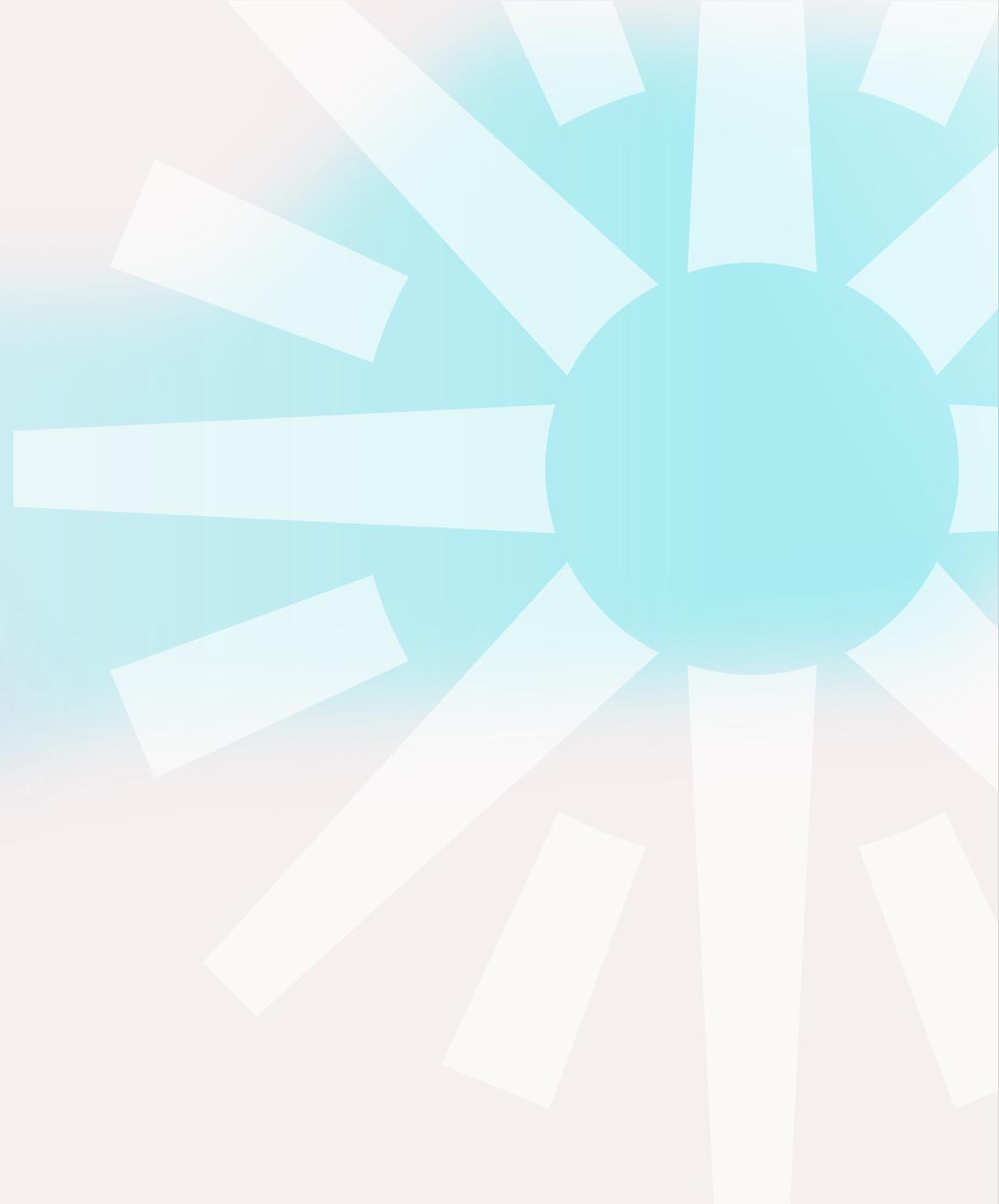


A guide for employers

Training Chartered Accountants in your organisation

Contents

Introduction	Page 3
The ACA programme	Page 9
The training options	Page 20
The Chartered difference	Page 25
Setting up ACA training Relationship Managers	Page 30 Page 35



Introduction



Who are Chartered Accountants Ireland?

- Ireland's largest and longest established professional accounting education & membership body
- Dual 'ACA' and 'CPA' designation - a globally recognised business leadership credential
- Leading voice of the accounting profession and the island's business community, supporting economic prosperity
- Educating, supporting, advising – fostering a community relationship with our members and students
- All island body with Belfast and Dublin offices – local, accessible



Rosemary Keogh
CEO, Chartered Accountants Ireland

Partner to island's top employers

39,000 members and 8,600 students

Chartered Accountancy in numbers

39,031
members
around the
world

Join the biggest network of professional accountants in Ireland.

64%
in business
and public
sector

Chartered Accountants work in all sectors and industries, from charities to multinationals to public sector and start-ups and beyond.

€62,378
annual
salary in
Leinster

Approx yearly salary for newly qualified Chartered Accountants in Leinster. The average salary package is approx. €123,466. Chartered Accountants are in demand and have a high earning potential.

(Chartered Accountants Leinster Society Salary Survey 2024).

25%
serve as
Finance
Directors

Our members are the leaders and decision makers in businesses and economies across the world. 10 are CEOs, 3 in 10 are in senior management.

5,100
members
work
overseas

Chartered Accountants Ireland members work all across the globe. Popular hotspots include America, Canada, Australia, New Zealand, Dubai, Bahamas and Singapore to name a few.

7,800
students on
the island
of Ireland

Chartered Accountants Ireland is the single biggest educator of professional accountants in Ireland. Our education is exclusively online, provided in full by our team. We don't outsource any aspect of our education.

43%
women
across the
network

43% of our members are women.

A global body

15 professional bodies - representing over 700,000 members and over 1 million students

Globally recognised & respected professional qualification, ACA/CPA

Travel the world, 5000 work overseas

99 of 100 Best
Global Brands
employ Chartered
Accountants

Chartered
Accountants work in
more than 200
countries worldwide

More than 50 of the
FTSE 100 have a
Chartered
Accountant as CFO



The benefits of training ACAs

- Talent attraction – access Ireland’s brightest and best
- Talent retention – ensure your best people continue to add value
- Strengthen your team – add to their skillset and knowledge base
- Succession planning – foster the next generation of leaders in-house
- Develop agile skills – with an innovative and future-proofed syllabus
- Flexible options and hassle-free set up for organisations

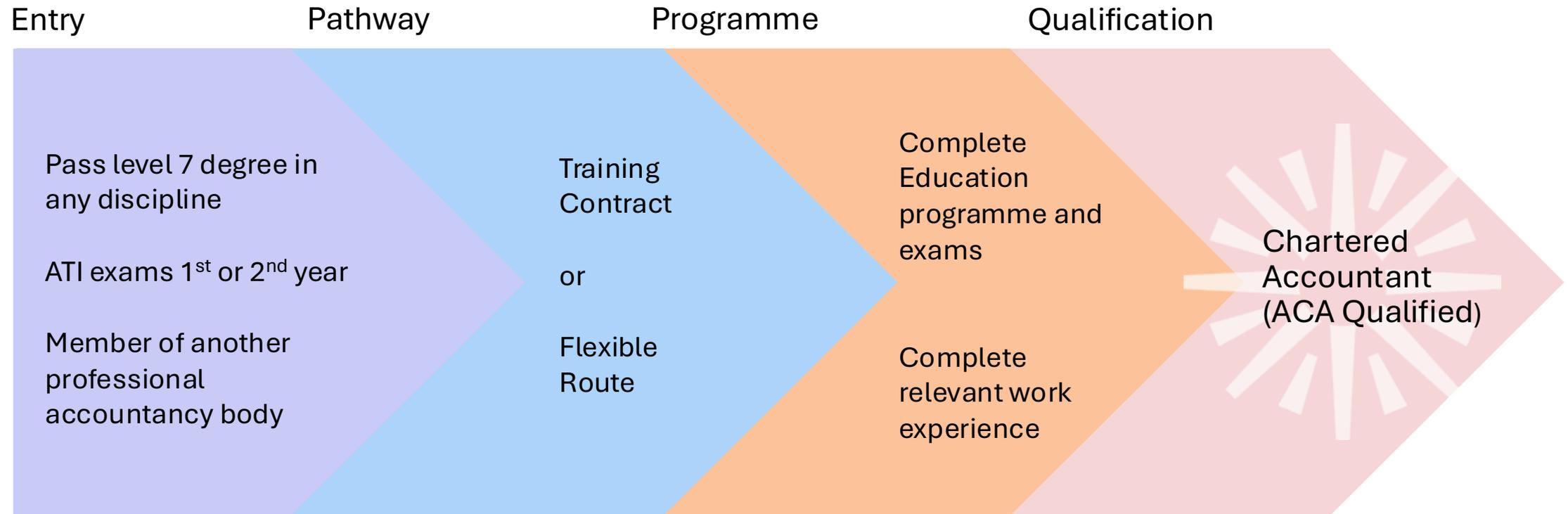


Employer case studies – examples of training orgs.



The ACA programme

Pathways to the ACA qualification



* Students can train in any sector e.g., Practice, Business, Public/Third Sector.



The Chartered syllabus – CAP 1

Syllabus	Course and exam dates	Exemptions	Fees
<p>CAP1 (CA Proficiency 1):</p> <ul style="list-style-type: none">• Finance• Financial Accounting• Management Accounting• Taxation I • Law for Accountants	<p>Course runs: September - May</p> <p>Exam sittings</p> <p>Sitting 1: last week of May</p> <p>Sitting 2: first week of September</p> <p>Subjects may be split across sittings</p>	<ul style="list-style-type: none">• Full CAP1: Accredited level 8 degrees• Possible partial CAP1: Non-accredited level 8 degrees in accountancy/ business disciplines Accredited post-grad diplomas• Possible full CAP1: ATI• Student / member of another professional accountancy body	<p>Per subject: €446 / £308</p> <p>All subjects: €2,230 / £1,540</p> <p>Minimum of two subjects must be taken per year unless exempt</p> <p>Fees only applicable to subjects studied that year</p>



The Chartered syllabus – CAP 2

Syllabus	Course and exam dates	Exemptions	Fees
<p>CAP2 (CA Proficiency 2):</p> <ul style="list-style-type: none">• Auditing & Assurance• Taxation II• Strategic Finance & Management Accounting• Financial Reporting	<p>Course runs: October - May</p> <p>Exam sittings</p> <p>Sitting 1: last week of June</p> <p>Sitting 2: first week of October</p> <p>Subjects may be split across sittings</p>	<ul style="list-style-type: none">• Full CAP2: Masters in Accounting (9 accredited courses)• Possible partial CAP1: Member of another professional accountancy body (subject to criteria met)	<p>Per module: €1,688 / £1,146</p> <p>All subjects: €3,376 / £2,292</p> <p>A module of two subjects per year must be taken at a minimum</p> <p>Fees only applicable to subjects studied that year</p>



The Chartered syllabus – FAE

Syllabus	Course and exam dates	Exemptions	Fees
<p>FAE (CA Proficiency 2): FAE Core</p> <ul style="list-style-type: none">• Integrated case study <p>FAE Elective (choose one)</p> <ul style="list-style-type: none">• Audit• Tax• Advisory• Financial Services• Public Sector	<p>Course runs: November - July</p> <p>Exam sittings</p> <p>Sitting 1: last week of August</p> <p>Sitting 2: first week of January</p> <p>Subjects may be split across sittings</p> <p>AFR remains</p>	<ul style="list-style-type: none">• Not available: All candidates must sit all FAE papers including those individuals switching from another professional accounting body	<p>€4,615 / £3,137 (cannot be split)</p>



F&A elective – Financial Services

Overview of Financial Services Elective

The elective will be of interest and particular relevance to those working, and those seeking to work, in the banking or investment funds industries. The focus of this elective is the strategic financial management issues facing those working in, managing and leading finance functions in the Banking and Investment Fund Services industries.

Topic summary

1. The financial services environment
2. Business lending – credit risk assessment
3. Investment funds
4. International trade risk management strategies and products

In partnership with



The Institute
of Banking

Learning outcomes for your trainees

- Provide an overview of the financial services sector and current developments therein
- Demonstrate an understanding of business lending and how to analyse credit risk
- Demonstrate an understanding of the investment funds industry and the legal and regulatory framework within which the industry operates
- Understand the risks associated with international trade and advise on various risk management strategies and products



F&A elective – Public Sector

Overview of Public Sector Elective

The focus of this elective is the strategic financial management issues facing those working in, managing and leading finance functions in the public services. The elective focuses on financial management issues in the full range of public service organisations – those funded by taxation and those funded through other means – including national government departments and agencies, local government, health bodies, universities and other educational institutions, charities, mutual organisations and social enterprises.

In partnership with

Topic summary

1. Sources of finance available to public service organisations
2. Financial planning and strategy development in the public sector
3. Application of tools and techniques to support strategy development and delivery of objectives



Learning outcomes for your trainees

- Discuss and evaluate the specific sources of finance available to public service organisations including grants, taxes, aid and charging
- Discuss, analyse and evaluate the issues surrounding financial planning and strategy development in the public services and the role of finance manager in public service organisations
- Discuss, evaluate and apply practical tools and techniques that support strategy development and delivery of objectives for public service organisations, including managing demand, effective business cases and appropriate performance



management

F&A elective – Advisory

Overview of Advisory Elective

The elective will be of interest and relevance to those working, and those seeking to work, in industry or advisory departments of practice firms. The elective will cover the strategic models that are used to assist organisations/clients in strategic decision making and the implementation/evaluation of business strategies.

Topic summary

1. International Business - Strategy, Culture, Governance and Organisation
2. Decision Making in an International Context
3. International Treasury Management
4. Management Accounting and Performance Measurement
5. Leadership and Soft Skills

Learning outcomes for your trainees

- Assess the impact of international business on an organisation’s strategy, culture, governance and organisation
- Provide good quality analysis to support decision-making in relation to international business opportunities
- Advise on international treasury management issues
- Understand management accounting and performance management in an international context and suggest ways of improving systems
- Understand the functional effects of leadership on the culture of an organisation and the characteristics required to lead an organisation



FAE elective – Audit & Assurance

Overview of Advanced Audit & Assurance

This is designed for students who expect to follow a career in auditing. It provides an opportunity for students to obtain the necessary skills to manage audit assignments in conjunction with the Audit Engagement Partner. It should be noted that the Audit Elective is a pre-requisite for gaining an auditing certificate for all students qualifying under the FAE programme. For auditing certificate purposes, the elective may be completed as part of the FAE **or** post-qualification (if a student chooses an alternative elective for the FAE examination).

Topic summary

- | | |
|--------------------------|--|
| 1. Engagement Management | 1. Reporting |
| 2. Planning | 2. Fraud, Laws and Regulation |
| 3. Fieldwork | 3. Engagements other than audits usually performed by auditors |

Learning outcomes for your trainees

- Understanding of the objectives of audit reporting and the correct approach to arriving at reliable audit opinions
- Proficiency in those technical subjects/knowledge areas that are relevant to the profession of auditor
- Knowledge of the parameters and application of ethical standards and practices as they apply to the profession
- In addition, candidates will demonstrate their ability to put into practice appropriate technical, ethical and reporting methods, practices and procedures in a variety of business situations and sectors.



F&A elective – Advanced Taxation

Overview of Advanced Taxation Elective

The purpose of this course is to provide students with a broader understanding of the framework in which taxation operates, to equip students with the necessary skills to advise on the taxation implications of decisions which trigger a potential capital taxation liability (from the perspectives of both transferor and transferee), to discuss the main VAT implications of specified key business decisions and to explain the interaction of applicable taxes in a given situation

Topic summary / learning outcomes for your trainees

Lifecycle of a Business and Capital Taxes Planning

- Advise clients on the structure and funding of their business
- Review taxation implications of business decisions triggering a potential liability to Capital Taxes, from both the individual and corporate perspectives
- Advise clients on optimising the tax outcomes of business decisions

International Taxation and Framework for Taxation

- Discuss and advise on the mechanisms available for the avoidance of Double Taxation
- Advise on and manage the conduct of HMRC enquiries and investigations

VAT

- Discuss the main VAT implications of a property transaction and advise accordingly
- Advise clients on the VAT outcomes of a change of ownership of a business



The training options

The Training Contract pathway

What is it?

- A unique, supportive framework to complete the qualification
- All training is completed in one organisation
- Student is retained for contract duration
- Suits graduate programmes – popular and attractive to graduates
- Average 3.5 year timeframe

What do employers have to do?

- Become a Recognised Training Organisation (RTO) – authorised and monitored by Chartered Accountants Ireland - no fee involved
- Must have a member of Chartered Accountants Ireland with 3 years of post-qualification experience to act as a Training Principal
- Cover costs – tuition, trainee salary including recommended yearly increases
- Provide study leave (mandated amount for Practice only)
- Provide the required quantum of relevant work experience to meet requirements of the competency framework outlined during authorisation process



A unique & supportive framework to complete qualification

Available in any sector



The Flexible Route pathway



No training contract or
RTO status required

Available in any sector

What is it?

- Flexible approach to the completion of exams and experience
- No Training Contract is required
- More flexible on completion timeframe (within an 8 year window)
- Popular with graduates and existing staff looking to upskill without changing their roles
- No requirement to be a Recognised Training Organisation (RTO)

What do employers have to do?

- Full discretion over any sponsorship / payment of fees – some employers will sponsor in part / full
- No study leave mandate – leave granted at the employers' discretion
- Employers can shape any other T&Cs including salaries, bonuses, completion time, etc
- Student responsibility to gain relevant work experience and source IFAC recognised accountant to sign it off – employer has discretion over facilitating this
- Employers can apply to be a Chartered Flexible Route Partner (CFRP) to be recognised for their training - helps to promote the programme



Comparing the pathways

	Training Contract	Flexible Route
Suitable for any sector and industry	✓	✓
Suitable for a graduate programme	✓	✓
Suitable for new hires and existing staff	✓	✓
Must become a Recognised Training Organisation (RTO)	✓	
Study leave mandatory	✓	
Employer must cover all fees	✓	
Training Contract in place for duration of the programme (3.5 years average)	✓	
IFAC-recognised accountant to oversee work experience (e.g. ACA/ACCA/CIMA)	✓	✓
Training and study support provided by the Institute	✓	✓



What is 'relevant work experience'?

In order to qualify as an ACA, your employees must demonstrate their ability in a practical setting. Our method of practical training is competency-based, and is recorded using an online tool called the *Training & Development Log (TDL)*. The TDL is completed by the trainee every six months, and reviewed by the Training Partner / Mentor. Below is a summary list of areas your employees will demonstrate competency in:

*mandatory areas

PROFESSIONAL VALUES *

Ethics & professionalism
Objectivity
Managing self & others
Communication
Problem solving

BUSINESS ENVIRONMENT *

Strategic management
IT awareness
Project management
Stakeholder management
Legal performance

TECHNICAL SKILLS

Financial reporting *
Audit & assurance
Taxation
Finance &
Management accounting
Information technology/systems



The Chartered difference

How is Chartered different?

- 1 Student supports
- 2 Structured support
- 3 Flexible options
- 4 Competitive fees
- 5 Access to top quality talent
- 6 Fewer exams
- 7 Developing next gen of business leaders
- 8 Hassle free set-up
- 9 On the ground support for employers
- 10 Part of large business network
- 11 Breadth of training
- 12 Quickest to complete
- 13 Relevant training roles
- 14 Highest pass rates
- 15 Futureproofed progressive education



Best in class education programme

The ACA programme is a best-in-class education offering that will ensure your staff are trained to become adaptive, highly skilled business leaders that can add value to your organisation. The Chartered model sets students up for success and with the best pass rates in the market and they qualify in the fastest time.



Tuition not
outsourced



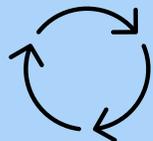
Quality education



Highest pass rates



Average 3.5
years completion



Complete package
programme



Best skills and
knowledge



Less time spent on
exams



Staff will
qualify quicker



Transforming professional education

The Chartered difference

- Chartered Accountants Ireland is at the forefront of education transformation
- Fully online programme and online exams
- Highest pass rates of all the professional accountancy bodies
- More Chartered students complete the qualification
- Brand new Adaptive Learning model: Best in class professional education using world renowned technology. A more efficient and thorough learning experience developing transversal skills within a unique framework
- The only professional body delivering education in-house, never outsourcing to third party colleges. Chartered is more agile and efficient, a modern centre of innovation future-proofing the qualification for the next generation



Cost effective training

Attractive incentives available for RTOs

Our fees cover:

- Education and first attempt exam fees
- Study materials, toolkits and notes
- Education resources
- Student supports online and in-person

Only pay for what is studied that year

There are:

No student subscription fees

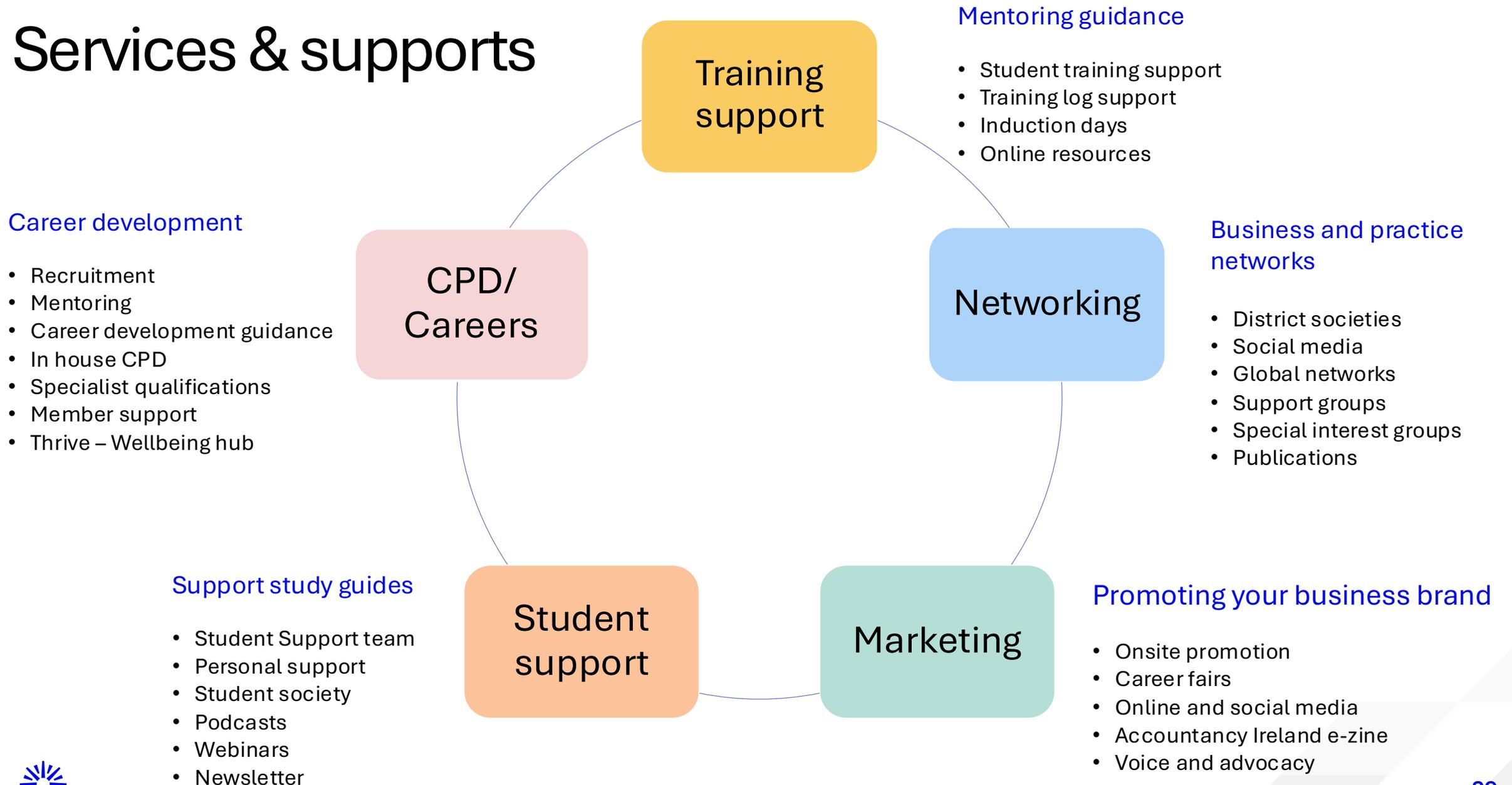
No registration fees

No exemption fees

No RTO set up fees



Services & supports



Setting up ACA training

How to set up training

Contact the Relationship Management team for advice on how to set up ACA training in your organisation (contact details on page 35). They will guide you through the steps involved and offer supports to make the process as hassle-free as possible.

1

Decide which training pathway suits best

Training Contract, Flexible Route or both

Set-up as an RTO / Flexible Route Partner or both as required

2

Recruit talent / identify internal candidates for trainee role(s)

Page 10 outlines minimum entry requirements

Recruitment supports available, see page 34

3

All students complete ACA programme application process

Eligibility and exemptions checks undertaken

Students must be enrolled before deadline (autumn)

4

Complete programme enrolment

Training Contract – enrolment to be completed by employer

Flexible Route – enrolment to be completed by student



How students are enrolled

Training Contract	Flexible Route
Students apply to Chartered Accountants Ireland to have starting point and any exemptions confirmed Students must ensure awarding university / body provide exam results transcripts *	
Students link their application to employer online	No official link with employer during application
Employer accepts link via the online hub	N/a
Once approved, employer completes enrolment**	Once approved, student receives link to enrol online
Employer selects relevant course level and subjects***	Student selects relevant course level and subjects***
Enrolment triggers creation of invoice for employer	Payment is made by credit or debit card online
Student and employer sign formal Training Contract	Student completes Flexible Route agreement

* In some cases, further documentation is required (details online). Transcripts are only accepted when sent by awarding body

** Employer responsible for ongoing administration e.g. exam registration

***Certain set options apply depending on entry level



Training responsibilities - overview

Training Contract (RTOs)	Flexible Route
Payment of fees – employer responsibility	Payment of fees – student responsibility*
Study leave - recommended (mandated in Practice)	Study leave - optional (employer discretion)
Employer must be Recognised Training Org (RTO)	Employer does not need authorisation to train
Student and Employer sign 3.5 training contract	No formal training contract required
RTO appoints qualified ACA as Training Principal	No Training Principal is required
Must provide work experience approver/mentor	Student nominates approver/mentor (IFAC qualified)
Employers can access student exam results	Employers cannot access student exam results
Exams and experience completed within 3.5 years avg	Student has timeframe of 8 years for completion**
Required to provide requisite work experience	No formal requirements to provide quantum of training
Training Principal / student receive Institute updates	Student receives Institute updates

* Employers may choose to cover the student fees

** Employers can define their own T&C's around completion timeframe



Resources available

To support you with your trainee appointment we have a number of complimentary Institute supports and resources available to you.

Relationship
Manager

Social media
showcasing

Onsite promotion

Event
participation

Staff
presentations

Trainee ad website
listing

Brand profiling

Marketing
content

On our popular Instagram social media careers page feature in our:

‘Employer Spotlight’ series

Promote your live ACA training vacancies to prospective students in a recorded interview with a rep from your organisation

‘Trainee Diaries’ series

Showcase life at your organisation by nominating existing trainees to share their experiences in a recorded interview



The Relationship Management team



Robert Crosbie
Relationship Manager

Robert.Crosbie@charteredaccountants.ie



Sinead Fox-Hamilton FCA, FCPA
Relationship and Professional
Development Manager

Sinead.Fox-Hamilton@charteredaccountants.ie

