

ACCOUNTANTS, ACCOUNTING TECHNICIANS & AUDITORS

Occupations covered by this sheet are: [Chartered Certified Accountant](#), [Chartered Accountant](#), [Accountant in Industry and Commerce](#), [Chartered Public Finance Accountant](#), [Accountant in Private Practice](#), [Accounting Technician](#) & [Auditors](#)

Anyone can call themselves an Accountant, even though they may have no qualifications or experience, although most accountant and auditor posts will require applicants to be either ACCA, ACA, AIA, CIMA, CIPFA, CPA, IIA, ICAS, ICAEW or CCAB registered.

ACCA CHARTERED CERTIFIED ACCOUNTANT

Chartered Certified Accountants work within private practice, industry and commerce and the public sector providing accountancy services. They can be involved in looking both to the future (financial forecasting) and the past (audit).

Most institutes and associations offer a range of internationally recognised standards in courses such as taxation, insolvency and corporate finance, as do the International Accounting Standards Board (IASB), who set accounting and auditing standards in nine countries.

Chartered Certified Accountancy entry may be at HND/BTEC, Advanced GNVQ or a NVQ Level 3 or Level 4. However, the usual entry route is via a degree in a related subject. All candidates must undertake the Association of Chartered Certified Accountants (ACCA) qualifications. Candidates with a business degree are exempt from some of the exam papers.

Training for ACCA membership may take up to ten years but most graduates complete within three years. ACCA has a number of approved training schemes and all members must have trained with an accredited employer.

ACCA sets its own standards for membership. Workers, who have completed a UK or overseas academic or professional qualification, may apply to ACCA for partial exam exemption. In general, if the criteria are met, it is possible for members of other UK and overseas professional accountancy bodies to apply for ACCA membership, including members from Registered Supervisory Bodies in Europe, Australia, Hong Kong and New Zealand. UK employers sometimes employ a worker qualified to work in their client's country of origin in order to offer a broad range of advice and services to their clients.

For information about [Caseworker Treatment](#), [Salary](#) and [Further Information](#) click on the relevant link.

ICAEW/ICAS/ICAI CHARTERED ACCOUNTANT

Chartered Accountants work in many areas of business and the public sector. They give professional advice to organisations and individuals on a wide range of business and finance issues, in roles ranging from sole practitioner to chief executive of a

multi-national company. These services include audit/assurance, accountancy, tax, business advisory, management consultancy, system and IT, corporate finance, corporate recovery and forensic accounting.

In the UK, Chartered Accountants are members of one of the following professional accountancy bodies –

- The Institute of Chartered Accountants in England and Wales (ICAEW)
- The Institute of Chartered Accountants in Scotland (ICAS)
- The Institute of Chartered Accountants in Ireland (ICAI)

Members of the ICAEW/ICAS/ICAI are entitled to describe themselves as Chartered Accountants and to use the letters ACA or FCA after their name.

The majority of ACA entrants are graduates, however, the degree does not have to be in a related subject. There is also a vocational route via the Association of Accounting Technicians (AAT) qualification. There are also opportunities for Nationals from Malaysia, Mauritius and Cyprus to train for ACA in their own countries. The ICAEW/ICAS/ICAI also has reciprocal agreements with Australia (ICAA), Canada (CICA), New Zealand, South Africa, Zimbabwe and the HKIFA of Hong Kong.

The ICAEW have recognised training programmes in the form of contracts for their entrants. Entrance to the ICAEW involves completion of professional exams, work-based training and structured work experience with approved **Institute of Chartered Accountants** trainers on a training contract lasting at least three years, longer for the vocational route. Once a qualification has been gained the students are entitled to use the title of **Chartered Accountant (ACA or CA)**. A candidate is expected to continue their Professional Development in order to keep up with trends.

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CIMA ACCOUNTANT IN INDUSTRY & COMMERCE

BACKGROUND INFORMATION

CIMA Accountants evaluate and give advice on the financial performance of the business. They are commonly known as management accountants and are responsible for:

- preparing and presenting financial accounts, ledgers and balance sheets;
- Management accounts – comparisons and budgets;
- Sales reports;
- Business forecasts – consequences of a merger;
- Recommendations to increase profitability;
- Use of financial information systems in all of the above.

INDUSTRY REQUIREMENTS

The **Chartered Institute of Management Accountants (CIMA)** is the most business focused. All candidates must pass or gain exemption from two sets of papers:

- **CIMA Certificate in Business Accounting** (five computer-based exams). This is an entry-level qualification replacing level three qualifications and A-levels.
- **CIMA Professional Qualification** (six managerial level exams, three strategic level exams and a test of professional competence).

Students completing the managerial exam levels will be awarded an Advanced Diploma in Management Accounting.

Graduates with a relevant degree in accounting, finance or business may gain exemptions from the CIMA certificate and may also gain exemptions from the CIMA Advanced Diploma. They may also take a Masters of Business Administration (MBA) in Financial and Strategic Management.

Accounting technicians who have completed the AAT Technician level qualifications, or students who have completed the Open University Certificate in Accounting, are able to gain full exemptions from the CIMA Certificate exams. Association of Certified Chartered Accountants (ACCA) students can tailor their qualifications to give them a financial management focus.

REGISTRATION WITH A PROFESSIONAL BODY

There are no legal requirements to register with the professional bodies, however, employers may require this. In order to gain CIMA chartered status, CIMA students must gain a minimum of three years supervised practical experience as well as the Professional Qualification before becoming an associate chartered management accountant (ACMA). The **Institute of Financial Accountants (IFA)** offer Non-chartered membership and have training at three levels; Technician, Associate and Fellow

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ACCOUNTANT IN PRIVATE PRACTICE

Accountants in Private Practice inspect, assess and advise on the financial state of affairs of companies, partnerships and individuals. They work for accounting firms and offer services to fee-paying clients. Their key role is auditing. They may hold CCAB or other relevant qualifications and/or be members of ACCA, ICAEW, CIMA, ICAS, ICAI, CIFA or CIPFA.

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CIPFA CHARTERED PUBLIC FINANCE ACCOUNTANT

Chartered Public Finance Accountants are responsible for ensuring the effective

operation of accounting and financial activities within public sector organisations. Chartered Public Finance Accountants tend to work for local government and publicly funded organisations, while some work in industry. Work includes financial planning, audit and financial systems, service-based accountancy and treasury management.

This occupation is open to HND qualified individuals or graduates and, although any degree is acceptable, those with relevant degrees and relevant HND qualifications may be exempt from the Certificate level of the **Chartered Institute of Public Finance & Accountancy (CIPFA)** qualification. The CIPFA qualification takes three years to complete.

- **Certificate level** (made up of four modules)
Completion of this leads to eligibility for Affiliate membership of the CIPFA
- **Diploma level** (comprising five full modules and two half modules.)
Completion of this leads to eligibility for Associate membership of the CIPFA
- The final test is designed to test the Professional Competency of the candidate (made up of two modules)
Completion of this leads to eligibility for **full membership of the CIPFA**

For information about [Caseworker Treatment](#), [Salary](#) and [Further Information](#) click on the relevant link.

AAT/CAT ACCOUNTING TECHNICIAN

BACKGROUND INFORMATION

Accounting Technicians are skilled support workers who are employed as account clerks, payroll assistants, income supervisors, account assistants, finance officers, payroll officers and financial controllers. They can work at all levels of finance.

INDUSTRY REQUIREMENTS

Accounting Technicians may start at any level. Foundation level NVQ/SVQ in accounting equates to Level 2, Intermediate level NVQ/SVQ in accounting equates to Level 3, Technician level NVQ/SVQ in accounting equates to Level 4. An NVQ Level 4 in Accounting from the Association of Accounting Technicians (AAT) is also available. At degree level, students start at the technician stage.

There are two routes to gain a qualification as an accounting technician; either through the AAT accounting qualification or via the (ACCA) Certified Accounting Technician scheme (CAT). The CAT scheme also has three levels, Introductory, intermediate and Advanced levels. Courses may be completed as either part-time, full-time or by the correspondence route online. Eligibility for all ACCA CAT courses must meet the ACCA criteria.

Continuing professional development (CPD) is an important aspect of this role and the AAT has a scheme called Corporate Training Partners (CTP) with recognised organisations. Accounting technicians may also gain a BSc (Hons) in Applied

Accounting through the ACCA.

For information about [Caseworker Treatment](#), [Salary](#) and [Further Information](#) click on the relevant link.

AUDITORS

BACKGROUND INFORMATION

Auditors conduct either internal or external statutory audits.

- **Internal Audits** are a review of the performance, profitability, stock control or costs of the business that is conducted by an employee within that business but are not statutory.
- **External Statutory Audits** are independent assessments of the financial position of a business within the standard framework and are required by law.

External Auditors work for firms of Chartered or Certified accountants, for the National Audit Office (which audits central government departments) or the Audit commission (the accounts commission in Scotland). Internal Auditors are employed within a company.

INDUSTRY REQUIREMENTS

Auditors are normally members of the recognised professional Institutions or Associations in the UK. Auditors will usually hold a recognised degree and will be a member of a recognised qualifying body. They will all have qualified or be members of at least one of the following: ACCA/CAT, AAT, ACA, AIA, CA, ICAEW, ICAS, ICAI, CIFA or CIPFA and CCAB.

Internal Auditors: The Institute of Internal Auditors UK and Ireland insist people working in the sector should join their organisation. Membership of IIA is gained through a vocational training route, which is possible via distance learning. There are three stages to gaining qualification:

- The PIIA - The practitioner qualification (5+2 modules)
The principles and practice of internal audit, risk & control issues, governance and an appreciation of accounting practices to develop a person's competence in communication essential to internal audit work.
- The MIIA, - The professional qualification (4 modules)
For experienced and senior level internal auditors – internal audit knowledge and practice, risk and corporate governance and audit committees.
- The Qualification in Computer Auditing (QiCA) for those involved in the audit of information systems.

REGISTRATION WITH A PROFESSIONAL BODY

There is no mandatory requirement for a person to be a member of one of the professional accountancy bodies in order to undertake non-statutory audit work. However, individuals who wish to accept appointment as an external auditor, or sign

statutory or other audit reports, must hold Registered Auditor (RA) status with a professional accountancy body. They should also be registered on the **Joint Audit Register (JAR)**. The ICAEW is a Recognised Supervisory Body (RSB) and registers auditing firms wishing to accept appointments as a Registered Auditor.

Internal auditors do not need to register with JAR.

See [Annex 2](#) for information regarding registration requirements.

CASEWORKER TREATMENT

B&C

The job meets the skills criteria when the job requires the candidate have gained one of the following ACCA qualifications:

- ACCA Accounting Technician, ACCA Professional Scheme, Practising Certificate (Audit), Practising Certificate (General Practice), Practising Certificate (Accounting and Consultancy)
- Degree in Accounting.
- CIMA Advanced Diploma holders.
- Technicians, Associate or Fellow of the FIA
- CIPFA Diploma or Full membership
- AAT or ACCA CAT qualified technicians
- IIA qualifications – MIIA and QiCA
- Modules A&B of the qualification DipFM

When the job on offer requires a worker to gain ACCA/CIPFA/IIA/CIMA/ICAEW/ICAS/ICAI membership conditional approval (using paragraph P70H) can be granted provided the candidate has:

- Completed the Fundamental stage (Parts 1 & 2) of the ACCA qualification, which is equivalent to a UK Bachelors Degree; or
- Completed the Professional stage (Part 3) of the ACCA qualification, which is equivalent to a UK Masters Degree; or
- Passed the ACCA Diploma in Financial Management (Dip FM); or
- Holds an ACCA professional qualification, Practising Certificate, Practising Certificate (Accounting & Consultancy) or the Practising Certificate and Audit Qualification.

Caseworkers should check that the applicant is salaried and not self-employed or freelance.

When an Accountant is required by their employer to work at a third party site, caseworkers do not need to see a copy of a service contract.

Overseas Workers: ACCA examine internationally, allowing students to study overseas. After passing their exams, the candidate is required to gain post-ACCA examination work experience in order to gain full ACCA registration.

Internal Auditors: The IIA have membership worldwide; therefore overseas workers may already have gained these qualifications in their home country. The applicant should show registration with the IIA.

The Border and Immigration Agency have agreed with ACCA that employers should submit the proposed training programme to ACCA for assessment and approval prior to the employer making their TWES application. Caseworkers must check what level of training the applicant is applying for before issuing a work permit under TWES.

TWES

Training

Where the person is training towards achieving either Part III of the ACCA professional qualification, **TWES may be granted for up to four years** to allow for one failure. If the person is training towards the Practising Certificate, or Audit Qualification, **TWES may be granted for a maximum of two years**.

If the person is intending to gain their Part III ACCA professional qualification and their practising certificate; **TWES may be granted up to a maximum of five years**. The TWES rules state that the qualification should be gained in the least possible time. At the end of their training all TWES applicants must leave the UK for between 12 and 24 months, dependent on the length of time in the UK. See [Annex 1](#) for further information.

Training towards the Dip FM: - The Dip FM is a post graduate qualification and is open to graduates holding recognised degrees/HND or equivalent or workers with non-professional qualifications. Workers may also be allowed to study if they have relevant work experience that has been verified by their employer and when the person is at least 23 years of age. Once a worker has successfully completed modules A&B of the qualification, the DipFM is equivalent to NVQ Level 4/5.

Eligibility criteria for work permit applications relating to ACCA qualifications and training can be obtained from ACCA's website at <http://www.accaglobal.com/employers/>

Work Experience

When considering an application for work experience, caseworkers should ensure that a person has an accountancy qualification that is at least Degree level.

Where a person does not have an accountancy qualification, caseworkers should assess whether the person and the level of work experience on offer meet the TWES criteria. Additionally, caseworkers should apply the standard work experience criteria to work experience applications, noting the requirements of the "Registered with a Professional Body" section of this guidance note.

For additional caseworker guidance see [Annex 1](#).

SALARY

These figures are dependent on the age and experience of the candidate, and vary depending on regional differences.

Candidates working in London will receive the higher wages.

ACCA part Qualified – Commerce and Industry			
ACCA Trainee Starting Salary	ACCA Part 1	ACCA Part 2	ACCA Part 3
£12,500 - £23,000	£14,000 - £25,000	£17,000 - £30,000	£20,000 - £39,000

CIMA part Qualified – Commerce and Industry			
CIMA Trainee Starting Salary	CIMA Foundation	CIMA Intermediate	CIMA Final
£12,500 - £23,000	£14,500 - £25,000	£17,500 - £30,000	£21,000 - £40,000

Trainee in Public Practice			
Graduates Entering Contracts	Professional stage/ ACCA Foundation	TATC/ACCA Certificate Passed	Advanced Case Study/ACCA Finals
£11,000 - £25,000	£13,000 - £27,000	£13,000 - £28,000	£16,000 - £32,000

Newly Qualified Accountants			
ACA Qualifying in Industry	CIMA Qualifying in Industry	ACCA Qualifying in Industry	
£28,000 - £50,000	£28,000 - £48,000	£27,000 - £45,000	

Qualified Accountants with Post-Qualification Experience (PQE) – 2 – 3 years			
ACA	CIMA	ACCA	
£35,000 - £55,000	£37,000 - £55,000	£33,000 - £52,000	

Qualified Accountants with Post-Qualification Experience (PQE) – 3 – 5 years			
ACA	CIMA	ACCA	
£36,000 - £65,000	£39,000 - £65,000	£37,000 - £55,000	

Newly Qualified Audit Seniors – Public Practice – working in the Big 4 firms			
Audit Trainee – Graduate level with 1 – 2 years audit experience	Part Qualified Auditor – 2-3 years audit experience	Newly Qualified	Senior Internal Auditor
£14,000 - £25,000	£21,000 - £33,000	£28,000 - £47,000	£33,000 - £50,000
Audit Manager	Senior Audit Manager	Audit Director / Head of Internal Audit	
£38,000 - £65,000	£45,000 - £90,000	£50,000 - £120,000+	

Newly Qualified Audit Seniors – Public Practice – working in the Top 20			
Audit Trainee – Graduate level with 1 – 2 years audit	Part Qualified Auditor – 2-3 years audit experience	Newly Qualified	Senior Internal Auditor

experience			
£12,000 - £23,000	£18,000 - £31,000	£23,000 - £45,000	£30,000 - £44,000
Audit Manager	Senior Audit Manager	Audit Director / Head of Internal Audit	
£33,000 - £60,000	£40,000 - £75,000	£45,000 - £100,000+	

Internal Audit – Commerce & Industry - £30 - £100m company			
Junior Auditor (1–2 years audit experience)	Internal Auditor (2-3 years audit experience)	Newly Qualified Converter	Senior Internal Auditor
£15,000 - £32,000	£23,000 - £35,000	£28,000 - £45,000	£32,000 - £47,000
Audit Manager	Senior Audit Manager	Audit Director / Head of Internal Audit	
£38,000 - £70,000	£40,000 - £75,000	£45,000 - £120,000	

Internal Audit – Commerce & Industry - £100m + company			
Junior Auditor (1–2 years audit experience)	Internal Auditor (2-3 years audit experience – studier or QBE)	Newly Qualified Converter	Senior Internal Auditor
£18,000 - £34,000	£26,000 - £40,000	£32,000 - £55,000	£34,000 - £60,000
Audit Manager	Senior Audit Manager	Audit Director / Head of Internal Audit	
£40,000 - £90,000	£50,000 - £95,000	£50,000 - £150,000+	

Accounting Technicians – Commerce and Industry	Passed AAT Foundation/CAT intro – 6mths + exp	Passed AAT/CAT intermediate 18mths + exp	AAT/CAT qualified with 3 years experience
	£11,500 - £20,000	£13,000 - £22,500	£15,000 - £26,000

Accounting Technicians – Public Practice	Passed AAT Foundation/CAT intro – 6mths + exp	Passed AAT/CAT intermediate 18mths + exp	Qualified – 3 years + exp
	£8,500 - £19,000	£10,000 - £23,000	£12,500 - £28,500

The following salary information is taken from HAYS Guide to Salaries in Accountancy & Finance 2007 –

<http://www.hays.com/accountancy/sal-non-qual-07.aspx>

And from Michael Page International Finance Salary Survey 2007 –

<http://www.michaelpage.co.uk/mediabank/Salary%20Survey%202007.pdf>

ADVERTISING

There is **no** nationwide shortage of accountants.

Vacancies may be advertised in relevant sections of national newspapers, on specialist websites and in specialist publications.

London based jobs may be advertised in the London Evening Standard.

Caseworkers should note that the ACCA Approved Training Practice list is not an acceptable place to advertise accountancy training posts. ACCA advise that the list simply gives the names and addresses of firms that have Approved Training Practice status. It is not a vacancies list.

Accounting & Business

10–11 Lincoln's Inn Fields

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Tel: 020 7059 5966

Fax: 020 7059 5982

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Website: www.accaglobal.com

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Fax: 01274 785 200

E-Mail: j.guthrie@econ.usyd.edu.au

Website: www.emeraldinsight.com

Financial Accountant

Write Now Publications Limited

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Tel: 01702 606 290

Fax: 01322 266 287

E-Mail: graham@pqaccountant.com

Website: www.ifa.org.uk

FURTHER INFORMATION

The Association of Chartered Certified Accountants (ACCA) – London Office

29 Lincoln's Inn Fields
London
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Tel: 0207 059 5000
Fax: 0207 059 5050
E-Mail: info@accaglobal.com
Website: www.accaglobal.com

The Association of Chartered Certified Accountants (ACCA) – Scottish Office

2 Central Quay
89 Hydepark Street
Glasgow
G3 8BW
Tel: 0141 582 2000
Fax: 0141 582 2222
E-Mail: info@accaglobal.com
Website: www.accaglobal.com

The Institute of Chartered Accountants in England and Wales (ICAEW)

Chartered Accountants' Hall
PO Box 433
London
EC2P 2BJ
Tel: 020 7920 8100
Fax: 020 7920 0547
Website: www.icaew.co.uk

The Institute of Chartered Accountants in Scotland (ICAS)

Tel: 0131 347 0161
Website: www.icas.org.uk

The Institute of Chartered Accountants in Ireland (ICAI)

The Linenhall
32-38 Linenhall Street
Belfast
BT2 8BG
Tel: 028 9032 1600
Fax: 028 9023 0071
E-Mail: ca@icai.ie
Website: www.icai.ie

The Association of International Accountants (AIA)

Staithes 3
The Watermark
Metro Riverside
Newcastle upon Tyne
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Tel: 0191 493 0277

Fax: 0191 493 0278

Website: www.aia.org.uk

Consultative Committee of Accountancy Bodies (CCAB)

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E-Mail: admin@ccab.org.uk

Website: www.ccab.org.uk

The Chartered Institute of Management Accountants (CIMA)

CIMA

26 Chapter Street

London

SW1P 4NP

Tel: 0208 849 2251

Website: www.cimaglobal.com

Financial Services Skills Council (FSSC)

51 Gresham Street

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EC2V 7HQ

Tel: 0845 257 3772

Fax: 0845 257 3770

E-Mail: info@fssc.org.uk

Website: www.fssc.org.uk

The Institute of Financial Accountants (IFA)

Burford house

44 London Road

Sevenoaks

Kent

TN13 1AS

Tel: 01732 458030

Fax: 01732 455848

E-Mail: mail@ifa.org.uk

Website: www.ifa.org.uk

The Chartered Institute of Public Finance and Accountancy (CIPFA)

3 Robert Street

London

WC2N 6RL

Tel: 020 7543 5846

Fax: 020 7543 5783

Email: choices@cipfa.org

Website: www.cipfa.org.uk

The Institute of Internal Auditors – UK and Ireland

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London
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Tel: 0845 883 4739
Fax: 020 7978 2492
E-Mail: info@iia.org.uk
Website: www.iia.org.uk

International Accounting Standards Board (IASB):

30 Cannon Street
London
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Tel: 0207 246 6410
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E-mail: IASB@iasb.org
Website: www.iasb.org

Annex 1

TWES Training: When assessing if a person has reached a standard suitable for

them to undertake TWES Training, the following indicate that the person has attained an appropriate qualification:

- CAT students who have completed Level B of ACCA's Accounting Technician examinations;
- ACCA students who have satisfied the minimum entry requirements for ACCA's professional qualification (excluding the mature student entry route (MSER), for persons over 21 years old);
- ACCA affiliates who have completed ACCA's professional examination scheme;
- ACCA members.

The employer should provide evidence of the person's academic or professional qualifications, which should include copies of Educational and Professional certificates and copies of ACCA's examination results or exemption statements.

When caseworkers are considering evidence:

ACCA advise that in the situation where a student has completed some, or all, of ACCA's Accounting Technician or Professional scheme examinations, it would be reasonable for the employer to be able to provide evidence to show that the worker has a good examination record. This must show that no papers have been failed more than twice. If they have failed papers twice; they are not suitable candidates for continuing the training.

ACCA Accredited Employer status: In order to show that the employer and their training supervisor are competent to provide training towards the ACCA Accounting Technician qualification, the ACCA professional qualification, and/or a Practising Certificate, and Audit Qualification (where applicable), caseworkers should request evidence to show that they hold ACCA Accredited Employer status at one of the following levels: Approved, Gold Approved or Platinum Approved

Additionally, employers in public practice should provide evidence that they hold ACCA Approved Training Practice status.

Further details on ACCA's Employer Accreditation Schemes are available on ACCA's website at www.accaglobal.com/employers. Information can also be obtained from Training at ACCA (tel: +44 (0)20 7396 5810/5820 fax: +44 (0)20 7396 5916 e-mail: info@accaglobal.com).

The training must satisfy ACCA's practical training requirements for the ACCA Accounting Technician qualification, ACCA membership, and/or a Practising Certificate, and Audit Qualification (where applicable). Caseworkers should always ensure that a copy of the training programme approved by ACCA is provided for each individual worker.

Please note under TWES, ACCA students are awarded 36 months to achieve membership, members studying towards a practising certificate are awarded 24 months. ACCA members wishing to sit an Orientation Course and Test are awarded 6 months.

ANNEX 2

Under the terms of the Companies Act 1989 (Statutory Instrument 1991 No.1566), Recognised Supervisory Bodies (RSBs) are required to keep a register of individuals and firms eligible for appointment as a company auditor and the individuals holding an appropriate qualification who are responsible for company audit work on behalf of such firms. On the register, each person's entry should give their name and address and in the case of a person eligible to be appointed as a company auditor, the name of the relevant RSB. When a firm eligible for appointment as a company auditor is a body corporate, the name and address of each person who is a director of the body or who holds any shares in it. Where the firm is a partnership, the name and address of each partner should be registered along with an indication of who is responsible for company audit work on behalf of the firm. The register is referred to as the Joint Audit Register (JAR). The relevant RSB will be able to confirm if the person or the firm is on the JAR. Further information can be found on the HMSO website at http://www.hmso.gov.uk/si/si1991/uksi_19911566_en_1.htm.