Practising certificate experience forms.

ACCA

Guidance

PCEF FORMS
Applicants for a practising certificate must complete the PCEF.

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
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.

STATEMENTS OF ACHIEVEMENT
In order to obtain a practising certificate 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.

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 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. 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

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.

Name of employer

Dates of employment, from to (dd/mmm/yyyy)

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

Name of employer

Dates of employment, from to (dd/mmm/yyyy)

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

Name of employer

Dates of employment, from to (dd/mmm/yyyy)

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

MEMBER'S DETAILS	DATA PROTECTION
Member's name (Title/Forename/Surname)	We may use your personal data for the purposes of: • membership administration • establishing practical work experience used in subsequent applications • complying with our regulatory obligations. 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. For more information on how your information and rights are respected, please see our privacy notice (http://www.accaglobal.com/uk/en/footertoolbar/privacy/data-protection.html), or contact privacy@accaglobal.com
Membership number	

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

Principal's name, job title, professional body, membership number, date of birth and email	Principal's signature (must be typed)
	☐ 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.

Authorised supervisor's name, job title, professional body, membership number, date of birth and email	Authorised supervisor's signature (must be typed)
	☐ 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
F	**Corporate reporting and financial management**	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
G	**Business advice, development and measurement**	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
H	**Sustainable management accounting**	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

Area A – Professionalism and ethics

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

Elements		Achievement date	Principal's name	Principal's confirmation 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			

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	Principal's name	Principal's confirmation 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			

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	Principal's name	Principal's confirmation 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			

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	Principal's name	Principal's confirmation 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			

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	Principal's name	Principal's confirmation 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			

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 F – Corporate reporting and financial management

Unit PC12 – Prepare financial information for management

Elements		Achievement date
CR1	Appraise information for the preparation of financial and other statements and accounts	
CR2	Prepare and present financial and other statements and accounts	

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 F – Corporate reporting and financial management

Unit PC12 – Prepare financial information for management

Elements		Achievement date
CR3	Appraise financial information for the preparation of management information	
CR4	Prepare and present financial information for management purposes	

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 G – Business advice, development and measurement

Unit PC13 – Provide advice and support in meeting regulatory obligations

Elements		Achievement date
BA1	Identify and advise on relevant legal regulatory obligations	
BA2	Provide support in meeting regulatory obligations	

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 G – Business advice, development and measurement

Unit PC14 – Formulate business strategy, objectives and plans

Elements		Achievement date
BA3	Formulate business strategy and objectives	
BA4	Devise business plans	

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 G – Business advice, development and measurement

Unit PC15 – Assist clients to raise finance for business investment

Elements		Achievement date
BA5	Assist clients to understand and evaluate their options for raising finance	
BA6	Assist clients to raise finance to achieve objectives	

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 G – Business advice, development and measurement

Unit PC16 – Evaluate potential business/investment opportunities

Elements		Achievement date
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	

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 H – Sustainable management accounting

Unit PC17 – Develop and implement accounting systems

Elements		Achievement date
SM1	Identify potential changes to an organisation's accounting systems	
SM2	Implement and evaluate new/changes to accounting 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 H – Sustainable management accounting

Unit PC18 – Control expenditure and monitor budgets

Elements		Achievement date
SM3	Prepare spending proposals and profiles	
SM4	Agree, monitor and report on budgets for activities	

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 H – Sustainable management accounting

Unit PC19 – Plan and monitor business performance

Elements		Achievement date
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	

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 H – Sustainable management accounting

Unit PC20 – Identify and analyse the costs associated with products and services

Elements		Achievement date
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	

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 I – Taxation

Unit PC21 – Tax computations and assessment

Elements		Achievement date
TA1	Compute the tax payable	

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 I – Taxation

Unit PC22 – Tax compliance and verification

Elements		Achievement date
TA2	Provide advice on tax liabilities and payments and carry out compliance activities	
TA3	Negotiate with the tax authorities on behalf of 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 I – Taxation

Unit PC23 – Tax planning and advice

Elements		Achievement date
TA4	Provide advice on current and future tax planning	
TA5	Provide advice about the tax implications of externally or internally initiated changes	

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 J – Business consultancy and internal review

Unit PC24 – Prepare for and control an internal review or investigation

Elements		Achievement date	Principal's name	Principal's confirmation date
BC1	Determine the scope, purpose and objectives of an internal review or investigation			
BC2	Deliver evidence for an internal review investigation			

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 J – Business consultancy and internal review

Unit PC25 – Deliver the objectives of an internal review or investigation

Elements		Achievement date
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	

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.

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

Evaluation of performance against targets set at previous review

Identified future experience and development needs

Performance targets for the next period

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

Review for period ended

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

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.

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

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Authorised supervisor's name (if applicable)

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Member's name

Date

Authorised supervisor's name (if applicable)

Date

Principal's name

Date

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.

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

Evaluation of performance against targets set at previous review

Identified future experience and development needs

Performance targets for the next period

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

Review for period ended

To be completed by the member and principal or authorised supervisor

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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

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.

Summary of work performance in the period, including strengths, areas for development and any new work experience
Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended

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

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.

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

Evaluation of performance against targets set at previous review

Identified future experience and development needs

Performance targets for the next period

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

Review for period ended

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

Time summary

Member's name (title/forename/surname)	**Membership number**

Guidance
Members applying for a practising certificate 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	6 months to	6 months to	6 months to	6 months to	6 months to	Total
Total working time[1]							
Client sectors[2]							
Size of clients[2]							
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.

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
A	**Professionalism and ethics**	PC1	PE1	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.
			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.
			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.
			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.
			LM2	
			LM3	
		PC10	LM4	
			LM5	
			LM6	

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
F	**Corporate reporting and financial management**	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.
			CR2	
		PC12	CR3	
			CR4	
G	**Business advice, development and measurement**	PC13	BA1	
			BA2	
		PC14	BA3	
			BA4	
		PC15	BA5	
			BA6	
		PC16	BA7	
			BA8	
			BA9	
H	**Sustainable management accounting**	PC17	SM1	
			SM2	
		PC18	SM3	
			SM4	
		PC19	SM5	
			SM6	
			SM7	
		PC20	SM8	
			SM9	
			SM10	

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
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.
		PC22	TA2	
			TA3	
		PC23	TA4	
			TA5	
J	**Business consultancy and internal review**	PC24	BC1	
			BC2	
		PC25	BC3	
			BC4	
			BC5	
			BC6	

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.

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
- 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.

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 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 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?
- ☐ 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?
- ☐ Hhave you completed the PCEF Part 2 – Optional units document?
- ☐ Have you kept a saved, electronic copy of your PCEF for your records?

Please submit your completed PCEF for assessment to:
authorisation@accaglobal.com

Printed copies will not be accepted.

Authorisation
ACCA
110 Queen Street
Glasgow G1 3BX
United Kingdom

ACCA

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

110 Queen Street
Glasgow G1 3BX
United Kingdom

+44 (0)141 582 2000
info@accaglobal.com
accaglobal.com

THINK AHEAD