



Student Handbook



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Contents

1. Welcome	4
1.1 7-year qualification clock	4
1.2 Queries	4
2. Rules, regulations and code of conduct	5
2.1 Conduct	5
2.2 Equality, diversity and inclusion	5
2.3 Communications	5
2.4 Information sharing	5
3. Authorised Training Offices (ATOs)	7
3.1 Training contract	7
3.2 Counselling member	7
4. Continuing CA Students	8
4.1 Registration	8
4.2 Approval of nominated counselling member	8
4.3 Training contract	8
4.3 Training plan	8
4.4 Liability for costs	8
5. Exemptions	10
5.1 Exemptions for RGU Graduate Apprenticeship students	10
5.1 Exemptions for special entrants	10
6. Courses, educational materials and study leave	11
6.1 Eligibility to attend courses	11
6.2 Course attendance	11
6.3 Home study	12
6.4 Study leave	12
6.5 Language support	13
6.6 Reasonable adjustments	13
7. Assessments	14
7.1 Registration for final assessments	14
7.2 Withdrawal from final assessments	14
7.3 Assessment attempts	15
7.4 End Point Assessment 2 attempts	15
7.5 Assessment regulations and policies	15
7.6 Release of assessment results	15
7.7 Assessment result appeals	16

8. End Point Assessments (Level 7 Accountancy Professional apprentices only) .	17
8.1 The apprenticeship Gateway	17
8.2 End-point assessments.....	17
8.3 End Point Assessment 1	17
8.4 End Point Assessment 2	17
8.5 Pass mark	18
8.6 End Point Assessment regulations	18
9. Relevant Practical Experience	19
9.1 Approved period of Relevant Practical Experience	19
9.2 Relevant Practical Experience for non-ATO students	19
9.3 Updating your logbook	19
9.4 Approval and submission of your completed logbook to ICAS.....	20
9.5 Part-time employment.....	20
9.6 Absence from work.....	20
9.7 Secondments from your employer	20
9.8 Changing or leaving employer	20
9.9 Transfer of training contract	21
9.10 University degree placement periods.....	22
9.11 Recognition of prior experience	22
9.12 UK Audit Qualification	22
10 Additional assessment attempts and/or extension of qualification clock	23
10.1 Request for additional attempts at assessment	23
10.2 Request to extend qualification clock.....	23
10.3 Process for submitting a request.....	23
10.4 Communication of decision	23
11 Admission as a member of ICAS	24
11.1 Applying to be a member of ICAS	24

1. Welcome

Welcome to the handbook. Here you'll find essential information on the prescribed requirements in relation to entry, knowledge, skills and values for the CA qualification and membership. This will be a useful reference at various points during your training, and we'll update it periodically to reflect any changes to the CA qualification requirements.

This handbook covers students completing courses and/or assessments in 2024 under the CA24 (Knowledge, Skills and Integration) and CA2020 (TC, TPS and TPE) syllabus. Any variations in policies or processes between the two syllabi are noted where applicable.

Under ICAS Rule 2.1.2 students admitted in accordance with ICAS rules are recognised within the membership of ICAS. For the purposes of this handbook, the term student is applicable to any CA student member, including apprentices completing the CA qualification. Pathways to the CA qualification include:

- School leaver or Graduate (including integrated training contract and industrial placements)
- Level 7 Accountancy/ Taxation Professional Apprenticeship.
- RGU Graduate Apprenticeship.
- Continuing CA Student (see Section 4).
- CA/CTA Joint Programme.
- Special entrants.

A student following these routes, with the exception of the Continuing CA Student, will normally enter into a training contract with an Authorised Training Office (ATO) (see Section 3). Section 4 provides guidance for students not completing their CA training with an ATO.

On completion of the CA qualification, you'll have developed the necessary technical knowledge and skills, combined with professional skills in evaluation, synthesis and communication, to deal with a wide variety of complex and often unpredictable issues and situations.

The development of these technical and professional skills will also enable you to formulate and communicate professional solutions which are appropriate to the circumstances. In addition, you'll have developed the necessary professional and ethical values to deal with and make informed judgements on complex, ethical and professional issues.

1.1 7-year qualification clock

To be eligible for award of the CA qualification you must have completed and passed all relevant syllabus requirements, including assessments, and your approved period of Relevant Practical Experience (see Section 9).

You must complete both the syllabus requirements and approved period of Relevant Practical Experience within 7 years of the commencement of your training contract.

1.2 Queries

You can access the ICAS help centre [here](#). For any queries that can't be resolved by this handbook or the help centre, please see below.

ICAS course queries (excluding Level 7 Accountancy Professional Apprentices)	students@icas.com
Assessment queries (all students)	students@icas.com
BPP Tutor Team (including Level 7 Accountancy Professional apprentices)	icas@bpp.com

2. Rules, regulations and code of conduct

All students are bound by the ICAS Rules, including any Regulation which imposes a duty on you. On registration with ICAS, you undertake to comply with the obligations and liabilities of a student of ICAS and to be bound by the Royal Charter, ICAS [Rules and Regulations](#) and the [ICAS Code of Ethics](#).

2.1 Conduct

It's expected by ICAS that you'll conduct yourself in a professional and ethical manner in all aspects relating to the courses, assessments and Relevant Practical Experience. Failure to comply may lead to exclusion from the courses, assessments and the non-recognition of Relevant Practical Experience. Instances of non-professional conduct may result in disciplinary action by ICAS. Where matters of this nature are identified by ICAS, these will be reported to your employer and or counselling member.

2.2 Equality, diversity and inclusion

ICAS is committed to placing equality, diversity and inclusion at the heart of its activities. It is expected that you will treat your fellow students and ICAS colleagues, including those of its training partners, with dignity and respect.

2.3 Communications

You will receive announcements and updates via [Advantage](#) and your ICAS emails on a frequent basis as information is updated regularly. Please make sure that you access these resources on a regular basis.

[Advantage](#) is ICAS' virtual learning environment and includes course materials, online resources, key documents, announcements and discussion boards. Information is also available covering technical and administrative matters, including assessment dates and the release dates for publication of assessment results.

We strongly recommend downloading the Brightspace Pulse app to stay connected to your announcements (courses and discussions). Allow notifications when installing the app, then go to the app's Settings menu to switch on push notifications for new and updated announcements.

To ensure that ICAS can communicate with you effectively, you must inform ICAS of any changes to your personal details. Amendments to personal details may be made in [Advantage](#). It's your responsibility to ensure all relevant and personal details are accurate and updated on a timely basis.

2.4 Information sharing

To enable your employer and or counselling member to fulfil its/their training responsibilities, ICAS will disclose to them any relevant information in relation to you which may impact on the completion of the CA qualification. The information provided will include, but not be limited to, the following:

- Absences from courses.
- Professional behaviour including conduct on courses.
- Results of mock assessments and progress tests.
- Results of assessments, including if applicable end-point assessments.
- Action points in relation to completion of the logbook.

To enable ICAS to fulfil its responsibilities, your employer and or counselling member shall disclose to ICAS any relevant information in relation to you which may impact on the completion of the CA qualification and admission as a member.

In particular, consideration must be given to the obligations established by Investigation Regulation 3.1 which sets out the duty of each ICAS member, student and affiliate to report to ICAS any facts or matters which, in their reasonable opinion, indicate that a member, student, affiliate or firm may be guilty of professional incompetence, professional misconduct or unsatisfactory professional conduct. In deciding whether the duty to report arises in particular circumstances, the member, student or affiliate may have regard to guidance issued by ICAS from time to time.

3. Authorised Training Offices (ATOs)

An ATO is an organisation which has been authorised by ICAS in accordance with the Education Regulations. Resources for ATOs including how to become an ATO can be found [here](#). As part of this process, ATOs are required to demonstrate that they meet the four ICAS Training Standards which set out requirements in the following areas:

- TS1 – Establishment of the organisation.
- TS2 – Structure of CA training including supervision, mentoring and coaching.
- TS3 – Relevant Practical Experience.
- TS4 – Development of professional and ethical attitudes.

3.1 Training contract

The ATO registers and provides students with an effective and structured approach to training for the CA qualification over an approved period of Relevant Practical Experience (Section 7). This approach encompasses the course format, education delivery model and retake pathway to be followed, assessment-related matters and considerations in relation to Relevant Practical Experience. These matters will be formalised either through policies that a student signs up to, or through the signing of the ICAS training contract. An example training contract can be found [here](#).

The ATO will determine which approach it wishes to follow in relation to issuing policies or a training contract and communicate this to the student at the time an employment offer is made. Any variation from the terms set out in the training contract template should be explained to the student at the outset.

You must inform ICAS if you are planning to leave or change your ATO.

3.2 Counselling member

Your ATO will have allocated you a counselling member. A counselling member must be a member, in good standing, of a full IFAC member body who has been a member for at least 3 years and who is nominated to be responsible for ensuring the counselling of students.

Your counselling member is responsible for ensuring that your training and experience is of sufficient quality and of a nature that fulfils ICAS' requirements.

4. Continuing CA Students

This route is applicable to individuals completing their Relevant Practical Experience with a non-ATO, having previously commenced their training contract with an ATO.

This route is not available for those completing the CA qualification through the special entrant entry route or Level 7 Accountancy Professional Apprenticeship/RGU Graduate Apprentice entry routes while they remain a part of an apprenticeship Gateway.

4.1 Registration

If you have already commenced the CA qualification with either an ATO or non-ATO and wish to continue with the qualification at a non-ATO then you are classed as a continuing student and must complete and submit a Continuing CA Student application form. This form can be requested from students@icas.com.

As part of the application process, you must provide a copy of a detailed job description for your role in which you plan to obtain your Relevant Practical Experience and details of a nominated counselling member (see Section 3.2) who will monitor and supervise completion of your Relevant Practical Experience.

4.2 Approval of nominated counselling member

ICAS will undertake processes to confirm that your nominated counselling member is fit and proper to carry out the role of counselling member. You'll not be registered as continuing student until such processes have been completed.

4.3 Training contract

Your counselling member agrees to provide you with an effective and structured approach to training for the CA qualification over an approved period of Relevant Practical Experience. This approach encompasses the course format, education delivery model and retake pathway to be followed, assessment-related matters and considerations in relation to Relevant Practical Experience.

These matters may be formalised through policies that you sign up to, but such an arrangement is at the discretion of your non-ATO employer and or counselling member.

You must inform ICAS if you leave or change your employer.

4.3 Training plan

You will be required to complete a training plan, agreed with your counselling member, outlining how you complete the requirements of the ICAS logbook (see Section 9). A template training plan will be provided by ICAS on registration and should be submitted to ICAS within 8 weeks of the date of registration.

All training plans will be reviewed by ICAS with a view to determining whether the Relevant Practical Experience requirements are likely to be achieved. Where issues are identified with the training plan, action points will be provided to you to be addressed prior to approval of your training plan by ICAS.

4.4 Liability for costs

If you complete the CA qualification in a non-ATO, you are recognised by ICAS as self-funding and personally liable for all costs associated with completion of the CA qualification.

You may enter into a contractual agreement with your employer for reimbursement of such costs, but such agreement is at the discretion of your employer and not subject to consideration by ICAS.

Details on the current costs for the CA qualification and assessments can be found [here](#).

5. Exemptions

Exemptions are possible from each of the five Knowledge courses. This does not include Ethics.

If you believe you're eligible for exemptions, you must apply to ICAS using the exemption application form and submit the required information to enable the exemption request to be reviewed and a decision made. All required information must be submitted to ICAS by the stated deadline. Any applications received after the deadline will not be processed.

5.1 Exemptions for RGU Graduate Apprenticeship students

Students completing the CA qualification under the RGU Graduate Apprenticeship entry route are fully exempt from all five Knowledge courses, excluding Ethics.

5.1 Exemptions for special entrants

Special entrants may be awarded additional exemptions depending on the pathway agreed by ICAS at the point of application for the relevant special entrant pathway. Such exemptions will have been advised to you and your ATO before registration and information on these exemptions is not available in Advantage.

Further information on applying for exemptions is covered within Fundamentals in [Advantage](#).

6. Courses, educational materials and study leave

To be eligible to register for a course you must have completed the course pre-requisites. These are covered within the Fundamentals course in [Advantage](#).

ICAS prepares and provides course resources required by you to prepare appropriately for the assessments. In addition, you may utilise permitted materials that are relevant to the completion of certain assessments or other resources for any assessments sat in an open-book format.

Courses are delivered in a variety of formats, including on [Advantage](#), and depending on the study programme you are following, this may include:

- In-centre workshops/learning
- Online-live workshops/learning
- Digital courses

6.1 Eligibility to attend courses

To be eligible to register for a course you must have completed the course pre-requisites.

Unless your Relevant Practical Experience requirements have been completed, you aren't permitted to attend Integration classes unless you are in an active training contract with an ATO or have been approved to complete your Relevant Practical Experience with a non-ATO. This must be confirmed by the date of enrolment of the first Integration course (regardless of location). Registration in courses for those outside the approved period is subject to availability and payment of necessary course and assessment fees.

If you've already completed your Relevant Practical Experience requirements and aren't in an active training contract, and have satisfied the assessment criteria from previous levels, then your logbook must have been completed and signed off by your counselling member to be eligible to attend Integration.

If eligibility is confirmed, you should normally register for the first available Integration course once all Knowledge and Skills assessments have been successfully completed.

Level 7 Accountancy/Taxation Professional Apprentice students should not register onto EPA1 until they have successfully passed through the apprenticeship Gateway.

6.2 Course attendance

ICAS will issue you with timetables for each course that you're registered on. Timetables can be accessed in [Advantage](#).

ICAS recommends that your employer should allow you leave to attend in-centre and online-live workshops/learning and, where applicable, to complete digital courses. ICAS doesn't prescribe an amount of leave that employers or counselling members must provide to enable completion of any courses of digital courses via Advantage. Please note that some elements of digital courses may be required to take place before attending courses.

Where live in-centre workshops/learning forms part of the course format, attendance is normally mandatory unless otherwise advised by your employer. Your employer or counselling member will be notified of any absence.

If you're unable to attend workshops/learning or complete the courses via [Advantage](#), you must notify ICAS and your employer or counselling member by 9.30 on the day of absence.

6.3 Home study

You're expected to undertake reasonable study at home during evenings and weekends to consolidate course material and to undertake relevant question practice to help you prepare for assessments.

This is in addition to any prescribed digital learning as part of course delivery.

6.4 Study leave

If you're training with an ATO you'll normally be offered study leave. If you're with a non-ATO, ICAS recommends that your employer offers you study leave, but this is at their discretion.

All students should get study leave on the day of an assessment.

Knowledge, Skills and Integration

Additional study leave for students completing Knowledge, Skills or Integration assessments is at the discretion of your employer.

Students must be given appropriate leave to complete any mock and final assessments on their scheduled dates.

TC, TPS and TPE

For students completing TC, TPS or TPE assessments in 2024, the following additional study leave is recommended:

Level	Study leave incorporated in class timetable	Additional recommended study leave
Test of Competence - Financial Accounting - Assurance and Reporting - Principles of Tax - Business Acumen	1 day*	½ day per subject
Test of Competence - Management Information and Technology - Finance	Six days to complete course through <u>Advantage</u>	n/a
Test of Professional Skills	n/a	Days prior to assessment during assessment week or minimum of two days
Test of Professional Expertise	n/a	Four days at any point prior to TPE/PTE final assessments

*This applies to students completing all four of these subjects together as part of their route. For students sitting between one and three of these courses it's at the discretion of the employer and or counselling member as to whether this study leave is granted.

6.5 Language support

If English is your second language you must have achieved a proficiency level equivalent to IELTS 7 overall (no individual band less than 6.5). You are permitted to bring in a standard dictionary to ICAS classes and assessments and if you have English as a second language you can also bring in a mother-tongue translation dictionary. No technical dictionaries are permitted at the Knowledge or TC level of the CA qualification.

6.6 Reasonable adjustments

ICAS has a duty to comply with the Equality Act (2010) and recognises that some students will require an adjustment to how we provide learning and assessments as a result of a disability, learning difficulty, temporary injury or other situation. ICAS recognise that this may require a long term/permanent adjustment, or a short term/interim solution only. It may also be necessary for a student to have multiple concurrent reasonable adjustments in place. The reasonable adjustment, including access arrangement, must be applied for and will only come into effect once it has been formally agreed and communicated in writing to the student.

Further information on ICAS' Reasonable Adjustments Policy and application process is covered within Fundamentals on [Advantage](#).

7. Assessments

To be eligible to register to sit any ICAS assessment, you must have completed the course requirements. You may have assessment eligibility removed if you're absent for significant course time or fail to complete any mandatory course requirements.

With the exception of Data, Risk and Technology at the Skills level, ICAS final assessments are sat remotely through ICAS' online assessment platform and are subject to online invigilation. Knowledge-level assessments may also be sat in centre.

Guides for the sitting of assessments and online invigilation arrangements at each level can be found in [Advantage](#).

7.1 Registration for final assessments

Knowledge, Skills and Integration	TC, TPS and TPE
For students sitting Knowledge, Skills or Integration assessments, you will normally be automatically enrolled for the final assessment of the course. You can choose to sit your final Knowledge assessments either at an assessment centre or online with live online invigilation. You should discuss this with your employer prior to making your choice.	For students sitting TC, TPS or TPE assessments, you are required to register for all ICAS summative assessments. You will receive an email confirmation of the booking. During the booking process you will be asked to read and accept the terms and conditions of an ICAS Assessment.

You will find the current timetable for assessments and registration windows for TC, TPS and TPE in [Advantage](#). For Knowledge, Skills and Integration, please [check your timetable](#) for assessment details.

Current assessment fees can be found [here](#).

If you're required to retake assessments, you must register in accordance with the employer or counselling member approved pathway.

7.2 Withdrawal from final assessments

ICAS recognises that there may be exceptional circumstances that result in you being unable to sit the first available assessment. In such circumstances you may choose to withdraw from an assessment attempt but may only do so if this has been agreed with your employer or counselling member.

If you register for an assessment and either withdraw before the assessment or are absent on the day of the assessment, this won't count as one of your permitted attempts.

However, your outstanding qualification clock period remains unchanged in the event of withdrawal, or absence, from the assessment.

Any student who has undertaken an assessment shall be considered to have declared themselves 'fit to sit'.

The definition of 'fit to sit' is as follows:

If you attend an assessment (regardless of whether you leave the assessment early before beginning to write your answers) or submit an assessment, you are declaring yourself to be mentally and physically ready to sit the assessment and thus, have confirmed that you are 'fit' to do so. Therefore, any attempt to request an additional attempt at the assessment because you subsequently claim that you were unwell, is unlikely to be successful.

7.3 Assessment attempts

You're permitted four attempts for each individual assessment. However, if applicable, your employer will determine the number of assessment attempts you're permitted as part of your training contract. If your training contract is terminated you may still be able to retake assessments as long as you have not yet used all four attempts permitted by ICAS.

If you've used all four attempts at an individual assessment and not been successful, you may be eligible to apply for an additional attempt per Section 10 of this handbook.

You're not permitted, under any circumstance, to transfer assessment attempts from one ICAS subject to another. However, if you have not used all permitted attempts for a course under the CA2020 syllabus and transition to the equivalent course under the CA24 syllabus, you will be entitled to four assessment attempts for the CA24 course.

All assessments including, if applicable, retakes must be completed before the expiry of your 7-year qualification clock (Section 1.1). If you've not completed all assessments within this period then you may be able to apply for an extension per Section 10 of this handbook.

7.4 End Point Assessment 2 attempts

ICAS permits a maximum of four attempts for the EPA2 assessment, however, your employer will determine the number of assessment attempts it provides you. If applicable, you're encouraged to resit the EPA2 assessment at the next available diet.

Level 7 Accountancy/Taxation Professional Apprentice students aren't required to pass EPA1 before completing EPA2 but must have successfully passed through the apprenticeship Gateway.

7.5 Assessment regulations and policies

You should review all assessment regulations and policies prior to sitting any ICAS assessment.

Further information on ICAS' assessments regulations and policies is covered within Fundamentals on [Advantage](#).

7.6 Release of assessment results

Knowledge, Skills and Integration	TC, TPS and TPE
Results are released at 12.00 on the scheduled result date.	Results are released at 10.00 on the scheduled result date.

You can access your results through [Advantage](#). Assessment results are also communicated to your employer or counselling member.

7.7 Assessment result appeals

ICAS is committed to ensuring assessment decisions are fair, consistent and based on valid adjustments. ICAS has a formal Appeals Policy in relation to circumstances deemed suitable for a student to appeal the result of a final assessment. This can be accessed at Section 7.6.

Please note that there are no grounds of appeal on decisions of academic judgement regarding marks applied to an assessment and ICAS does not offer a remarking service.

There is no formal appeals process for mock assessment results.

8. End Point Assessments (Level 7 Accountancy Professional apprentices only)

This section is only relevant to students completing the CA qualification through the Level 7 Accountancy/Taxation Professional Apprenticeship entry route.

8.1 The apprenticeship Gateway

The Gateway is an assessment of a Level 7 apprentice's eligibility for end-point assessment. This assessment is conducted during a tripartite meeting between you, your employer and your training provider. The employer has the final say. The meeting usually takes place after you have finished your Skills-level studies, and before you start your Integration level. All Gateway requirements must be met before you can proceed to your final assessment requirements. These requirements include:

- Minimum time on programme of 366 days.
- Successful completion of Functional Skills English and Maths at level 2 (or valid exemptions provided).
- Full competency demonstrated in the knowledge, skills and behaviours as listed in the apprenticeship standard.

You must not register onto any end point assessment (EPA) without passing through the Gateway first. Any EPA sat outside of a successfully completed Gateway will be deemed invalid.

8.2 End-point assessments

Your apprenticeship end-point assessment is split into two components:

- EPA1: A synoptic case study assessment at Integration/TPE level, sat in controlled assessment conditions.
- EPA2: A pre-submitted project report based on your apprenticeship skills and behaviours.

You need to pass both components to achieve your Level 7 apprenticeship.

At the Integration/TPE level, there is also a Professional Ethics/Public Trust and Ethics assessment. This is not part of your apprenticeship, but it must be completed as part of your CA qualification.

8.3 End Point Assessment 1

The purpose of the EPA1/Integration/TPE case study is to synoptically assess your understanding of complex business (or individual) issues. It also assesses your ability to analyse financial and non-financial data, exercise professional scepticism and ethical judgement, and develop conclusions and/or recommendations.

The scenario may be based on a variety of different organisational structures or operations. Success at EPA1 will require an integration of the technical knowledge, skills and behaviours required for the apprenticeship standard.

8.4 End Point Assessment 2

EPA2 is a project-report-style assessment based on your own skills and behaviours. You'll write four evaluative statements to reflectively showcase your skills and behaviours, based upon your workplace experience. Each example must include:

- Situation: A description of the situation during which you demonstrated a skill or behaviour

- Actions: A description of how the skill or behaviour was utilised
- Effectiveness: A reflective summary of your effectiveness
- Lessons Learnt: A critical evaluation, including what could be improved in the future

It's recommended that you refer to your ICAS logbook within your work. Your project report can be written in advance and uploaded to ICAS within a specified submission window.

8.5 Pass mark

The pass mark for each assessment is 50%.

If you fail either part of your EPA, you can resit in the next sitting if your employer allows under your contract of employment.

8.6 End Point Assessment regulations

Section 7 of this handbook applies to end point assessments unless otherwise noted.

9. Relevant Practical Experience

Relevant Practical Experience is specified training requirements completed in the workplace, under the supervision of an approved person. It includes an attainment of a number of prescribed competencies over an Approved period. These are recorded in a logbook.

Guidance on Relevant Practical Experience including how to complete and access your logbook can be found on [Advantage](#).

9.1 Approved period of Relevant Practical Experience

Upon registration as a student, your employer will confirm the start date for your approved period, being the commencement of your training contract.

Unless agreed or informed otherwise, you must complete all competencies with the logbook and a minimum period of 3 years within a training contract with an ATO or non-ATO employer. If the approved period is for more or less than 3 years, this will have been agreed when you registered as a student.

Relevant Practical Experience requirements must be completed before the expiry of your 7-year qualification clock (Section 1.1). If you haven't completed the Relevant Practical Experience requirements within this period, you may be able to apply for an extension per Section 10 of this handbook.

- The approved period can't start before the start date of your employment contract. There may, however, be instances where the approved period falls after the start date of the employment contract.
- An employer may, at their discretion, also require you to complete an approved period of more than 3 years as part of your training contract. However, only 3 years of Relevant Practical Experience require to be recorded in your logbook.

In these circumstances, your employer is required to communicate this to you at the time an employment offer is made.

Relevant Practical Experience gained before the start of the approved period will not normally be recognised towards the achievement of the CA qualification unless this has been authorised by ICAS (see Section 9.11).

9.2 Relevant Practical Experience for non-ATO students

The start date of for your approved period is the date that ICAS approves your nominated counselling member as per Section 3.2 of this handbook.

Relevant Practical Experience gained by a non-ATO Student before this date will not be recognised towards the achievement of the CA qualification unless it has been gained as part of a previous training contract with an ATO or previously approved non-ATO student route and approved by the relevant counselling member within 6 months of terminating the previous training contract.

9.3 Updating your logbook

You must update the logbook provided by ICAS and have this approved by your counselling member/reviewer on a timely basis and ensure that it's an accurate and complete picture of the Relevant Practical Experience gained.

This update should be carried out from month one and, **at a minimum, every 6 months** thereafter commencing from the start date of your approved period. Little and often is the best approach and you should update your logbook regularly over the course of the training contract.

Following each review your counselling member may provide you with action points to address before any competencies or Relevant Practical Experience recorded may be approved.

If your logbook is not updated on a timely basis, it's possible that the Relevant Practical Experience may not be recognised by your employer or ICAS as counting towards the CA qualification.

Logbooks are reviewed periodically, on a sample basis, by ICAS and failure to update on a timely basis may be reported to your employer and or counselling member.

9.4 Approval and submission of your completed logbook to ICAS

You must ensure that your logbook is complete and approved by your counselling member within three months of completing your approved period of relevant practical experience. While you aren't required to submit your logbook to ICAS during your training contract, quality checks will be conducted regularly to ensure requirements are being met.

This applies even if you haven't yet completed all courses and assessments of the CA qualification.

9.5 Part-time employment

The minimum approved period of 3 years per section 9.1 is based on a full-time work pattern of 5 days a week. If you're employed on a part-time basis, your approved period will be longer. You should record your actual working days as normal within the logbook until an equivalent period of 3 years has been completed.

9.6 Absence from work

If you're absent from employment, through circumstances such as illness or parental leave, for a period greater than 4 weeks, be it a continuous or cumulative period, both you and your employer and or counselling member must inform ICAS of this absence on a timely basis. You are also required to 'pause' your logbook as the period of absence cannot count towards the relevant practical experience requirements. Your employer may also require you to extend your training contract.

9.7 Secondments from your employer

You can work on secondment from your ATO for a period of up to 52 weeks on the condition that the proposed secondment has been thoroughly reviewed and approved by your ATO.

ICAS must be notified of the change prior to commencing the secondment and how you will meet the requirements of your training contract.

During the secondment period, you should continue to be supervised and the quality of Relevant Practical Experience monitored by your counselling member. Before going on secondment from your ATO, you should have spent at least one calendar month of your training contract working in the ATO.

Secondments are not permitted for non-ATO students.

9.8 Changing or leaving employer

ICAS normally expects that you will remain with your employer for the duration of your training contract. It's however recognised that there may be exceptional circumstances that result in you leaving your employer before completion of the CA qualification.

If you leave employment before the completion of the training contract by mutual consent with your employer, ICAS will work with you to find an alternative ATO or an alternative approach to completion of the CA qualification (see Section 9.9).

If you leave employment before the completion of your training contract other than by mutual consent, it is at the discretion of your employer or counselling member to sign off the competencies recorded in your logbook as achieved in the period.

ICAS expects that the employer or counselling member will normally sign off any Relevant Practical Experience completed unless it can be reasonably demonstrated that you have not completed the Relevant Practical Experience recorded.

When changing or leaving your employer you are also required to 'pause' your logbook until you have started your training contract within a new employer.

A minimum of 6 months Relevant Practical Experience must have been completed with your employer as part of your training contract for it to count towards the CA qualification Relevant Practical Experience requirements. Any period below 6 months will not be recognised by ICAS.

ICAS reserves the right to not recognise any Relevant Practical Experience from a previous training contract which has not been approved by the employer or counselling member.

Your logbook must normally be updated and signed off by your Counselling Member prior to leaving your employer in order for this time to be recognised towards the CA qualification.

ICAS is also not responsible in the event that you fail to obtain approval of any Relevant Practical Experience or competencies by a previous employer prior to your departure.

In some circumstances your employer or, where applicable, counselling member may wish to stop your training contract but to continue your contract of employment. Although you may be working towards the Relevant Practical Experience requirements of the logbook, in this situation, time or competencies cannot be recorded and used later should you continue the CA qualification.

You and your employer or counselling member must also inform ICAS if you have left the training contract or the training contract has been cancelled.

Where there are disciplinary issues arising in relation to your contract of employment, the Qualifications Board will consider representations from your employer in determining whether you can continue with the CA qualification.

If you have any queries regarding the application of the above matters, please contact students@icas.com.

9.9 Transfer of training contract

If your contract of employment has ended, you may look to complete your approved period and competency requirements with a new employer.

ICAS will not normally consider applications to transfer your training contract unless you have either left your current employment or have mutually agreed with your employer a date for departure.

If you intend to continue your training contract with another ATO then you must confirm by email the date that you left your previous ATO and the date that you commenced employment within your new ATO.

9.10 University degree placement periods

This is only applicable to students training through an integrated training contract and degree route with an ATO.

Normally experience gained in the placement period will only count towards the Relevant Practical Experience requirements if you are following an integrated training contract and return to complete your training contract with your original ATO.

9.11 Recognition of prior experience

ICAS permits recognition of up to 12 months of prior Relevant Practical Experience, restricted to a maximum of 150 days, if this has been obtained within an ATO within the 3 years prior to commencement of a training contract. ICAS will require that any such Relevant Practical Experience be confirmed by a suitably qualified person within the ATO.

If you believe you may be eligible for recognition of prior Relevant Practical Experience your ATO should contact students@icas.com.

If you're a special entrant, recognition of prior Relevant Practical Experience will have been considered prior to your registration as a student.

9.12 UK Audit Qualification

ICAS is a Recognised Qualifying Body under the UK Companies Act and is entitled to award the Audit Qualification in the UK. The attainment of the CA qualification does not automatically entitle you to the Audit Qualification. Further information on the Audit Qualification can be found on [Advantage](#).

10 Additional assessment attempts and/or extension of qualification clock

10.1 Request for additional attempts at assessment

Where you've exhausted your four available assessment attempts for an individual subject, as set out at Regulation 6.2 of the Assessment Regulations, you may have grounds to request an additional assessment attempt.

10.2 Request to extend qualification clock

As per Section 1.1, you have a 7-year qualification clock in which to complete the syllabus and practical experience requirements of the CA qualification. Where you've not completed syllabus and or practical experience requirements within this timeframe you may have grounds to request an extension to your qualification clock.

10.3 Process for submitting a request

All requests should be made in writing to ICAS for consideration by emailing students@icas.com.

All requests must be supported by:

1. A statement of the circumstances which led to a material interruption to studies.
2. An independent medical certificate or any other form of third-party evidence where appropriate. The medical certificate(s) must be dated at the time of illness.
3. Where applicable, a statement from your ATO or counselling member should be provided. This should corroborate the facts as set out in your statement and indicating, with reasons, whether or not the application is supported.

Where a material interruption to your studies has taken place, you're advised to gather the evidence at that time and retain it should it be required. ICAS only consider requests once you cease to be assessment-eligible or the qualification clock has expired.

ICAS will not exercise its discretion in favour of a student where a material interruption cannot be proved.

A formal request for further assessment attempts or extension to your qualification clock should be submitted no later than 28 days after the date on you were informed that your final attempt to pass the assessment was unsuccessful or no later than 28 days after the expiry of your qualification clock.

10.4 Communication of decision

Following consideration, you'll be informed of ICAS's decision by email. Where a request for further attempts of an assessment or an extension of the qualification clock is granted, ICAS may determine the timing of the attempt and may impose any conditions considered appropriate, for example, attendance at classes.

11 Admission as a member of ICAS

To become eligible to be a member of ICAS, you must have met the prescribed requirements in relation to entry for the CA qualification. This is demonstrated by the following:

- Attended the ICAS courses and passed the requisite assessments.
- Served under a training contract in an ATO and/or as non-ATO student for the required minimum approved period.
- Satisfied the ICAS minimum Relevant Practical Experience requirements recorded in the logbook.

11.1 Applying to be a member of ICAS

You must apply for admission to be a member within 12 months of the later of:

1. Passing the Integration/TPE level.
2. Completion of the approved period and Relevant Practical Experience requirements under the training contract.

If you fail to apply for admission within the relevant 12-month period, then additional requirements may apply:

- Where the Integration/Professional Ethics or TPE/PTE assessments were passed between 3 and 8 years ago you must successfully pass the Test of Relevant Expertise (this assessment is not covered under Section 7 of the handbook and if required to sit this assessment you receive separate advice on this area).
- Where the Integration/Professional Ethics or TPE/PTE assessments were passed more than 8 years ago, you must re-sit and pass the Integration/Professional Ethics assessments.
- You'll be required to complete mandatory declarations including those concerning Continuing Professional Development and character references for the period following the expiry of the relevant 12-month period up to the point of your application for admission to membership.
- Under ICAS General Regulation 3.1 any student who delays in applying to be a member for more than 2 years from the date of eligibility for admission, may be charged the annual subscriptions that would have been due had the application been made within 2 years of the date of your eligibility for admission.

Application for admission as a member of ICAS must be made using the appropriate documentation and accompanied by the appropriate payment.



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