



EXAM GUIDANCE: ONVUE REMOTE INVIGILATION

An essential guide for all ICAEW CFAB and
ACA Certificate Level students



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GUIDANCE FOR STUDENTS

This guide is to help ICAEW CFAB and ACA Certificate Level students preparing to sit an exam via remote invigilation, which enables you to sit your exam at home while being continuously monitored. It's packed with all the essential information you need to know before taking your exams and includes:

- how to prepare for and book your exam;
- what to expect on the day of the exam;
- the different types of questions;
- how to start and end your exam;
- how to review your answers;
- how to change your answers; and
- items you can take with you into the exam.

If you have a question, contact our student support team at [icaew.com/webchat](https://www.icaew.com/webchat) or you can call us at **+44 (0)1908 248 250**.

The exams

The six exams will introduce you to the fundamentals of accountancy, finance and business and can be taken in any order.

They are each assessed by a 1.5 hour computer-based exam, and can be sat throughout the year.

The pass mark for each exam is 55% and you have a maximum of four attempts at each exam.

They are:

- 1 Accounting
- 2 Assurance
- 3 Business, Technology and Finance
- 4 Law
- 5 Management Information
- 6 Principles of Taxation

BEFORE THE EXAM DAY

What type of questions will be included in the exam?

There are various question styles in the exams:

- multiple-choice (choose one answer);
- multiple-response (choose more than one answer);
- multi-part multiple-choice (choose one answer for each part of the question);
- numeric entry (key in a number); and
- scenario-based.

Where a question has two parts you must answer both parts correctly to receive a mark.

The number of questions is shown at the start of the exam.

How can I practise the exam questions?

You can practise all question styles using the question banks for each exam. Our ICAEW Workbooks which include the question banks are now available digitally. You can purchase them at ebookshop.icaew.com

You can also practise using the sample exams. They provide the format and functionality that you will see in the exam and show the types of questions and the weighting of topics that you may experience in the exam. Find sample exams at the end of the question bank for each exam or on each exam resources web page.

You can access sample exams on our website within the [ICAEW CFAB](#) and [ACA Certificate Level](#) exam and study resources.

How will I know what type of answer is required?

- You can only choose one answer in a multiple-choice question.
- Multiple-response questions will give clear instructions, for example, 'Which two of the following ...?' Following this instruction, you will need to complete all parts of the question correctly in order to score a mark, as no half-marks are awarded.
- Numeric entry questions will clearly state in bold above the answer box what is expected. You can use a comma as a thousand separator, or write the figures all together if you prefer, both will be marked correct.

THE EXAMS IN DETAIL

Accounting

The Accounting exam has 25 questions. 24 questions (60% of the overall marks) are presented in the form of multiple-choice, multi-part multiple-choice or multiple-response, and one is a scenario-based question (40% of the overall marks). For the scenario-based question, you will be asked to prepare single company financial statements; either a statement of profit or loss and statement of financial position or a statement of cash flows, using a pro-forma template.

Assurance

The Assurance exam has 50 questions worth two marks each. The questions are presented in the form of multiple-choice, multi-part multiple-choice or multiple-response.

Business, Technology and Finance

This exam has 50 questions worth two marks each. The questions are presented in the form of multiple-choice or multiple-response.

Law

The Law exam has 50 questions worth two marks each. The questions are presented in the form of multiple-choice or multi-part multiple-choice.

Management Information

The Management Information exam has 33 questions. 32 questions (80% of the overall marks) are presented in the form of multiple-choice, multi-part multiple-choice or multiple-response, and one is a scenario-based question (20% of the overall marks) which will be drawn from either costing and pricing; budgeting and forecasting; performance management; or management decision making.

Principles of Taxation

The Principles of Taxation exam has 42 questions. 40 questions (80% of the overall marks) are presented in the form of multiple-choice, multi-part multiple-choice, multiple-response or numeric entry. Two questions are scenario-based (worth 20% of the overall marks, 10% each), each question will cover a single syllabus area: income tax and NIC, and corporation tax.

Errata sheets

If any errors within the workbook or question banks for any exam are identified, we will publish an errata on our website for you to access. We recommend that you read any errata information before you start studying for your exam.

Errata sheets are located on our website within the [ICAEW CFAB](#) and [ACA Certificate Level](#) exam and study resources.

Learning materials

Our learning materials are updated each year. The updates reflect changes in the syllabus, legislation, finance acts and financial reporting standards. We will also include any changes to the type of questions you can expect to see in an exam. So it is important that you use the correct edition of the learning materials to ensure that you have everything you need to work towards that pass.

Our learning materials are available digitally on the ICAEW Bookshelf and allow you to search for key terms and phrases, adjust the size and colour of the text and background to your requirements, have the text read aloud to you as well as make notes and highlight the text. The ICAEW Workbooks combine our skills and syllabus learning support content with study manual content all in one publication, making it easier for you to study.

Find out more at icaew.com/learningmaterials

How do I book my exam?

You have the flexibility to choose when you want to sit your exams but you should speak to your employer before booking, as they may have arrangements in place to organise your exam for you. In order to sit an exam via remote invigilation, you need the equipment required to meet the technical specifications. This includes:

- 1 A reliable computer or laptop with a webcam or microphone which meets the [minimum technical requirements](#)
- 2 A quiet room with a closed door (no one else is permitted in the room while you are testing)
- 3 A clear workspace
- 4 A mobile phone to upload photos during the check-in process
- 5 A strong internet connection

You can book an exam via access.icaew.com/pearsonvue. You will need to log in using your ICAEW log in details. [View step-by-step instructions on how to book your exam.](#)

You will receive a reminder email 48 hours before your scheduled exam time. You will need to ensure that all details are accurate. If you are studying with a tuition provider, they will provide you with your exam details.

If your plans have changed, you must reschedule or cancel your exam up to 24 hours before you are due to sit to be eligible for a refund. If you decide you would like to sit your exam at a centre, you will need to cancel your original booking and book the exam again as a new booking. [View instructions on how to reschedule or cancel an exam booking.](#)

If you are in a training agreement, your exam may have been scheduled by your tuition provider or employer on your behalf. If you would like to make any changes to your exam booking, you will need to check with them first.

Run a system check

You must run a [system check](#) before sitting your exam so that you can troubleshoot any potential issues that arise prior to your exam day. The system test cannot check that your machine meets the minimum technical specifications, it only checks that your internet bandwidth is sufficient, you have a working webcam and your device has audio and volume control at the time of running it (eg, if your system runs automated processes, such as software updates or antivirus scanning, this may not be running at the point that you run the system test, but if it ran during your exam, it would cause delivery issues).

How do I apply for extra time in the exam?

If you feel your exam performance may be hindered due to a health condition, disability, or specific learning difficulty (SpLD), we may be able to put access arrangements in place to support you during your exam(s).

Please do read the [guidance notes](#) and [ICAEW guidance](#) in full before submitting your application. Please ensure you submit your online application for access arrangements at least **21 days** before your intended exam date, and do not book your exam until arrangements have been confirmed.

If you have an approved extra time access arrangement, please ensure at the time of booking that your additional time has been correctly applied. View the helpful guide [here](#).

For more information on access arrangements, view the [ICAEW CFAB](#) or [ACA Certificate Level](#) web pages for full guidance and how to apply.

If you have a question, contact our student support team at icaew.com/webchat or you can call us at **+44 (0)1908 248 250**.

TUTOR AND EXAMINER TIPS

We asked our examiners and tutors for their top tips to help you get the maximum marks, here they are.

MISTAKES

Often students make mistakes by misreading or misunderstanding the question. The Principles of Taxation is one of the exams where the question content could generate a number of different answers. For example, an income tax question might be asking for taxable income, income tax liability or income tax payable. Read the question carefully to get it right.

000'S

When entering thousand figures, you can enter these with or without a comma separator. Do not use any other form of separator. So, only a correct answer of 1,000 or 1000 will get you the mark for that question.

NEGATIVE NUMBERS

Negative numbers must be indicated using brackets or a preceding minus sign. If you don't do this, you will not be awarded marks for that question, even if your calculations are correct. This applies to all the ICAEW CFAB and ACA Certificate Level exams.

EMPTY QUESTIONS

Don't leave any questions incomplete. Even if you run out of time, add something in for each question as there will usually be a 25% chance it is right.

WHOLE NUMBERS

You must only use whole numbers. So, if the answer is 10.78 (as an example) then you will need to round that up to 11 to get the question correct. If the answer is 5.2 then you will need to round that down to 5 to get the question correct.

MORE TOP TIPS

Explore more study guidance and exam tips including exam webinars, study guides, sample assessments, and tutor and examiner guidance. These are dedicated resources available to you as an [ICAEW CFAB student](#) or [ACA Certificate Level student](#).

ON THE DAY OF THE EXAM

What are the rules for sitting the exams?

We recommend that you to read this guidance before the day of your exam. All students must adhere to the exam rules at all times.

Exam rules - notice for all students

Please read this guidance carefully. It has been written to help you to prepare for the day of your exam, so you know exactly what to expect.

If you have any questions, please speak to Pearson VUE before the exam begins.



CANDIDATE RULES NOTICE FOR ALL STUDENTS

For security reasons, you are not permitted to have anything with you when you sit your exam except for a calculator, a whiteboard with wipeable pen and a drink in a clear glass. You will require a mobile phone to upload photos during the check-in process, but this must be placed out of arms reach before your exam is launched.

If you are found to have any material with you which is not allowed, even if you did not intend to use it, this will be reported to ICAEW as misconduct and you may be disqualified from the exam or the whole qualification.

ICAEW exam terms and conditions can be found at [PearsonVUE.com/ICAEW](https://www.pearsonvue.com/ICAEW)

When you check-in for your exam:

- You will require a mobile phone to provide a photograph of yourself, your ID and the room you are sitting in, but this is only permitted for check-in and then it must be placed out of arms reach before your exam is launched
- You may be subject to additional potential inspections. Examples of these can be found on the [Pearson VUE website](#)
- You must stay within your webcam view throughout your exam
- You cannot get up and walk around during your exam
- No one is permitted to enter the room when you are testing
- You are not permitted to leave the room while you are testing
- You are not permitted to have anything with you when you sit your exam, except for a calculator, a whiteboard and a drink in a clear glass
- You are not permitted to move your webcam once your testing session has begun
- You should not make any noise. Mumbling or speaking out loud will lead to a warning
- You are not permitted to wear a watch during the exam. If you do wear a watch, you will be asked by the invigilator to remove this before testing
- From the time you check-in for your exam until your exam is ended, you are under exam conditions and are not permitted to leave the web cam view **for any reason or duration**. If you leave the web cam view your exam session will be terminated, your exam result will still be generated, and you may be reported for misconduct

If you do not follow these rules or you are suspected of cheating or tampering with the computer, your exam will be ended. Your exam result will still be generated and further action may be taken.

If you have any further questions, contact our student support team at [icaew.com/webchat](https://www.icaew.com/webchat) or you can call us at **+44 (0)1908 248 250**.

Will I need proof of identification?

Yes, you will need to provide a photograph of your ID. Visit the [Pearson VUE website](#) for a list of accepted forms of ID. If you do not provide the required ID, you will not be permitted to sit the exam and you will need to book the exam again.

You will also need to provide a photograph of yourself and the room you are sitting in. You can find guidance on preparing your testing environment and tips for capturing your photos on the first try on the [Pearson VUE website](#).

What time do I need to check-in?

You can check-in 30 minutes before your exam start time. This is to allow you time to complete the necessary administrative tasks before the start of your exam.

From the time you check-in for your exam until your exam is ended, you are under exam conditions and are not permitted to leave the web cam view **for any reason or duration**. If you leave the web cam view your exam session will be terminated, your exam result will still be generated, and you may be reported for misconduct.

What if I'm late for the exam?

If you are more than 15 minutes late for your exam, you will not be able to begin your exam. You will not be eligible for a refund and you will need to book your exam again.

What should I do if I experience significant delays waiting for my remote invigilated exam to be launched?

If you have completed all the steps required to check-in for your exam and are kept waiting for more than 45 minutes, a link will automatically appear at the top of your screen which will allow you to contact Pearson VUE for help. If you have tried the link and you have not received a response within 15 minutes and feel that waiting any longer would affect your exam performance, you have the option to end your exam session and contact Pearson VUE on +44 (0)161 855 7444 to reschedule your exam without charge.

Note that the following applies:

- the delays experienced are due to no fault of your own, for example, you have the correct ID and are using a computer which meets the technical specifications; and
- you are not late for your exam.

If you are in a training agreement, please ensure you inform your employer and tuition provider before rescheduling your exam.

If you experience delays of more than one hour after your scheduled exam time, please report this to us after your exam session by contacting our student support team at icaew.com/webchat or you can call us at **+44 (0)1908 248 250**.

What if I feel unwell before the exam?

If you feel unwell before your exam, you should not sit the exam. You will need to reschedule your exam online. If your exam was scheduled on your behalf by your tuition provider or your employer, you must inform them so that they can reschedule the exam for you. Providing that you do not begin the exam, it will not count as one of your exam attempts and nothing will appear on your exam history.

Please note, you will only be eligible for a refund if your exam is rescheduled or cancelled 24 hours before the exam.

Can I take any study materials into the exam?

No. You cannot take any books into your exam. However, you will be able to view relevant extracts from tax tables in the Principles of Taxation exam and discount tables in the Management Information exam.

An example of one of the exhibits is shown in Fig 1. Where a question may need a tax or discount table, a button marked either Tax Table or Discount Table will appear on the screen. You can click this to see the table and the question at the same time.

| Interest rate p.a. | Number of years n | Present value of £1 receivable at the end of n years | Present value of £1 receivable at the end of each of n years |
|--------------------|-------------------|--|--|
| 1% | | $\frac{1}{(1+r)^n}$ | $\frac{1}{r} \left[1 - \frac{1}{(1+r)^n} \right]$ |
| | 1 | 0.990 | 0.990 |
| | 2 | 0.980 | 1.970 |
| | 3 | 0.971 | 2.941 |
| | 4 | 0.961 | 3.902 |
| | 5 | 0.951 | 4.853 |
| | 6 | 0.942 | 5.795 |
| | 7 | 0.933 | 6.728 |
| | 8 | 0.923 | 7.652 |
| | 9 | 0.914 | 8.566 |
| 10 | 0.905 | 9.471 | |
| 5% | 1 | 0.952 | 0.952 |
| | 2 | 0.907 | 1.859 |
| | 3 | 0.864 | 2.723 |
| | 4 | 0.823 | 3.546 |
| | 5 | 0.784 | 4.329 |
| | 6 | 0.746 | 5.076 |
| | 7 | 0.711 | 5.786 |

Fig 1. Example of on-screen tables

© Image courtesy of Pearson Vue

Can I use a calculator?

Yes, you can use your own calculator in the exam. You are permitted to use models on the approved list only which is available at [icaew.com/calculators](https://www.icaew.com/calculators).

For security reasons, calculator covers and lids are not permitted in the exam and must be stored away. You are responsible for making sure that your calculator works on the day of the exam.

There is also an on-screen calculator available should you need it. You can practice using the on-screen calculator in advance of your exam by using [this demonstration](#) or by accessing the sample exams. You can view the sample exams on our website within the [ICAEW CFAB](#) and [ACA Certificate Level](#) exam and study resources.

Can I use pen and paper for workings?

No. You cannot have these items with you during your exam. You can use a whiteboard and wipeable pen for any of your workings. We recommend a whiteboard of A4 size (approx. 210x297mm) plus two dry erase markers. You are required to purchase these items, should you wish to use them. Please note that if you use paper and/or a non-wipeable pen, the exam will be ended and reported as a policy violation.

You will be continuously monitored during your exam and must wipe your whiteboard clean at the end of the exam. Please note that you are prohibited from writing down or recoding any exam content.

If you prefer to write notes online, you will be able to use a scratch pad within the exam which offers the following features:

- it is resizable;
- it can be dragged anywhere on screen;
- notes are saved throughout the exam to view within all questions;
- if it is closed, all notes are saved for when it is re-opened;
- you can use Ctrl C and Ctrl V to copy and paste text from the exam question; and
- to zoom in and out of any screen and notes, hold Ctrl and click + or - .

You can practise using the scratch pad via this [demonstration link](#).

You will also be able to use the online whiteboard feature. Guidance on this feature can be found [here](#).

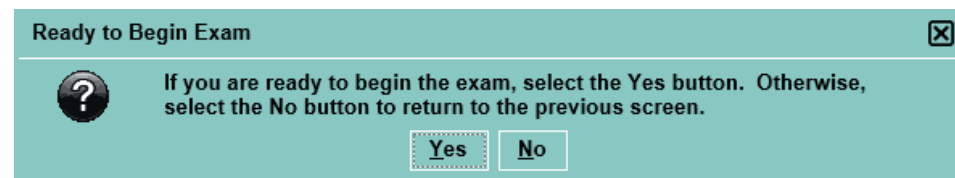


Fig 2.

© Image courtesy of Pearson Vue

How do I start the exam?

To start your OnVue exam, follow this [link](#) and log in using your ICAEW log in details. This will take you to your Pearson VUE dashboard. You will then need to find your exam and click the 'Begin exam' button to start the check-in. Once your exam has launched, you will need to agree to the confidentiality agreement and click 'Yes' on the dialog box, see Fig. 2. The timer will then begin and you will see the first questions, an example is shown in Fig. 3.

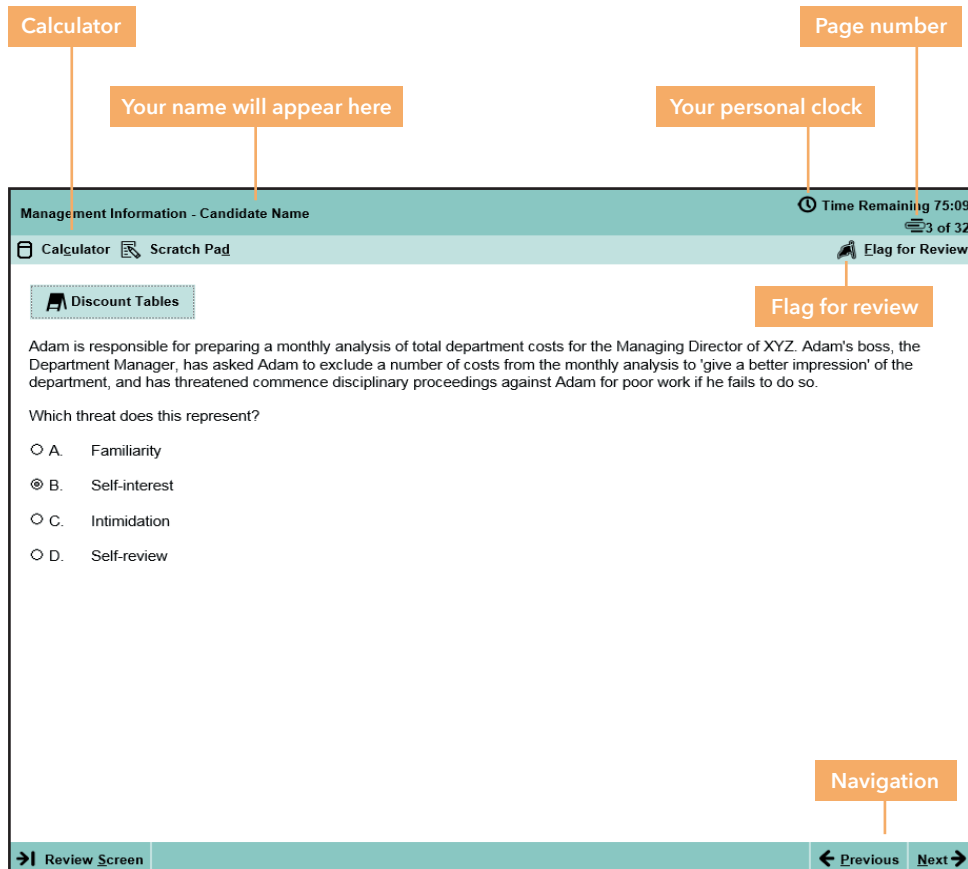


Fig 3.

© Image courtesy of Pearson Vue

How do I move to the next question or back to the previous one?

You can use the navigation buttons at the bottom of the screen by clicking Next and Previous, so you can move forwards and backwards. During your Management Information, Accounting and Principles of Taxation exams, you will see a pop up reminding you not to leave any boxes blank (shown in Fig 4). This is a reminder to check your answers thoroughly, and doesn't mean that you have left anything blank.

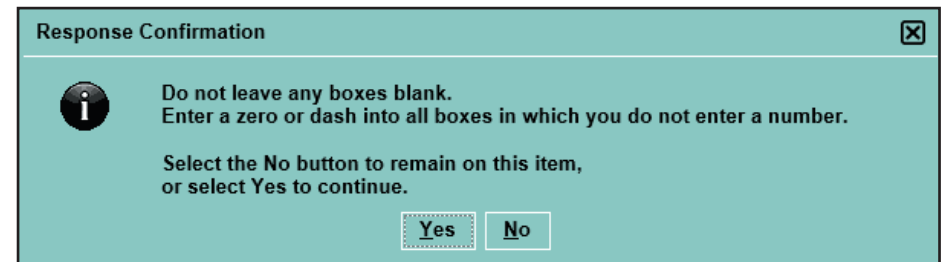


Fig 4. Example of response confirmation pop up.

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Can I check through my answers?

When you have navigated through each question once, you will reach the review screen, this is shown in Fig 5. The review screen will show the questions you need to answer, highlighted as Incomplete. It also shows the questions you have flagged for review.

Using the navigation buttons at the bottom of the screen, Review All, Review Incomplete and Review Flagged, enables you to see these questions. Fig 5 shows that question 3 has been selected as Review flagged.

The screenshot shows the exam review interface. At the top, it displays 'Management Information - Candidate Name' and 'Time Remaining 85:03'. Below this is an 'Instructions' section. The main content is divided into two sections: 'Scenario-based question Section' (3 Unseen/Incomplete) and 'Objective test questions Section' (31 Unseen/Incomplete). The scenario-based section lists three 'Scenario' items, all marked as 'Incomplete'. The objective test questions section lists 'Question 1' through 'Question 5', with 'Question 1' through 'Question 4' marked as 'Incomplete' and 'Question 5' marked as 'Unseen'. A 'Review Instructions' pop-up box is open, providing a summary of answers and instructions on how to review questions. At the bottom, there are navigation buttons: 'End Exam', 'Review All', 'Review Incomplete', and 'Review Flagged'.

| Section | Item | Status | |
|--|------------|------------|--------|
| Scenario-based question Section (3 Unseen/Incomplete) | Scenario | Incomplete | |
| | Scenario | Incomplete | |
| | Scenario | Incomplete | |
| Objective test questions Section (31 Unseen/Incomplete) | Question 1 | Incomplete | |
| | Question 2 | Incomplete | |
| | Question 3 | Incomplete | |
| | Question 4 | Incomplete | |
| | Question 5 | Unseen | |
| Review Instructions | | | |
| Below is a summary of your answers. You can review your questions in three (3) different ways. | | | |
| The buttons in the lower right-hand corner correspond to these choices: | | | |
| 1. Review all of your questions and answers. | | | |
| 2. Review questions that are incomplete. | | | |
| 3. Review questions that are flagged for review. (Click the 'flag' icon to change the flag for review status.) | | | |
| You may also click on a question number to link directly to its location in the exam. | | | |
| Close | | | |
| Question 16 | | | Unseen |
| Question 17 | | | Unseen |
| Question 18 | | | Unseen |

© Image courtesy of Pearson Vue

Fig 5. Question review screen showing which of your questions are incomplete, complete or questions you have flagged for review.

Can I go back and change my answers?

Yes, you can go through the exam and view all the questions as many times as you wish within the 1.5 hour exam time limit. As you navigate through the questions, you can change your answers and you can mark questions for further review. By marking or flagging the question to review again, you will be able to find the questions quickly when you reach the question review screen. The final answers that you give in the exam will be saved and marked.

What happens if my computer crashes or I experience an issue in the exam?

Should you experience an issue during your exam, you must report this to Pearson VUE via your greeter or invigilator on the day of your exam. If there are connection issues and you are unable to contact the greeter or invigilator, please contact [Pearson VUE](#) to report the issue and ensure it has been logged. If you feel the issue you experienced has impacted your exam performance or you feel that your result has been adversely affected, please apply for exam disruption appeal directly to ICAEW.

If you wish to apply for exam disruption appeal, you must complete the online exam disruption appeal [application form](#) with any supporting evidence within seven days of the exam. Once your application has been logged, you will receive a confirmation email to confirm we have received it. [View the exam disruption appeal guide.](#)

What if I feel unwell during the exam?

If you feel unwell during the exam and wish to leave, please inform your invigilator. Please note that this will count as one of your exam attempts.

WHAT HAPPENS AT THE END OF THE EXAM?

How to finish an exam

If you finish the exam before the 1.5 hours, click the End exam button. You will be asked on-screen to confirm that the exam is to end. Once you have confirmed that the exam is finished, you are then free to leave.

If you run out of time or forget to click 'Finish'

If you run out of time or forget to click the End exam button, a message will appear stating Time expired and will automatically force the system to log out and save your answers.

When will I receive my exam results?

Your exam results will be available within 24 hours of completing the exam. You can access your results in your [online training file](#), via the Examinations tab. Please note, if you are due to receive your exam results on the same day the ACA Professional or Advanced Level exams results are released, you will receive your results at 12:00 (UK-time). [View all ACA Professional and Advanced Level exam results dates](#).

For each exam you pass, you will be awarded a certificate of achievement. Each certificate demonstrates the new skills you have acquired and is available within your online training file at [icaew.com/trainingfile](#). Download your certificate and share it with your family, friends and employer. You also have the option to print your certificate.

If you fail an exam, you can access marks feedback via your online training file. Once logged in, go to the examinations tab and you will see a 'details' link within the 'Feedback' column. The feedback will show the percentage of questions that you scored correctly within each syllabus area and will give an indication of the area(s) where further revision or tuition may be required before you next attempt the exam.

How long do I have to wait until I can resit an exam?

ICAEW regulations provides a maximum of four attempts at any of the ICAEW CFAB or ACA Certificate Level exams. If your employer is contributing financially to your studies, they may choose to allow you fewer attempts than this, so you should check with them. Always be fully prepared before you take an exam.

In theory, you can resit an exam the next day. However, you should always leave enough time in between your exams to try to understand why you failed, study the materials again and to revise effectively. If your employer is paying for any of your studies, please check with them first as you may need to arrange resit timings with your employer.

When you are ready to book your resit, you will need to book again via [access.icaew.com/pearsonvue](#).

Please keep your details up to date

It is important that we have an accurate postal and email address for you. This ensures you receive all the information relating to your exams and studies. Contact our student support team to update your details, at [icaew.com/webchat](#) or or call **+44 (0)1908 248 250**.

You can also update your contact details via the live help boxes while browsing our website or simply log in to your [online training file](#).

GOOD LUCK!

We wish you the very best in your exams.

EXAM SURVEY

After each exam, share your feedback with us by completing the exam survey. You can access the survey via the [Pearson VUE website](#) and select 'Student Feedback', or you can access the survey link within your exam confirmation and reminder emails.

GET IN TOUCH

If you have any questions, please contact our student support team at [icaew.com/webchat](#) or you can call us at **+44 (0)1908 248 250**.

If you are browsing our website, look out for the live help boxes. You will be able to speak directly to an adviser. Mia, our Chatbot, is also on hand to answer your queries. You can also contact us using Skype. Search 'icaew_uk' and speak to our student support team free of charge.

Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 202,450 members and students around the world. All of the top 100 global brands employ ICAEW Chartered Accountants.*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor around 12,000 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is the first major professional body to be carbon neutral, demonstrating our commitment to tackle climate change and supporting UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

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 [icaew_uk](https://www.snapchat.com/add/icaew_uk)

* includes parent companies. Source: ICAEW member data
March 2023, Interbrand, Best Global Brands 2022

