



ICAEW's Pathways to Membership - (Oct 2024)

GUIDANCE FROM OUR EXAMINERS

We are delighted that you are considering applying for membership of ICAEW through our Examination of Experience route (also referred to as Pathways). Pathways is the route to membership that ICAEW offers for accountants who are already members of alternative accounting bodies that are deemed to be technically equivalent to ICAEW and have 5 years post-qualification experience. Given these eligibility requirements, Pathways should be a relatively straightforward way of gaining membership, as long as you make sure that you answer the questions and take sufficient time in so doing. With this in mind, we set out some guidance from Pathways' examiners. We hope that you will find this helpful.

In addition to this guidance document, ICAEW has published a number of additional documents that provide further details about Pathways on specific topics. For example, please refer to a separate document that sets out ICAEW's policy on plagiarism. Therefore, this guidance includes links to those other documents where relevant.

This guidance document may be updated from time-to-time. Therefore, please check that you are using the latest version – which can be found at [icaew.com/pathways](https://www.icaew.com/pathways).

About the exam

Pathways could be considered as a written version of a competency-based oral interview. Those of you who are familiar with competency-based interviews will know that it is vital for candidates to do three things:

1. Describe what they have done in each answer that they provide;
2. Answer the specific questions that the interview has asked them; and
3. Always refer to specific as opposed to generic scenarios in answering the questions.

The same is true of Pathways.

Pathways requires candidates to answer questions using examples from the most recent five years of their career. You can use examples drawn from your work in academia, audit, consultancy, tax or other accounting related areas.

We will be assessing your higher level professional skills namely: identification, analysis, judgement, giving advice and dealing with situations involving professional ethics. Low-level skills or experiences (e.g. basic IT, compilation of reports, diary management) will not be rewarded in the exam.

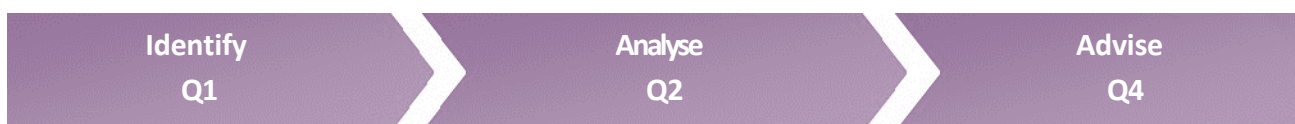
We will be looking for depth and breadth in your answers. Therefore, you are advised to use examples covering a good span of the five years of your recent work experience. You are advised not to use the same example to answer more than one question. In addition, you should only describe one situation in each answer to a question. Using multiple examples to answer the same question is likely to score lower marks than using one well-articulated example. Each question is seeking evidence of specific skills or behaviours, therefore, including information that does not address the specific question will impair the quality of your answers.

It may help to think of Pathways as being like a competency-based interview. We want to see how you personally demonstrate each of the skills and behaviours covered by Pathways. Therefore, make sure that your answers explicitly refer to 'I' rather than 'we'. Your submission **MUST** describe your own experiences and be written by yourself, in your own words.

The "in your own words" requirement means that you **MUST NOT** incorporate within your submission any work (published or unpublished in whatever format or medium) created by another person. In addition you **MUST NOT** use Generative AI tools (such as Chat GPT) to produce any part of your submission.

The different skills tested

In order to help you choose an appropriate issue or situation to answer the questions it may be helpful to consider the following diagram. This shows how the exam's questions cover different topics. The questions seek to mirror the typical 'flow' of work that accountants carry out. Specifically, accountants often first do work to **identify** what issues exist, followed by **analysing** these issues in detail, and then moving on to **advise** or recommend on how to deal with the issues.



In addition, Question 3 deals with judgement that could be required in various phases of the work flow. Similarly, Question 5 – which examines ethics – could be drawn from experience at various stages of the work flow.

How your submission will be marked

Your submission will be marked by highly experienced accountants just like you. The marking process is extremely thorough and can involve submissions being assessed by as many as four different members of the marking team. The marking approach is overseen by the UK based regulator, the Financial Reporting Council (FRC), who has reviewed Pathways twice and found it to be a fair and transparent process.

Each marker is re-familiarised with our marking approach at the beginning of each marking session. Our markers will assess your submission against each question's three sub-requirements, namely:

1. How well candidates have described what they did in the situation (referred to as **personal involvement**);
2. How well candidates have described a specific situation (referred to as the **situation**);
3. How well candidates have described the core part of each question. For example, in Question 1, the extent that they have answered **how they have identified an issue**.

If you structure your answers to address each of these sub-requirements, it should help ensure that you provide the appropriate evidence to pass each question.

Based on how each of the sub-requirements are individually scored, a final mark is derived for each question using a sophisticated rules-based system.

You should be aware that the first two 'sub-requirements' (**personal involvement** and **situation**) are of such importance that poor scores for these will limit your ability to score well overall, irrespective of how good the rest of an answer is.

Please make sure that you address each of the questions with answers appropriate to each question. Each question is seeking evidence to a specific skill, so unfortunately if you provide evidence in the wrong part of your submission – for example evidence of when you provided advice but in answering Question 1 – you will not be awarded marks.

If you have already described a situation in one question that you are considering using for another, you should clearly differentiate between the two aspects of the experience in order to demonstrate how it is relevant to both questions. However, you are really advised to use different examples to answer each question.

Length of your answers

The expected length of your answers at the **Examination of Experience Part 1 is between 3,000-6,000 words – with approximately 500 words per question**. If you go too far either side of this guide, the examiners may reject your answers, assuming that you lack experience or that you are unable to summarise concisely. As a guide, each answer should fill approximately one page of typed A4 paper.

The role of your sponsor

Your sponsor must sign your application to confirm that the information and evidence provided in your answers is true and accurate. The examiners will expect that the sponsor has read your submission and is satisfied that your answers meet these tests. Specifically, your sponsor should be mindful that your submission:

1. Solely describes work you carried out; and
2. That it was written solely by yourself.

Plagiarism

Plagiarism, i.e. incorporating within your work any work (published or unpublished in whatever format or medium) created by another person, and submitting it as if it were your own work, is considered to be dishonest conduct. Where ICAEW finds evidence which suggests content has been plagiarised, the case will be referred to its Assessment Committee. ICAEW's Assessment Committee is able to take action against applicants who have deemed to have plagiarised, such as setting the mark of the examination to zero, restriction of further examination attempts for an extended period of time, referral to the applicant's current professional body, and any further sanctions deemed appropriate by the Committee and within its powers. Other parties implicated in such activity, such as mentors or sponsors who are ICAEW members, may be referred for investigation by our Professional Conduct Department. More information on our Plagiarism policy can be found [here](#).

Under no circumstances should the submitted text in your answers be taken from any previous submission, existing submission, example submission or any other individual or existing source. Submitting answers which originate from another source, which is not your own work, will be considered to be plagiarism and is taken very seriously by ICAEW.

For this reason ICAEW carries out detailed checks on each submission at every session. These checks include comparisons against all Pathways' submissions, both past and present using sophisticated antiplagiarism software.

Generative AI tools (such as ChatGPT)

Pathways requires applicants to answer questions using examples from the most recent 5 years of their careers. Candidates are required to do this in a submission which must be written by themselves in "their own words". Consistent with the "own words" requirement, you must not use Generative AI tools (such as ChatGPT) to produce any parts of your Pathways application. ICAEW, like other organisations, is assessing the potential future role of Generative AI tools in its examinations. However, for the time being these tools **MUST NOT** be used in compiling your Pathways application. ICAEW may run software to detect potential Generative AI usage. Where ICAEW finds evidence which suggests content has been produced using Generative AI tools, the case will be referred to its Assessment Committee. ICAEW's Assessment Committee is able to take action against applicants who have been deemed to have used Generative AI tools in compiling their applications, such as rejecting the application outright, setting the mark of the examination to zero, restriction of further examination attempts for an extended period of time, referral to the applicant's current professional body, and any further sanctions deemed appropriate by the committee and within its powers. Other parties implicated in such activity, such as mentors and sponsors who are ICAEW members, may be referred for investigation by our Professional Conduct Department.

Pass criteria

Pathways is designed to test your professional experience of a number of skills, through five questions. The five questions seek evidence of skills ranging from the identification of issues (Question 1) through to dealing with an ethical issue (Question 5). However, the exam is not a technical exam in so far as it is not looking to catch you out on whether (for example) tax advice that you might describe was fully compliant with the relevant Finance Act.

Because the examination is for full membership of ICAEW, it is necessary for you to provide a reasonably broad range of evidence across these skills in order to pass.

Reflecting this, the requirement to pass Pathways is as follows:

1. 60% and higher is a pass, irrespective of how many questions are passed.
2. 55% to 59% is also a pass as long as no more than one of Q1 to 5 are failed.

For Questions 1 to 4, which have two parts, a question is the combination of the two parts. For example, the mark scored by a candidate for Question 1 is the total of the marks achieved for the two parts of that question. For Questions 1 to 4, the pass mark is 11 out of 20. For Question 5, which has just one part, the pass mark is 6 out of 10.

There are 100 marks available in total, as set out in the following table:

Question 1.1	10 marks
Question 1.2	10 marks
Question 2.1	10 marks
Question 2.2	10 marks
Question 3.1	10 marks
Question 3.2	10 marks
Question 4.1	10 marks
Question 4.2	10 marks
Question 5	10 marks
Presentation and format of your submission	5 marks
Summary of your work experience	5 marks

Resubmission

The ICAEW Pathways process provides candidates with a maximum of four attempts to pass the exam.

From 2025 onwards Pathways candidates will have a maximum of 5 years to complete their exam before the evidence drawn from their work experience needs refreshing.

If applicants do not complete their Pathways exam within the five-year period, they will be required to use more recent work experience in the exam, for those parts of their submission which have yet to pass. An example of how this rule will work is shown below:

Example 1 – Applicants who made their first Pathways application ON or AFTER 1 January 2021

Derek Blogg's first Pathways' application was made on 30 March 2021. This application must use work experience in the period 31 March 2016 to 30 March 2021 to comply with the requirement that answers must be drawn from candidates' most recent 5 years work experience. Unfortunately Derek failed the Pathways exam on his first attempt. He has three more opportunities to complete his application.

Derek has yet to make a further attempt to pass the Pathways exam. Under the revised Pathways' rules (which will commence in 2025), if Derek has not passed the Pathways exam by 31 March 2026, he will need to use new examples drawn from his more recent work experience. For example, if Derek made a further attempt to pass the Pathways exam on 20 July 2026, he would need to use new examples to answer those questions that he has yet to pass. In this situation he would need to

use examples drawn from the period 21 July 2021 to 20 July 2026 to answer those questions that he has previously failed.

Example 2 - Applicants who made their first Pathways application BEFORE 1 January 2021

Manisha Patel's first Pathways' application was made on 30 March 2018. This application must use work experience in the period 31 March 2013 to 30 March 2018 to comply with the requirement that answers must be drawn from candidates' most recent 5 years work experience. Unfortunately Manisha failed the Pathways exam on her first attempt. She has three more opportunities to complete her application.

Manisha has been very busy and has yet to make a further attempt to pass the Pathways exam. Under the revised Pathways' rules (which will commence in 2025) Manisha will need to use new examples drawn from her more recent work experience.

However, this rule change will be introduced after Manisha first applied to join ICAEW through the Pathways route. In recognition of this, when the new rule comes into effect she will be provided with an additional year to complete her Pathways application using her original work experience. After this additional year, if she has still not completed her application she will need to use more up-to-date experience to complete those parts of her application which have still not passed the exam's criteria.

Therefore, if Manisha does submit a new attempt to pass the Pathways exam on 20 July 2025 she will be able to use examples drawn from the original period that she used in her first application i.e. 31 March 2013 to 30 March 2018.

As is always the case, Manisha must only submit revised answers for those parts of her application that have so far not passed ie. those questions that have already passed must not be re-submitted.

Detailed guidance on each question

QUESTION 1

This question seeks evidence of when you have identified issues. The question has two parts with the same requirements, as described below.

Q1.1 AND 1.2 – IDENTIFICATION OF ISSUES

‘Using your recent work experience, describe how you identified two different business or professional issues.’

This question seeks two separate examples of when you have identified issues. These sorts of situations are likely to occur at the beginning of a project or at the start of a piece of work. There are two broad categories of situations that are likely to be appropriate in answering this question well: (1) where there is a potentially unexpected discovery of something ‘brand new’; or (2) where you have been asked to probe the underlying causes of a known issue.

Irrespective of the type of situation that you select, the key to answering this question well is to ensure that you provide sufficient information about how an issue was identified, as opposed to focusing unduly on describing what you discovered or on what you did subsequent to identifying an issue.

Example scenarios:

- How you **identified** a major issue to focus for an audit,
- How you **identified** the underlying causes of low profitability,
- How you **discovered** that your client had a cash flow problem,
- How you **discovered** that your client’s worsening financial results were due to poor stock control,
- How you **discovered** that your department was not meeting its efficiency, economy or effectiveness goals.

Highly rewarded:

- Description of how you discovered a high-level issue,
- ‘I reviewed’, ‘I compared’, ‘I noticed that’, ‘I discussed with’,
- Not definitive analysis – but likely to lead to detailed analysis at a later stage.

The table, below, illustrates two types of answer that are likely to get high marks for this question. These are the **brand new discovery of an issue** and the **discovery of the causes of a known issue**. Both of these situations are likely to require high-level analysis.

Things to avoid:

- Generic audit risk models unless tailored to a specific situation,
- Advice,
- Recommendations.

Table: Type of answer that is likely to get high marks for Q1.1 and 1.2

In each of the examples used in the table, the key type of work performed is highlighted.

Very likely to be a suitable situation	Likely to be a suitable situation
Discovery of a new issue	High-level probing of a known issue to discover the underlying cause(s)
Examples: During the 2022 audit at XYZ Ltd, I discovered that debtors were seriously under-stated . I discovered this by comparing the 2022 debtors to the 2021 debtors. This was confirmed by a quick estimate of debtor days for the 2 years, which had changed markedly.	Example: There was a cash flow problem at ABC Ltd. By performing a high-level review of ABC Ltd's management accounts, I discovered that the reason for its cash flow problems was that its debtor days had increased from 90 to 120, and its creditor days had stayed stable at 45 days.
Examples: During my review of ABC Ltd's management accounts for December 2022 I discovered that there was a cash flow problem . I noticed this by comparing the closing cash figure to that for November. A quick estimate of sales margins made it clear that heavy discounting had occurred in December, which was exacerbated by a fall in revenue in the month.	

How questions 1.1 and 1.2 are marked

There are a number of things that the markers will be looking for in your answer to these questions, as set out in the list below.

- Evidence of your **PERSONAL INVOLVEMENT** in your chosen example i.e. what you did as opposed to your colleague or the firm that you were working for;
- That you have described **A SUITABLE ISSUE** which involved discovery of a new issue or the high-level probing of a known issue;
- That the issue is at an **APPROPRIATE LEVEL** for an experienced accountant;
- That the issue that you have used is **WELL DESCRIBED**; and
- That you have described **HOW YOU IDENTIFIED** your issue.

QUESTION 2

This question seeks evidence of when you have carried out analysis. The question has two parts with slightly different requirements, as described below.

Q2.1 – ANALYSIS USING TECHNICAL EXPERTISE / BUSINESS KNOWLEDGE

‘Using your recent work experience, describe how you have used your technical expertise and/or business knowledge to analyse a business or professional situation.’

This question seeks evidence of a situation where you carried out analysis. You do not need to describe a situation in which you carried out numerical analysis for this question. However, numerical analysis would be suitable if you preferred to provide such an example.

A good way to think about analysis is the gathering together of information from potentially different sources, and then carrying out a procedure on that information which leads to an insight. Accountants typically carry out all sorts of numerical analysis – for example bringing data together to build financial models of businesses. These models can then be used to highlight opportunities and risks for the business. Non-numerical analysis may involve bringing together information for an audit, where risks are assessed in frameworks that rely on judgement as well as numerical data.

To answer this question well you must describe a situation which demonstrates how you applied technical knowledge (such as of an FRS) or practical experience (for example drawn from a previous similar experience). However, the main requirement of this question relates to analysis that you carried out. Therefore, make sure that you address this adequately in your answer.

The key to passing this question is demonstrating the application of technical expertise or business knowledge to the analysis of a situation.

Example technical expertise:

- Audit processes,
- Tax knowledge,
- Business takeover rules,
- Exam assessment,
- Complex accounting issues.

Example business knowledge:

- How takeovers tend to proceed,
- How to sell a business,
- How to assess whether a market segment is attractive.

Highly rewarded:

- Good description of the scenario,
- Description of the technical expertise that you used or the business knowledge that you needed in this situation,
- Good description of the analysis undertaken.

Things to avoid:

- No analysis,
- Simply stating that you knew what to do based on 'experience',
- Detailed advice or recommendations.

Checklist for question 2.1

In summary, the main requirements for this question are as set out in the bullet points below. You may find this a useful checklist to appraise your answer against, before submitting it:

- Evidence of your **PERSONAL INVOLVEMENT** in your chosen example i.e. what you did as opposed to your colleague or the firm that you were working for;
- That you have chosen an **APPROPRIATE SITUATION** (which entailed you performing some analysis);
- That the situation that you have used is **WELL DESCRIBED**;
- That the technical expertise / business knowledge that you used is **CLEARLY EVIDENT** in your answer;
- That the technical expertise / business knowledge that you used is **RELEVANT** to the situation; and
- That there is a clear **DESCRIPTION OF THE ANALYSIS** you undertook.

Q2.2 – ANALYSIS USING NUMERICAL TECHNIQUES

'Using your recent work experience, demonstrate how you have used numerical techniques to analyse a business or professional situation.'

Question 2.2 requires you to describe numerical analysis that you carried out in a situation drawn from your recent work experience. To answer this question well you should clearly articulate what type of numerical technique you used, how you used it in analysing data and why it was an appropriate technique to use. However, the main thing that you must describe is the analysis that you carried out. Good answers tend to describe a single numerical technique, as opposed to brief descriptions of several.

One way to think about numerical analysis is the bringing together of data from potentially more than one source and then carrying out some form of technique to manipulate or synthesis that data so as to allow you to draw an inference (or insight) from it. Examples of inferences could include: identification of a trend; the highlighting of anomalies; or summation of the data into some form of total.

Example numerical techniques:

- Net present value,
-

- Discounted cash flow,
- Internal rate of return,
- Data modelling and regression analysis,
- Statistical measurements,
- Break even forecasts,
- Sensitivity analysis,
- Ratio analysis.

Highly rewarded:

- Clear description of the numerical technique used,
- Relevant numerical technique to the analysis performed,
- Good description of the analysis undertaken.

Things to avoid:

- No mention of numerical techniques,
- Describing too many different types of numerical technique. Good answers tend to describe a single numerical technique in reasonable detail – including why that technique was selected,
- Textbook descriptions of numerical techniques, not tailored to the situation,
- Only brief details of analysis performed,
- Detailed advice or recommendations.

Checklist for question 2.2

In summary, the main requirements for this question are as set out in the bullet points below. You may find this a useful checklist to appraise your answer against, before submitting it:

- **Evidence of your PERSONAL INVOLVEMENT in your chosen example i.e. what you did as opposed to your colleague or the firm that you were working for;**
- **That you have chosen an APPROPRIATE SITUATION (which entailed you performing some analysis);**
- **That the situation that you have used is WELL DESCRIBED;**
- **That you have CLEARLY DESCRIBED why the numerical technique that you used was appropriate;**
- **That the numerical technique that you used was RELEVANT to the situation; and**
- **That there is a clear DESCRIPTION OF THE ANALYSIS you undertook.**

QUESTION 3

This question seeks evidence of when you have applied judgement. The question has two parts with different requirements, as described below.

Q3.1 – CHOOSING BETWEEN OPTIONS

‘Using your recent work experience, describe how you have used professional judgement in choosing between options.’

A good situation to answer this question is where you had to make a choice between different ways to proceed. The options that you faced will have been mutually exclusive – a bit like when you are driving and reach a junction where you can only proceed one way. A good answer will first explain the options, then discuss the pros and cons of each. It will then go on to describe the choice of option that you made. Crucially, given that this question is seeking evidence of judgement, your answer should describe the factors that you took into consideration in selecting the option that you chose.

Example situations:

- Leasing versus buying an asset
- Different forms of disbursement by a company
- Different forms of legal entity structure for a business
- Different research areas for funding.

Highly rewarded:

- There is more than one way to proceed
- A choice must be made
- Typically, the options will be mutually exclusive
- Judgement demonstrated.

Things to avoid:

- Options not described
- When the ‘options’ can all be taken forward, either concurrently or in series
- No choice made between the available options
- Describing ‘the best option’ without explaining why it is the best.

Checklist for question 3.1

In summary, the main requirements for this question are as set out in the bullet points below. You may find this a useful checklist to appraise your answer against, before submitting it:

- Evidence of your **PERSONAL INVOLVEMENT** in your chosen example i.e. what you did as opposed to your colleague or the firm that you were working for;
 - That you have chosen an **APPROPRIATE SITUATION** (which entailed you being faced with a set of mutually exclusive options);
 - That the situation that you have used is **WELL DESCRIBED**;
 - That there is clear **DESCRIPTION OF OPTIONS** that were available to you,
-

- That you have described the advantages and disadvantages of each option;
- That you have **SELECTED ONE OF THE OPTIONS**; and
- That you have described the **RATIONALE** for selecting one of the options **FOR THIS SPECIFIC SITUATION**

Q3.2 – PRIORITISATION OF ISSUES

‘Using your recent work experience, demonstrate how you have applied professional judgement to prioritise issues.’

This question also seeks evidence of judgement having been applied. The specific sort of judgement relates to when you had to choose what order to do a series of tasks. You should use a situation where you faced some sort of constraint which meant that you had to carefully select which tasks to do before others. The resource constraint could be: staff; time; money; or other forms of scarce resource. A good way to answer this question well is to list a set of issues that all need addressing. You should then discuss the relative merits of doing the tasks in different orders. Then you should set out the order in which the tasks were carried out. Crucially, given that this question is seeking evidence of judgement, your answer should describe the factors that you took into consideration in selecting the order in which the tasks were carried out.

Example situations:

- Tasks required to be completed in a disposal,
- Tasks needing to be completed in the re-financing of a business,
- Issues that need to be resolved before a tax investigation can be concluded.

Highly rewarded:

- A scenario where several things ‘need to be done’,
- A time or resource constraint means that they cannot all be done at the same time,
- Judgement needed to choose the order in which things should best be done,
- Rationale given for choice of order in which things should be done.

Things to avoid:

- Where a natural order or sequence dictates what order in which the issues should be done; in this case there would be no need for a judgement to be made.
- Where it would not matter what order a number of tasks were undertaken as none is more important or urgent than any other.
- Describing a generic busy workload.
- Using a scenario of day-to-day practice management issues, which would not require an accountant to prioritise them.
- Providing a list of issues in the order in which you carried them out, without explaining how you decided that this was the most appropriate order.

Checklist for question 3.2

In summary, the main requirements for this question are as set out in the bullet points below. You may find this a useful checklist to appraise your answer against, before submitting it:

- Evidence of your **PERSONAL INVOLVEMENT** in your chosen example i.e. what you did as opposed to your colleague or the firm that you were working for;
- That you have chosen an **APPROPRIATE SITUATION** (in which you faced more tasks than you could tackle at the same time);
- That the situation that you have used is **WELL DESCRIBED**;
- That there is clear **DESCRIPTION OF** the issues that you had to deal with;
- That you have **DESCRIBED THE RESOURCE OR TIME CONSTRAINT** that you faced that meant that the issues had to be prioritised;
- That you have **STATED THE ORDER** in which you prioritised the issues; and
- That you have described the **RATIONALE** for the order of tackling the issue that you selected, for example in terms of importance, urgency or impact.

QUESTION 4

This question seeks evidence of when you provided advice. The question has two parts with the same requirements, as described below.

Q4.1 and 4.2 – PROVIDING ADVICE

‘Using your recent work experience, describe two situations where you have used your technical knowledge and/or practical experience to develop advice.’

This question seeks evidence of when you provided advice. This advice could have been provided to internal colleagues or to external clients. Your answer should be at a level suitable for an experienced accountant and make clear what technical expertise or practical experience that you used in that situation. Candidates who fail this question usually do so because they have provided either basic or no advice at all.

Example situations:

- Tax planning advice,
- Valuation advice,
- Acquisition advice,
- Advice on how to deal with a tax investigation,
- Advice on retirement planning,
- Advice on academic and professional collaborations.

Highly rewarded:

- Advice is given,
- Advice that it would be reasonable to expect from a qualified accountant,
- Advice is practical.

Things to avoid:

- Low level or basic advice,
- Non-accountancy advice,
- Textbook or theoretical advice.

Checklist for questions 4.1 and 4.2

In summary, the main requirements for this question are as set out in the bullet points below. You may find this a useful checklist to appraise your answer against, before submitting it:

- **Evidence of your PERSONAL INVOLVEMENT in your chosen example i.e. what you did as opposed to your colleague or the firm that you were working for;**
- **That you have chosen an APPROPRIATE SITUATION (in which you gave advice typical of an accountant’s skills set);**
- **That the situation that you have used is WELL DESCRIBED;**
- **That the technical expertise / business knowledge that you used is**

CLEARLY DESCRIBED;

- That the technical expertise / business knowledge that you used is **RELEVANT** to the situation; and
- That you **DESCRIBE THE ADVICE** that you gave.

QUESTION 5

This question seeks evidence of when you have dealt with an ethical issue, as described below.

Q5 – DEALING WITH AN ETHICAL ISSUE

‘Using your recent work experience, demonstrate how you dealt with an ethical issue.’

To answer this question well, you need to provide sufficient evidence of **how** you dealt with an ethical issue. The issue should be within a professional context. In doing this you will need to describe which fundamental ethical principle (integrity, objectivity, professional competence and due care, confidentiality and professional behaviour) was at risk and the action you took to ensure that you complied with the principle.

In marking your answer to this question we are guided by the International Federation of Accountants (IFAC) ethical principles. Therefore, we will be expecting to see evidence of at least one of IFAC’s listed ethical issues; and at least one of their behaviours having been applied. These are listed below:

Issues

- Conflicts of interest between stakeholders,
- Doubtful accounting or commercial practices,
- Inappropriate pressure to achieve a particular result,
- Dealing with confidential info,
- Suspicion of money laundering,
- Governance issues,
- Suspicion of fraud,
- Segregation of duties.

Behaviours

- Behaved with integrity,
- Acted independently and objectively,
- Ensured professional competence & due care,
- Dealt with confidential info,
- Behaved professionally.

Example issues:

- Dealing with conflicts of interest between stakeholders,
- Dealing with doubtful accounting or commercial practices,
- Inappropriate pressure to achieve a particular result (for example to present figures favourably),
- Dealing with confidential information,
- Suspicion of money laundering,
- Governance issues,
- Suspicion of fraud,
- Appropriate segregation of duties (e.g. between audit and consultancy within the same practice).

Highly rewarded:

- A real issue that **you** dealt with,
- A description of what you did to explore the issue,
- A description of how the issue was concluded,
- A description of the rationale for your approach.

Things to avoid:

- Low level or basic issue,
- Textbook or theoretical answer,
- A theoretical description of your, your firm's or your profession's approach to ethics,
- A description of ethical training that you have had.

Checklist for question 5

In summary, the main requirements for this question are as set out in the bullet points below. You may find this a useful checklist to appraise your answer against, before submitting it:

- Evidence of your **PERSONAL INVOLVEMENT** in your chosen example i.e. what you did as opposed to your colleague or the firm that you were working for;
- That you have described a situation that illustrates one or more of IFAC's ethical issues;
- That you describe the application of one or more of IFAC's ethical behaviours:
- That the situation that you have used is **WELL DESCRIBED**; and
- That you **DESCRIBE** how you dealt with the issue.

THE 'FORMAT AND LANGUAGE' REQUIREMENT

Your answers should be well formatted and conform to good levels of grammar and spelling.

You may find this a useful checklist to appraise your answer against, before submitting it:

- **Spell check your submission;**
- **Proof read it yourself at least once;**
- **Ask a friend or colleague to proof read it for you;**
- **Do not overly rely on bullet points in your answers, you need to provide adequate descriptions of the examples used in your submission;**
- **Use business English, as opposed to overly colloquial language;**
- **Adequately explain any technical issues; and**
- **Make sure that your answers are neatly set out.**

THE 'USE OF EXPERIENCE' REQUIREMENT

Pathways only takes into account candidates' last five years' work experience. We, therefore, need to understand how the example situations that you have used to answer the questions are drawn from your recent work experience. Therefore, you are required to provide a breakdown of that five years' period of work. This is explained in Part 2 Summary of Employment of the application form, which states that:

'For each of the last five years, add into relevant yearly box, a short paragraph of your role during that year, the work you carried out during that period, and the question(s) to which this activity refers in your Examination answers in Part 1.'

'For each year, you will need to include, where relevant, different employers, or different roles with a single employer, or different projects within a single role.'

A table is provided for you to complete, which will allow you to describe your last five years' work experience. The summary of your experience should be split into each of the five years. The table should, therefore, have five sections – one section for each of your most recent five years' work experience.

The five sections should end at the date of your application.

If you have had (for example) a two-year career break in the last five years, tell us in Part 2 (Summary of Employment) of the application form – in this case you could use the last seven years, as you would still be using the last five years of your professional experience.

You may find this a useful checklist to check your answer against, before submitting it:

- Describe your most recent five years' experience into 12-month sections;
- Saying that you had the same job or role for five years is NOT SUFFICIENT;
- If you have been in the same job for the past five years make sure you describe your experience into what you did during the relevant periods;
- You should give the question number where you cover the relevant time period;
- You should date your examples within your answers; and
- Use a good spread of your experience in your answers.

Further details of this requirement can be found [here](#).

Examiners' top tips

1. Use the latest application form and template

Ensure that you have used the latest application form and template, as the wording of the Pathways' questions **may** change over time. You can download these from the ICAEW website at [here](#).

2. Write about yourself

This is an examination of **your** experience. We want to read about what you did not about 'the firm' or 'we' or 'the team', but **you!**

3. Describe suitable level of work

Because Pathways is a route to full membership of ICAEW, we are seeking good evidence of work and skills that are of the complexity typical of a qualified accountant. You are strongly advised not to pick low-level work, analysis or recommendations.

Because you have unlimited time to complete your submission, examiners will expect you to draw on good examples of your recent work experience.

4. Use only one example for each answer

You are advised to use only one situation to answer each question.

5. Take your time

Unlike an examination that is sat under time pressure, Pathways allows you to spend as much time as you need in perfecting your submission. Therefore, examiners will expect you to demonstrate a good standard of English grammar and punctuation.

Once you have completed your submission, it is advisable to ask a friend or colleague to read it to ensure that it reads well, is understandable and answers the questions. Your sponsor, in particular, should be a good source of constructive feedback on your application.

6. Keep it recent

Only draw upon the last five years of your professional experience. If you have had (for example) a two-year career break in the last five years, tell us in Part 2 (Summary of Employment) of the application form – in this case you could use the last seven years, as you would still be using the last five years of your professional experience.

7. Use as much of your experience as possible

One of the things that the examiners will be looking for is that you have used a reasonable spread of examples of your work experience, drawn from your five years' experience. Therefore, you are strongly advised to use a different situation for each of the questions.

8. Reference question numbers in your Part 2 Summary of Employment analysis

Don't forget to include in Part 2 Summary of Employment of your Examination of Experience (i.e. the breakdown of your last five years' experience), the relevant questions from Part 1 against each period of your recent career.

9. Make it easy to read

Start each answer on a new page and write the question at the top of your answer sheet, so that you can easily refer to it when compiling the answer. This will help you to ensure your answer is specific to the question.

10. Date each of your answers

You should state at the beginning of each of your answers to the questions, the date that the situation took place.

Remember, that in answering the questions make sure that you only use examples from the most recent five years' experience.

11. Describe your job roles

Part 2 of the Examination of Experience (the Summary of Employment) asks you to describe your last five years' work experience. It is important that you describe separately each of the years of that five-year period. If you have been performing the same role (in terms of job position) for the whole five years you should still be able to describe what you did in each of the five years in terms of projects that you have worked on.

12. Read the example submissions

ICAEW website contains examples of Examination of Experience submissions that may be helpful when you are answering the questions. These can be found [here](#).

13. Make sure your answers describe what you did and is in your own words

In making a submission, you should not copy any parts of the examples found on the website or those used at our workshops (our Plagiarism policy can be found [here](#)). In addition, you must not use Generative AI tools (such as Chat GPT) to produce any part of your submission

14. Use the checklists in this guidance note

This document contains checklists for each of the questions. You are strongly advised to use these to ensure that your submission to each question meets all of the criteria for the relevant question. In addition, you may wish to draw the checklists to the attention of your sponsor who may be able to check whether your submission meets all of them.

15. Proof read your submission

It is a really good idea to thoroughly proof read your answers before you submit them. In addition, why not ask a friend or colleague to also proof read it for you? Your sponsor must also read through your full submission before signing it and confirm that it is a true and accurate reflection of your work experience.

16. Read the feedback and action it!

If you do fail the exam, carefully read the feedback that you get on your submission. The feedback will be specific to your submission and should really help you in addressing the examiners' concerns in a future re-submission.