ACCA Think Ahead

Part-time working

As a guideline, three years of full-time experience equates to 4,620 hours of working time (approximately 35 hours per week). ACCA, however, recognise that not all members work full-time hours. We want to ensure that members who work part time have equal opportunities to further their career and obtain a practising certificate.

If you are working part-time you are still required to go through the same rigorous process as a member working full-time. However, you may need to document more than three years of work experience in order to meet the time requirements.

ACCA will consider your application as soon as the minimum required 4,620 hours are met. Work experience is expected to be recorded in six-monthly blocks of time and you must continue having regular six-monthly reviews with your training principal. Only the last block of time being recorded could be an exception to the six-month period, this will either be a shorter block (see example below) or a longer block (see scenario 2). You should document a longer last block if you only have a small additional number of hours to reach the time requirement.

EXAMPLE

Sobia works 17.5 hours per week on average and is looking to obtain a practising certificate.

She would need to complete two Time summary documents to demonstrate that she has met the minimum time requirements. Sobia has completed ten six-monthly blocks and one longer block of approximately seven months in order to meet the minimum time requirements.

The total of her hours across the two Time summary documents is 4,620.

Example Time summaries

Member's name	Miss Sobia Aman	Membership number	7654321

Time summary (in hours)	6 months to 31/Dec/2015	6 months to 30/Jun/2016	6 months to 31/Dec/2016	6 months to 30/Jun/2017	6 months to 31/Dec/2017	6 months to 30/Jun/2018	Total
Audit – statutory (Note A)	0	0	0	0	0	0	0
Audit – other	0	0	0	0	0	0	0
Audit – sub-total	0	0	0	0	0	0	0
Other working time[1]	431	426	442	421	418	436	2574
Total working time[2]	431	426	442	421	418	436	2574
Number of statutory audit clients[3]	0	0	0	0	0	0	0
Number of other audit clients[3]	0	0	0	0	0	0	0
Client sectors[4]	8,9,12	8,10,11	8,9,12	7,8,10	5,9,10	8,11,12	
Size of clients[4]	A,B	A,B	A,B	A,B	A,B	A,B	
Member's name and date	Sobia Aman 04/Jan/2016	Sobia Aman 06/Jul/2016	Sobia Aman 04/Jan/2017	Sobia Aman 03/Jul/2017	Sobia Aman 09/Jan/2018	Sobia Aman 05/Jul/2018	
Authorised supervisor's name and date (if applicable)	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	
Principal's name and date (always required)	Anay Patel 11/Jan/2016	Anay Patel 13/Jul/2016	Anay Patel 16/Jan/2017	Anay Patel 11/Jul/2017	Anay Patel 23/Jan/2018	Anay Patel 18/Jul/2018	

Note A

I confirm that these hours qualify as 'statutory audit work', ie audit work of companies established under the Companies Acts.

Principal's name: Anay Patel

Date: 18/Jul/2018

Member's authentication

I confirm that this PCEF are a true record of my experience and elements achieved and a fair reflection of time spent over the training period. I understand that if I provide any false, inaccurate or misleading information in this form, I may face disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

Member's name: Sobia Aman

Date: 05/Jul/2018

1 This includes other working time not included in any of the other categories above. This may include non-chargeable time, and covers time spent working in areas such as research, payroll, tax, insolvency.
2 As a guideline, ACCA considers full-time work experience to be 35 hours per week. 1,540 hours of part-time work equates to one year of full-time experience.
3 These should be the number of statutory and other audit clients worked on during the period.
4 These relate to all clients you have worked on during the period. Please refer to Appendix 1 for detailed lists.

Member's name	Miss Sobia Aman	Membership number	7654321

Time summary (in hours)	6 months to 31/Dec/2018	6 months to 30/Jun/2019	6 months to 31/Dec/2019	6 months to 30/Jun/2020	6 months to 28/Jan/2021	6 months to dd/mmm/yyyy	Total
Audit – statutory (Note A)	0	0	0	0	0	0	0
Audit – other	0	0	0	0	0	0	0
Audit – sub-total	0	0	0	0	0	0	0
Other working time[1]	381	357	401	398	509	0	2046
Total working time[2]	381	357	401	398	509	0	2046
Number of statutory audit clients[3]	0	0	0	0	0	0	0
Number of other audit clients[3]	0	0	0	0	0	0	0
Client sectors[4]	8,9,12	5,8,11	9,11,12	5,6,8	5,9,12	Select...	
Size of clients[4]	A,B	A,B	A,B	A,B	A,B	Select...	
Member's name and date	Sobia Aman 03/Jan/2019	Sobia Aman 05/Jul/2019	Sobia Aman 06/Jan/2020	Sobia Aman 03/Jul/2020	Sobia Aman 04/Feb/2021	dd/mmm/yyyy	
Authorised supervisor's name and date (if applicable)	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	dd/mmm/yyyy	
Principal's name and date (always required)	Anay Patel 14/Jan/2019	Anay Patel 15/Jul/2019	Anay Patel 10/Jan/2020	Anay Patel 09/Jul/2020	Anay Patel 08/Feb/2021	dd/mmm/yyyy	

Note A

I confirm that these hours qualify as 'statutory audit work', ie audit work of companies established under the Companies Acts.

Principal's name: Anay Patel

Date: 08/Feb/2021

Member's authentication

I confirm that this PCEF are a true record of my experience and elements achieved and a fair reflection of time spent over the training period. I understand that if I provide any false, inaccurate or misleading information in this form, I may face disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

Member's name: Sobia Aman

Date: 04/Feb/2021

1 This includes other working time not included in any of the other categories above. This may include non-chargeable time, and covers time spent working in areas such as research, payroll, tax, insolvency.
2 As a guideline, ACCA considers full-time work experience to be 35 hours per week. 1,540 hours of part-time work equates to one year of full-time experience.
3 These should be the number of statutory and other audit clients worked on during the period.
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