

How and when to document your online training file



The ACA is a professional qualification, not just an academic one, which means that along with exams you must also update the practical work experience, professional development and ethics sections of your **training file** and have these reviewed by your employer **at least every six months** throughout your training. But don't worry, the ACA is a structured programme so you will accumulate practical work experience days and develop your professional development and ethical skills as you progress your training. So, you will have lots of updates to add into your file every six months.

Nicola Mower, ICAEW Training and CPD Manager, shares her top tips on how to update your **training file**, including what ICAEW is looking for, what you need to record, and how much to write.

HOW DO I LOG MY PRACTICAL WORK EXPERIENCE?

- Keep a timesheet, diary, or other method of recording your relevant work experience days.
- Log the number of relevant days worked within your training file every six months.
- During your six-monthly review confirm the accuracy of the days with your employer and enter their name within the reviewer field.
- Keep logging days until the final day of your training, even after the minimum 450-day requirement is met.

Go to the practical work experience tab to add your number of days and save.

Total	At primary ATE	On secondment at another ATE	On secondment at unauthorised employer
0/450	0.00% 0 days	0.00% 0 days	0.00% 0 days

Start date	End date	At primary ATE	On secondment at another ATE	On secondment at unauthorised employer	Total	Reviewer
Add practical work experience						

Dates

From: 01 January 2020 To: 30 June 2020

Days worked

Primary ATE: 72 On secondment at another ATE: 0 On secondment at unauthorised employer: 0

Name of your reviewer: Chris Smith

Who can confirm the information you've entered?: Chris Smith

I confirm that the regular mandatory review of my progress has taken place and that all entries made in this Training file and for this period under review are accurately and honestly presented.

Save practical work experience Cancel

PROFESSIONAL DEVELOPMENT



How quickly should I move through the professional development ladders?

The skills are progressive in nature and as such, you should complete them incrementally and work your way up each ladder by starting with the basic skills in each category at the start of your training and progressing towards the higher level skills by the end. Some students will naturally develop more quickly in some areas than others, but you should realistically be able to cover 15-20 skills in the first 12 months of your training agreement, a further 15-20 in months 13-24 and the remainder in your final year(s).

How much do I need to write for each one?

You only need to provide one specific example for each skill using your experience from the workplace. Examples should clearly indicate the Situation, Task, Action and Result (STAR).

Situation – provide some context about what you were working on.

Task – what was your specific role?

Action – what did you do, and how did your actions display the behaviours in the question?

Result – describe the positive outcome.

How do I record my employer's feedback?

Your employer does not have access to add their comments directly to your training file. Both the example and the feedback must be typed in by you during or after each review meeting.

Summarise your employer's feedback in one to two sentences. This should clearly show that it has been reviewed and that you received constructive comments confirming your competence.

Here is an example:

4	-	deliver tasks under pressure?	No	Add
Add entry				
Did you achieve it? <input checked="" type="checkbox"/> Yes				
Give specific examples				
A client asked for an additional report within a short timeframe. My role was to present analysis of their revenue streams for a particular section of this report. I met with my line manager to ensure I understood the key requirement and set aside time for the task by moving non-essential meetings.				
Feedback received from the employer				
Uzma has shown she is able to work under pressure. This example highlights her proactivity in gathering essential information for her tasks before proceeding so that she avoids unnecessary confusion or delay.				
<input type="button" value="Save entry"/> <input type="button" value="Cancel"/>				

ETHICS AND PROFESSIONAL SCEPTICISM

Ethics is included in all of my exams, so what do I need to enter in my training file?

Ethics is a fundamental aspect of being an ICAEW Chartered Accountant, therefore it forms part of both the workplace and exam requirements. In addition to learning about ethics in the exams, you need to:

- study the Ethics Learning Programme within the first 12 months of your training agreement and achieve at least 70% in the full assessment;
- study three Ethics in Practice scenarios every six months;
- discuss at least one Ethics in Practice scenario plus a real ethics scenario with your employer every six months; and

- record an ethics review in the training file every six months, even if you have already completed the full assessment.



How do I record ethics reviews in my training file?

Go to the ethics tab in your training file and click “add ethics review”. Keep moving through the review, completing all boxes, and do not exit your review until you have recorded all areas illustrated below.

Ethics Review Record - a review every 6 months is required

Review date	Summary	Reviewer
<input type="button" value="Add ethics review"/>		

Add ethics review

Step 1 - Enter your progress Step 2 - Enter your review Step 3 - Action plan

Enter details about your progress

Ethics Learning Programme
 In the first 6 months of my agreement, I completed modules 1, 2 and 3 of the ethics learning programme. Record here the Modules you have completed in the Ethics Learning Programme

Ethics Assessment
 I have not yet attempted the assessment. I will do so once I have completed modules 4, 5 and 6. Record here the number of attempts you have made at the Ethics Assessment and score achieved. If the Assessment has not been taken yet record this as not yet attempted

Ethics in Practice scenarios
 I have watched scenarios 1, 2 and 3 - "Culture", "Professional Scepticism" and "Threats and Safeguards" Record here the scenarios you have watched in the Ethics in Practice scenarios, which will form the basis of discussions in your 6-monthly reviews

Add ethics review

Step 1 - Enter your progress Step 2 - Enter your review Step 3 - Action plan

Enter details about the review

Details about the review

Who did your review? Date of review

Confirm that Ethical discussions were held

I confirm that a real ethical situation was discussed
 This further links your ethical development to your real work experience. You should be prepared to recall and discuss real ethical experiences that you have encountered in practice. As these will be of a confidential and possibly of a commercially sensitive nature, you should not record details of them within this training file. However, you must ensure that you follow your internal organisation's policies in respect of the recording of these experiences. You should also take into account whether the information is of a nature whereby disclosure is restricted to a certain individual within your organisation. If this is the case, you should not discuss it at your review.

I confirm that a discussion was held on a scenario
 From the Ethics in Practice scenarios or another tool that your employer is using you should be prepared to discuss at least one scenario that reflects your practical ethical progress. You should be able to analyse the scenario and give your thoughts on the issues raised and what actions may be taken.

Add ethics review

Step 1 - Enter your progress Step 2 - Enter your review Step 3 - Action plan

Action plan

In the next 6 months, I will study modules 4, 5 and 6. During our discussion, my reviewer identified that I should show a greater awareness of confidentiality threats at work and home and always abide by the firm's clear desk policy. You should record here your plans for the next 6 months and/or any ethical development needs identified in your review

AUDIT QUALIFICATION



If you are undertaking audit work (excluding internal audit), you may be able to claim experience towards the UK Audit Qualification. Just like the elements of the ACA, this must also be recorded at least every six months.

Audit qualification

Total	UK statutory audit work	'Other' audit work	Outside primary ATE
0	0	0	0

The UK Audit Qualification (AQ) is the qualification you are required to hold under the UK Companies Act 2006 should you wish to eventually sign UK audit reports. The AQ alone will not automatically entitle you to sign UK audit reports. For full details on the AQ please see icaew.com.
If you are gaining audit experience outside of the UK, please check icaew.com to see if this experience can be recognised towards ICAEW AQ. The AQ section of the file should be completed and reviewed every six months as part of the six-monthly review process.

Start date	End date	Audit work experience gained (in days)			Total
		UK statutory audit work	'Other' audit work	Experience gained outside of primary registered ATE	
Add audit work experience					

Dates

From: 02 March 2020 To: 01 September 2020 Period cannot exceed 8 months.

Audit Work experience gained (in days)

Days of UK statutory audit work	Days of 'other' audit work	Days of work outside of primary registered ATE
47	5	0

Was this work performed outside of the UK?
 Yes No

Details of audit experience

Nature of audit work
 £40m turnover food manufacturing company, £15m turnover AIM listed software licensing company, law practice
Provide details of the size of the entity and industry information.

Name of entities audited
 ABC Ltd, X-Go PLC, Bradley & Co
Provide full names of all entities audited making the type of entity clear e.g Ltd, LLP etc..

Audit experience and development
 I acted as team member on ABC Ltd and X-Go PLC, performing substantive testing on debtors and creditors (new areas for me) and testing the bank reconciliations (performed on previous audits). This was my 4th time performing Solicitors Accounts Rules work so I was able to coach a more junior member of staff.
Consider your audit development and your development from previous audits.
 What audit tasks were performed?
 What new audit experiences were achieved?
 What role did you play in the audit team?

However, unlike the rest of the training file, access to this area is restricted such that only the employer (who must hold the UK Audit Qualification themselves) can add feedback and approve experience.

Make sure that you inform your employer that you need them to review your latest entry, as they may not be aware.



Who will provide feedback?

Please select a person

I can confirm that this entry is true and accurate.

Submit for feedback [Cancel](#)

For more help and guidance on your training file and how to prepare for a six-monthly review, go to [icaew.com/how-to](https://www.icaew.com/how-to)