				BC2	Deliver evidence for an internal review or investigation
		PC25	Deliver the objectives of an internal review or investigation	BC3	Obtain evidence for analysis against the objectives of an internal review or investigation
				BC4	Make judgements against the objectives of an internal review or investigation
				BC5	Report on the findings and outcomes of an internal review or investigation
				BC6	Present evidence as an expert witness for litigation or criminal proceedings

## Audit units (achieve all units if you are applying for a practising certificate and audit qualification)

Area ref	Area heading	Unit ref	Unit heading	Element ref	Element overview
K	Audit	PC26	Prepare for and plan the audit process	AU1	Identify ethical, legal and engagement requirements on an audit
				AU2	Determine the level of audit risk
				AU3	Evaluate the risk within an organisation's internal control structure
		PC27	Collect and evaluate evidence for an audit	AU4	Co-ordinate the delivery of audit evidence
				AU5	Evaluate evidence collected for an audit
				AU6	Make judgements about the truth and fairness of an organisation's financial statements
		PC28	Review and report on the findings of an audit	AU7	Review the performance of an audit
				AU8	Advise on the findings and implications of an audit
				AU9	Prepare a formal audit report

## Area A – Professionalism and ethics

All three elements within this area of competence have to be achieved.

Elements		Achievement date
PE1	Uphold professional ethics, values and standards	
PE2	Maintain an awareness and understanding of changes affecting the profession	
PE3	Demonstrate a commitment to your personal and professional knowledge and development	

Principal's name	Principal's confirmation date

**Statement of achievement (Minimum 300 words)**  
(ACCA can only consider client specific examples where the member has worked or been personally involved)

**Principal's confirmation (Approximately 100 words)**  
(How has the member developed by achieving this area?)

## Area B – Stakeholder relationship management

**At least three out of the five elements of competence have to be achieved.**

Elements		Achievement date
SR1	Maintain the confidentiality of internal and external information	
SR2	Establish and maintain effective and ethical business relationships and networks	
SR3	Promote services to existing and potential clients	
SR4	Evaluate potential and existing clients	
SR5	Agree service details and engage clients	

Principal's name	Principal's confirmation date

### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

### Principal's confirmation (Approximately 100 words)

(How has the member developed by achieving this area?)

## Area C – Strategy and innovation

**At least two out of the three elements of competence have to be achieved.**

Elements		Achievement date
SI1	Identify and implement changes to products and services	
SI2	Monitor and maintain the quality of service to clients. Implement and monitor client service standards and policies	
SI3	Promote continuous quality improvement in products, services and processes	

Principal's name	Principal's confirmation date

### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

### Principal's confirmation (Approximately 100 words)

(How has the member developed by achieving this area?)

## Area D – Practice development

At least four out of the eight elements of competence have to be achieved.

Elements		Achievement date
PD1	Set fees and credit limits for activities	
PD2	Collect fee income from clients	
PD3	Monitor and control activities against budgets	
PD4	Control costs to improve services to clients	
PD5	Monitor and maintain the security of high value items	
PD6	Maintain the health, safety and security of the working environment	
PD7	Develop and maintain information systems to meet the employer's requirements	
PD8	Monitor and control the employer's information systems	

Principal's name	Principal's confirmation date

### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

### Principal's confirmation (Approximately 100 words)

(How has the member developed by achieving this area?)

# Area E – Leadership and management

At least four out of the six elements of competence have to be achieved.

Elements		Achievement date
LM1	Identify personnel requirements and role specifications	
LM2	Select teams and individuals	
LM3	Develop teams and individuals	
LM4	Identify and agree objectives and methods to deliver required outcomes	
LM5	Delegate activities to teams and individuals	
LM6	Monitor and appraise the work of others	

Principal's name	Principal's confirmation date

**Statement of achievement (Minimum 300 words)**  
(ACCA can only consider client specific examples where the member has worked or been personally involved)

**Principal's confirmation (Approximately 100 words)**  
(How has the member developed by achieving this area?)

# Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.  
Please select 'Add new page' button to complete principal reviews for each six month period.

## Summary of work performance in the period, including strengths, areas for development and any new work experience

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## Evaluation of performance against targets set at previous review

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## Identified future experience and development needs

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## Performance targets for the next period

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## Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

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## Review for period ended

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## To be completed by the member and principal or authorised supervisor

I confirm agreement of the summary of work performance and targets for the next period. The statements of achievement completed in the period are a fair representation of the work undertaken under withdrawn supervision or in a supervisory capacity. A false, inaccurate or misleading declaration may invalidate any decision related to this application. Supplying false, inaccurate and/or misleading information to ACCA may result in referral to ACCA's Complaint Assessment Department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your firm's approved employer registration.

Member's name

Date

Authorised supervisor's name (if applicable)

Date

Principal's name

Date

Add further sheets as necessary

# Time summary

<b>Member's name</b>	<b>Membership number</b>
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## 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					
<b>Total working time<sup>1</sup></b>							
Client sectors <sup>2</sup>							
Size of clients <sup>2</sup>							
<b>Member's initials and date</b>							
<b>Authorised supervisor's initials and date (if applicable)</b>							
<b>Principal's initials and date (always required)</b>							

Member's authentication	
<p>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.</p>	
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.

# Appendix 1 – Guidance for completing the practising certificate experience forms

## 1 Minimum requirements with regards to units of competence and elements within these

### Mandatory areas

Area ref	Area heading	Unit ref	Element ref	Minimum requirements if you are applying for a practising certificate	Minimum requirements if you are applying for a practising certificate and audit qualification
A	Professionalism and ethics	PC1	PE1	All three elements within this unit of competence have to be achieved.	All three elements within this unit of competence have to be achieved.
			PE2		
			PE3		
B	Stakeholder relationship management	PC2	SR1	At least three out of the five elements have to be achieved. These could be covered by one unit of competence or spread across both.	At least three out of the five elements have to be achieved. These could be covered by one unit of competence or spread across both.
			SR2		
		PC3	SR3		
			SR4		
			SR5		
C	Strategy and innovation	PC4	SI1	At least two out of the three elements within this unit of competence have to be achieved.	At least two out of the three elements within this unit of competence have to be achieved.
			SI2		
			SI3		
D	Practice development	PC5	PD1	At least four out of the eight elements have to be achieved. These could be spread across two or more units of competence.	At least four out of the eight elements have to be achieved. These could be spread across two or more units of competence.
			PD2		
		PC6	PD3		
			PD4		
		PC7	PD5		
			PD6		
		PC8	PD7		
			PD8		
E	Leadership and management	PC9	LM1	At least four out of the six elements have to be achieved.	At least four out of the six elements have to be achieved.
			LM2		
			LM3		
		PC10	LM4		
			LM5		
			LM6		

## Appendix 1 – Guidance for completing the practising certificate experience forms (continued)

### 1 Minimum requirements with regards to units of competence and elements within these

#### Optional units

Area ref	Area heading	Unit ref	Element ref	Minimum requirements if you are applying for a practising certificate	Minimum requirements if you are applying for a practising certificate and audit qualification
<b>F</b>	<b>Corporate reporting and financial management</b>	PC11	CR1	Minimum of six out of the 15 units of competence have to be achieved. When claiming a unit of competence as achieved, you need to demonstrate all elements within the unit.	Minimum of six out of the 15 units of competence have to be achieved. When claiming a unit of competence as achieved, you need to demonstrate all elements within the unit.
			CR2		
		PC12	CR3		
			CR4		
<b>G</b>	<b>Business advice, development and measurement</b>	PC13	BA1		
			BA2		
		PC14	BA3		
			BA4		
		PC15	BA5		
			BA6		
		PC16	BA7		
			BA8		
			BA9		
<b>H</b>	<b>Sustainable management accounting</b>	PC17	SM1		
			SM2		
		PC18	SM3		
			SM4		
		PC19	SM5		
			SM6		
			SM7		
		PC20	SM8		
			SM9		
			SM10		

## Appendix 1 – Guidance for completing the practising certificate experience forms (continued)

### 1 Minimum requirements with regards to units of competence and elements within these

#### Optional units (continued)

Area ref	Area heading	Unit ref	Element ref	Minimum requirements if you are applying for a practising certificate	Minimum requirements if you are applying for a practising certificate and audit qualification
I	Taxation	PC21	TA1	Minimum of six out of the 15 units of competence have to be achieved. When claiming a unit of competence as achieved, you need to demonstrate all elements within the unit.	Minimum of six out of the 15 units of competence have to be achieved. When claiming a unit of competence as achieved, you need to demonstrate all elements within the unit.
			TA2		
		TA3			
		PC23	TA4		
			TA5		
J	Business consultancy and internal review	PC24	BC1		
			BC2		
		PC25	BC3		
			BC4		
			BC5		
			BC6		

#### Audit units

Area ref	Area heading	Unit ref	Element ref	Minimum requirements if you are applying for a practising certificate	Minimum requirements if you are applying for a practising certificate and audit qualification
K	Audit	PC26	AU1	There are no mandatory requirements to achieve any of the units of competence in this area.	All three units of competence have to be achieved. When claiming a unit of competence as achieved, you need to demonstrate all elements within the unit.
			AU2		
			AU3		
		PC27	AU4		
			AU5		
			AU6		
		PC28	AU7		
			AU8		
			AU9		

# Appendix 1 – Guidance for completing the practising certificate experience forms (continued)

## 2 Guidance and examples for completing the PCEF

We have created guidance documents that will help you understand what each unit of competence covers and what type of examples may be relevant to different elements within the units of competence. The guidance documents are available on our website.

## 3 Client sectors

- 1 Banking
- 2 Energy and utilities
- 3 Insurance/investment
- 4 IT/communications
- 5 Leisure/tourism/travel
- 6 Manufacturing/industry/engineering
- 7 Pharmaceuticals/healthcare
- 8 Professional services
- 9 Retail/consumer
- 10 Transport/distribution
- 11 Education
- 12 Health
- 13 Local government
- 14 National government
- 15 Not for profit
- 16 Construction
- 17 Agriculture.

## 4 Size of clients

- A Small
- B Medium
- C Large.

In the UK, the definition of small is contained in sections 382, 383 and 384, medium in section 465, 466 and 467 of the Companies Act 2006.

In Ireland, the definition of small is contained in Article 3(2), medium in Article 3(3) and large in Article in 3(4) of Directive 2013/34/EU.

## 5 Eligibility criteria for training principals

The nominated principal must be appropriately qualified to supervise training towards an **ACCA practising certificate** and, where applicable, an ACCA practising certificate and audit qualification which is valid in the UK and Republic of Ireland.

5.1 In order to supervise training towards an ACCA practising certificate the principal should be:

- a Members training in public practice
  - a member of ACCA who holds an ACCA practising certificate or an ACCA practising certificate and audit qualification or
  - a practising member of any other professional accountancy body which is recognised for audit purposes under prevailing legislation in the relevant country or
  - any other person having, in the opinion of ACCA Council, adequate qualifications and experience.
- b Members training in the corporate or public sectors
  - a member of ACCA or
  - a member of any other professional accountancy body which is recognised for audit purposes under prevailing legislation in the relevant country or
  - any other person having, in the opinion of ACCA Council, adequate qualifications and experience.

Where members who work in the corporate or public sector are the most senior members of accounting staff in their organisation they may arrange for a representative from their organisation's auditors or accountants to act as their principal, providing that they have sufficient knowledge of the members' work and ability to sign their PCEF.

5.2 In order to supervise training towards an **ACCA practising certificate and audit qualification** which is valid in the UK and Republic of Ireland, the principal should be:

- a member of ACCA who holds an ACCA practising certificate and audit qualification or
- a fully qualified company auditor under the Companies Act 2006 (United Kingdom) or in Ireland under the European Union (Statutory Audits) (Directive 2006/43/EC, as amended by Directive 2014/56/EU, and Regulation (EU) No. 537/2014) Regulations 2016 who holds an appropriate practising certificate with a recognised supervisory body or
- a company auditor practising in member states in the European Union and EEA states, namely Iceland, Liechtenstein, Norway and Gibraltar.

## 6 Authorised supervisor

A principal may delegate to an authorised supervisor the sign off of certain sections of the member's PCEF. The authorised supervisor does not need to hold an ACCA practising certificate or an ACCA practising certificate and audit qualification, or be a practising member of any other professional accountancy body which is recognised for audit purposes. However, the principal must ensure that the authorised supervisor has the necessary qualifications and experience. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken. The principal must still complete the Principal confirmation section on the statements of achievement, the relevant section on each of the Principal review documents and confirm that the Time summary completed by the member is reasonable. The principal will still retain overall responsibility for training and must therefore countersign the completed PCEF to confirm the requirements for a practising certificate, or a practising certificate and audit qualification, have been met.

## PCEF checklist

**Before submitting your PCEF, please complete this checklist and retain it for your records.**

- Have you provided sufficient and varied narrative on each of your statements of achievement?
- Have you included at least 300 words in each of your statements of achievement?
- If you are applying for a practising certificate and audit qualification, have you included at least 600 words in each of your statements of achievement for the audit units?
- Has your principal confirmed each element/unit claimed on the statements of achievement and provided narrative in the principal's confirmation section?
- Have you and your principal completed one review for each six-month training period?  
(NB, reviews that are not completed in six-month periods will not be assessed and will be returned to the sender)
- Has your principal and authorised supervisor (if applicable) provided commentary in all sections of your reviews?
- Have you, your principal and authorised supervisor (if applicable) signed each of your reviews?  
(NB, all sections of the reviews must be completed)
- Have you, your principal and authorised supervisor (if applicable) completed, initialled and dated your Time summary?
- If you are applying for a practising certificate, have you completed the PCEF Part 2 – Optional units document?
- If you are applying for a practising certificate and audit qualification, have you completed the PCEF Part 2 – Optional units document and PCEF Part 3 – Audit units?
- If you are applying for a practising certificate and audit qualification, have you completed the 'Audit experience' form, available on our website at [www.accaglobal.com/practising](http://www.accaglobal.com/practising)?
- Have you kept a saved, electronic copy of your PCEF for your records?

Every effort has been made to ensure that the information in this booklet is accurate and up to date at the time of going to press. ACCA accepts no liability for inconvenience or loss caused by the publication of any out of date or inaccurate information.

This document has no regulatory status. Nothing in this document should be taken as amending or adapting the *ACCA Rulebook*. In any conflict between this document and the *ACCA Rulebook*, the latter shall prevail.

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Please submit your completed PCEF for assessment to:  
[authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)

Printed copies will not be accepted.

Authorisation  
ACCA  
110 Queen Street  
Glasgow G1 3BX  
United Kingdom



For further information please contact  
ACCA Authorisation  
+44 (0)141 534 4175  
[authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)

110 Queen Street  
Glasgow G1 3BX  
United Kingdom

+44 (0)141 582 2000  
[info@accaglobal.com](mailto:info@accaglobal.com)  
[www.accaglobal.com](http://www.accaglobal.com)

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Think Ahead