



PATHWAYS TO MEMBERSHIP PROGRAMME

2011

APPLICATION FORM AND GUIDANCE NOTES

INTRODUCTION

Pathways to Membership is a route to membership that is available to qualified accountants. If your application is successful you will be granted membership of ICAEW (The Institute of Chartered Accountants in England and Wales) and you will be entitled to use the designation ACA. You must demonstrate your eligibility by meeting the criteria outlined below.

ELIGIBILITY

To be eligible to apply under the Pathways programme you must be one of the following.

- A full member of the Association of Chartered Certified Accountants (ACCA)
- A member of the Chartered Institute of Management Accountants (CIMA)
- A member of the Chartered Institute of Public Finance and Accountancy (CIPFA)
- A member of the American Institute of Certified Public Accountants (AICPA)
- A member of CPA Australia
- A member of the Malaysian Institute of Certified Public Accountants (MICPA).

Membership must have been gained through the normal examination and training route. We do not accept membership obtained through reciprocity agreements, full credit/exemption schemes or similar schemes with another accountancy body.

You must also:

- have a minimum of five years' full membership and relevant post-qualification experience in an accounting and/or business environment;
- have complied with the CPD requirements of your existing professional accountancy body;
- provide us with a letter from your current professional body(ies) confirming;
 - membership and date admitted to membership;
 - that you have a good disciplinary record, no outstanding complaints against you and that they know of no ethical or other reason why you could not be admitted to ICAEW or advising us of the details of any disciplinary record or outstanding complaint(s); and
 - there is no further ethical or other reason why you could not be admitted to ICAEW.

AICPA and MICPA members who join ICAEW under the Pathways to Membership programme must maintain their home body membership.

The accompanying guidance is designed to help you and your sponsor complete the forms and the Examination of Experience.

Please visit [icaew.com/pathways](https://www.icaew.com/pathways) or contact our membership advisers on +44 (0)1908 248 250 or email pathways@icaew.com if you need any further guidance or advice on this route to membership.

SPONSOR

Your application for membership must be supported by a sponsor. The role of the sponsor is to verify that the information provided by you in the application form and in your answers to the Examination of Experience are accurate and a true representation of your work. **The sponsor must complete the sponsor form in Section 5 of this document.**

If you work for an organisation that is not an ICAEW authorised training employer (ATE), your sponsor must be an ICAEW member. This member must:

- have been a member of ICAEW for at least five years;
- have known you for at least three years and have detailed knowledge of your work, ideally by working closely with you, for at least three of the past five years;
- have a good disciplinary record; and
- comply with ICAEW continuing professional development (CPD) regulations.

If you work for an ATE, the sponsor can be either:

- an ICAEW member who has been a member of ICAEW for at least five years;
 - have known you for at least three years and have detailed knowledge of your work, ideally by working closely with you, for at least three of the past five years;
 - have a good disciplinary record; and
 - comply with ICAEW continuing professional development (CPD) regulations.
- the qualified person responsible for training (QPRT) at the organisation **where you work**. If the sponsor is the QPRT at the organisation where you work, he/she does not need to know or have known you directly. Your QPRT must complete sufficient due diligence to be assured that the information provided by you in the application form and the answers to the Examination of Experience are accurate and are a true representation of your work. This due diligence will include discussing the application with your line manager.

Your QPRT should have been in post as a QPRT for a period of 12 months.

A family member is not necessarily disqualified from acting as a sponsor, but you must declare this relationship on the sponsor form.

Anyone acting as a sponsor and found to have testified in an inappropriate manner, for example failure to conduct sufficient due diligence to verify that the evidence provided by you is accurate, will be liable to investigation and possible disciplinary or regulatory action.

For more information about sponsors please see the FAQs at icaew.com/pathways

For more information about authorised training employers please visit icaew.com/employers

ASSESSMENT

To apply through the Pathways route to membership your application must consist of:

- a completed application form;
- a letter from your current professional body (see page 2);
- a completed Examination of Experience (see Section 3);
- a completed sponsor form (see Section 5); and
- the correct payment.

NUMBER OF PERMITTED ATTEMPTS

Applicants are allowed a maximum of four attempts at the Examination of Experience.

CONDUCT

Engaging in any activity likely to give an advantage to any applicant will be considered misconduct. Examples of this may include (but are not limited to) the following:

cheating – failing to comply with the rules governing assessments.

colluding – helping another candidate to gain an advantage by any means, facilitating or receiving such assistance.

fabricating – misleading or attempting to mislead the examiners by presenting work for assessment in a way which intentionally or recklessly suggests that factual information has been collected which has not in fact been collected, or falsifies factual information.

personating – acting, appearing, or producing work on behalf of another candidate in order to deceive the examiners, or soliciting another individual to act, appear or produce work on your own behalf.

plagiarising – incorporating within your work, work (published or unpublished in whatever format or medium) created by another person without appropriate acknowledgement, is considered to be misconduct. Where ICAEW believes misconduct may exist, the case will be referred to the ICAEW assessment committee for investigation and potential disciplinary action.

ICAEW reserves the right to withhold publication of the results of an assessment, and prevent further assessment attempts of a candidate involved in misconduct.

ASSESSMENT DEADLINES

Please refer to icaew.com/pathways for details of submission deadlines and results dates.

You will receive your results by letter and email. Results can also be found on a published pass list on the website.

GUIDANCE NOTES

How will I benefit from gaining the ACA and membership of ICAEW?

- **As a member of ICAEW, you will receive exclusive access to a wide range of practical support including:**
 - advisory helplines;
 - technical helpsheets;
 - invitations to events including technical seminars, conferences and roadshows, networking events and awards dinners;
 - the world-leading business library; and
 - a free subscription to *Accountancy* magazine.
- You will also have the option to develop your technical and industry knowledge by joining special interest groups (SIGs) and faculties.
- **Accelerate your career:** the ACA will help you fulfil your career ambitions and ICAEW membership will give you access to ongoing support, training and development.
- **The right to use the designatory letters ACA:** successful applicants will be awarded the designatory letters ACA.

Am I required to keep membership of my existing body?

If you are a member of the ACCA, CIMA, CIPFA or CPA Australia, you are not required to keep membership of your existing body – this is not a reciprocal arrangement.

AICPA and MICPA members who join ICAEW under the Pathways to Membership programme must maintain their home body membership.

What is meant by a business or accounting environment?

We do not expect all future members of ICAEW to work in practice or in an accounting department in the business or public sectors. Our current members work across a diverse range of areas and sectors and we expect and encourage this to continue. We expect applicants applying through the Pathways route to work or have worked in an accounting/business environment for five years, but we do not expect your role necessarily to have been that of an accountant. You may, for example, be a business manager or marketing manager. You should be able to demonstrate the key professional skills required in the Examination of Experience. However, you can demonstrate these skills by holding one or more of a wide range of professional roles.

Why must I complete an Examination of Experience?

You are required to complete an Examination of Experience to demonstrate that you meet the appropriate standards for membership of ICAEW. This examination requires demonstration of the same professional skills as the Case Study, taken by ACA students.

The Examination of Experience is designed to assess your past experience and achievements, your planning and analytical skills, your professional judgement, your quality of thought, and your awareness of current and technical issues.

What should my submission look like?

A standard template is provided to follow when producing your examination submission (see Section 3). Your submission should be divided into three parts.

- Part 1 is where you answer the set examination questions using your own work experience; the examples you use should refer to the list you provide in Part 3.
- Part 2 is a summary CV/résumé providing dates of employment and employers for at least the last five years, your academic record and other professional qualifications.
- Part 3 is a description of your jobs, roles and responsibilities for the last five years, with individual reference codes. You should provide a list of skills developed and demonstrated and achievements while in these jobs/roles cross-referenced to your answers in part 1.

Please use the standard template in Section 3.

Your answers must be produced as a word-processed document. Please note that hand-written documents will not be assessed.

All submissions must be in English. You can view example answer scripts on the website at icaew.com/pathways

How much evidence must I submit?

We expect your answers to the examination questions (Section 3, Part 1) to contain approximately 3,000 words in total. Each answer should fill approximately one typed A4 page. Any extremes either side of this guide would suggest a lack of experience or an inability to summarise concisely. We will not assess any papers which are more than 6,000 words long.

How far back can I go for my evidence?

Please provide details of your employment during the last five years. You should use your experience and achievements during this period to provide evidence of your suitability for membership.

Why might my application be unsuccessful?

Your application may be rejected if:

- you and/or your sponsor do not meet the criteria; or
- your application form and/or Examination of Experience submission is incomplete; or
- you demonstrate inappropriate conduct (pages 2, 3 and 12); or
- your answers to the Examination of Experience exceed 6,000 words; or
- your answers to any of the questions within the Examination of Experience are insufficient; or
- you fail to pass the Examination of Experience.

If I am unsuccessful will my fee be refunded?

If, for any reason, your application is unsuccessful, we will refund your fee, minus an administration and assessment cost of £275 including local taxes.

If I am unsuccessful can I re-apply?

You may re-apply until you reach the maximum of four attempts. You will need to make full payment and a full resubmission for each attempt.

To be recognised for audit purposes, do I need a practising certificate?

If you are engaging in public practice as an ICAEW member within the European Community, you need to hold an ICAEW practising certificate and comply with ICAEW's professional indemnity insurance and Practice Assurance regulations. If as an ICAEW member, you are intending to act as a 'responsible individual' within a firm of registered auditors you will need an ICAEW practising certificate, the appropriate (ie, audit) qualification and additional requirements will apply. Please see Section 2 for more details.

Do I need an ICAEW practising certificate as part of my Pathways to Membership application?

If you are a sole practitioner or a principal (partner, director or member of a limited liability partnership) of a firm offering accountancy services to the public within the European Community or if you wish to act as an insolvency practitioner or a responsible individual for audit, you will need to hold an ICAEW practising certificate. To find out which accountancy services require a practising certificate, please refer to icaew.com/regulations under Council statement on engaging in public practice. Please note that holding a practising certificate does not give you the right to undertake insolvency or audit work. You will need to be appropriately qualified and authorised under the insolvency regulations, icaew.com/insolvency or the audit regulations, icaew.com/auditnews. If you fall into any of these groups you will need to hold a practising certificate from ICAEW even if you hold one issued by another professional accountancy body. For more information please refer to Section 2.

Who do I contact for more information/advice?

Please visit icaew.com/pathways or contact our membership advisers on +44 (0)1908 248 250 or email pathways@icaew.com if you need any further guidance or advice on this route to membership.

SECTION 1

APPLICATION FORM (TO BE COMPLETED BY ALL APPLICANTS)

I apply to the council to be admitted as an Associate of The Institute of Chartered Accountants in England and Wales (ICAEW). For full information please see regulations for Pathways to Membership at icaew.com/regulations

I undertake that, if admitted to membership of ICAEW, I will comply with the Royal Charters, bye-laws and regulations which at the time of admission, or thereafter, are in force. In particular, I will, irrespective of the nature of the work in which I may be engaged:

- use my best efforts to further the objectives of ICAEW as set out in the Supplemental Charter;
- observe and uphold the ethical and professional standards of ICAEW;
- perform faithfully and promptly any service that I am retained or employed to undertake in my professional capacity; and
- provide promptly and willingly all such information and assistance as I am able, if asked to do so by ICAEW in pursuance of its duties.

PERSONAL DETAILS ¹	
Title	
<input type="checkbox"/> Male	<input type="checkbox"/> Female
First name(s)/given name(s)	
Surname/family name	
Date of birth <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> (dd/mm/yy)	
Home address	
Town	
Postcode/zip code	
Country	
Telephone number (including country code)	
Mobile telephone number	
Email address	

YOUR EMPLOYMENT DETAILS	
Current employer/organisation	
Your job title	
Address	
Telephone number (including country code)	
Fax number	
Email address	

¹ DATA PROTECTION – Using your personal information

We will treat any personal information collected on this form in accordance with data protection legislation. We will use your information for administration, communication and research. To do this we will share your information with organisations that help us administer our training and exams. If you are successful in your application we will share your information with our district societies and with our business partners.

We may transfer your information outside the European Economic Area (EEA) eg, to one of our offices. These countries may not have similar data protection laws to the EEA. So, if we do transfer your information we will take the necessary steps to ensure that your privacy rights are still protected.

For more information about our data protection policy please go to icaew.com/dataprotection

CURRENT EMPLOYMENT SECTOR (PLEASE TICK)

Practice Business Financial services Public sector

Other, please specify

If you work in practice, please tick all statements in the list below that apply:

I am a sole practitioner/partner/director

I am an employee

The firm is conducting the regulated activities of audit and/or insolvency and/or investment business

The firm is currently regulated by ICAEW

The firm is currently regulated by another professional body (please state which)

The firm is interested in transferring its registration of regulated activities to ICAEW

PROFESSIONAL QUALIFICATIONS AND MEMBERSHIPS

Which of these professional accountancy bodies do you belong to? Please give your membership number and date of admission.

ACCA Membership number Date of admission / / (dd/mm/yy)

CIMA Membership number Date of admission / / (dd/mm/yy)

CIPFA Membership number Date of admission / / (dd/mm/yy)

MICPA Membership number Date of admission / / (dd/mm/yy)

AICPA Membership number Date of admission / / (dd/mm/yy)

CPA Australia Membership number Date of admission / / (dd/mm/yy)

Other (please specify)

Membership number Date of admission / / (dd/mm/yy)

Membership number Date of admission / / (dd/mm/yy)

Membership number Date of admission / / (dd/mm/yy)

Membership number Date of admission / / (dd/mm/yy)

ICAEW has a number of reciprocal agreements and advanced credit arrangements with a range of international accounting bodies.

If you are a member of a body other than ACCA, CIMA, CIPFA, MICPA, AICPA or CPA Australia please contact our membership advisers:

T +44 (0)1908 248 250 E studentsupport@icaew.com

ICAEW reserves the right to publish a list of the names of successful applicants on the website and/or in relevant press for promotional purposes.

If you do not want to have your name included on such a list, please tick this box.

ETHNIC ORIGIN

At the request of the Equality and Human Rights Commission you are invited to indicate your ethnic origin by ticking one of the following boxes:

White British – English

White Other

Asian Indian

Black African

White British – Scottish

Mixed White & Black Caribbean

Asian Pakistani

Black Other

White British – Welsh

Mixed White & Black African

Asian Bangladeshi

Chinese

White British – Other

Mixed White & Asian

Asian Other

Malay

White Irish

Mixed Other

Black Caribbean

Other

Do not wish to say

SECTION 2

PRACTISING CERTIFICATE APPLICATION

(YOU SHOULD COMPLETE THIS SECTION IF YOU NEED A PRACTISING CERTIFICATE; IF YOU DO NOT, PLEASE GO TO SECTION 3)

Will I need an ICAEW Practising Certificate?

You must also apply for an ICAEW practising certificate if you:

- are, or wish to act as a 'responsible individual' for audit;
- are a sole practitioner of accountancy services within the European Community;
- are a principal (partner, director or member of a limited liability partnership) of a firm offering accountancy services¹ to the public within the European Community; and
- are, or wish to act as an insolvency practitioner.

You will need to hold an ICAEW practising certificate even if you hold one issued by another professional accountancy body.

For more information please visit icaew.com/pc

Please note: Holding a practising certificate alone does not give you the right to sign a UK company audit report or to undertake insolvency work. You must be appropriately qualified and authorised by ICAEW to work in these areas.

Please visit icaew.com/pc for further information.

YOUR EMPLOYMENT DETAILS

Will you remain as an employee?

Yes (please provide your employer's details)

No

Organisation name

Office address

Postcode/zip code

Country

Telephone number (including country code)

THE PRACTICE

Please complete this section if you are a sole practitioner or a principal.

Either:

A) I have established a practice named

You must enclose a specimen of your business letter heading(s) and a copy of your professional indemnity insurance quote (PII); or

B) I am part of an established practice named

You must enclose a specimen of your business letter heading(s), and a letter confirming partnership or admission to partnership and that your practice is covered by professional indemnity insurance (PII).

The registered address of the practice is:

Postcode/zip code

Country

Telephone number (including country code)

Fax number

Email address

¹ For a full list of accountancy services which require a practising certificate please visit icaew.com/pc

Practising certificate fee

Please see the separate sheet with this application pack for practising certificate fees. If you are practising as a sole practitioner, or the sole director and sole shareholder of a limited company, you will be exempt from the initial practising certificate fee and for the subsequent year's fee. For further details see icaew.com/regulations under, Regulations governing the power to waive, reduce, remit or refund fees and subscriptions.

DECLARATION

By signing and completing this application for a practising certificate you are also declaring that you:

- comply with the fundamental principles set out in the Code of Ethics, section 100, and in particular section 130, Professional competence and due care;
- have completed the 'Are You Ready to go into Practice?' questionnaire, which can be downloaded at icaew.com/pc;
- have complied with the CPD requirements of the body qualifying you for the Pathways programme for the two years preceding this application;
- maintain competence in the accountancy services you intend to provide; and
- comply with the council's professional indemnity insurance regulations.

Signature

Date / / (dd/mm/yy)

AUDITING IN THE UK

It is not possible to become a UK statutory auditor ('responsible individual') without first having an appropriate (ie, audit) qualification under the Companies Act 2006.

ICAEW members (or members of other UK or international accountancy bodies) cannot sign UK statutory reports on the strength of their membership alone. Further conditions must be met.

A member of ICAEW can act as a UK statutory auditor ('responsible individual') – ie, sign a UK company audit report – only if they:

- (a) hold an appropriate (ie, audit) qualification under the Companies Act 2006; and
- (b) hold an ICAEW practising certificate; and
- (c) are registered with ICAEW or another RSB (recognised supervisory body) as a 'responsible individual' within a firm of registered auditors.

Your existing qualification, and the route that you took to get it, will determine whether you can obtain an appropriate (ie, audit) qualification with ICAEW.

Please note: Statutory audit is a strictly regulated area of work in the UK. Membership of ICAEW does not confer auditing rights, and members who do not hold both an appropriate qualification and RSB (recognised supervisory body) registration cannot sign a UK statutory audit report.

OBTAINING THE APPROPRIATE QUALIFICATION FOR AUDIT

ACCA members

If you are a member of ACCA, it is possible (but not automatic) that you hold an appropriate (ie, audit) qualification already or that you can obtain one from ACCA.

You may have been granted your ACCA audit qualification already by taking certain audit papers within their syllabus, to be issued with an ACCA audit and practising certificate. If so, ICAEW can recognise your ACCA audit qualification as part of the process to become a responsible individual.

If you hold a current ACCA practising certificate and audit qualification you should submit a copy of this with your application.

If you have not yet achieved your ACCA audit qualification, it may be advisable to complete the missing elements with ACCA before citing or transferring your ACCA audit qualification to ICAEW.

If you are interested in completing the missing elements of an audit qualification with ICAEW, it is advisable to speak to us first as this may not be straightforward. You will need to complete a **minimum** of:

- a) three years with an ICAEW authorised training employer (ATE), of which two years must be in a firm of registered auditors in the EU; and
- b) the ICAEW Case Study examination.

Applications will be assessed on a case-by-case basis and it is possible that further requirements, including additional ICAEW examinations, may be required. Please contact our helpline on +44 (0)1908 248 250 for further information or visit icaew.com/aq

CIMA members

It is not currently possible for CIMA members to obtain an appropriate (ie, audit) qualification with ICAEW as CIMA is not a recognised qualifying body (RQB) under the Companies Act 2006.

CIPFA members

CIPFA has recently become a recognised qualifying body (RQB), however any existing members of CIPFA will **not** have followed the required qualification route in order to obtain an audit qualification with CIPFA.

CIMA and CIPFA members can obtain an appropriate (ie, audit) qualification/registration with ICAEW only if:

- (a) they re-qualify with ICAEW as a chartered accountant and, in so doing, meet the requirements of Schedule 11 of the Companies Act 2006; or
- (b) they qualify under the EU Statutory Audit Directive as a migrant auditor; or
- (c) they hold an overseas audit qualification approved by the UK Government.

Please contact our helpline on +44 (0)1908 248 250 for further information or visit icaew.com/aq

AICPA, CPA Australia, MICPA members

Statutory audit is a strictly regulated area of work in the UK for which you will need an appropriate qualification under the UK Companies Act 2006 granted or recognised by a UK recognised qualifying body (RQB). It is **not** possible for ICAEW to recognise for UK purposes a non-UK audit qualification or licence already held by a CPA member in the US, Australia or Malaysia.

Members of AICPA, CPA Australia and MICPA can only obtain a UK audit qualification if they re-qualify in the UK (eg, with ICAEW as a chartered accountant through the normal training and education route) and, in so doing, meet the requirements of Schedule 11 of the Companies Act 2006.

Applications will be assessed on a case-by-case basis. Please contact our helpline on +44 (0)1908 248 250 for further information or visit icaew.com/aq

Please note: Even if your current home body membership entitles you to conduct statutory audits in another country, it will not entitle you to audit in the UK.

SECTION 3

EXAMINATION OF EXPERIENCE (TO BE COMPLETED BY ALL APPLICANTS)

The Examination of Experience requires you to demonstrate to ICAEW that you are qualified by experience for membership. Please reflect on your experience and achievements over the past five years. Provide specific examples to demonstrate your professional skills and expertise to answer the questions below. You should provide enough detail to:

- enable your sponsor to identify the examples used and to verify that the information is accurate; and
- enable the examiner to gain a full understanding of your experience in order to judge whether you have shown an adequate level of expertise and professional judgement.

All examples provided will be treated as private and confidential.

You must provide your answers using the standard template report provided (see pages 16 and 17), including the use of reference codes between the different sections. The report must consist of three parts.

PART 1

Provide answers to the set questions (see below) using your own work experience.

- The examples used must be referenced back to the list provided in Part 3. You will only be assessed on Part 1 of your report, Parts 2 and 3 will give the examiner a complete understanding of your work experience.
- Your answers to the examination questions (Section 3, Part 1) should contain approximately 3,000 words in total. Each answer should fill approximately one typed A4 page (one side).
- Any extremes either side of this guide would suggest a lack of experience or an inability to summarise concisely so we will not assess any papers which are over 6,000 words long.

Your answers must be produced as a word-processed document. You must provide your answers using the standard template provided on pages 16 and 17. Please note that handwritten documents will not be assessed.

PART 2

Summary CV/résumé providing dates of employment and employers for at least the last five years, academic record and other professional qualifications.

PART 3

Description of jobs, roles and responsibilities for the last five years (analysed between different employers, different roles with a single employer, or different projects within a single role) together with a list of responsibilities, achievements and skills developed for each job/role, with individual reference codes to the answers in Part 1.

EXAMINATION QUESTIONS

General advice on answering the questions

The examiners are looking for evidence of personal involvement. Write your answers in the first person using 'I' rather than 'we'. If, in the example used, you are part of a wider team, you must make your personal role and skills used very clear.

The examiners will only use the information provided in the paper you submit. You should choose the examples with care, to best demonstrate your experience. They should be appropriate for a qualified accountant and not trivial or of a routine administrative nature.

We advise you to use examples covering the whole five years of experience, and not to use the same example for answering all the questions. Your five years' experience set out in Part 3 should be analysed between different employers, different roles with a single employer, or different projects within a single role. You should reference your responsibilities, achievements and skills developed for each job/role, to the answers.

The sample scripts and example answers are provided for illustrative purposes only and should not be copied in part or full to answer any of the questions (see page 3).

1. Identification of business issues

Using your recent work experience, describe how you identified two different business and/or technical financial issues.

Your answer should:

- identify two business and/or technical financial issues that you have dealt with; and
- focus on the process of how you identified the issues rather than the outcome of identification (either work subsequently carried out or advice given).

2. Analysis of issues

2.1 Using your recent work experience, describe how you have used your technical expertise and/or business knowledge to analyse a business situation.

2.2 Using your recent work experience, demonstrate how you have used numerical techniques to analyse a business situation.

Your answer should:

- use specific examples of your own work on projects or clients; and
- not use generic business situations, risk models or assurance approaches.

For question 2.1:

- you should clearly describe the technical expertise/business knowledge that you used; and
- you should clearly demonstrate **the analysis** undertaken rather than the outcome of the analysis (either work subsequently carried out or advice given).

For question 2.2:

- you should clearly describe the numerical techniques used (eg, financial statement analysis, financial data analysis, budget reviews, valuation models); and
- you should clearly show **the analysis** undertaken rather than the outcome of the analysis (either work subsequently carried out or advice given).

3. Application of professional judgement

3.1 Using your recent work experience, describe how you have used professional judgement in choosing between options.

3.2 Using your recent work experience, describe how you have applied professional judgement to prioritise issues.

Your answer should:

- focus on your **application of professional judgement**;
- use examples of client or internal business issues; and
- not deal with routine administrative matters.

For question 3.1:

- you should identify **the options considered**; and
- you should demonstrate your judgement in **choosing between them**.

For question 3.2:

- you should state **the issues that you prioritised**;
- you should demonstrate how you **applied your judgement in prioritising** them; and
- you should not just provide a list of steps or tasks without any prioritising criteria.

4. Development of commercial advice

Using your recent work experience, describe two situations where you used your technical knowledge and/or practical experience to develop commercial advice.

Your answer should:

- identify two situations;
- contain a clear description of the technical knowledge/practical experience used; and
- contain a clear description of practical commercial advice given.

5. Approach towards ethical issues, including professional scepticism

Using your recent work experience, demonstrate how you dealt with an ethical issue.

Your answer should:

- have a high level of personal involvement;
- recount an actual ethical dilemma that you have faced; and
- not be an account of you, your firm or your profession's approach to ethical training.

For further information and sample answers please see our website icaew.com/pathways

SECTION 4

MANDATORY DECLARATIONS (TO BE COMPLETED BY ALL APPLICANTS)

If you answer 'yes' to any of the questions in this part of the application form, it will not automatically result in your application being refused. ICAEW may, however, wish to make further enquiries before reaching a decision.

Section 4 (2) of the Rehabilitation of Offenders Act 1974 – which normally gives an entitlement to disregard convictions which, under the terms of the Act, have become spent – does not apply. The profession is specifically exempt from the Act by the Rehabilitation of Offenders Act 1974 (Exemptions) Order 1975.

You do not need to mention road traffic offences that did not lead to a disqualification or prison sentence.

FINANCIAL INTEGRITY AND RELIABILITY		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Have you made any compromise or arrangement with your creditors, or otherwise failed to satisfy creditors in full?

GOOD REPUTATION AND CHARACTER		
Have you ever been:		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Refused/restricted from carrying on any trade, business or profession for which a specific licence, registration or other authority is required?
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Refused entry to any professional body or trade organisation?
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Reprimanded, warned about conduct, disciplined or publicly criticised by any professional or regulatory body?
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Made the subject of a court order at the instigation of any professional or regulatory body?
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Investigated on allegations of misconduct or malpractice in connection with professional or business activities which resulted in a formal complaint being proved but no disciplinary order being made?
<input type="checkbox"/> Yes	<input type="checkbox"/> No	The subject of any ongoing complaint or disciplinary process with your current professional body?
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Convicted of, or been the subject of, charges in relation to an indictable offence?
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Convicted of, or been the subject of, charges in relation to any other criminal offence?
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Disqualified by the court, at any time, from being a director of a company under the Company Director's Disqualification Act 1986, or given an undertaking not to do so?
If you answered 'yes' to any of the questions above, please provide details below, or on a separate sheet.		
<div style="border: 1px solid black; height: 150px; width: 100%;"></div>		
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Are you compliant with the CPD requirements of your professional body?

DECLARATION

If you have any queries or concerns about these questions, please call +44 (0)1908 248 250.

- I understand that ICAEW will use this information only for the purposes of assessing this application, and that the information will otherwise remain confidential.
- I acknowledge that, even if I have met all of the requirements and conditions, ICAEW may, in its sole discretion, ask for additional information from me or my sponsor, and may or may not approve this application.
- I understand that the right to use the designation ACA is at the discretion of ICAEW and the entitlement to membership and use of the letters may be removed by the council of ICAEW for cause.
- I hereby undertake that, if admitted to membership of ICAEW, I will be bound by the Royal Charter, bye-laws and regulations which at the time of admission, or thereafter, are in force.
- I confirm that, to the best of my knowledge and belief, the information in this application is true and correct, and faithfully reflects my experience relevant to this application.

Print name

Signature

Date / / (dd/mm/yy)

Please ensure the following documents are fully completed before submitting them.

- the application form
- sponsor form
- the application fee
- the Examination of Experience
- application for a practising certificate and fee (if applicable)
- details of discreditable acts (if applicable)
- a recent (ie, issued within the last three months) letter from your professional body to confirm your membership and that you have a good disciplinary record
- if applying for audit rights, a copy of your current audit and practising certificate.

Please send your papers to:
ICAEW Finance
PO Box 6173
Milton Keynes MK10 1TW
UK

SECTION 5

SPONSOR FORM (TO BE COMPLETED BY YOUR SPONSOR)

The role of the sponsor is to verify that the information provided by the applicant in the application form and the answers to the Examination of Experience are accurate and are a true representation of the applicant's work.

You must complete sufficient due diligence to be assured that the information provided by the applicant in the application form and the answers to the Examination of Experience are accurate and are a true representation of the applicant's work. This due diligence should include discussing the application with the applicant's line manager.

If the applicant works for an organisation that is not an ICAEW authorised training employer (ATE), the sponsor must be an ICAEW member. This member must:

- have been a member of ICAEW for at least five years;
- have known the applicant for at least three years and have detailed knowledge of the applicant's work, ideally by working closely with the applicant, for at least three of the past five years;
- have a good disciplinary record; and
- comply with ICAEW continuing professional development (CPD) regulations.

If the applicant works for an ATE, the sponsor can be either:

- an ICAEW member who has been a member of ICAEW for at least five years;
 - have known the applicant for at least three years and have detailed knowledge of the applicant's work, ideally by working closely with the applicant, for at least three of the past five years;
 - have a good disciplinary record; and
 - comply with ICAEW continuing professional development (CPD) regulations.
- the qualified person responsible for training (QPRT) at the organisation **where the applicant works**. If the sponsor is the QPRT at the organisation where the applicant works, he/she does not need to know the applicant directly.

Please note: The QPRT should have been in post as a QPRT for a period of 12 months.

If you are unable to answer any of the following questions, you should explain why.

APPLICANT'S DETAILS (PLEASE PROVIDE DETAILS OF THE APPLICANT BELOW)

First name(s)/given name(s)

Surname/family name

Employer or name of organisation

Position/job title

SPONSOR DETAILS (PLEASE PROVIDE YOUR DETAILS BELOW)

First name(s)/given name(s)

Surname/family name

Employer or name of organisation

Position/job title

Address

Country

Telephone number (including country code)

ICAEW member number

Date / / (dd/mm/yy)

I am the QPRT Please see full criteria listed above

I am an ICAEW member Please see full criteria listed above

I am CPD compliant

HOW DO YOU KNOW THE APPLICANT?

Please explain the capacity in which you have known the applicant, how long you have known the applicant and how you meet the criteria of having detailed knowledge of the applicant's day-to-day work.

CONFIRMATION

I confirm that:

- I have met all the eligibility requirements as a sponsor;
- I have discussed with the applicant and completed sufficient due diligence to verify the authenticity of the information and evidence provided by the applicant in support of his/her application and Examination of Experience and that to the best of my knowledge and belief, it is correct; and
- I recommend the applicant for membership of ICAEW.

Sponsor signature

Date / / (dd/mm/yy)

SECTION 6

TEMPLATE FOR EXAMINATION SUBMISSION

APPLICATION FOR MEMBERSHIP TO ICAEW	
Examination of Experience	
Full name	
Address	
Country	
Telephone number and fax number (including country code)	
Mobile telephone number	
Email address	

PART 1: DEMONSTRATION OF PROFESSIONAL SKILLS

Please start each section on a new page.

For each requirement, include relevant cross-references to your work, responsibilities, achievements and skills developed, as set out in Part 3. It is not necessary to include all the material included in Part 3.

1. Using your recent work experience, describe how you identified two different business and/or technical financial issues.

(a) First example

(b) Second example

2.1 Using your recent work experience, describe how you have used your technical expertise and/or business knowledge to analyse a business situation.

2.2 Using your recent work experience, demonstrate how you have used numerical techniques to analyse a business situation.

3.1 Using your recent work experience, describe how you have used professional judgement in choosing between options.

3.2 Using your recent work experience, describe how you have applied professional judgement to prioritise issues.

4. Using your recent work experience, describe two situations where you used your technical knowledge and/or practical experience to develop commercial advice.

(a) First example

(b) Second example

5. Using your recent work experience, demonstrate how you dealt with an ethical issue.

PART 2: SUMMARY OF EMPLOYMENT

Education and professional qualifications.

Please provide a summary CV/résumé complete with dates of employment and employers for at least the last five years, academic record and other professional qualifications.

PART 3: EMPLOYMENT DETAILS

One page per employer, or grade within one employer, or significant project.

Ref

Brief summary of work.

My work involved/responsibilities included:

- | | |
|---|-----|
| • | 1/1 |
| • | 1/2 |
| • | 1/3 |
| • | 1/4 |
| • | 1/5 |
| • | 1/6 |

My achievements were/to date are:

- | | |
|---|------|
| • | 1/7 |
| • | 1/8 |
| • | 1/9 |
| • | 1/10 |
| • | 1/11 |
| • | 1/12 |
| • | 1/13 |

The skills that I developed were/have developed are:

- | | |
|---|------|
| • | 1/14 |
| • | 1/15 |
| • | 1/16 |
| • | 1/17 |
| • | 1/18 |
| • | 1/19 |

SECTION 7

FEES (TO BE COMPLETED BY ALL APPLICANTS)

Examination of Experience fee

An Examination of Experience fee is required. This fee will cover the initial admission fee and annual ICAEW membership subscription. Please refer to page 4 for further details. The fees required are shown on a separate sheet and on the website at icaew.com/pathways

PAYMENT	
Name of applicant	
Name of payee if not the applicant	
Address	
Postcode/zip code	
Country	

METHOD OF PAYMENT ¹ PLEASE TICK ONE BOX	
<input type="checkbox"/> Please charge my credit/debit card with the amount of £ <input type="text"/>	<input type="checkbox"/> I enclose a cheque for £ <input type="text"/> made payable to Chartac
Card no: (Visa, Mastercard, Amex and Maestro only)	Please quote membership number and the event code on the reverse of the cheque.
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Send cheque to ICAEW Finance PO Box 6173, Milton Keynes MK10 1TW UK
Valid from (Maestro and Amex only)	Expiry date (all cards)
<input type="text"/> / <input type="text"/> mm / yy	<input type="text"/> / <input type="text"/> mm / yy
Issue number (Maestro only)	
<input type="text"/> <input type="text"/> <input type="text"/>	
<input type="text"/> Print name	
<input type="text"/> Signature	Date <input type="text"/> / <input type="text"/> / <input type="text"/> (dd/mm/yy)

¹ Under the terms of the Data Protection Act 1998 we are required to tell you that the collected data will only be used for the purposes specified. To see our full data protection policy, please visit our website, icaew.com/dataprotection