



# CPAA Professional Certification in Public Practice Accountancy | Prerequisites and Exemptions Policy

## About this policy

This policy should be read by any prospective candidate looking to enrol on the CPAA Professional Certification in Public Practice Accountancy.

This policy explains the requirements that a prospective candidate must meet before they can enrol as a candidate on the CPAA Professional Certification in Public Practice Accountancy (the prerequisites).

## Version history and review

| Version | Date of Review (DD/MM/YYYY) | Review Conducted By | Details of Changes |
|---------|-----------------------------|---------------------|--------------------|
| 1.0     | --                          | --                  | --                 |
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## Prerequisites – academic

Candidates must meet any of the following criteria:

1. hold a relevant Level 4 qualification in accountancy (for example, a Certificate of Higher Education in accountancy, or the Level 4 Diploma in Professional Accountancy offered by the Association of Accounting Technicians).
2. hold the Level 4 Certificates in Self-Assessment Tax and Level 4 Certificate in Financial Statements for Small & Micro Businesses awarded by the Institute of Certified Bookkeepers.
3. have successfully completed the following exams within the Association of Chartered Certified Accountants qualification: Business and Technology (BT) and Financial Accounting (FA).
4. have successfully complete the certificate level of the ACA qualification offered by the Institute of Chartered Accountants in England and Wales.
5. have successfully completed Operational Level of the Chartered Global Management Accountant qualification, or have been awarded the Certificate in Business Accounting.
6. Have successfully completed the Foundation Level of the CA qualification offered by the Institute of Chartered Accountants Scotland.

If the candidate cannot meet any of the above criteria, but has worked in a relevant role, within a public practice setting, for at least 4,900 hours (around three years of full-time work, at 35 hours a week). This experience can have been gained as an employee, contractor or a principle. The following tasks should have routinely formed parts of the work undertaken:

- Bookkeeping
- Maintaining digital accounting records
- Calculating tax liabilities for clients
- Preparing tax returns for clients
- Preparing financial statements for clients
- Onboarding new clients
- Liaising with clients

## Prerequisites – experience

As part of the Certification candidates will need to produce a self-reflective piece exploring their relevant professional experiences. There is no mandated hours of relevant professional experience, though candidates must have sufficient experience to reflect on. It is recommended that candidates should have 3,300 hours of relevant experience (around two years of fill-time work, at 35 hours a week). It is recommended that candidates should have experience with onboarding new clients within a practice, though it is not essential.



Typical job titles which would likely result in relevant experience are:

- Accountant
- Accounts Assistant
- Accounts Admin
- Accounting Technician
- Bookkeeper
- Tax Manager

The above job titles are provided as a guide. It is understood that job titles may vary. Candidates should typically have experience in:

- Bookkeeping
- Preparing financial statements
- Calculating tax liabilities
- Onboarding new clients
- Engaging with anti-money laundering requirements
- Engaging with ethical issues

### **Exemptions**

Exemptions are not offered.

### **Raising concerns**

If you would like to raise any concerns you have with this policy, please email [admin@cpaa.co.uk](mailto:admin@cpaa.co.uk).