

# GUIDANCE FOR COMPLETING THE PRACTISING CERTIFICATE EXPERIENCE REQUIREMENTS (PCER) CONFIRMATION FORM

## PCER CONFIRMATION FORMS

The PCER confirmation form should be completed if you have achieved three years of experience within an ACCA Approved Employer holding practising certificate development stream, two years of which must be post-membership. If you are applying for a practising certificate and audit qualification you must also complete PCEF Part 3 (Audit Units) available on the [website](#).

## EXPERIENCE OBTAINED AT MULTIPLE EMPLOYERS

If you have obtained experience from multiple ACCA Approved Employers then you are required to complete a separate PCER confirmation form for each period of employment.

## EXPERIENCE OBTAINED AT SAME EMPLOYER DURING DIFFERENT PERIODS

If you have obtained experience from the same ACCA Approved Employer during separate periods of time, for example if you have left and then returned, you are required to complete a separate PCER confirmation form for each period of employment.

## TIMELY COMPLETION

Your PCER confirmation form should be completed on an on-going 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 on-going basis.

## PRE-MEMBERSHIP EXPERIENCE

### Practising certificate and audit qualification

We may accept up to one year of pre-membership experience, please refer to the guidance in PCEF Part 3 for more information on this.

### Practising certificate

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 under the pre-membership experience section of the form, your pre-membership experience must also be completed at an ACCA Approved Employer for practising certificate development. You must then record two years of post-membership experience in the applicable sections of the PCER confirmation form. You cannot claim elements during your pre-membership period.

## SUPERVISING PRINCIPAL

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, 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 supervised within the PCER confirmation form. This is also applicable to the pre-membership practical experience supervisor. See below eligibility criteria for training principals.

Ensure that your principal has typed their signature in the applicable area in section 5.

We will contact your principal to verify they have personally reviewed and signed-off your PCER confirmation form. Your principal should also check and approve any amendments required to the PCER confirmation form and they will also be contacted to confirm that they have reviewed this.

## ELIGIBILITY CRITERIA FOR SUPERVISING PRINCIPALS

The nominated principal for pre-membership and post membership experience must have been appropriately qualified to supervise training towards an ACCA practising certificate and, where applicable, an ACCA practising certificate and audit qualification which is valid in the UK and/or Republic of Ireland.

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 held an ACCA practising certificate or an ACCA practising certificate and audit qualification during the periods of experience being documented or;
  - a member of any other professional body that is recognised for audit purposes under prevailing legislation in the relevant country and who has held a practising certificate/member in practice status during the periods of experience being documented 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 during the periods of experience being documented or;
  - a member of any other professional accountancy body which is recognised for audit purposes under prevailing legislation in the relevant country during the periods of experience being documented 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 PCER confirmation form.

Please refer to the guidance in PCEF Part 3 for the eligibility requirements for a supervising principal if you are applying for a practising certificate and audit qualification.

## PRACTISING CERTIFICATE COMPETENCIES SUMMARY

The practising certificate competencies must be gained within your specified 24/36 month post membership training period you have detailed in section 3 of the PCER confirmation form. The achievement date should be the date that you have achieved the element being claimed and should be throughout the period specified within section 3 of the PCER confirmation form and should not all be on the same day.

When completing the Optional Units – a minimum of 6 of the 15 units must be ticked as achieved and have achievement dates provided. It's important to note that in the Optional Units all elements within the unit must be marked as achieved in order for the unit to be claimed. For example if claiming Unit PC11, you would need to ensure that you are competent in elements 26 and 27 and mark these as achieved with an achievement date to claim the unit.

A breakdown of the demonstrated behaviours for each element can be found within the PCER Guidance notes found on the [website](#).

## CONFIRMATION STATEMENTS

You should complete a confirmation statement to support the mandatory elements being claimed.

When writing the confirmation statements you should refer to the demonstrated behaviours of the areas and you should include details about the role where you gained the experience, one or two specific tasks as examples for the elements being claimed and highlight any lessons learnt.

The minimum word count is 200 words per confirmation statement.

## EXAMPLES

Examples of each confirmation statement are available on the [website](#).

These are for guidance purposes only. Do not copy and paste them when completing your own PCER confirmation form.

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 or practising certificate and audit qualification.

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's Complaint Assessment Department for consideration as to possible disciplinary action.

## WORKING TIME

As a guideline:

Three years of full-time post-membership experience equates to 4,620 hours of working time.

Two years of full-time post membership experience equates to 3,080 hours of working time.

If you are working part-time, we would expect the period of post membership experience you are documenting to be longer, until such a time as you have met the full time equivalent. Please refer to the part time guidance on the website for further information

If you are applying for a practising certificate and audit qualification for the UK and/or Ireland, please refer to the guidance with PCEF Part 3 for further information.