

## **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 a practising certificate (and 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.

### **Scenario 1:**

John works 25 hours per week on average and is looking to obtain a practising certificate and 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.

### **Scenario 2:**

Sobia works 17.5 hours per week on average and is looking to obtain a practising certificate. She would need to complete two Time summary documents to demonstrate that she has met the minimum time requirements. Sobia has completed ten six-monthly blocks and one longer block of approximately seven months in order to meet the minimum time requirements. The total of her hours across the two Time summary documents is 4,620.

## Scenario 1 Time Summaries

### Time summary

| <b>Member's name</b>   | Mr John Smith              |                            |                            |                            |                            |                            | <b>Membership number</b> | 1234567 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|---------|
| Time summary (in hours)  | 6 months to<br>30/Jun/2017 | 6 months to<br>31/Dec/2017 | 6 months to<br>30/Jun/2018 | 6 months to<br>31/Dec/2018 | 6 months to<br>30/Jun/2019 | 6 months to<br>31/Dec/2019 | Total                    |         |
| Audit – statutory (Note A)   | 306                        | 127                        | 259                        | 146                        | 301                        | 117                        | 1256                     |         |
| Audit – other  | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          | 0                        |         |
| <b>Audit – sub-total</b>   | 306                        | 127                        | 259                        | 146                        | 301                        | 117                        | 1256                     |         |
| Other working time <sup>1</sup>  | 273                        | 481                        | 347                        | 425                        | 292                        | 502                        | 2320                     |         |
| <b>Total working time<sup>2</sup></b>  | 579                        | 608                        | 606                        | 571                        | 593                        | 619                        | 3576                     |         |
| Number of statutory audit clients <sup>3</sup>   | 4                          | 2                          | 3                          | 3                          | 4                          | 2                          | 18                       |         |
| Number of other audit clients <sup>3</sup>   | 0                          | 0                          | 0                          | 0                          | 0                          | 0                          | 0                        |         |
| Client sectors <sup>4</sup>  | 6,9,12                     | 5,6                        | 6,9,11                     | 6,8,10                     | 5,6,9                      | 6,9                        |                          |         |
| Size of clients <sup>4</sup>   | A,B                        | A,B                        | A,B                        | A,B                        | A,B                        | A,B                        |                          |         |
| <b>Member's name and date</b>  | John Smith<br>13/Jul/2017  | John Smith<br>18/Jan/2018  | John Smith<br>11/Jul/2018  | John Smith<br>08/Jan/2019  | John Smith<br>24/Jul/2019  | John Smith<br>06/Jan/2020  |                          |         |
| <b>Authorised supervisor's name and date (if applicable)</b>   |                            |                            |                            |                            |                            |                            |                          |         |
| <b>Principal's name and date (always required)</b>   | Lucy Brown<br>19/Jul/2017  | Lucy Brown<br>23/Jan/2018  | Lucy Brown<br>26/Jul/2018  | Lucy Brown<br>17/Jan/2019  | Lucy Brown<br>26/Jul/2019  | Lucy Brown<br>15/Jan/2020  |                          |         |
| <b>Note A</b>  |                            |                            |                            |                            |                            |                            |                          |         |
| I confirm that these hours qualify as 'statutory audit work', ie audit work of companies established under the Companies Acts.   |                            |                            |                            |                            |                            |                            |                          |         |
| Principal's name Lucy Brown  |                            |                            |                            |                            |                            |                            |                          |         |
| Date 06/Jan/2020   |                            |                            |                            |                            |                            |                            |                          |         |
| <b>Member's authentication</b>   |                            |                            |                            |                            |                            |                            |                          |         |
| 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 name John Smith   |                            |                            |                            |                            |                            |                            |                          |         |
| Date 06/Jan/2020   |                            |                            |                            |                            |                            |                            |                          |         |

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> These should be the number of statutory and other audit clients worked on during the period.

<sup>4</sup> These relate to all clients you have worked on during the period. Please refer to Appendix 1 for detailed lists.

## Time summary

|  |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------|---------|
| <b>Member's name</b>   | Mr John Smith                     |                                   |                                   |                                   |                                   |                                   | <b>Membership number</b> | 1234567 |
| <b>Time summary (in hours)</b>   | <b>6 months to</b><br>30/Jun/2020 | <b>6 months to</b><br>22/Oct/2020 | <b>6 months to</b><br>dd/mmm/yyyy | <b>6 months to</b><br>dd/mmm/yyyy | <b>6 months to</b><br>dd/mmm/yyyy | <b>6 months to</b><br>dd/mmm/yyyy | <b>Total</b>             |         |
| Audit – statutory (Note A)   | 289                               | 98                                | 0                                 | 0                                 | 0                                 | 0                                 | 387                      |         |
| Audit – other  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                        |         |
| <b>Audit – sub-total</b>   | 289                               | 98                                | 0                                 | 0                                 | 0                                 | 0                                 | 387                      |         |
| Other working time <sup>1</sup>  | 352                               | 305                               | 0                                 | 0                                 | 0                                 | 0                                 | 657                      |         |
| <b>Total working time<sup>2</sup></b>  | 641                               | 403                               | 0                                 | 0                                 | 0                                 | 0                                 | 1044                     |         |
| Number of statutory audit clients <sup>3</sup>   | 4                                 | 2                                 | 0                                 | 0                                 | 0                                 | 0                                 | 6                        |         |
| Number of other audit clients <sup>3</sup>   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                        |         |
| Client sectors <sup>4</sup>  | 6,7                               | 9,12                              | Select...                         | Select...                         | Select...                         | Select...                         |                          |         |
| Size of clients <sup>4</sup>   | A,B                               | A,B                               | Select...                         | Select...                         | Select...                         | Select...                         |                          |         |
| <b>Member's name and date</b>  | John Smith<br>09/Jul/2020         | John Smith<br>01/Nov/2020         | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       |                          |         |
| <b>Authorised supervisor's name and date (if applicable)</b>   | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       |                          |         |
| <b>Principal's name and date (always required)</b>   | Lucy Brown<br>16/Jul/2020         | Lucy Brown<br>05/Nov/2020         | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       |                          |         |
| <b>Note A</b>  |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| I confirm that these hours qualify as 'statutory audit work', ie audit work of companies established under the Companies Acts.   |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| Principal's name   | Lucy Brown                        |                                   |                                   |                                   |                                   |                                   |                          |         |
| Date   | 05/Nov/2020                       |                                   |                                   |                                   |                                   |                                   |                          |         |
| <b>Member's authentication</b>   |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| 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 name  | John Smith                        |                                   |                                   |                                   |                                   |                                   |                          |         |
| Date   | 01/Nov/2020                       |                                   |                                   |                                   |                                   |                                   |                          |         |

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> These should be the number of statutory and other audit clients worked on during the period.

<sup>4</sup> These relate to all clients you have worked on during the period. Please refer to Appendix 1 for detailed lists.

## Scenario 2 Time Summaries

### Time summary

|  |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------|---------|
| <b>Member's name</b>   | Miss Sobia Aman                   |                                   |                                   |                                   |                                   |                                   | <b>Membership number</b> | 7654321 |
| <b>Time summary (in hours)</b>   | <b>6 months to</b><br>31/Dec/2015 | <b>6 months to</b><br>30/Jun/2016 | <b>6 months to</b><br>31/Dec/2016 | <b>6 months to</b><br>30/Jun/2017 | <b>6 months to</b><br>31/Dec/2017 | <b>6 months to</b><br>30/Jun/2018 | <b>Total</b>             |         |
| Audit – statutory (Note A)   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                        |         |
| Audit – other  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                        |         |
| <b>Audit – sub-total</b>   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                        |         |
| Other working time <sup>1</sup>  | 431                               | 426                               | 442                               | 421                               | 418                               | 436                               | 2574                     |         |
| <b>Total working time<sup>2</sup></b>  | 431                               | 426                               | 442                               | 421                               | 418                               | 436                               | 2574                     |         |
| Number of statutory audit clients <sup>3</sup>   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                        |         |
| Number of other audit clients <sup>3</sup>   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                        |         |
| Client sectors <sup>4</sup>  | 8,9,12                            | 8,10,11                           | 8,9,12                            | 7,8,10                            | 5,9,10                            | 8,11,12                           |                          |         |
| Size of clients <sup>4</sup>   | A,B                               | A,B                               | A,B                               | A,B                               | A,B                               | A,B                               |                          |         |
| <b>Member's name and date</b>  | Sobia Aman<br>04/Jan/2016         | Sobia Aman<br>06/Jul/2016         | Sobia Aman<br>04/Jan/2017         | Sobia Aman<br>03/Jul/2017         | Sobia Aman<br>09/Jan/2018         | Sobia Aman<br>05/Jul/2018         |                          |         |
| <b>Authorised supervisor's name and date (if applicable)</b>   | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       |                          |         |
| <b>Principal's name and date (always required)</b>   | Anay Patel<br>11/Jan/2016         | Anay Patel<br>13/Jul/2016         | Anay Patel<br>16/Jan/2017         | Anay Patel<br>11/Jul/2017         | Anay Patel<br>23/Jan/2018         | Anay Patel<br>18/Jul/2018         |                          |         |
| <b>Note A</b>  |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| I confirm that these hours qualify as 'statutory audit work', ie audit work of companies established under the Companies Acts.   |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| Principal's name Anay Patel  |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| Date 18/Jul/2018   |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| <b>Member's authentication</b>   |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| 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 name Sobia Aman   |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |
| Date 05/Jul/2018   |                                   |                                   |                                   |                                   |                                   |                                   |                          |         |

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> These should be the number of statutory and other audit clients worked on during the period.

<sup>4</sup> These relate to all clients you have worked on during the period. Please refer to Appendix 1 for detailed lists.

## Time summary

|  |                                   |                                   |                                   |                                   |                                   |                                   |              |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------|
| <b>Member's name</b>   | Miss Sobia Aman                   |                                   |                                   |                                   |                                   | <b>Membership number</b>          | 7654321      |
| <b>Time summary (in hours)</b>   | <b>6 months to</b><br>31/Dec/2018 | <b>6 months to</b><br>30/Jun/2019 | <b>6 months to</b><br>31/Dec/2019 | <b>6 months to</b><br>30/Jun/2020 | <b>6 months to</b><br>28/Jan/2021 | <b>6 months to</b><br>dd/mmm/yyyy | <b>Total</b> |
| Audit – statutory (Note A)   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0            |
| Audit – other  | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0            |
| <b>Audit – sub-total</b>   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0            |
| Other working time <sup>1</sup>  | 381                               | 357                               | 401                               | 398                               | 509                               | 0                                 | 2046         |
| <b>Total working time<sup>2</sup></b>  | 381                               | 357                               | 401                               | 398                               | 509                               | 0                                 | 2046         |
| Number of statutory audit clients <sup>3</sup>   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0            |
| Number of other audit clients <sup>3</sup>   | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0                                 | 0            |
| Client sectors <sup>4</sup>  | 8,9,12                            | 5,8,11                            | 9,11,12                           | 5,6,8                             | 5,9,12                            | Select...                         |              |
| Size of clients <sup>4</sup>   | A,B                               | A,B                               | A,B                               | A,B                               | A,B                               | Select...                         |              |
| <b>Member's name and date</b>  | Sobia Aman<br>03/Jan/2019         | Sobia Aman<br>05/Jul/2019         | Sobia Aman<br>06/Jan/2020         | Sobia Aman<br>03/Jul/2020         | Sobia Aman<br>04/Feb/2021         | dd/mmm/yyyy                       |              |
| <b>Authorised supervisor's name and date (if applicable)</b>   | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       | dd/mmm/yyyy                       |              |
| <b>Principal's name and date (always required)</b>   | Anay Patel<br>14/Jan/2019         | Anay Patel<br>15/Jul/2019         | Anay Patel<br>10/Jan/2020         | Anay Patel<br>09/Jul/2020         | Anay Patel<br>08/Feb/2021         | dd/mmm/yyyy                       |              |
| <b>Note A</b>  |                                   |                                   |                                   |                                   |                                   |                                   |              |
| I confirm that these hours qualify as 'statutory audit work', ie audit work of companies established under the Companies Acts.   |                                   |                                   |                                   |                                   |                                   |                                   |              |
| Principal's name Anay Patel  |                                   |                                   |                                   |                                   |                                   |                                   |              |
| Date 08/Feb/2021   |                                   |                                   |                                   |                                   |                                   |                                   |              |
| <b>Member's authentication</b>   |                                   |                                   |                                   |                                   |                                   |                                   |              |
| 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 name Sobia Aman   |                                   |                                   |                                   |                                   |                                   |                                   |              |
| Date 04/Feb/2021   |                                   |                                   |                                   |                                   |                                   |                                   |              |

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> These should be the number of statutory and other audit clients worked on during the period.

<sup>4</sup> These relate to all clients you have worked on during the period. Please refer to Appendix 1 for detailed lists.