



Think Ahead

Part-time working

As a guideline, three years of full-time experience equates to 4,620 hours of working time (approximately 35 hours per week). ACCA, however, recognise that not all members work full-time hours. We want to ensure that members who work part time have equal opportunities to further their career and obtain an audit qualification.

If you are working part-time you are still required to go through the same rigorous process as a member working full-time. However, you may need to document more than three years of work experience in order to meet the time requirements.

ACCA will consider your application as soon as the minimum required 4,620 hours are met. Work experience is expected to be recorded in six-monthly blocks of time and you must continue having regular six-monthly reviews with your training principal. Only the last block of time being recorded could be an exception to the six-month period, this will either be a shorter block (see scenario 1 below) or a longer block (see scenario 2). You should document a longer last block if you only have a small additional number of hours to reach the time requirement.

EXAMPLE

John works 25 hours per week on average and is looking to obtain an audit qualification.

He would need to complete two Time summary documents to demonstrate that he has met the minimum time requirements. John has completed seven six-monthly blocks and one shorter block of approximately four months in order to meet the minimum time requirements.

The total of his hours across the two Time summary documents is 4,620.

Example Time summaries

Member's name (title/forename/surname)	Mr John Smith					Membership number	1 2 3 4 5 6 7
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Time summary (in hours)	6 months to 30/Jun/2017	6 months to 31/Dec/2017	6 months to 30/Jun/2018	6 months to 31/Dec/2018	6 months to 30/Jun/2019	6 months to 31/Dec/2019	Total
Audit – statutory (Note A)	306	127	259	146	301	117	1256
Audit – other	0	0	0	0	0	0	0
Audit – sub-total	306	127	259	146	301	117	1256
Other working time ¹	273	481	347	425	292	502	2320
Total working time²	579	608	606	571	593	619	3576

Number of statutory audit clients ³	4	2	3	3	4	2	18
Number of other audit clients ³	0	0	0	0	0	0	0
Client sectors ⁴	6,9,12	5,6	6,9,11	6,8,10	5,6,9	6,9	
Size of clients ⁴	A,B	A,B	A,B	A,B	A,B	A,B	

Member's initials and date	John Smith 13/Jul/2017	John Smith 18/Jan/2018	John Smith 11/Jul/2018	John Smith 08/Jan/2019	John Smith 24/Jul/2019	John Smith 06/Jan/2020	
Authorised supervisor's initials and date (if applicable)							

Principal's initials and date (always required)	Lucy Brown 19/Jul/2017	Lucy Brown 23/Jan/2018	Lucy Brown 26/Jul/2018	Lucy Brown 17/Jan/2019	Lucy Brown 26/Jul/2019	Lucy Brown 15/Jan/2020	
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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

Lucy Brown

Date

06/Jan/2020

Member's authentication

I confirm that this 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

John Smith

Date

06/Jan/2020

- 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

Member's name (title/forename/surname)	Mr John Smith	Membership number	1	2	3	4	5	6	7
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Time summary (in hours)	6 months to 30/Jun/2020	6 months to 22/Oct/2020	6 months to	6 months to	6 months to	6 months to	Total
Audit – statutory (Note A)	289	98	0	0	0	0	387
Audit – other	0	0	0	0	0	0	0
Audit – sub-total	289	98	0	0	0	0	387
Other working time ¹	352	305	0	0	0	0	657
Total working time²	641	403	0	0	0	0	1044

Number of statutory audit clients ³	4	2	0	0	0	0	6
Number of other audit clients ³	0	0	0	0	0	0	0

Client sectors ⁴	6,7	9,12	Select...	Select...	Select...	Select...	
Size of clients ⁴	A,B	A,B	Select...	Select...	Select...	Select...	

Member's initials and date	John Smith 09/Jul/2020	John Smith 01/Nov/2020					
Authorised supervisor's initials and date (if applicable)							

Principal's initials and date (always required)	Lucy Brown 16/Jul/2020	Lucy Brown 05/Nov/2020					
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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 Lucy Brown

Date 05/Nov/2020

Member's authentication

I confirm that this 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 John Smith

Date 01/Nov/2020

- 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.
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