

## 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

Member's name	Mr John Smith				Membership number	1234567	
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
<b>Audit – sub-total</b>	<b>306</b>	<b>127</b>	<b>259</b>	<b>146</b>	<b>301</b>	<b>117</b>	<b>1256</b>
Other working time <sup>1</sup>	273	481	347	425	292	502	2320
<b>Total working time<sup>2</sup></b>	<b>579</b>	<b>608</b>	<b>606</b>	<b>571</b>	<b>593</b>	<b>619</b>	<b>3576</b>
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	
Member's name and date	John Smith						
	13/Jul/2017	18/Jan/2018	11/Jul/2018	08/Jan/2019	24/Jul/2019	06/Jan/2020	
Authorised supervisor's name and date (if applicable)							
	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	
Principal's name and date (always required)	Lucy Brown						
	19/Jul/2017	23/Jan/2018	26/Jul/2018	17/Jan/2019	26/Jul/2019	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						

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 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>	<b>Total</b>							
	30/Jun/2020	22/Oct/2020	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy			
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	John Smith							
	09/Jul/2020	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	Lucy Brown							
	16/Jul/2020	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.									
<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.									
Principal's name	Lucy Brown								
Date	05/Nov/2020								
Member's name	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.

4 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>	<b>6 months to</b>	<b>6 months to</b>	<b>6 months to</b>	<b>6 months to</b>	<b>6 months to</b>	<b>Total</b>	
	31/Dec/2015	30/Jun/2016	31/Dec/2016	30/Jun/2017	31/Dec/2017	30/Jun/2018		
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	Sobia Aman	Sobia Aman	Sobia Aman	Sobia Aman	Sobia Aman		
	04/Jan/2016	06/Jul/2016	04/Jan/2017	03/Jul/2017	09/Jan/2018	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	Anay Patel	Anay Patel	Anay Patel	Anay Patel	Anay Patel		
	11/Jan/2016	13/Jul/2016	16/Jan/2017	11/Jul/2017	23/Jan/2018	18/Jul/2018		
<b>Note A</b>				<b>Member's authentication</b>				
I confirm that these hours qualify as 'statutory audit work', ie audit work of companies established under the Companies Acts.				I confirm that this PCEF is 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.				
Principal's name	Anay Patel			Member's name	Sobia Aman			
Date	18/Jul/2018			Date	05/Jul/2018			

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 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>	<b>Total</b>						
	31/Dec/2018	30/Jun/2019	31/Dec/2019	30/Jun/2020	28/Jan/2021	dd/mmm/yyyy		
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	dd/mmm/yyyy						
	03/Jan/2019	05/Jul/2019	06/Jan/2020	03/Jul/2020	04/Feb/2021			
<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	dd/mmm/yyyy						
	14/Jan/2019	15/Jul/2019	10/Jan/2020	09/Jul/2020	08/Feb/2021			

### Note A

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

### 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 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.