

Why has ACCA introduced PCEF exemption?

For some years ACCA has operated a PER 'exemption' policy for admission to membership. Under this arrangement an employer awarded 'Approved' status under the Trainee Development stream of approval has been assessed by ACCA that the level of training and support they provide to their students is sufficient to meet the PER and that they have suitable learning and development processes in place.

Working for an ACCA Approved Employer holding Trainee Development approval allows those trainees to claim the performance objective exemption. Students are still required to achieve three years of experience, keep a record of it in their online My Experience record, as well as recording that they are claiming the performance objective exemption, and complete an Approved Employer PER confirmation form confirming the achievement of the performance objectives. This exemption exists because ACCA recognises that the employer has a training and development programme which gives students the required support to achieve membership. Accredited employers are required to renew their approval and are subject to monitoring by ACCA. The same principles apply to practising certificates and so the policy has been extended to the PCEF with effect from 1 January 2022. The exemption is only applicable to Approved Employers who hold the Practising Certificate Development approval.

Does this apply to both UK and Ireland?

Yes, the new process will apply to both UK and Ireland and has been approved by both FRC and IAASA.

How do I apply for PCEF exemption?

If you are eligible, you must complete an Approved Employer Practising Certificate Experience Requirement (PCER) Confirmation form, available on our website [here](#).

This appears less onerous than the PCEF. Has ACCA diluted the practising certificate requirements and made it easier to get a practising certificate?

No. We have listened to feedback from members and employers. Members are still required to achieve three years of supervised experience, two of which must be post-membership, and the minimum mandatory and optional competencies. They are also required to provide some narrative about how they achieved the mandatory competencies. In addition, the experience must be corroborated by a suitably experienced principal. It is the format in which evidence is submitted that has changed. The exemption is from

completing detailed records, not from achieving the required experience, competencies and independent verification. The PCEF exemption policy represents a streamlined method of demonstrating the achievement of competencies. It is consistent with the long-standing PER exemption policy and rigour will be maintained through the monitoring of Approved Employers. For example, if ACCA had any concerns about a firm not meeting the requirements it could be moved to a two-year cycle and if these concerns weren't addressed, then they would be removed from the stream. In addition, rigorous checks will continue to be carried out on every application by the Authorisation team and the conditions for holding a practising certificate remain unchanged (e.g. professional indemnity insurance, continuity of practice arrangements, fitness and propriety and relevant CPD).

I have already started completing my PCEF. What should I do?

You can continue to complete your PCEF. Alternatively, if you are eligible you can apply for PCEF exemption by completing the Approved Employer Practising Certificate Experience Requirement (PCER) Confirmation form, available on our website [here](#).

I have already submitted my PCEF to the Authorisation team for assessment and awaiting feedback. What should I do?

Once your PCEF has been allocated for assessment we will contact you when the initial checks have been carried out. If your PCEF is acceptable you can apply for a practising certificate (the application form is available [here](#) if not already submitted). If you are required to provide additional information you can either submit the additional information and continue with your PCEF or, if you are eligible, apply for PCEF exemption by completing the Approved Employer Practising Certificate Experience Requirement (PCER) Confirmation form, available on our website [here](#).

I have already submitted my PCEF for assessment and received feedback from the Authorisation team and need to make several amendments. Can I apply for PCEF exemption instead?

You can either submit the additional information and continue with your PCEF or, if you are eligible, apply for PCEF exemption by completing the Approved Employer Practising Certificate Experience Requirement (PCER) Confirmation form, available on our website [here](#).

If I decide to apply for PCEF exemption, would this be treated as a fresh application and go to the back of the queue?

No, your Approved Employer Practising Certificate Experience Requirement (PCER) Confirmation form will be allocated to the same Authorisation Officer who carried out the assessment of your PCEF and will be treated as additional information.

I submitted my PCEF/PCTR for assessment several months/years ago and was requested to provide additional information but didn't respond. Can I apply for PCEF exemption now?

If you gained your experience in a firm that was registered as an ACCA Approved Employer under the Practising Certificate Development stream you can apply for PCEF exemption by completing the Approved Employer Practising Certificate Experience Requirement (PCER) Confirmation form, available on our website [here](#).

I'm not sure if my employer is registered under the Practising Certificate Development stream. How do I check?

You can check ACCA's approved employer directory, available on our website [here](#).

My employer is not currently registered as an ACCA Approved Employer under the Practising Certificate Development stream. How do we register?

You can apply online [here](#).

My employer is not currently registered as an ACCA Approved Employer under the Practising Certificate Development stream. If it registers now can ACCA backdate the date of registration so that I am eligible to apply for PCEF exemption?

No, if your firm applies to register now ACCA cannot backdate the date of registration to enable you to claim PCEF exemption. However, the date of registration may be administratively backdated by the Authorisation team to enable you to apply for a practising certificate by completing the PCEF, available on our website [here](#) (see FAQ below). This is known as an 'administrative backdate' and would apply to your application only. Your firm should consider formally registering as an ACCA Approved Employer so that any members who wish to apply for a practising certificate in the future can benefit from PCEF exemption rather than having to complete the PCEF. Details of how to apply are available [here](#).

My employer does not wish to register as an ACCA Approved Employer under the Practising Certificate Development stream. Can I still apply for PCEF exemption?

No. To apply for PCEF exemption your employer must formally register as an ACCA Approved Employer under the Practising Certificate Development stream. Details of how to apply are available [here](#).

Can I still apply for a practising certificate if my employer is not registered as an ACCA Approved Employer under the Practising Certificate Development stream?

Your employer should consider registering as an ACCA Approved Employer so that ACCA members can take advantage of PCEF exemption. Details of how to apply are available [here](#). If your employer is not registered but *would have been eligible to register* as an ACCA Approved Employer under the Practising Certificate Development stream you can apply for a practising certificate but will need to complete the PCEF. The forms and guidance are available on our website [here](#).

I have left my previous employer and they were registered under the Practising Certificate Development stream. Can I go back and ask them to sign off my PCEF exemption form?

Yes, but the form must be signed off by a suitably experienced principal who can verify that you achieved the competencies during your employment at the firm.

I have left my previous employer and cannot go back to ask them to register as an ACCA Approved Employer under the Practising Certificate Development stream. How do I apply for a practising certificate?

Although not registered, if your employer was *eligible* to be an ACCA Approved Employer for a three-year period whilst you were employed in the firm you can apply for a practising certificate by completing the PCEF. The forms and guidance are available on our website [here](#). You will need to go back to the firm to get the PCEF signed off by a suitably qualified principal who can verify the experience you achieved.

I have achieved some of my experience in an ACCA Approved Employer and some of my experience in an employer that is not registered. Can I apply for PCEF exemption?

No, you cannot mix and match the Approved Employer PCER confirmation form and the PCEF. To be eligible for PCEF exemption all three years of your experience must be achieved in an ACCA approved employer. If you

are short of three years' experience you will need to gain the balance in an ACCA approved employer or, alternatively, complete the PCEF for all three years.

None of my pre-membership experience was achieved in an ACCA Approved Employer registered under the Practising Certificate Development stream. What do I do?

You will need to achieve three years of post-membership experience and provide confirmation of this on the Approved Employer PCER confirmation form.

What should I do if I am planning to leave my current employer?

If you are employed by an Approved Employer where you are claiming the PCEF exemption and you are planning on leaving, you must complete the Approved Employer PCER confirmation form which you can download [here](#). Remember - you will need to achieve the balance of your experience and competencies with a new employer.

Although I am eligible to claim PCEF exemption could my employer still require me to complete the PCEF?

One of the benefits of registering as an ACCA Approved Employer (AE) under the Practising Certificate Development stream is specifically to enable members to take advantage of PCEF exemption and reduce the administrative burden on employers. It represents a streamlined method of demonstrating the achievement of competencies towards the award of a practising certificate and is consistent with the long-standing PER exemption policy. Therefore, all members employed in an AE complete the confirmation form rather than the PCEF.

What are the benefits of registering as an ACCA Approved Employer under the Practising Certificate Development stream?

In addition to PCEF exemption, there are several benefits of registering as an ACCA Approved Employer. You can find out more [here](#).

What are the obligations of an ACCA Approved Employer?

The criteria for joining can be found in the Approved Employer assessment matrix, available on our website [here](#). Further guidance specifically about the Practising Certificate Development stream is also available [here](#).

My employer is only registered under the Trainee Development/Professional Development stream of approval. Am I eligible for PCEF exemption?

No, your employer must also be registered under the Practising Certificate Development stream. Details of how to apply are available [here](#).

What information do I need to provide on the Approved Employer PCER confirmation form?

You will need to provide some basic information about your employment (e.g. job title, address, dates of employment), information about any pre-membership experience that you wish to claim towards the award of a practising certificate, the competencies you have achieved during your post-membership training with the employer and some narrative about how you achieved the mandatory competencies. In addition, your supervising principal must sign off the form.

What checks will ACCA carry out on my application?

ACCA will check that you have achieved the required three years of experience, your employer has been registered under the Practising Certificate Development stream throughout the dates of employment listed on your application form, the qualifications of your supervising principal, that you have achieved the minimum competencies and it is supported by the narrative. In addition, we will contact your supervising principal directly to confirm that they have personally reviewed and signed off your confirmation form. If they are not a member of ACCA we will also carry out a status check with their professional body.

Do you have examples of completed PCEF exemption forms that I can refer to?

Yes, examples of the narrative required for the mandatory competences are available on our website [here](#). These are for guidance purposes only - do not copy and paste them when completing your own PCEF exemption 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 Complaint Assessment department for consideration as to possible disciplinary action.

Where can I find guidance about the behaviours I need to have demonstrated in order to claim achievement of the competences on the PCEF exemption form?

The PCEF guidance notes contain detailed information about the behaviours that need to be demonstrated. They are available on our website [here](#).

What date should I put in section 4 of the PCEF exemption form against each competence?

This should be the date that you achieved the element and not the date that you are completing the form. The dates should not all be the same or the same date that your employer signs off the form. Competencies are gained in stages over different periods. Your confirmation form should show progression and development with some competencies gained earlier than others.

Your confirmation form should be completed 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.

Unlike the PER exemption form the PCEF exemption form requires some additional narrative about how the mandatory competencies have been achieved. Why is that?

As members are applying for a practising certificate in order to offer accountancy services directly to the public we need to maintain a robust process so applicants are required to provide some narrative about how they achieved the mandatory competencies.

How many words should I include in my narrative for the mandatory competencies?

You must provide at least 200 words but no more than 250. You must ensure that your narrative addresses each of the bullet points specified in section 4 of the form. If you are applying for a practising certificate and audit qualification you must provide at least 600 words for the statements of achievement for the audit competencies in Part 3 of the PCEF.

Which part of the Approved Employer PCER confirmation form does my employer complete?

Your supervising principal must complete the 'Principal's confirmation' section at the end of the form by confirming that you have been employed by the firm during the dates entered on the form, achieved the number of

months' practical training claimed on the form, followed the firm's performance management and appraisal processes and are eligible to claim the PCEF exemption. Your principal does not need to provide any commentary on the form (e.g. confirmation statements). If you are applying for a practising certificate and audit qualification your principal must provide confirmation statements for each of audit competencies in Part 3 (audit units) of the PCEF.

Who can sign off my Approved Employer PCER confirmation form?

The form must be signed off by your supervising principal, who must be a member of ACCA who holds an ACCA practising certificate, or a member of any other professional body that is recognised for audit purposes under prevailing legislation in the relevant country, or a principal who is eligible to supervise training towards a practising certificate and audit qualification which is valid in the UK, Republic of Ireland or Zimbabwe or any other person having, in the opinion of ACCA Council, adequate qualifications and experience. If you are applying for a practising certificate and audit qualification all the competencies (audit and non-audit) must be achieved under the supervision of a statutory auditor.

I have achieved more than two years of post-membership experience with my employer. Do the competences need to be achieved in a specific two-year post-membership training period or can they be achieved at any time between my post-membership dates of employment no matter how long?

Unlike the PCEF, the competences do not need to be achieved during a specific two-year post-membership period and can be achieved at any time during the dates of employment provided on your application form provided they are post-membership. Remember that your time (three years of experience) and your competencies must be achieved in an ACCA Approved Employer in order to claim the PCEF exemption.

I have gained post-membership experience in more than one Approved Employer registered under the Practising Certificate Development stream. Do I need to complete a separate Approved Employer PCER confirmation form for each employer?

Yes, you will need to complete a separate form for each employer.

My post-membership experience in an ACCA Approved Employer has been achieved on a part-time basis. How does this affect my eligibility for PCEF exemption?

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 achieve more than three years of work experience in order to meet the time requirements.

I don't want to apply for a practising certificate immediately. Can I submit my Approved Employer PCER confirmation form now in order to 'bank' my eligibility?

Yes, you can bank your eligibility by submitting only the Approved Employer PCER confirmation form and then apply for a practising certificate at any point in the future.

Before completing my Approved Employer PCER confirmation form what guidance should I read?

Guidance and webinars are available on our website [here](#). Make sure you read all the guidance and view the webinars before submitting your form as it may reduce the likelihood of being asked to provide additional information.

How long will it take to assess my Approved Employer PCER confirmation form?

Current allocation times are around ten weeks and we are working hard to reduce that further.

I want to apply for a practising certificate and audit qualification. Which forms do I need to complete?

PCEF exemption only applies to the practising certificate competencies. If you wish to apply for the audit qualification you must, in addition to the Approved Employer Practising Certificate Experience Requirement (PCER) Confirmation form, complete and Part 3 (audit units) of the PCEF, available on our website [here](#).

I am currently only eligible for a practising certificate but want to apply for the audit qualification at some point in the future. What forms do I need to complete to apply for the audit qualification at a later date?

If you currently hold a practising certificate (or have received confirmation in the past from ACCA that you are eligible for a practising certificate) you need to complete Part 3 (audit units) of the PCEF, available on our website [here](#), in order to apply for the audit qualification.

My firm is registered as an ACCA Approved Employer under the Practising Certificate Development (audit) stream. Why is there no exemption from completing Part 3 of the PCEF?

As members are applying for the audit qualification in order to sign off audit reports under the Companies Acts we need to maintain a robust process so there is no exemption from completing Part 3 of the PCEF.

I am applying for a practising certificate and audit qualification. Does the Approved Employer PCER confirmation form and Part 3 (audit units) of the PCEF need to be signed off by a statutory auditor?

Yes, if you are applying for a practising certificate and audit qualification the competencies on both forms must be achieved under the supervision of a statutory auditor and both forms must be signed off by a statutory auditor.

Will members be required to submit six-monthly reviews under the new process?

Members applying for a practising certificate and audit qualification must submit six-monthly reviews with Part 3 (audit units) of the PCEF. Members applying for a practising certificate using the Approved Employer PCER Confirmation form will not be required to submit six-monthly reviews. However, as a condition of registration as an ACCA Approved Employer there is a requirement for members training towards a practising certificate to receive performance reviews at least every 12 months and this is checked during the Approved Employer monitoring process.