



THE BICA QUALIFICATION

STUDENT HANDBOOK

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INTRODUCTION

THE BICA QUALIFICATION

Following the passing of the Accountants Act 2010, the Botswana Institute of Chartered Accountants (BICA) has introduced its own professional accountancy qualification.

The Botswana professional accountancy qualification evolved out of a realization that:

- A strong economy like that of Botswana needs a strong accountancy profession
- A strong profession needs a strong professional body
- A professional body will be stronger if it has its own qualification
- Students who enrol for the BICA qualification and subsequently become full members will have first loyalty to BICA.

BICA (with the support of the MFDP and the World Bank) entered into a twinning arrangement with one of the world's leading professional bodies, The Institute of Chartered Accountants in England and Wales (ICAEW), to facilitate the development of the Botswana professional accountancy qualification.

- Students will receive a thorough grounding in ethics through the Ethics and Professional Scepticism (EPS) programme.
- BICA will be supported throughout by the use of the ICAEW examination scheme and joint BICA-ICAEW oversight.

Reciprocity between BICA and ICAEW membership will be a future outcome of the programme, subject to approval of the relevant ICAEW and BICA committees. Reciprocity will lead to wider international recognition and to international portability for the BICA qualification.

To read more about the BICA Qualification go to 'Students' section at bica.org.bw.

YOUR BICA STUDENT HANDBOOK

The BICA Student Handbook contains all the information you need as BICA student an employer of BICA students who have registered with us and are studying towards the latest evolution of the CA. It also guides you through the day-to-day studying enquiries that may arise during CA qualification..

This guide will provide you with information on:

- Studying as an Independent student
- Exam registrations
- Exam Results
- Special Considerations
- Access arrangements for exams
- Professional Development
- six-monthly review – its purpose and process; and
- how to apply for BICA membership.

BICA QUALIFICATION: OVERVIEW

The BICA chartered accountancy qualification, CA, is one of the most advanced learning and professional development programmes available. Its integrated components provide you with an in-depth understanding across accountancy, finance and business. Combined, they help build the technical knowledge, professional skills and practical experience needed to become an BICA Chartered Accountant. All of the components are compulsory which ensures a consistent benchmark of knowledge, skills and experience for your employees – regardless of location or area of expertise.

Each component is designed to complement each other, which means that students can put theory into practice and apply what they learn to their day-to-day work.

Progression through all the elements of the CA simultaneously will enable students to be more successful in the workplace and exams. The components are:



HOW ITWORKS

PROFESSIONAL DEVELOPMENT

Professional development improves students' abilities and performance in seven key areas:

- adding value
- communication
- consideration
- decision making
- problem solving
- team working
- technical competence.

BICA Chartered Accountants are known for their professionalism and expertise. Professional development prepares them to successfully handle a variety of different situations that they will encounter throughout their career.

ETHICS AND PROFESSIONAL SCEPTICISM

Ethics is more than just knowing the rules around confidentiality, integrity and objectivity. It's about identifying ethical dilemmas, understanding the implications and behaving appropriately. We integrate ethics throughout the BICA qualification to develop students' ethical capabilities – so they'll always know how to make the right decisions and justify them.

3-5 YEARS PRACTICAL WORK EXPERIENCE

Practical work experience is done as part of a training agreement with one of our authorised training employers. Students need to complete 450 days, which normally takes between three and five years. The knowledge, skills and experience they gain is invaluable, as they have the opportunity to put what they learn into practice.

Here is an overview of the information and guidance you need from the start of your training through to becoming a BICA member.

AT THE START

Register as a student with BICA– it is your responsibility to register with BICA. The registration form can be obtained from www.bica.org.bw.

Once you have registered you can access the full range of resources and apply for exams available to you as BICA student.

The registration process for students training with a BICA authorised training employer (ATE) ensures that BICA knows that your training agreement is in place and that your period of approved training has begun. Please make sure that you have your employer’s approval before you register with us.

Your training agreement – ensure that your employer provides you with your training agreement and that you sign it.

Apply for credit for prior learning (CPL) or exemptions– this recognises areas of the syllabus you may have covered as part of your academic or professional studies. For full information and to check your eligibility, please refer to www.bica.org.bw .If you have a training agreement, your employer will tell you if you are allowed to apply for credits – please check with your employer first. It’s essential that you apply early.

Apply for exams – visit www.bica.org.bw to access the exam dates, application deadlines and to apply for exams.

Apply for alternative exam arrangements – if you have a disability, health condition or specific learning difficulty that is likely to affect you during an exam, please contact us as early as possible so that we can assess what arrangements you might need. You can also apply for alternative arrangements if your responsibilities as a carer are likely to affect you during the period you take your exams.

- For Certificate Level exams you must apply for any alternative arrangements no later than 90 days before the session you intend to sit.
- For Professional and Advanced Level exams, you must apply for alternative arrangements no later than 30 days before the exam entry deadline.

If you would like to talk to someone about your arrangements, please contact us on +267 3972 992 or email students@bica.org.bw.

WHO CAN STUDY BICA QUALIFICATION

There are multiple entry routes for students to study the BICA qualification which allows you to recruit students from a variety of backgrounds.

GRADUATES

Each year graduates from a variety of degree backgrounds train for the BICA qualification. This includes students with degrees in engineering, law, modern languages, history, music and philosophy. A typical graduate might follow a three-year training agreement.

THOSE WITH OTHER PROFESSIONAL QUALIFICATIONS

There are a variety of opportunities for individuals from other professional bodies to qualify as a BICA Chartered Accountant, including ACCA, ICAI, ICAP, CIMA and CIPFA.

- Some may be eligible for a two-year training agreement.
- Some will be eligible for a two-year training agreement

STUDYING FOR BICA AS AN INDEPENDENT STUDENT

GAIN THE BICA QUALIFICATION

As an independent student you are not currently supported by BICA authorised training employer (ATE).

To qualify as an ACA and to gain BICA membership, you will need to successfully complete all the integrated components of BICA training – professional development, ethics and professional scepticism, practical work experience and exams. You also need to complete a period of approved training under BICA training agreement with an authorised training employer.

You can find full details on all these elements throughout this guide.

During your training with an ATE you will be able to complete all the elements of BICA training.

If your current employer is not authorised to train BICA students and is interested in becoming authorised, they can contact BICA who will be able to inform them about the registration process.

SUPPORT

You will receive all the support from BICA that is available to students with a training agreement.

EXAMS

You can study and sit for all of the BICA module exams (except for the Case Study) as an independent student. You can only apply and sit the Case Study exam once you have begun the third year of your period of approved training.

If you choose to study without the support of a tuition provider, you can order learning materials for the BICA syllabus from BICA.

You should familiarise yourself with the BICA assessment regulations before you sit any BICA exams at www.bica.org.bw and the exams section of this guide.

You are allowed a maximum of four attempts at each Certificate and Professional Level module exam and an unlimited number of attempts at the Advanced Level module exams. However, once you gain a training agreement with an ATE, your employer may choose to restrict the number of attempts you can have with them, so you must always be fully prepared for each exam.

COST OF TRAINING

As an independent student, you will need to pay the annual student registration fee, your exam entry costs, BICA learning materials and any credit for prior learning for which you are applying. These costs are payable to BICA. Any tuition costs are payable directly to your tuition provider. Your tuition provider may choose to provide the BICA learning materials as part of the cost of their course.

THERE ARE 15 ACCOUNTANCY, FINANCE AND BUSINESS MODULES OVER THREE LEVELS

The ACA qualification has 15 modules over three levels. They are designed to complement the practical experience you will be gaining in the workplace. They will also enable you to gain in-depth knowledge across a broad range of topics in accountancy, finance and business.

The modules can be taken in any order, to suit your career and your employer, with the exception of the Case Study which has to be attempted last. You must pass every exam (or receive credit) – there are no options. This ensures that once qualified, all BICA Chartered Accountants have a consistent level of knowledge, skills and experience.

All Professional Level exams and Advanced Level exams are now computer-based.

A guide to computer based exams has been provided by the ICAEW and you can access it through the ICAEW website

CERTIFICATE LEVEL

The Certificate Level of the ACA qualification has six modules. These modules introduce the fundamentals of accountancy, finance and business. Each of these modules are directly relevant to the work that you do on a day-to-day basis.



They each have a 1.5 hour computer-based assessment which can be sat at any time (subject to availability) at ICAEW/BICA-approved test centres, EXCLUDING Principles of Taxation and Law which are paper based assessments. The pass mark for each assessment is 55%.

PROFESSIONAL LEVEL

The Professional level has six modules build on the fundamentals and tests your understanding and ability to use technical knowledge in real-life scenarios.

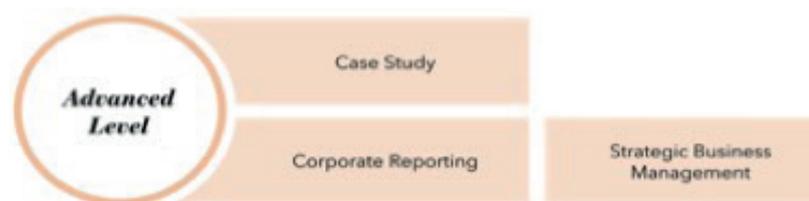


Each module has a 2.5 hour computer based exam, except the Financial Accounting and Reporting exam which is 3 hours. Business Planning Taxation and Tax Compliance are paper based assessments. The Professional Level modules exams are available to sit in June and December. The pass mark for each Professional Level exam is 55%.

These modules are flexible and can be taken in any order to fit in with your day- to-day work. The Business Planning: Taxation and Business Strategy modules in particular help you progress to the Advanced Level.

ADVANCED LEVEL

The Advanced Level has three modules. The Advanced Level exams present real-life scenarios, with greater complexity and wider implications than the Professional Level exams



The Corporate Reporting and Strategic Business Management modules test understanding and strategic decision making at a senior level. They present real-life scenarios, with increased complexity and wider implications from the Professional Level modules.

The Case Study presents a complex business issue which challenges your ability to problem solve, identify the ethical implications and provide an effective solution. The Case Study tests through contextualisation the ability to apply your knowledge, skills and experience.

The advanced level Modules are now Computer- based and are taken in July and November. They are fully open book, so they replicate a real-life scenario where all the resources are at your fingertips. The Corporate Reporting and Strategic Business Management exams are 3.5 hours and the Case Study is 4 hours; each has a 50% pass mark. The Strategic Business Management exam will consist of two scenario-based questions, forming a stepping stone to the Case Study.

You have the option to attempt the Case Study before the final year of your training agreement. Before attempting the Case Study you must have attempted all other exams, and should be close to completing professional development, ethics and professional scepticism, and practical work experience. Your employer will decide when you are ready to sit the Case Study.

For more information about the BICA exams, including dates and deadlines, and how to apply for exams visit www.bica.org.bw

EXAM PREPARATION

BICA LEARNING MATERIALS

Our official learning materials consist of a study manual and question bank for each module except for the Case Study. The Case Study pack consists of a study manual, practice case studies, marks keys and answer books.

Please check with your employer how you will receive your learning materials. It is important that you study using the correct learning materials for the exam session you are sitting.

EXAM RESOURCES

We have a wide variety of resources to help you prepare for your exams.

You can download sample papers for both computer-based and paper-based assessments from the website www.bica.org.bw.

You will need to be aware of all relevant exam dates and deadlines. It will be your responsibility to enter for the exams by the relevant session closing date – see our exam dates, deadlines and timetables information on the BICA student area of the website www.bica.org.bw.

APPLYING FOR EXAMINATIONS

PLAN AHEAD

Make sure you know when the exam entry deadlines are. It is your responsibility to apply for all your exams.

- The application process for Certificate Level e-assessments is different to the Professional and Advanced Level paper-based exams – the information below will help you with your application.
- Apply for credits if you are eligible (with your employer's permission). You cannot apply for CPL on an exam you have already attempted.
- Familiarise yourself with the BICA assessment regulations before you sit any

Exams at www.bica.org.bw.

EXAM DATES AND DEADLINES

It is your responsibility to apply for your exams by the exam closing deadline. Ensure you have all the key exam dates and deadline you need during your ACA studies.

Please note that we do not accept late exam applications or changes to an exam application once the deadlines have passed. No allowance is made for any special circumstances or any error or omission.

You can also download the annual ACA planner. It's designed to help you get organized at any time of the year. Use the planner to help keep your ACA training on track – add your study days, revision timetable, exams, six-monthly reviews and reminders on when you need to update your online training file.

APPLYING FOR CERTIFICATE LEVEL ASSESSMENTS

You will need to apply directly with an approved assessment centre, which will be:

- your tuition provider – contact details can be found at
- www.bica.org.bw; or
- one of the centres within the Pearson Venue network. Their contact details can be obtained from BICA

You can re-schedule a Certificate Level assessment provided you notify your chosen assessment centre at least 24 hours before you are due to take the exam. If you have booked a Certificate Level assessment but are unable to attend due to illness or injury, you are expected to advise the assessment centre and re-schedule the exam date directly with the exam centre. Failure to notify the exam centre of non-attendance may affect any exam fee refunds to which you may be entitled.

APPLYING FOR PROFESSIONAL OR ADVANCED LEVEL EXAMS

There are currently one way for you to apply to sit these exams:

- Complete and submit a paper-based application form. Download from the exams section of the student website at www.bica.org.bw.

APPLICATION SUMMARY

Once you have applied for and booked a Professional or Advanced Level exam, you will receive an application summary (Notification) by email immediately after completing your application. The summary will include the timetable, venue, candidate number and instructions. You can also view this information on the ICAEW website.

Exam application summary for the local variant exams will be sent to you through your e-mails by BICA. You are advised to check with the Institute if you have not received any registration confirmation within 2 weeks after registration closing date.

PROFESSIONAL AND ADVANCED LEVEL EXAM WITHDRAWALS

- Before the closing deadline for exam entry for a Professional or Advanced Level exam session, you can withdraw by sending an e-mail to BICA. A refund will be issued to you within 15-20 working days after the closing deadline.
- Before the cancellation deadline; which is 2 weeks after the closing date, you can withdraw from the session to preserve the attempt but there will be no refund.
- After the cancellation deadline has passed you can still email us to ensure you are not marked as absent from an exam, however a refund can only be considered if appropriate medical evidence that has been obtained no later than 2 days after the exam date. This evidence then needs to be submitted to us within 14 calendar days of the exam date.
- Please note that if you withdraw from an exam (with or without refund), your application will not be transferred automatically to the next exam session and you must apply again as normal for any future sessions. If you are eligible for a refund, this will only be issued to the original method of payment, we no longer issue credits towards future exam sessions.
- Make sure that you are aware of all exam key dates and deadlines

EXAM RESITS

- We allow a maximum of four attempts for each Certificate Level and Professional Level exam. However your employer may choose to allow you fewer attempts. You should check this with your employer. If you fail at the fourth attempt, you will not be allowed to continue as a BICA student.
- Currently, we do not impose any limits to the number of attempts at the Advanced Level exams. However, your employer may have different rules, so please check with your employer before you apply for exam entry.
- You must always make sure you keep up to date on regulations regarding BICA exams and BICA students as these may be subject to change at any time.
- Your student online training record will show the number of attempts you have taken per exam. Your employer can also see this information.

WHAT COUNTS AS AN EXAM ATTEMPT?

An attempt is when you enter for and attend an individual exam assessment and have sight of the content of that assessment.

The following situations don't count as an attempt:

- you enter for an assessment but you are not in the register
- you enter for an assessment and withdraw before the assessment; or
- an assessment cannot be completed and/or the result determined due to system failure or an exceptional event beyond the control of BICA.

You will not be permitted, under any circumstances, to transfer assessment attempts from one module to another. Any student who does not pass an exam assessment within the permitted four attempts will be entitled to apply for a concession if they believe they have grounds to do so. You can find more information in the BICA assessment regulations document in the BICA student area of the website www.bica.org.bw.

CONDUCT OF EXAMINATIONS

ON THE DAY OF YOUR EXAM

- You must arrive and be seated 30 minutes before the start of your exam.
- You have to take two forms of identification into the exam hall with you: one piece of identification must have a signature and a photograph eg, a current passport, a photographic driving licence or Omang; and an exam docket issued by BICA.

LOCAL VARIANT PAPERS

WHAT WILL BE ON YOUR EXAM DESK

On your desk you will find the following:

- Answer booklet – for the Tax Compliance and Business Planning Taxation,
- Your candidate number – you will need to write your candidate number onto the answer booklet as instructed.
- Objective test answer sheets (where applicable) – this is your multiple choice answer sheet.
- Before your Professional Level exams, please read the Instructions to Candidates at www.bica.org.bw.

BEFORE THE START OF THE EXAM

The invigilator will verify your candidate identification and give you the question paper. Read the instructions on the front cover of the question paper but do not open the paper until instructed to do so.

You must ensure that the candidate number you write on your answer booklet or Objective test answer sheet is correct for Tax Compliance and Business Planning, Principles of Taxation and Law.

DURING THE EXAM

You must write in BLACK BALL POINT PEN in your answer booklets

You must start each question on a new page. Where possible, do not leave blank pages in between answers.

You can complete questions in any order, but make sure they are clearly numbered.

In the unlikely event that you fill your answer booklet, you can ask for a shorter continuation sheet from the invigilator.

AFTER THE EXAM

Make sure that your candidate details are on the front of each booklet.

If you have used any continuation sheet, tag them together with your answer booklet (you will be given a tag).

You can find more information about these instructions in the Instructions to Candidates at www.bica.org.bw.

EXAM RESULTS

- (a) Results for Certificate Level assessments will normally be available 24 hours following completion of the e-assessment.
- (b) Results for Professional Level and Advanced Level assessments will be available by email, text message and on ICAEW student website.
- (c) Results for local variant Certificate and Professional level examinations will be sent by SMS.
- (c) Details on timings are available at icaew.com/students.

MARKS REVIEW AND MARKS FEEDBACK

Once you have received your exam results, if you have failed an exam and believe that the result is not correct or you would like more information about your marks, you can request either a marks review or marks feedback.

You can apply for Marks review up to two weeks after results are published, and Marks feedback up to one year after the date of the exam sitting.

Answers and assessment materials submitted remain the property of ICAEW and BICA and will not be returned to candidates. ICAEW and BICA retains the right to use scripts and submitted materials for training and feedback purposes

SPECIAL CONSIDERATION

Students must read and understand the special consideration guidance before they sit an exam. Special consideration applies to circumstances where you feel that your performance in an exam has been adversely affected by illness or other circumstances. You can apply to have these factors taken into consideration during the results determination process. Full details of all the available provisions can be found in the ACA assessment regulations.

WHAT IS SPECIAL CONSIDERATION?

Special consideration is for students who experience extenuating circumstances during an exam. If you make a successful application for special consideration, and you fail the exam, then ICAEW may grant you special consideration. If you pass the exam, special consideration will not apply.

Special consideration falls under two categories:

1. Personal circumstances for a candidate; and
2. Issues arising from the exam environment itself.

Usually, a successful application for special consideration will mean your exam is voided. You would not receive a mark for the exam, it would not count as an attempt, and you would not be eligible to apply for marks feedback.

I HAVE PERSONAL CIRCUMSTANCES WHICH MIGHT AFFECT MY EXAM: WHAT SHOULD I DO?

Personal circumstances might include illness, bereavement, or other circumstances which are specific to you and not to the exam. Usually you will need to defer your exam. By attending the exam, you will be presumed to be fit to take the exam and able to fully demonstrate your knowledge and skills. You may wish to review ICAEW's exam withdrawal policy. Where circumstances occur before the exam application deadline, you might be eligible for access arrangements. Make sure you read the relevant guidance. ICAEW will only accept special consideration applications relating to personal circumstances where all of the below apply. There are also specific exclusions at the end of this document.

- The issue was significant, and would have a clear impact on your exam mark.
- Exam deferral was not an option.
- The circumstances are independently verified with appropriate evidence (see below).
- The circumstances were not related to travel or lateness.
- You took reasonable mitigating action to prevent any negative impact.
- You could not have applied for access arrangements, or were not eligible for access arrangements.

THERE IS AN ISSUE WITH THE EXAM ENVIRONMENT ITSELF: WHAT SHOULD I DO?

You should inform the invigilator; many problems can be solved at the exam venue. If you have advised the invigilator, or they were already aware of the issue, then you need to consider whether the circumstances had a clear and substantial impact on your exam performance. You must submit an application for special consideration if you want us to consider your circumstances, even if the invigilator says they will report it. ICAEW will only accept special consideration applications relating to exam environment issues where all of the below apply. There are also specific exclusions at the end of this document.

- The issue was significant, and would have a clear impact on your exam mark.
- You took reasonable mitigating action to prevent any negative impact.
- The invigilator was unable to resolve the issue(s).
- The invigilator is able to verify the details of your application.
- Additional time was not, or could not be granted to compensate for the situation.

APPLYING FOR SPECIAL CONSIDERATION

If you wish to apply for special consideration, you must complete the special consideration application form and submit the form with any supporting evidence within 14 days of the exam session. We will send you an email to confirm that we have received your application and will confirm if you have met the basic criteria described in this guidance document within 20 days. If you have not met the basic criteria we will tell you why. We will refer to one or more of the bullet points in this document

and offer you the opportunity to request a review. You should only request a review if you can either show that your original application does meet the application criteria or you can provide further evidence.

You will have seven days to make a review request. If you passed the exam, a review will not take place. If your application has met the basic criteria, and you have failed the exam, your application will be put forward to the Assessment Committee. Only the Assessment Committee can decide whether to grant you special consideration. If the Assessment Committee does not grant you special consideration, you will receive your result as normal on results day. If you passed the exam, special consideration will not apply. If you are granted special consideration for personal circumstances, then the Assessment Committee will void your exam mark. If you are granted special consideration for exam environment issues, then the Assessment Committee will consider whether to void your exam mark, or in exceptional circumstances they may make an adjustment to the mark, and award a void if the mark remains a fail.

A void mark means that you will not receive a mark for the exam, it will not count as an attempt, and you will not be eligible to apply for marks feedback.

ACCEPTABLE EVIDENCE

Many special consideration applications will need to be supported by independent evidence. Any evidence you submit must be from an appropriate source, and must be verifiable. Medical evidence must be issued within two days of the exam date and must be sufficiently detailed to demonstrate the impact on your exam performance. It's up to you to supply appropriate evidence. We won't consider evidence from friends or relatives nor will we contact third parties on your behalf. You should always consult a fully qualified doctor if you require medical evidence. Where relevant, we will also consider the statements of ICAEW invigilators in the context of your application and corresponding evidence.

SPECIFIC EXCLUSIONS

In addition to the requirements above, for avoidance of doubt we will not accept applications:

- supported by statutory sick notes, which do not give sufficient detail;
- supported by evidence from family or friends;
- relating to minor illness such as colds or headaches;

- relating to any incident prior to the exam day;
- relating to any incident on the exam day where you chose to attend in an unfit state;
- For physical impairments supported by evidence from a doctor who has not examined you in person;
- relating to minor disturbances such as mobile phones ringing, or keyboard noise in computerised exams;
- relating to invigilator actions necessary for the administration of the exam;
- relating to travel or lateness;
- relating to issues of which you were aware and may have been eligible for access arrangements;
- which require ICAEW to contact parties on your behalf (we will only review what you provide); or
- which are late or incomplete because criteria in this document have not been met. This list is not exhaustive and only represents common circumstances which are not eligible for special consideration. Issues which fall under the Equality Act 2010 will be considered on a case-by-case basis, and the Assessment Committee will adjust the special consideration criteria if this is required by the Act.

ACCESS ARRANGEMENTS FOR EXAMS

APPLICATION GUIDANCE

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 an exam. You can apply anytime, however, if you are applying for a specific exam, your application needs to be submitted to us 30 days before a planned Certificate Level exam and by the exam entry closing date for any Professional and Advanced Level exam.

ACCESS ARRANGEMENTS GUIDANCE FOR EXAMS

There are two guidance for access arrangements. Before you submit your application, please read them. Please note that one of the guidance documents is expressly for specific learning difficulties such as dyslexia. This is due to the application process and evidence required being different. The second relates to pregnancy or breastfeeding or prayer times during exams.

Although the deadlines and the process are the same regardless of the reason you are applying, the evidence required to support an application for access arrangements for a specific learning difficulty (SpLD) is different to that required to support a medical condition or an application made for access arrangements required during pregnancy or breastfeeding or to accommodate prayer times.

Please note that you may need to refer to both guides if you are applying for more than one reason

ACCESS ARRANGEMENTS – SpLD GUIDANCE

This guidance is for students who intend to apply for access arrangements for a specific learning difficulty (SpLD). If you intend to apply for access arrangements for a short-term or long-term impairment, other disability, health condition, pregnancy or breastfeeding, please refer to the exams applications information on our website. ICAEW wants to test your knowledge and skills fairly. We know that exam conditions can be difficult for some students with an SpLD, so we offer access arrangements accordingly.

WHO CAN APPLY FOR ACCESS ARRANGEMENTS FOR AN SpLD?

You can apply for access arrangements for an SpLD if you have been diagnosed with an SpLD by an appropriately qualified assessor, and have a diagnostic report which meets our requirements below.

WHAT ACCESS ARRANGEMENTS ARE AVAILABLE?

We will do all we reasonably can to meet your needs. Common arrangements include:

- using a computer during a paper-based exam;
- giving you rest breaks;
- giving you extra time;
- using a scribe (writer) or someone to read to you; and
- having your exams in large print.

Please send us:

- an email explaining why you are applying for access arrangements;
- a formal diagnostic report relating to your SpLD, which meets the requirements below;
- any previous reports, or additional relevant information from other organisations; and
- any additional supporting evidence that will help us consider your application.

REPORT REQUIREMENTS

All of the following must be true. The formal diagnostic report must:

- be a full adult (post-16) diagnostic report; top-up reports or update reports will not be accepted;
- be less than five years old on the day it is submitted to ICAEW;
- clearly diagnose an SpLD; we will not accept reports which suggest a 'possible' diagnosis, or indicate specific difficulties which do not amount to a diagnosis of an SpLD;

ACCESS ARRANGEMENTS – GUIDANCE

This guidance document is intended for all applicants except for those applying for specific learning difficulties. If you intend to apply for access arrangements for a specific learning difficulty (SpLD) find out more on our exams applications web page. ICAEW wants to test your knowledge

and skills fairly. We know that exam conditions can be difficult for some students so we offer access arrangements if you have a short-term or long-term impairment, disability or health condition, or if you are pregnant or breastfeeding.

WHAT ACCESS ARRANGEMENTS ARE AVAILABLE?

We will do what we reasonably can to meet your needs. Common arrangements include:

- using a computer instead of paper;
- giving you rest breaks;
- giving you extra time;
- using a scribe (writer) or someone to read to you; and
- having your exams in a different format such as A3. Some arrangements cannot be granted for short term conditions. Rest breaks or extra time for short term conditions will be a maximum of 17%. Let us know if your condition means you may need to use equipment that you own or that your employer has provided for you, or if your condition prevents you from travelling.

HOW DO I APPLY FOR ACCESS ARRANGEMENTS?

Please send us:

- an email explaining why you are applying for access arrangements;
- the medical report form Application for access arrangements: supporting evidence which should be completed by the appropriate medical expert; and
- any additional supporting evidence that will help us consider your application; if we understand your difficulties, we will be able to help you more effectively.

WHAT INFORMATION DO I NEED TO INCLUDE?

Please send us the above documents with the relevant sections filled out by a registered medical practitioner who has treated you. This will usually be your normal doctor or the specialist treating you for your condition. We will only accept diagnoses and recommendations from qualified medical practitioners. We won't accept a diagnosis from a nurse, practitioner of

complimentary health, or occupational health advisor – although we'll consider this evidence together with a diagnosis. In almost all cases the medical practitioner will have seen you in person, and the diagnosis must be up-to-date. Your evidence must be current and must explain as clearly as possible what the particular difficulties you may encounter are, and the arrangements that would help you overcome them. For example, telling us that 'extra time will be required' is not enough. We need to know how much time and why this is needed; eg, 'five minutes extra time per exam hour is required to allow stretches to be carried out'. We will not accept applications which do not fully evidence the circumstances and the resulting recommendations.

WHEN DO I NEED TO APPLY?

We recommend that you apply as soon as possible. This means you should apply when you register as a student with ICAEW, or as soon as you are aware that you may need arrangements.

PROFESSIONAL AND ADVANCED LEVEL EXAMS

For each exam session, the access arrangements application deadline is the same date as the exam applications deadline. However, your chosen centre may not be available with the arrangements you are awarded, so if you do not apply as soon possible there is a risk that we won't be able to accommodate you. View all key exam dates and deadlines. We will not be able to process your access arrangement application if we receive it after the deadline for that exam session, unless you have a condition which arises, or is first diagnosed, after the deadline. This ensures that we can appropriately support those students whose impairments arise unexpectedly. If you do have a condition which arises after the deadline, you should contact us immediately so we can advise you on the best course of action. You may need to consider whether to defer your exam or sit your exam with limited arrangements. Such circumstances will be dealt with by ICAEW on a case-by-case basis and we cannot guarantee that any applications received after the deadline will be processed. We unfortunately cannot process any requests made in the week prior to an exam session.

CERTIFICATE LEVEL EXAMS

Please apply for access arrangements at least 30 days before the date of your intended exam. Remember that for complex arrangements, or applications which require more information, the process may take more than 30 days. For Certificate Level exams we cannot consider any short-term problems that occur immediately before an exam. Instead, you will need to defer and book another date. If a problem affects you during the exam, you may be eligible for special consideration. Find out more

WHO SHOULD I WRITE TO?

Please send your application or any queries to aa@icaew.com.

HOW LONG WILL MY APPLICATION OR ENQUIRY TAKE TO PROCESS?

We will review your enquiry or application and aim to provide a response within 10 working days; in some circumstances this can take a little longer. We will then let you know if your application can be approved, or if we need more information. If we need further information, we will write to you telling you what you need to send us. Once we've received the information we need, we will deal with your application within our published timescales. Some access arrangements take longer to arrange than others. These include using a scribe (writer), reader or an exam in a special format. If we're not able to meet your needs on the date you have chosen, we'll inform you of the next exam session when we can accommodate your needs.

HOW WILL I REVIEW THE APPLICATION?

If your application meets the criteria set out in this document, ICAEW will make an independent decision on the arrangements which we can provide. This means that the arrangements we award may be different to those recommended by your practitioner, or those you were granted by another organisation. The type and extent of any access arrangements you are awarded are entirely at the discretion of ICAEW. Arrangements which are made on a temporary basis will require you to apply again when your award expires.

ARE ACCESS ARRANGEMENTS AVAILABLE AT ALL EXAM VENUES?

We can accommodate most access arrangements at your usual exam venue. We recommend that you apply for access arrangements as early as possible to secure the arrangements you need at the centre of your choice. If you are granted access arrangements after applying for an exam session, which cannot be accommodated at the venue you have applied to, your booking may be transferred to a different centre.

- For paper-based exams, candidates with access arrangements sit together in a smaller separate room. There will usually be other candidates present.
- For computer-based exams for the Professional and Advanced Level, you will usually be accommodated with other students in the usual venue of your choice, regardless of whether they also have access arrangements.
- Students awarded the 'sole occupancy' arrangement type are provided with their own room as standard. However, it is possible for any student to sit an exam alone in a room, if through chance they are the only candidate who was booked into that exam room. If you are awarded sole occupancy, you may have two ICAEW invigilators present.

The information pertaining to venues covers the vast majority of access arrangements students. However, if your requirements are complex we will discuss individual arrangements with you.

EMPLOYER ROLES AND RESPONSIBILITIES

The chart below shows you the different roles that we may require, who can perform them and who can see and sign off which parts of a BICA student record.

Role	Function	Who can be one	What can they look at	What can they update or sign off	Notes
QPRT – qualified person responsible for training	<p>Must hold a position of responsibility and have decision-making power in relation to training and development.</p> <p>Overall responsibility for delivery of BICA training within the organisation, even where certain tasks are delegated.</p> <p>Usually main point of contact with BICA for student training.</p> <p>Takes active lead in development of students and ensures organisation maintains BICA training standards.</p>	<p>Must be a CPD compliant associate or fellow member of BICA.</p> <p>Ideally should hold the Audit Qualification, but this is not essential.</p>	1, 2, 3, 4, 5, 6	7, 8, 9	Only one QPRT per organisation – irrespective of size of that organisation.
PRT – person responsible for training	<p>Carries out the same function as a QPRT.</p> <p>Responsible for training in subsidiary offices within a ‘training office group’ (TOG).</p> <p>(In a ‘training office group’, the QPRT will still take responsibility for training across the whole group. The PRT will be present in all other registered offices within that authorised group).</p>	<p>APRT must meet the same criteria as QPRT above.</p>	1, 2, 3, 4, 5, 6	7, 8, 9	<p>The role of PRT only exists in a subsidiary office within a ‘training office group’ (TOG).</p> <p>One PRT per subsidiary.</p>
Deputy QPRT	<p>May be appointed by the QPRT where the number of CA students registered would make it impossible or unreasonable for the QPRT to sign off all the required student records and reviews.</p> <p>The existence of the role of Deputy QPRT is an exception rather than a rule.</p>	<p>A Deputy QPRT must meet the same criteria as QPRT above.</p>	1, 2, 3, 4, 5, 6	7, 8, 9	

Counsellor	<p>Have an interest in developing students. Understand professional development, ethics and professional scepticism, practical work experience requirements and our exam structure. Counsellors do not need to have direct line management responsibility for students but must be able to liaise closely with those who do.</p>	<p>Ideally should be a BICA member. If this is not possible, they must be a member of: ACCA, CIPFA, ICAS or CAI or approved equivalent international body e.g., CIMA, CICPA, ICAP. All counsellors must have experience of giving feedback and impartial advice, encouraging constructive discussion and coaching. Counsellors need to have an interest in developing students and discussing training issues.</p>	1, 2, 3, 4,5,6	7, 8	<p>Unable to complete the final online training file sign off and the 'fit and proper' certification at the end of a period of approved training, but can confirm to QPRT that student is 'fit and proper' to become an BICA member.</p>
CA student manager	<p>Responsible for administration and monitoring of exam training (in larger organisations). Carries out this function on behalf of the QPRT. Typically, will be carried out by human resources or training specialist staff.</p>	<p>Responsibility for training e.g. HR role. Does not have to be a qualified accountant.</p>	1, 2, 3, 4, 5, 6	8	<p>Does not need to exist in all organisations. Typically exists in larger organisations.</p>

REGISTERING YOUR OFFICE

Your organisation or office is registered with us as part of the BICA authorised training employer (ATE) process.

This must be the location where your CA students are based and where the qualified person responsible for training (QPRT) is based.

REGISTER A GROUP OF OFFICES (TOG)

Where a group of offices within the same organisation operate as one business unit and have common training policies and working practices, they can be set up on our records as a training office group (TOG). The benefits to organisations are:

- allows training administration to be centralised into one main office;
- allows students to work for other offices in the TOG without recording it as a secondment;
- helps students to be exposed to a greater variety and depth of work experience across the group; and
- Provides flexibility of options with either the QPRT being responsible for training across the whole group or nominating suitable individuals to take responsibility for training in the subsidiary offices.

The TOG must nominate one office to be the principal office; the 'head' office for training purposes. The main responsible individual or QPRT should be based at this office.

All other offices in the group, known as subsidiary offices, must nominate a person responsible for training (PRT).

For more details on training office groups, please call +267397 2992 or email atesupport@bica.org.bw

TRAINING AUTHORISATION AND REVIEW

TRAINING STANDARDS

To become and remain an authorised training employer (ATE), your organisation must consistently meet and adhere to our training standards. These standards focus on the main elements of training and

reflect best practice in all types and sizes of organisations. We will monitor compliance with these training standards through a programme of review visits. This requires your organisation's commitment to five main principles:

- to operate with professionalism and commitment to BICA training;
- to provide students with a suitable training environment;
- to offer students appropriate supervision and support;
- to offer students the opportunity for personal and professional development; and
- to offer students appropriate training in professional ethics

REVIEW VISITS

We visit all ATEs, including any subsidiary offices where appropriate, at least once every three years. These visits aim to:

- ensure organisations continue to meet our training standards;
- provide support and practical advice;
- Update ATEs on learning and professional development issues; and gain feedback

When your office is due for a visit, we will write to tell you. The team visiting will then contact you to arrange a meeting at a convenient time in the next six months. If you refuse to participate in or accommodate these visits, your organisation will lose its ATE status and we will withdraw your authorisation to train BICA students.

CHANGE IN CIRCUMSTANCES – WHAT WE NEED TO KNOW

All changes in circumstance that may affect student training must be reported to our training team at atesupport@bica.org.bw. This includes (but is not limited to):

- a change in qualified person responsible for training (QPRT) or person responsible for training (PRT);
- change in the structure of your organisation, for example, merger, de-merger, takeover;
- significant change in the nature of your clients and/or work experience available to students;
- change in status of your organisation, for example, a partnership changing to a limited company; and

- significant change in your training policies and/or procedures.

In these situations, our training team may need to have further discussions and/or an informal meeting.

THE REVIEW VISIT PROCESS

1. We will write to the QPRT of your organisation when a review visit is due. This is now at least once every three years or sooner if there is cause for concern or there has been a change in circumstances at your organisation.
2. A meeting date will be arranged at a convenient time within the next six months.
3. The ATE will be advised what evidence or forms are expected at the review meeting.
4. A review visit takes place on the agreed date/time.
5. If the ATE continues to meet our training standards, a confirmation of the successful review will be sent.
6. If an organisation has not met our training standards, it is given the opportunity to put processes and plans into action to correct any required areas and will be re- appraised.

RE-APPRAISAL OF ATE STATUS

If we have concerns on our training standards being fully and/or consistently met, we can re-appraise the ATE status. This can happen following:

- a review visit;
- the receipt of information from other BICA departments, such as the Membership Department; and/or
- a material change in the circumstances of the organisation.

We will inform you in writing if your organisation is to be re-appraised and we'll send you a copy of the training standards. If you can demonstrate that your organisation continues to meet the requirements of our training standards, then your ATE status will be continued.

TAKING ON A NEW STUDENT

NEW STUDENT CHECKLIST

The following provides a useful summary of the steps involved when your new BICA students start training with you.

	Step	When	Responsibility
1	Send out offer letter – to include draft employment contract and the BICA training agreement	After interview	Employer
2	Request references	Once student has accepted the offer	Employer
3	Organise your students' study programme	Once start date has been agreed	Employer
4	Sign BICA training agreement	First day of employment	Employer
5	Register student with BICA	As soon as training agreement has been signed	Student
6	Apply for credit for prior learning (CPL)	As soon as possible before exam entry deadlines	Student
7	Apply to sit exam(s)	No later than exam entry closing date	Student
8	Apply for alternative arrangements if needed	No later than the exam entry closing date	Student
9	Maintain records and evidence of professional development, ethics and professional scepticism and practical work experience	From start of training and throughout	Student
10	Arrange first six-monthly review	Before six months	Student
11	Advise us if there is a change in circumstances with employer (for example, merger, buy-out) or with student (for example, student surname changes with marriage, student resigns, maternity leave, change in office location within a TOG)	From start of training and throughout	Employer
12	Advise us of any planned changes to the BICA training agreement (for example, planned secondments, student resigns or moves to part-time working)	Throughout training	Employer

FEES PAYABLE TO US FOR STUDENT TRAINING (NON GOVERNMENT SPONSORED STUDENTS)

ANNUAL STUDENT REGISTRATION FEE

As an employer, you are responsible for paying the annual student registration fee for each of your BICA students. For the most up to date annual fee go to bica.org.bw.

We will invoice you each year in December (and annually after that) for all of the BICA students that are registered with you at that point. So as an example, if you have two BICA students – one of whom started training in March 2018 and the other in September 2018, you will receive your first invoice in December 2018 for both of your two students (and annually after that).

Before we send you this invoice, we will send you a list to show you which students' our records show are registered with your training organisation. Please check this information carefully and tell us if there are any errors. Please contact us urgently if you cancel the training agreement with any of your students. This will help us to keep our records up to date and avoid errors when we send you the list of CA students training with you.

EXAM AND CREDIT FOR PRIOR LEARNING FEES

As an employer, you are responsible for paying the exam entry fees for your students and any relevant credit for prior learning. It is however, a student's responsibility to apply for these and for any alternative exam arrangements they may require. See page 33 for more on credit for prior learning and page 28 for more on exams.

BICA LEARNING MATERIAL COSTS

Please check with your tuition provider as some will include the cost of BICA learning materials within their fees. If this is not the case, then BICA learning materials fees are payable directly to us. You can order learning materials through our Administration Office.

TUITION COSTS

These are payable directly to your tuition provider. Tuition costs may vary according to location, study method and tuition options available. For a list of tuition providers near your organisation, visit www.bica.org.bw

INVOICES FROM US

Invoices are sent to the QPRT unless you tell us otherwise. Please contact the training department at +267 3972992 to arrange for invoices to be sent to another person

REGISTERING A BICA STUDENT WITH US

BICA STUDENT REGISTRATION

It is the students' responsibility to register with us – they cannot complete BICA without being registered with us as a student. They should only do this once your organisation has carried out any required checks and then instructed the student to register (non-government sponsored students).

You will need to provide your student with the ATE number that we have allocated to your office. This acts as the password to access a secure part of the registration.

You can find this number on your ATE authorisation certificate or you can contact us on +267 397 2992

REGISTRATION PROCESS

When they register as a student, they are effectively registering their BICA training agreement and that their period of training has begun. There is currently one way to register.

1. Paper-based registration form: This form can be used where HR departments or the employer assumes responsibility for the registration process. There are two forms depending on the type of student that is to be registered. One registration form is for all students. The other form is only for use with government sponsored students. These forms are available at bica.org.bw

RE-REGISTRATION OF A STUDENT

You will re-register a student if you employ a student who has completed part of their BICA training with another organisation or office before they become employed at your office.

You can also contact us on +267 3972992 for more information.

SETTING UP A BICA TRAINING AGREEMENT

To qualify as a BICA Chartered Accountant, regulations require all students to complete a BICA training agreement with an organisation authorised by BICA to train students.

PURPOSE OF BICA TRAINING AGREEMENT

The BICA training agreement is a formal commitment between the employer and student. It is not the same thing as an employment contract. The BICA training agreement is specific to BICA training and outlines:

- the support you will provide to your student in relation to studying for the BICA qualification (for example, number of study days, number of exam attempts);
- the standards of performance that you expect from your student in relation to their training and exam performance; and
- your student's agreement to dedicate time and effort to BICA training
- This agreement does not replace any legal responsibility your organisation has to comply with local employment legislation. Employment legislation always takes precedence over this agreement. We will not intervene in any employment disputes.

PREPARING A TRAINING AGREEMENT

We have produced a sample training agreement that you can adapt to reflect your organisation's own policies and procedures. You can find this sample agreement at bica.org.bw or contact us at on **+267 3702314** or atesupport@bica.org.bw

LENGTH OF AGREEMENT

Most students must have a minimum of a three-year training. The length of a training agreement shall be determined in accordance with the BICA student regulations and by agreement between you and your student. The maximum period of time a student may enter into a training agreement is five years.

We need to have a copy of the agreement to activate the student's online

file. You must tell us if elements of the BICA training agreement change at any point during a student's training period, for example, maternity leave or length of training.

COUNTING PREVIOUS WORK EXPERIENCE AND THE LENGTH OF THE TRAINING AGREEMENT

BICA regulations require students to gain relevant work experience. In special circumstances, our regulations allow us to recognise work experience gained before the start of a training agreement. The student can claim a maximum of 12 months' prior work experience if the criteria below have been fully met:

- experience must have been gained in an organisation which was approved by us at the time as an ATE;
- the experience includes a minimum of 65 days practical work experience;
- the student must have satisfied our minimum academic requirements for entry into a training agreement at the beginning of the period applied for;
- all parties (including previous employer if applicable) must agree to the application;
- the experience must be relevant, of a technical nature, properly supervised and performed satisfactorily;
- the experience was gained within the previous 24 months prior to student registration; and
- the student was not employed on a casual basis.
- It is the student's responsibility to apply in writing to us for any previous work experience to be considered. The application should include:
- copies of their training records for the period applied for, signed by the QPRT or equivalent; and
- confirmation from the QPRT or equivalent that they agree to the application.

Relevant forms are available on our website. Alternatively, email atesupport@bica.org.bw

ISSUING A TRAINING AGREEMENT

We recommend that all students are given a copy of their BICA training agreement (along with your organisation's employment contract) when a formal offer of employment is made. This is because the BICA training agreement sets out your training policies, length of training and your expectations during that time. You should produce two copies of each training agreement. One to give to your student, the other for your records. Both should be signed by student and employer. Please send a copy to us and you must also inform us if any of the elements of the agreement change at any point e.g., length of training, maternity leave, long-term illness of student.

REGISTERING A BICA TRAINING AGREEMENT

Even though it is a student responsibility to register as a BICA student and register their BICA training agreement, it is the responsibility of each employer to make sure that their students do this as soon as they start their training.

MAKING CHANGES TO A TRAINING AGREEMENT

There are a number of reasons why you may need to make changes to a student's training agreement. In all cases, you should inform us as soon as possible.

VARYING AND AMENDING THE LENGTH OF A BICA TRAINING AGREEMENT

If you need to vary the length of approved training during the course of a student's training agreement, you'll need to download and complete the Amendment to Training Agreement form available at bica.org.bw

EXTENDING THE LENGTH OF A TRAINING AGREEMENT

Shown below are some examples where you would need to extend the length of BICA approved training and advise us accordingly:

- your student has not completed their full 450 days required practical work experience by the end of their original training agreement date (or their full 300 days where applicable);

- your student has not yet completed all of their professional development and ethics and professional scepticism requirements.

REDUCING THE LENGTH OF A TRAINING AGREEMENT

- For us to consider an application to reduce the length of a training agreement, the student would need to have completed all their professional development requirements and their full 450 days of practical work experience and completed the ethics and professional scepticism requirements by the end of the training agreement.
- The length of a training agreement can only be reduced if the above have been met and both the employer and student agree to a reduction in the length of the training agreement.
- You cannot reduce the length of approved training to avoid providing support that you have already agreed with your student.
- Your length of a training agreement should never be less than 36 months, except where credit has been granted by us.

SUSPENDING A TRAINING AGREEMENT

A BICA training agreement can be suspended for a limited amount of time due to long-term illness, maternity/paternity leave, parental leave or other exceptional circumstances outside the control of your student.

Any work experience that a student has accumulated before the training agreement is suspended will still count towards the practical work experience requirements.

When training recommences, you must notify us in writing at atesupport@bica.org.bw and your student will resume their training agreement at the point that training recommences. Please note:

A break in training for a limited time has no effect on your student's exam eligibility. However, there are implications on the training agreement after certain lengths of time.

More than two years break: If the break in your student's training agreement exceeds two years the student may be required to complete an additional period of approved training.

In all cases, and for any amendments to a training agreement, you must notify us and complete the relevant section of the Amendment to a Training Agreement form. This is available at bica.org.bw or contact us on +397 2992 or atesupport@bica.org.bw.

TRANSFERRING TRAINING OFFICE WITHIN THE SAME ORGANISATION

The training office specified in your student's training agreement may be changed to another training office in the same organisation provided you have the student's consent. You'll need to inform us if this is the case.

If your student is temporarily working in an office that is not part of the authorised training organisation then this should be treated as a secondment. Please contact us on +267 397 2992 or atesupport@bica.org.bw regarding secondments as it may affect conditions relating to the length of approved training, the BICA training agreement and any acceptable audit experience.

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In all cases, and for any amendments to a training agreement, you must notify us and complete the relevant section of the Amendment to a

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If your student is temporarily working in an office that is not part of the authorised training organisation then this should be treated as a secondment. Please contact us on +267 397 2992 or atesupport@bica.org.bw regarding secondments as it may affect conditions relating to the length of approved training, the BICA training agreement and any acceptable audit experience

SECONDMENTS

If your student is temporarily working in an office that is not part of the authorised training organisation then this should be treated as a secondment. Secondments are often a great way for your students to gain more experience, but you must contact us as soon as possible if you have any plans to second students/relocate them (even if this is just for a short time) as it could affect the conditions relating to their work experience and affect the training agreement

Please make sure that any student you plan to send on secondment is willing and gives you their consent. You should not seek to place a student on secondment against their will.

CANCELLING A BICA TRAINING AGREEMENT

The training agreement lists the grounds on which it may be cancelled and you are advised to review these clauses before taking any action. Please notify us promptly of any cancellations, for example, when a student resigns. You'll need to complete the relevant sections of the Amendment to a Training Agreement form.

Please advise our apprenticeship team promptly regarding any cancelled training agreements. This will help you to avoid being invoiced for students who are no longer in your employment. If you fail to notify us of a cancellation you may be charged for the annual student fee.

MAKING STUDENTS REDUNDANT

There may be alternatives to making a student redundant with which we can help. Please speak to the training team on +267 370 2309 or students@bica.org.bw for guidance.

RE-REGISTERING A TRAINING AGREEMENT

When a student leaves an ATE (e.g. resigns or relocates to an office or organisation that is not an ATE) it ends their training agreement with that organisation. That student may enter into a new training agreement with a different ATE. Once the student is in your employment, you'll need to complete and submit a training agreement form,

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PROFESSIONAL DEVELOPMENT

BICA Chartered Accountants are known for their professionalism and expertise. Professional development is an essential component on the BICA qualification as it prepares students to successfully handle a variety of situations that they'll encounter throughout their career.

Students are required to demonstrate professional skills in their exams and within the workplace. Professional development is made up of seven ladders, which students will work their way through while training. Each ladder represents a theme, or a related set of skills. Where your student starts and how fast they progress up each ladder is flexible and managed by the employer. The seven ladders are:

1. Communication

Communicating effectively at all levels, using oral, written and presentational skills.

2. Team working

The ability to operate successfully as a member or leader of a team.

3. Decision making

Gathering and interpreting data in order to make good decisions.

4. Consideration

Operating effectively and sustainably while respecting the views, rights and values of others.

5. Adding value

The ability to add value to an organisation.

6. Problem solving

Making recommendations in order to solve problems.

7. Technical competence

Seeking, learning and using technical information for the good of the organisation.

Each ladder contains seven or eight steps, each representing a skill. Students are required to demonstrate each skill by providing an example from their practical work experience. Guidance and sample responses are

given to students to show the type of skill required. More information on the seven ladders, their themes and guidance on specific examples to give is available at icaew.com/employers. Many of the skills within each ladder are linked to the Case Study, so we recommend that all steps within each ladder are completed before your student attempts the Case Study exam. When your student has attempted all BICA exams, and only has the Case Study to attempt, the employer will be able to review their professional development progress to evaluate whether they are ready to take the final exam. As an employer, you should provide development opportunities for your students, which requires them to carry out certain activities. This could include:

- attending in-house training courses and seminars;
- discussing with seniors;
- attending events or listening to online webinars;
- meetings;
- on-the-job learning; and
- mentoring, coaching or shadowing.

You'll need to ensure that as your students progress during their training, their skills in these seven areas continue to develop and grow

WHY IS IT IMPORTANT?

Continual skills development will help students in many ways for example:

- to be more effective at work and in dealing with real-life business situations;
- to do well in their exams – examiners will expect to see students
- demonstrate these professional skills in their exams; and
- it prepares students for the skills development assessment process they'll need to do as members, which is known as continuing professional development or CPD.

HINTS AND TIPS

- Whichever scheme a student follows, they must not delay their professional development commitments or leave it until the end of their training.
- Examiners will look for evidence throughout the exams of

professional skills, so it is critical that students carry out regular activity to develop their skills throughout their training.

Professional development progress should be discussed (along with ethics and professional scepticism, practical work experience and exams progress) at every six-monthly review you have with each student.

HOW TO COMPLETE PROFESSIONAL DEVELOPMENT

RECORDING PROFESSIONAL DEVELOPMENT PROGRESS

Students are responsible for reflecting on their skills and taking any necessary action to gain the required skills in each of the seven ladders. They then need to record and maintain their professional development via their online training file. Employers can also access this information at any time online. Students should keep honest and accurate records throughout their training, so that this can be discussed at each six-monthly review.

STUDENT RESPONSIBILITIES

Students are required to give examples to demonstrate the skills required within each ladder and should receive confirmation at their six-monthly review that they have achieved the step.

EMPLOYER RESPONSIBILITIES

It is important that you discuss your student's professional development progress at each six-monthly review.

You should feel that your student has given appropriate examples for all the steps in each professional development ladder. By completing all the steps in each ladder, they will satisfy the professional development requirement of BICA training.

If you agree that your student has successfully completed a step, they should record your feedback and confirmation and tick that step as completed within their training file.

If you are not satisfied with the level of progress your student has made in a particular skill area, you should discuss this with them. They should again record feedback next to the example given, but the step should not be ticked as achieved within the online training file. You can view your students' professional development progress at icaew.com/employers

ETHICS AND PROFESSIONAL SCEPTICISM

Ethics is more than just knowing the rules around confidentiality, integrity and objectivity. It's about identifying ethical dilemmas, understanding the implications and behaving appropriately. Ethics is integrated throughout the BICA qualification to develop your students' ethical capabilities – so they'll always know how to make the right decisions and justify them.

As your students progress through BICA, they will develop their ethical capabilities in three ways – learn, practice and apply. They are required to complete these elements before the final sign-off at the end of their training agreement period.

1. LEARN

Ethics will be examined in context within all 15 modules of the ACA qualification. The ethical elements of each exam can be viewed within each module syllabus available at icaew.com/employers

The learning element of your students' ethical training also includes an online learning programme based on the BICA Code of Ethics that will ensure that your students understand the BICA ethical framework, are able to identify ethical principles relating to a scenario and advise on appropriate ways of addressing an ethical threat. The programme will include six modules (as below) and a devolved assessment.

1. Introduction to the BICA Code of Ethics.
2. The fundamental ethical principles.
3. Threats and safeguards to the fundamental ethical principles.
4. Conflicts of interest.
5. Considerations for professional accountants in practice.
6. Considerations for professional accountants in business.

After completing each module of the Ethics Learning Programme your students should watch the accompanying webinar. Each webinar recaps what they have learned in the module and allows them to practice using the scenarios with ethical dilemmas.

When students register as a BICA student, they will receive an email with their log in details to the Ethics Learning Programme once their BICA training agreement has started. They can access the programme via their online training file.

The devolved assessment is a test that assesses your students' ethical progress. It is recommended that they gain approval from the employer before they attempt it. The assessment is 60 minutes long, includes 30 multiple choice questions and has a recommended target score of 70%. Each attempt at the assessment will be recorded within the Ethics and professional scepticism tab within your students' online training file. The assessment is taken online and has an unlimited number of attempts.

Your students are required to log their ethical progress within their online training file and this will be discussed at each six-monthly review.

It is recommended that your students aim to complete the Ethics Learning Programme and the devolved assessment before they attempt the Case Study. They are required to obtain approval from you before they take the devolved assessment.

2. PRACTISE

A series of webinars called Practising Ethics is available for your students to watch when they have completed each module of the Ethics Learning Programme. Each webinar recaps what your student has learned in the module and allows them to practice using the scenarios with ethical dilemmas. The webinars have been designed to help develop ethics and professional scepticism skills and to facilitate ethical discussions within the workplace, either in groups or at each six-monthly review.

The scenarios enable your students to practice what they have learnt within the Ethics Learning Programme. You can access the webinars and further guidance at icaew.com/employers

3. APPLY

Having learnt the basic ethical requirements within each BICA module and the Ethics Learning Programme, and practiced them in the webinars, your students can then apply these skills and principles in practice. This can be done within their daily practical work experience and also within the ethical elements included in some of the steps in the professional development ladders.

RECORDING ACTIVITY AND SIX-MONTHLY REVIEW

At each six-monthly review, you and your student should discuss:

- their progress within the Ethics Learning Programme;
- their result of any attempts at the devolved assessment;
- their progress within the ethical elements of professional development;
- a real ethical situation; and
- a scenario from the Practising Ethics webinars.

You should also discuss any further training and development needed.

Your student should prepare their progress on the Ethics Learning Programme, devolved assessment and the ethical elements within professional development within their online training file before the review. This will form the basis of discussion within the review.

During the review you are also required to discuss a real ethical situation and a scenario from one of the Practising Ethics webinars. Further guidance supporting your role in discussing ethics following the Practising Ethics webinars is available at icaew.com/employer

PRACTICAL WORK EXPERIENCE

Practical work experience is gained as part of a training agreement with one of our authorised training employers. Students need to complete at least 450* days, which normally takes between three and five years. The knowledge, skills and experience they gain as part of their training agreement are invaluable, giving them the opportunity to put what they're learning into practice.

Practical work experience will give your students the opportunity to:

- apply the technical knowledge gained during their studies;
- develop their personal effectiveness;
- develop business awareness skills; and
- exercise professional judgement.

NUMBER OF DAYS REQUIRED

During their training period, they should accumulate and show evidence of at least 450* days of practical work experience. This excludes exam days, study leave, holidays, courses, illness and office administration.

*Students who are eligible for a BICA approved two-year training agreement will need to accumulate and evidence a minimum of 300 days experience.

If a student has not accumulated sufficient practical work experience days by the end of their training agreement, you will need to arrange with your student to extend the length of the training agreement and inform us.

WHAT IS PRACTICAL WORK EXPERIENCE?

Practical work experience is undertaking real-life work of a financial, business and/or commercial nature.

It can include (but is not limited to) experience in at least one of the following:

- Accounting
- Audit and Assurance
- Tax
- Financial Management
- Insolvency
- Information Technology

WHAT PRACTICAL WORK EXPERIENCE NEEDS TO INCLUDE

Practical work experience can be in just one area, but you will need to ensure that your students gain depth of understanding in that area. Equally, it can be in more than one area which will allow your students to demonstrate breadth as well as depth of understanding. Practical work experience needs to:

- incorporate responsibility levels that increase in depth and scope as the student progresses through their training;
- be recorded throughout the course of training; and
- expose students to as many different practical assignments, finance functions and/or clients in as many different sectors as possible.

SECONDMENTS

Secondments are a good way of providing your student with varied work experience. However, certain terms and conditions apply and there may be an impact on your student's training agreement and work experience requirements. As an example, you will need to:

- be sure that the planned work experience offers your student good technical content and sufficient opportunity for personal and professional development;
- ensure that your student's studies will not be interrupted or adversely affected; and
- ensure that you maintain regular contact with your student during the period of their secondment and continue to conduct six-monthly reviews as required.
- There are some secondment restrictions to adhere to. These include:
 - No more than 50% of the total practical work experience should be in a different authorised office.
 - No more than 33.3% of the total practical work experience should be in any unauthorised training employer.
 - No more than 50% of the total practical work experience should be in a combination of the above. Audit work experience is not an essential part of practical work experience

Before you arrange any secondments, please contact us on +267 370 2314 to discuss the possible implications for your student and any impact on their training agreement

RECORDING PRACTICAL WORK EXPERIENCE AND SIGN-OFF

STEP 1

Students must keep accurate records throughout their training agreement. They need to record their practical work experience days on the practical work experience tab within their online training file for each six-month period. It may also be worthwhile for students to keep job sheets and/or diaries as evidence to support the number of work experience days they have entered within their training file. You can view their training file online at any time.

Complete and approved practical work experience records are a vital part of the BICA membership application, which is why it is essential that students kept their online training file up to date at all times.

STEP 2

It is essential that practical work experience is discussed with your student at each six-monthly review, as well as their professional development, ethics, exams and any audit progress.

STEP 3

The student is required to declare relevant days worked at every six-month review.

If you feel your student needs further development, then initiate a plan. The student should not confirm their six-month period until you are satisfied they have gained the required skills.

Once the student has confirmed the six-month period, the file will be locked. It will be available to review but not amend. If your student needs to update their record once the work experience period is locked, we can update the file, please email atesupport@bica.org.bw on their behalf with the updated details.

STEP 4

The QPRT (or PRT or Deputy QPRT) must complete the final signoff at the end of a training agreement. They also need to declare that each student is 'fit and proper' as part of the final certification prior to BICA membership. If a student leaves your employment, their practical work experience must be up to date and signed off when their training agreement is cancelled.

EXAMPLES OF PRACTICAL WORK EXPERIENCE CATEGORIES

Category	Common areas of activity	Examples
Accounting	Financial accounting Management accounting	<ul style="list-style-type: none"> Recording financial transactions and investigating and correcting errors in books of accounts Preparing management reports Preparing financial statements including consolidations Applying relevant Financial Reporting Standards, Companies Acts, Stock Exchange and other requirements to financial statements Preparing and reviewing budgets, comparison against performance, profit and cash flow forecasts Designing and installing management accounting information and control systems Forensic accounting Preparing accountant's reports for small companies (in lieu of audit reports) Use of IT in any of the above
Audit/ Assurance	Company audit Assurance assignments Other external audit Internal audit	<ul style="list-style-type: none"> Planning, controlling and recording audit/assurance work Assessing adequacy of accounting systems Gathering and evaluating audit evidence Evaluating and testing internal controls Reviewing financial statements Compliance with regulatory body requirements Drafting audit and similar reports Use of IT in any of the above Applying Auditing Standards and Guidelines
Taxation	Corporate tax compliance Personal tax compliance PAYE, NIC, VAT Tax planning and advice Personal financial planning	<ul style="list-style-type: none"> Analysis of income, expenditure and other relevant data Tax planning reviews Preparation of personal and corporate tax returns and computations Back duty/in-depth investigations Preparation of returns and administration of PAYE, NIC, VAT and other Excise duties Dealing with investments, pensions and trusts Carrying out fiscal valuations Communications with tax authorities Other work to ensure compliance with statutory tax obligations Use of IT in any of the above

Financial Management	Treasury Investment and financing decisions Business process change Resource management Company secretarial Corporate finance Corporate advisory services	<ul style="list-style-type: none"> • Evaluating investment proposals • Choosing and obtaining sources of finance • Management of borrowings, cash and other liquid resources • Debtor and creditor management • Formulating corporate structures and business plans • Changing business processes and information systems • Analysing and interpreting financial information • Preparing investigation reports/circulars • Foreign exchange transactions • Non-fiscal valuations • Investigation and due diligence • Use of IT in any of the above
Insolvency	Administration Receivership Liquidation	<ul style="list-style-type: none"> • Preparing statements of affairs • Realisation of assets • Proving debtors and creditors • Completing statutory returns • Meetings procedures • Use of IT in any of the above
Information Technology	Systems analysis Systems design and programming Systems selection and implementation IT support	<ul style="list-style-type: none"> • Carrying out general controls and application reviews • Changing business processes and information systems • Interrogations using computer aided audit techniques • Evaluating hardware and software • Security reviews • Disaster and contingency planning • Design of databases, networks and communications links • Training of users and operators

SIX MONTHLY REVIEWS

It is a requirement of the BICA training agreement that each student must meet with their employer on a regular basis (at least every six months) throughout their training. The purpose is to discuss and review the student's progress.

Reviews must be between students and their counsellor or qualified person responsible for training (QPRT) or suitable nominated person.

As part of your organisation gaining (and maintaining) its authorised status for training BICA students, it is a requirement to hold these reviews at least every six months. If you fail to make time for these reviews, you may be jeopardising your student's ability to qualify as a BICA Chartered Accountant and it could impact on the authorisation status of your organisation.

PURPOSE OF A REVIEW

The purpose of the six-monthly review is to understand what your student has learnt in the last six months. It is also a good time to assess their development and progress to ensure that they are on track with achieving the knowledge, skills and experience needed to become a BICA Chartered Accountant. By reviewing their progress at regular intervals, it is easier to identify earlier any additional support they might need.

You should make enough time – about an hour – to review and discuss all the components of BICA training at each review with your student:

- professional development;
- ethics and professional scepticism;
- practical work experience;
- study and exam progress;
- any audit experience undertaken (if relevant); and
- any additional experience, activity or action if required where further development is necessary.

RESPONSIBILITIES

Ultimately, it is a student's responsibility to arrange a suitable time with their employer for each review. However, as an employer, you should do everything you can to facilitate these meetings at regular intervals. Ahead of the review, you can access your student's online training file

and review their professional development, ethics, work experience and exams progress that they have completed in the last six months. This would allow you the opportunity to discuss this with their line manager or counsellor.

Students should log into their online training file during the meeting as the information they have inputted over the previous six months will serve as the basis for discussion. After each six-monthly review, students will confirm that their online training file has been accurately and honestly prepared. Each six-month period of practical work experience will then be locked and stored within the file. If a student needs to update the number of days they have recorded, their QPRT should email atesupport@bica.org on their behalf with the amendment.

As an employer you are required to complete one final sign off at the end of a student's training agreement period.

TOP TIP

If you have students who joined your organisation more than six months ago and have not yet had a review meeting with them, please encourage them to make plans for a first review as soon as possible.

WHO CAN CONDUCT A SIX-MONTHLY REVIEW?

Six-monthly reviews can be conducted by the QPRT, PRT, Deputy QPRT, counsellor or suitable nominated (and BICA approved) person.

BEFORE A SIX-MONTHLY REVIEW

To prepare for your student's six-monthly reviews you will need to:

- schedule time with each student (at least an hour);
- consider your student's development over the previous six months, and refer to their comments against the professional development steps in each ladder;
- discuss (with appropriate members of staff) any audit work experience the student may have undertaken;
- review your student's previous six months online and ensure that any development points have been completed; and

- ask your student's line manager(s) for feedback on recent performance.

DURING THE REVIEW

At the review meetings, you should discuss all the components of BICA training with your student.

You might like to include:

PROFESSIONAL DEVELOPMENT

- Regardless of the scheme your students are following, discuss their broader skills development in communication, team working, decision making, consideration, adding value, problem solving and technical competence.
- You will be able to review your students' progress online before the meeting if they are following our professional development scheme.
- Advise your student that you agree with their progress, if you feel they have achieved the necessary level of the skills.
- Agree any further action and timescales required to bridge any skill gaps that have been identified. You can review your students professional development progress online at icaew.com/employers

ETHICS AND PROFESSIONAL SCEPTICISM

Discuss your students' ethical development, which includes:

- their progress with the Ethics Learning Programme;
- their result of any attempts at the devolved assessment;
- their progress with the ethical elements of professional development;
- a real ethical situation; and
- a scenario from the Practicing Ethics webinars.

You should also discuss any further development needed.

Your student should prepare their progress on the ethics learning programme, devolved assessment and the ethical elements within

professional development within their online training file before the review. This will form the basis of discussion within the review.

During the review you are also required to discuss a real ethical situation and a scenario from one of the Practicing Ethics webinars. Further guidance supporting your role in discussing ethics following the Practicing Ethics webinars is available at icaew.com/employers.

PRACTICAL WORK EXPERIENCE

- You will need to have agreed a system with your student for counting practical work experience days and your student should bring evidence of their practical work experience to the meeting.
- At the review, you will need to agree with your student's practical work experience within their online training file. Your student will then save and lock these days.
- If you feel that your student needs further development, then initiate a plan and do not approve their six-month period until you are satisfied they have gained the required skills.

Please note: Once the student has confirmed the six-month period, the file will be locked. It will be available to review but not amend. If your student needs to update their record once the work experience period is locked, we can update the file, please email atesupport@bica.org.bw on their behalf with the updated details.

If a student leaves your employment, their practical work experience must be up to date and signed off when their training agreement is cancelled.

EXAMS

- Exam progress, exams passed and pass marks.
- Re-sit plans for students with any failed exams.
- Which elements of the syllabus your student has found most interesting or relevant to their work.
- Review and discuss any work placements they may have done or would like to do.

FINAL SIGN OFF

Six-monthly reviews can be done by the QPRT, PRT, Deputy QPRT or counsellor or suitable nominated (and BICA approved) person. However, a counsellor cannot complete the final sign off prior to BICA membership. This is because they are required to declare the student as fit and proper for membership.

APPLYING FOR MEMBERSHIP ELIGIBILITY

Students have 12 months (from their qualification date) to apply for BICA membership.

The qualification date is the latter of:

- the date the student was notified they passed the last of the BICA exams;
- or
- the date the training agreement was completed (including any extension).

Students must complete and pass all components of the BICA – professional development, ethics and professional scepticism, practical work experience and exams
– to be eligible for BICA membership.

APPLICATION PROCEDURE

At each six-monthly review you will monitor a student's progress in all the integrated components of BICA qualification to ensure that they are completing all elements satisfactorily. At the end of a student's training agreement, a single sign-off is required. This will sign off their practical work experience, professional development, ethics and confirm that they are fit and proper. This is needed before a student is invited into membership.

Once we receive notification that you have completed this final sign off, we will verify the student's records. When we have confirmed that the student has completed all of the BICA components, they will receive an invitation to BICA membership. Students have 12 months from their qualification date to apply for BICA membership.

An invitation will not be sent if any of the required elements of BICA are still outstanding.

Please note that if your students are planning to apply for the Audit Qualification, they need to ensure they have completed their audit work experience within the Audit Qualification tab in their training file. Students also need their audit work experience signed off within six months of the QPRT completing the final sign off of their online training file.

MEMBERSHIP APPLICATION

When a student receives an invitation to apply for BICA membership, they are required to complete the membership application form and return it to us with correct payment.

Individuals can start to use the prestigious designatory letters, ACA, after their name once they are admitted to membership. They can then refer to themselves as a BICA Chartered Accountant also. Upon admission, they will receive a membership certificate and welcome pack. The students will also be eligible to apply and become members of ICAEW.

Students are not entitled to use any of these terms until they have been accepted into BICA membership. We take any misuse of these terms as a very serious offence.

NEW MEMBERS' CEREMONIES

These ceremonies are held throughout the year at Chartered Accountants' Hall in London. The event provides newly admitted BICA/ICAEW members with the opportunity to meet the President and fellow new members, learn more on the services and products available and tour our historic headquarters.

New members will be sent an invitation for themselves and two guests. A drinks reception will follow the ceremony, with an opportunity of photographs. It is free to attend.

CONTINUING PROFESSIONAL DEVELOPMENT (CPD) REQUIREMENTS OF MEMBERSHIP

CPD is a mandatory requirement of membership, and applies to all BICA members (including those working outside of the profession).

CPD is based on a process (reflect, act, impact) which students will be familiar with from aspects of the professional development process.

All members must make an annual declaration (in November). This confirms they have met their CPD requirements. Both CPD declaration and compliance with CPD policy are mandatory conditions of BICA membership. To access CPD regulations visit bica.org.bw