

The Training Contract and Flexible Route pathways both have the same entry and qualification requirements



Entry Requirements

An Ordinary Degree (minimum pass grade and level 7 on NFQ) in any discipline

OR

ATI First Year Examination (Level 4 Certificate) with Merit plus:

NI: Grade B minimum in English and Math at GCSE level and 3 C's minimum at GCE Advanced Level

ROI: Pass 6 subjects in Leaving Certificate in one sitting only. Achieve at least H6 or O5 in both English and Mathematics and secure at least 356 points from any combination of six subjects in one sitting. Prior to 2017 achieve a minimum of 360 points in the Leaving Certificate out of 6 subjects (must include English and Mathematics at Higher Level grade D or better, or Ordinary Level grade C or better)

OR

ATI Second Year Examination at pass or better

NOTE!

Exemptions from studying certain ACA programme subjects/levels can be applied for if coming from a related education background and equivalent content has been previously covered. This is only applicable if the candidate has a level 8 degree in a relevant subject or is an ATI level 5 diploma holder (criteria applies re module results/completion timelines)

Qualification Requirements

ACA programme requires completion of academic course and professional work experience

- ✓ Complete the ACA academic course with Chartered Accountants Ireland and pass the associated exams.
1-3 levels depending on education background
- ✓ Complete relevant Accounting/Finance work experience with an employer. Work experience log requirement based on previous education:
4 years - ATI qualification holders
3.5 years - Degree holders
3 years - Accredited Masters/Post Graduate Diploma in Accounting holders
IFAC qualified Accountant required to sign off experience

Relevant Sectors

ACA training can be completed in any Accounting/Finance setting across Practice, Business, Public Sector or Third Sector (Audit/Tax exposure not essential)



CHARTERED
ACCOUNTANTS
IRELAND



Training
Contract

Flexible
Route

Learn more at:

BecomeACharteredAccountant.com

Check the next page to see how the Flexible Route and Training Contract pathways differ

Training Contract and Flexible Route Pathways

Students in each pathway complete the same ACA course/exams and have the same work experience requirements and will obtain the same prestigious ACA qualification – the Flexible Route pathway simply offers more flexibility in terms of the journey pace and employer involvement



Training Contract Pathway

Flexible Route Pathway

Employer / Student Status

Employer, student and Institute in binding contract agreement (average 3.5 years) – all formally registered with the Institute

Student obliged to remain with employer for training period – Training Contracts can only be exited with agreement of all parties and in exceptional circumstances

Employer needs to hold Recognised Training Organisation (RTO) status, which is subject to cyclical reviews (criteria and application involved)

Employer is required to pay all registration and exam fees, pay increments with each level passed, provide study/exam leave (prescribed in Practice setting only), appoint a mentor and provide a learning environment which will allow all trainees to meet the professional development requirements through the competency framework

Employer and student jointly own responsibility of leading on journey requirements ie. gaining relevant work experience, mentor appointment, enrolling, registering for exams etc

No formal binding agreement between student, employer and the Institute

Student registers directly with Institute – can self-fund journey independently. Any employer involvement/sponsorship is indirect – employer is not formally registered with the Institute

Active employer involvement is common and where employers sponsor students they have discretion to support to any degree eg. cover fees in part/full, set any study/exam leave allowance around organisation needs etc

Employers' responsibility to set and manage any Terms and Conditions around the training investment in their own employment contract/Learning and Development policy - no mandates from the Institute

Student owns responsibility of leading on training journey requirements ie. gaining relevant work experience, mentor appointment, enrolling, registering for exams etc

Completion Journey

Training Contract duration is fixed and students complete programme (academic course and work experience) in a structured consecutive basis and are contracted to remain with the sponsoring employer for training duration

Contract length will align to work experience quorum required from the candidate based on their education background

Maximum 8 year window to complete programme (academic course and work experience). Where employers choose to sponsor a student's journey they may impose their own T&Cs regarding completion timeline or retention

Journey can be completed on a non-consecutive piecemeal basis and study/work experience does not need to run concurrently

Audit Qualification

Subject to eligibility criteria being met, available to students who successfully complete a minimum of three years training in Audit with a recognised training office with Audit registration

Only available to Flexible Route students who complete a minimum of three years Audit training with a recognised training firm in practice with Audit registration and who met the eligibility criteria