

Time summary

Members applying for a practising certificate and audit qualification should complete this time summary. Any unusual work patterns may need further supporting evidence in the form of time sheets from your employer.

Member's name					Membership number		
Time summary (in hours)	6 months to □□/□□/□□	Total					
Audit – statutory (Note A)							
Audit – other							
Audit – sub-total							
Other working time ¹							
Total working time²							
Number of statutory audit clients ³							
Number of other audit clients ³							
Client sectors ⁴							
Size of clients ⁴							
Member's initials and date							
Authorised supervisor's initials and date (if applicable)							
Principal's initials and date (always required)							

Note A

I confirm that these hours qualify as 'statutory audit work', ie audit work of companies established under the Companies Acts.

Principal's signature

Date

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 This includes other working time not included in any of the other categories above. This may include non-chargeable time, and covers time spent working in areas such as research, payroll, tax, insolvency.
 2 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.
 3 These should be the number of statutory and other audit clients worked on during the period.
 4 These relate to all clients you have worked on during the period. Please refer to Appendix 1 of PCEF – Part 1 for detailed lists.