

AAT-ACA FAST TRACK ROUTE TO CHARTERED ACCOUNTANCY

ACA THE QUALIFICATION FOR BUSINESS LEADERS



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The advantage of the AAT-ACA Fast Track is that students have a good qualification and relevant work experience behind them before they embark on the most challenging part of their studies. With the appropriate workplace support they are well placed to complete their exams successfully and to provide high quality service to our clients.

John Watkins, Director of Training and Development, PKF (UK) LLP

A CAREER FOR LIFE

As a student with the Association of Accounting Technicians (AAT) you are one step closer to enhancing your career in the accountancy profession and becoming a chartered accountant.

The knowledge and skills you have gained at AAT make you ideally placed to progress to the ACA qualification offered by The Institute of Chartered Accountants in England and Wales (ICAEW).

Our AAT-ACA Fast Track route has been designed in partnership with the AAT to provide a structured progression into chartered accountancy, and is now one of the fastest growing routes into the profession.

So what exactly is a chartered accountant?

A chartered accountant is someone who holds a recognised accountancy qualification from a chartered accountancy body. Chartered accountants play a central role in their organisations' performance providing financial advice and specialist knowledge in areas like audit, tax, insolvency, forensic accounting, corporate finance and financial reporting.

Modern-day chartered accountants are also expected to have a solid foundation in business, marketing, economics, finance, management and information systems.

Why become an ACA?

From launching new businesses to understanding the very core of an organisation and how it functions, ACAs are involved in every aspect of ensuring business and financial success. Chartered accountants are highly trusted for the broad strategic business advice they provide and they belong to a prestigious and well-respected profession that continues to grow and develop.

Of course, there are several professional qualifications and other accountancy bodies to choose from, but if you ultimately want to make a difference in your career, your best choice is the ACA qualification, offered by the ICAEW.

Such broad-based business knowledge and wide-ranging skills are highly valuable to a huge variety of businesses large and small, across many industry sectors. ACAs are highly sought after, and have many career options, which means the ACA qualification can help you fulfil your career ambitions in whichever direction you choose to go – working anywhere in the world or even starting your own business.

So what are you waiting for?

THE FACTS

- Many ACA trainees can expect to double their salary during their training contract with salaries for newly qualified ACAs comparing highly favourably with career pathways in law, general management and banking for example.
- Recent independent surveys also demonstrate that ACAs can command higher salaries throughout their careers when compared with those holding other accountancy qualifications.
- Many of our members achieve partner or financial director status early in their careers, paving the way for a greater variety of opportunities, rewards and influence as their career progresses.
- A number of organisations offer international secondments as part
 of their training. The ACA qualification is internationally recognised
 and valued across the globe. Qualified ACAs work in over 140
 different countries worldwide.

AAT-ACA FAST TRACK

What is the AAT-ACA Fast Track?

The AAT-ACA Fast Track is a progression route designed in partnership with the AAT to enable individuals to study for the ACA qualification after completing AAT. If you want to use the skills and experience developed during your AAT training, the Fast Track programme can take you from the AAT to being ACA qualified in just a further two years by giving you credit for your AAT qualification.

Why choose the AAT-ACA Fast Track option?

Increasing numbers of AAT students are progressing to the ACA qualification. This is why you should join them:

- You are already on track to achieve the ACA qualification
- Your AAT qualification provides you with credit for prior learning for some of the knowledge modules at the Professional Stage of the ACA and your work experience could also count towards the ACA
- You can qualify as a chartered accountant in as little as two years
- Your earning potential as an ACA is often higher than individuals with other accountancy qualifications
- You will become a member of the ICAEW, the largest professional accountancy body in Europe and one of the most respected in the world
- You will be able to use the internationally recognised letters ACA after your name
- A diverse range of career opportunities across the world are open to holders of the ACA qualification.

6 For anyone considering a career in chartered accountancy I would say 'believe in yourself!' It was tough combining work and study but it's paid off; my ACA qualification has enabled me to have a variety of career paths to choose from. 99

Michelle, qualified ACA, Corporate Finance Executive, Tenon



GETTING STARTED

How do I train for the AAT-ACA Fast Track?

STEP 1: CHECK YOUR EMPLOYER CAN OFFER THE ACA

To help ensure you receive training and support of the highest quality, employers must be authorised by the ICAEW to provide an ACA training contract.

The ICAEW has thousands of training organisations across the world, both large and small, from commerce and business, to the public sector and accountancy firms.

It's a straightforward process to become authorised and your employer can find out more by calling our training department on +44 (0)1908 248 038 or emailing training@icaew.com.

STEP 2: SECURE YOUR ACA TRAINING CONTRACT

To Fast Track to the ACA you'll need to complete an ACA training contract.

This is a written agreement between you and your employer acknowledging your commitment to the ACA training process and your employer's commitment to supporting you. It relates just to ACA training, and sets out amongst other items, the details of the training you will receive and the number of exam attempts your employer will support.

STEP 3: COMPLETE THE ACA TRAINING CONTRACT

During your training contract, you

will need to complete at least 450

days of technical work experience.
The work experience you gain at AAT
Technician/Diploma level may count
towards the 450 days of technical work
experience required for completion
of the ACA. You will need to keep
accurate training records during your
Technician/Diploma year as evidence
of the work you have undertaken.

The ACA is a prestigious business qualification and training in a firm of auditors gave me the opportunity to get inside numerous companies and talk to senior management. Other accountancy qualifications would not have given me exposure to such variety.

Robert, qualified ACA, Financial and Accounting Advisor, Competition Commission



THE ACA

An overview

ADVANCED STAGE

ETHICS CASE STUDY

ETHICS

TECHNICAL INTEGRATION -**BUSINESS REPORTING**

ETHICS

TECHNICAL INTEGRATION -BUSINESS CHANGE

PROFESSIONAL STAGE

APPLICATION MODULES

ETHICS **BUSINESS STRATEGY**

Mork experience puts your learning in context

FINANCIAL MANAGEMENT



ETHICS FINANCIAL REPORTING **ETHICS AUDIT AND ASSURANCE** **ETHICS TAXATION**

KNOWLEDGE MODULES

ETHICS BUSINESS AND FINANCE

MANAGEMENT **INFORMATION**





ETHICS ASSURANCE **ETHICS PRINCIPLES OF TAXATION**





The AAT Accounting Qualification automatically entitles students to credit for the Business and Finance and Management Information knowledge modules

- 1. Credit for the Accounting knowledge module is available to those students who have completed Drafting Financial Statements (accounting practice, industry and commerce) at the Technician/Diploma level
- 2. Credit for the Assurance knowledge module is available to those students who have completed Implementing Audit Procedures at the Technician/Diploma level
- 3. Credit for the Principles of Taxation knowledge module is available to those students who have completed both Preparing Business Taxation Computations and Preparing Personal Taxation Computations at the Technician/Diploma level
- 4. Those students who have completed Drafting Financial Statements (accounting practice, industry and commerce) at the Technician/Diploma level are eligible to sit a Financial Accounting Top-Up paper which gives them credit for the Financial Accounting application module.

The ACA qualification is unique in bringing together technical knowledge, practical application, work experience and best practice. How does this work?

The ACA comprises two stages; the Professional Stage and the Advanced Stage. The Professional Stage consists of knowledge modules which introduce you to the core concepts underpinning accountancy, and the application modules which demonstrate how you can build on your knowledge in practice. The Advanced Stage consists of two technical papers and a case study. Throughout the process, you will be able to apply your knowledge directly to your job as well as earning a great salary while you train.

Initial Professional Development (IPD) and Structured Training in Ethics (STE)

Throughout your training our Initial Professional Development programme will help you apply your classroom learning to the practical issues facing organisations. You'll be required to consider genuine problems and come up with real life solutions that manage both finance and risk, in the process improving your communication skills, business awareness, professional judgement and the application of technical accounting knowledge. You'll also be challenged on issues relating to professional ethics. Drawing on the Institute's latest ethics findings, you will be assessed in terms of your responses to questions of confidentiality, integrity, objectivity and independence.

PROFESSIONAL STAGE KNOWLEDGE MODULES

Business and Finance

As an AAT qualified student you can apply for credit for this module.

Management Information

As an AAT qualified student you can apply for credit for this module.

Accounting

You may qualify for credit for this module (see overview on page 4). If you do need to take it, you will cover maintaining financial records, making adjustments to accounting records and financial statements, and preparing financial statements.

Assurance

You may qualify for credit for this module (see overview on page 4). If you do need to take it, you will study the concept, process and need for assurance, internal controls, how to gather evidence on an assurance engagement and professional ethics.

Principles of Taxation

You may qualify for credit for this module (see overview on page 4). If you do need to take it, you will look at the objectives and types of tax, ethics and administration, income tax and other local taxes, capital gains tax and corporation tax on chargeable gains, corporation tax and value-added tax (VAT).

Law

You will become familiar with the impact of civil law on business and professional services, company and insolvency law, the impact of criminal law on business and professional services and the overall impact of law in the professional context.

PROFESSIONAL STAGE APPLICATION MODULES

Business Strategy

This module considers strategic analysis, the strategic choices open to organisations and how to implement strategy.

Financial Management

In this module, you will learn about financing options, managing financial risk, and investment and financing decisions.

Financial Accounting

A Financial Accounting Top-Up paper will be available to you in place of the full application module if you have completed Drafting Financial Statements (accounting practice, industry and commerce).

In this module you will learn accounting and reporting concepts, and how to prepare single company financial statements and consolidated financial statements.

Financial Reporting

Key to effective financial management, you will look at current issues in the reporting framework, the formulation of accounting and reporting policies, how to prepare and present extracts from financial statements, and how to analyse and interpret financial information.

Audit and Assurance

In this module, you will consider legal, ethical and current issues, how to accept and manage engagements, plan assurance engagements and how to conclude and report on assurance engagements.

Taxation

Developing your knowledge from your AAT training and building on the earlier tax module, you will become familiar with the application of the principles of tax to businesses, including companies, partnerships and sole traders, and the application of the principles of tax to individuals.

ADVANCED STAGE

Putting theory into practice

You are encouraged to include relevant practical examples in your examination work from the outset, but it is in the Advanced Stage that you really focus on the technical and strategic skills needed to become a fully qualified ACA. Here the ACA really demonstrates its world-leading quality. Unlike other accountancy qualifications, the three modules will stretch you by demanding that you adopt a multi-disciplinary approach and demonstrate your ability to use judgement as well as showcase your technical skills.

Technical Integration – Business Reporting

Here you will take a multi-disciplinary approach, covering financial and corporate reporting and accounting, audit and assurance, taxation and law and ethics. You will be asked to apply technical knowledge and professional judgement to business scenarios in a compliance environment.

Technical Integration – Business Change

You will be asked to focus on demonstrating your understanding, planning skills and ability to give advice. You will need to analyse and interpret internal and external financial and non-financial information covering taxation and law, business strategy, financial management, performance management and costing, financial and corporate reporting and accounting, audit and assurance and your understanding of ethics.

The Case Study

This module is designed to test your professional skills in the context of a specific business issue and may challenge you on multiple areas of the syllabus. The Case Study combines information given to you beforehand and impact information given on the day.

FROM AAT TO ACA



YEAR 1

AAT INTERMEDIATE/ ADVANCED CERTIFICATE LEVEL

Find out whether your employer is authorised to offer you an ACA training contract so that you can complete the AAT-ACA Fast Track with them.

If you are following the NVQ/SVQ pathway, complete the compulsory units:

- Maintaining Financial Records and Preparing Accounts
- Recording and Evaluating Costs and Revenues
- Preparing Reports and Returns.

NOTE – if the following units were not covered at Foundation level, you will need to ensure you complete them:
Working with Computers and Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment.

If you are following the Diploma pathway, complete the compulsory units:

- Financial Accounting
- Recording and Analysing Costs and Revenues
- Operating a Cash Management and Credit Control System.

NOTE – if the following units were not covered at Certificate level, you will need to ensure you complete them: Accounting Work Skills and Professional Ethics for Accounting Technicians.



AAT TECHNICIAN/ DIPLOMA LEVEL

Ensure you start keeping an accurate record of the technical work experience you gain during this year. If your employer is in agreement, evidence of your work experience at AAT Technician/Diploma level may count towards the 450 days of technical work experience required as part of the ACA training contract.

This year, you will be required to complete four compulsory units plus a number of optional units. By completing the following units at Technician/Diploma level you will be able to claim credit for some of the ICAEW's Professional Stage knowledge modules:

- AAT Implementing Auditing Procedures gives credit for the Professional Stage Assurance module
- AAT Preparing Business Taxation
 Computations AND Preparing Personal
 Taxation Computations give credit for the Professional Stage Principles
 of Taxation module
- AAT Drafting Financial Statements (accounting practice, industry and commerce) gives credit for the Professional Stage Accounting module.

At this point you should apply for full membership of the AAT.

KEY
AAT unit
ACA module



YEAR 3

ACA PROFESSIONAL STAGE

Begin your ACA training contract with an ICAEW authorised training office and claim the credits to which you are entitled (see overview on page 4).

If you have completed AAT Drafting
Financial Statements (accounting
practice, industry and commerce) you
will be eligible to sit the Professional
Stage Financial Accounting Top-Up paper,
which if you pass, will give you credit
from the full Professional Stage Financial
Accounting application module.

You will also need to pass the remaining modules of the Professional Stage.



ACA ADVANCED STAGE

In the final year of your ACA training, as well as completing your work experience, you will undertake two examinations and the Advanced Stage Case Study. The exams will assess your ability to apply the expertise you have gained throughout your training contract to day-to-day business scenarios.

The Case Study is widely recognised as the world-leading example of its kind and gives you the opportunity to showcase your technical and strategic business skills.

Once you have successfully completed the exams, Case Study and work experience requirements, you're ready to apply for membership of the ICAEW. As a member of the ICAEW you will be able to use the globally recognised designatory letters ACA, giving you the option to follow any number of exciting career paths around the world.

I chose to Fast Track on to the ACA after completing AAT because the ACA is a highly regarded and internationally recognised qualification. The structure of the ACA course equips you with a wide range of skills in all areas of business and accountancy.

Hiranya, trainee ACA via AAT-ACA Fast Track, Bird Luckin



James

Trainee ACA via AAT-ACA Fast Track

Age: 24

A-levels: Business Studies, Sports Science,

IT and AS-level Accounting

Current employer: Townends, Pontefract

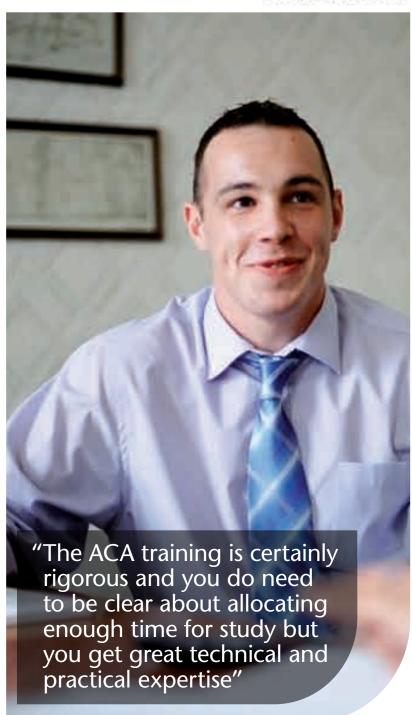
Even though I applied to go to university and was accepted, I decided that I wanted to get a professional qualification and practical work experience as soon as I could, so I saw the AAT-ACA Fast Track as a great alternative. The ACA has definitely got the best reputation out of all the accounting qualifications and it provides an excellent foundation for working in any aspect of business.

In my current role I'm already taking on responsibility for delivering a whole range of projects for various clients. This was one of the reasons I chose Townends as my training company – we're big for a local firm but small compared to most, so I knew that I would get the variety, experience and responsibility that I wanted.

I get the opportunity to work across pretty much all of the services we offer, so I get involved in accounts preparation, audits and VAT returns, working with clients ranging from local farms to building companies, retailers, property developers, IT firms and entertainment companies.

The ACA training is certainly rigorous and you do need to be clear about allocating enough time for study but you get great technical and practical expertise that you can immediately put into practice. My advice to anyone thinking of taking the ACA is you need to be willing to learn and be interested in people. Working with people is a major aspect of chartered accountancy and is one of the things that makes it such a varied and exciting profession.

I'm very happy at Townends although, once qualified, I would like to work overseas one day. Given the reputation that the ACA has and the fact that it's recognised worldwide, it's clear that having the qualification will support me in all my career goals.





Rachel

Audit Manager Qualified ACA via AAT-ACA Fast Track

Age: 26

A-levels: Maths, Business & Economics, Sociology **Current employer**: KPMG LLP, Birmingham

Having completed my A-levels I applied to various firms that recruited trainee accountants straight from school. I chose KPMG based on instinct – having spent half a day in their offices I liked the friendly atmosphere and they seemed to really value their trainees. I already knew I wanted to qualify as an ACA, so taking the AAT-ACA Fast Track route was the obvious choice. Combining on the job learning with study, the AAT-ACA Fast Track gave me a brilliant foundation for understanding business and the role that accountancy plays in the world of commerce.

I particularly enjoyed the training, which comprised of blocks of time off to study at college for the exams and then being able to apply what I'd learnt as soon as I got back to KPMG. The hardest thing about it was putting the time into both studying and working. To succeed you need to be committed and dedicated enough to focus on the rewards you'll get after you qualify. For anyone considering a career in chartered accountancy, I'd say that you also need to be ambitious, have a sense of fun and you should definitely be prepared for variety at work.

I qualified as an ACA when I had just turned 23 and I'm now an audit manager. I manage the day-to-day running of audit teams, so I get to work with many different people from both KPMG and the client side. I review our teams' work and attend client meetings, which means I get to experience working with a whole range of different companies and I'm never stuck in one office. Working with a variety of people is one of the best bits of my job and it's also one of the most important aspects of being an accountant. The technical skills are essential but you also need to be able to communicate with people at all levels to be successful.





Lee

Assistant Manager Qualified ACA via AAT-ACA Fast Track

Age: 27

A-levels: Mathematics, Design Technology, Biology,

Physical Education

Current employer: PKF (UK) LLP, London

In my role as an assistant manager, one of the aspects that I most enjoy with the role is the variety of clients I work with. I work with charities, corporate clients and publicly funded organisations. Every client is so different, facing a variety of issues and with unique personalities which provides a huge challenge in itself!

I chose to train via the AAT-ACA Fast Track route as it provided me with the quickest route to becoming a chartered accountant. I had always considered going to university following my A-levels, however my personal circumstances changed and due to the financial commitment involved with university, I found an alternative way to progress my career. I applied to PKF as they have a large and varied client base and I felt they could offer me a good breadth of experience as well as the structured training programme for the AAT-ACA Fast Track. I was also impressed with the firm throughout the entire interview process, as the PKF staff were very helpful and well informed which made the decision an easy one for me.

The hardest part of the training was finding enough quiet time and managing to study with two young children! However, despite the challenges with the studies, the financial rewards upon qualification definitely made it a worthwhile sacrifice. My advice to anyone considering a career in chartered accountancy would be 'TAKE THE PLUNGE!'

I have definitely benefited from qualifying as a chartered accountant and I now see my ACA qualification taking me to the top. I would ultimately like to become an audit partner or maybe even set up my own accountancy practice. I may possibly move into Investment Banking or into an FD role within industry – with a qualification as well respected as the ACA, all of these options are now open to me!





Sheryl

Executive Support Manager Qualified ACA via AAT-ACA Fast Track

A-levels: Economics, Law and Mathematics

Current employer: npower Retail

I had my first introduction to accountancy at the age of just 14. Having completed a period of work experience at a small practice in Birmingham, I decided that accountancy was a career I was definitely interested in.

I initially wanted to go into practice and I knew that the fastest route to achieving chartered status was via the AAT route. I looked at the school-leaver training programmes being offered and I chose Ernst & Young because they seemed to offer a well-structured training programme. I was also very impressed with the culture of the firm - they were hard working and professional but also very personable.

Having successfully completed the AAT, my next challenge was achieving chartered status with the ACA qualification. The ACA was by no means easy and once again balancing work and family was the hard part. This was made particularly tricky for me as I got married and found out I was pregnant during my training!

With the ACA qualification behind me and with several years experience in practice, I wanted to broaden my horizons and my exposure to other areas of business. I decided to move into industry to gain a better understanding of commercial businesses. I have worked at the technology solutions company EDS as a New Business Analyst as well as Compass Catering, where I worked as Commercial Executive in the airport retail group.

I then moved to npower - one of the UK's largest suppliers of electricity and gas, where I am currently working as Executive Support Manager to the CEO of npower retail. It was the company's fresh approach and the young, dynamic brand that attracted me to npower. What I enjoy most about working at npower is knowing what I do makes a real difference to the success of the business.



FREQUENTLY ASKED QUESTIONS

Do I need to complete the AAT accounting qualification in full to Fast Track to the ACA?

Yes. During your AAT Intermediate/Advanced Certificate level, you should find out if your employer is authorised to offer you an ACA training contract, so you can begin to keep a record of your work experience to count towards your ACA. You should also talk to your employer about the opportunity to Fast Track onto the ACA after AAT.

What are the benefits of the AAT-ACA Fast Track route?

You can become ACA qualified in a shorter time than your peers who have chosen to go to university. It takes just two years to get the AAT qualification and a further two years to qualify as an ACA, as long as you have the relevant work experience within an authorised training organisation.

As you'll be working throughout your training, you won't start your working life with a substantial debt to repay. You will also be applying all the knowledge you're learning throughout your studies and your work to business situations.

Will the AAT qualification equip me with the skills to help me successfully complete the ACA?

Yes, the AAT qualification provides you with practical accountancy skills and technical knowledge, and core work related skills such as communication, commercial awareness and IT skills. These are all key skills to help you succeed at the ACA training.

I am considering doing the AAT-ACA Fast Track option after completing the AAT qualification but where will I train?

You will need to train in an authorised training office, just like any ACA trainee. You can train in a variety of environments around the world, from accountancy firms to industry and commerce or the public sector.

Your training does not need to be within a practice of chartered accountants, providing your employer meets the ICAEW criteria, they can be authorised to train you as an ACA. To find out more about becoming an authorised training organisation, call our training department on +44 (0)1908 248 038 or email training@icaew.com.

How long can I take to do the exams?

ACA training is flexible. Your employer will usually advise which exams you will take in which order and how many at each exam sitting, this is usually detailed in your training contract.

Your training contract as a Fast Track trainee could just be for an additional two years after completing the AAT qualification, however some organisations may require you to complete your training contract over a longer period to ensure you have the relevant technical work experience to support your training.

When will I sit my exams?

The format of the Professional Stage exams allows your employer the flexibility to choose a route through the modules that is relevant to the work that you are undertaking, to better align your exam study and the knowledge needed in your job. Knowledge modules are computer-based assessments and available at any time. Application module exams are sat in March, June, September and December. The Advanced Stage exams are held in July and November and can be sat individually or together. The Case Study cannot be attempted until you are in the final year of your training contract.

Do I train for the AAT qualification and the ACA in the same organisation?

This would be preferable, but it is not essential. If you complete your training with the same employer you will have a better opportunity to develop your career with that employer, gain the necessary knowledge and work experience to help you through your exams, and get consistent support and training. Whatever the training environment, you will however have to complete your training in an ICAEW authorised training organisation. Check that your employer is authorised whilst you are training for the AAT qualification. If they aren't, talk to them about applying for authorisation.

I've already completed the AAT qualification, but I don't think I've done the right options.

Even if you haven't taken all the right AAT Technician/Diploma level options needed for the Fast Track, you can still progress on to the ACA. Your AAT training provides you with an excellent foundation for the ACA qualification.

Having successfully completed the AAT Technician/Diploma level, you are eligible for credit for the Business and Finance and Management Information knowledge modules at Professional Stage of the ACA and you can also count a year of your work experience if you are working in an ICAEW authorised training organisation.

I am studying for the AAT qualification at college independently. Can I still do the AAT-ACA Fast Track?

Yes, you will need to find an employer who is authorised to train ACAs, so that once you have completed the AAT qualification you can begin your ACA training.

Who pays for the training?

If you are working with an authorised training organisation, your employer will normally pay for your training and exams, and allow you the study leave to prepare and sit the exams.

More information?

You can find a list of some of the organisations who train ACAs and have training contracts in the Training Vacancies section of our website www.icaew.com/careers.

A WORLD OF OPPORTUNITY

Join our worldwide organisation

When you qualify as an ACA, you are eligible to join the professional body – The Institute of Chartered Accountants in England and Wales.

When you become a member, you will not only be able to use the letters ACA after your name, but can enjoy many other benefits, including networking, continuing professional development and support from industry experts.

Training for the ACA has demonstrated that you are one of the best, and once you have become a member of the Institute, we will support you throughout your career to help you stay ahead of your peers.

As a world-leading professional accountancy body,
The Institute of Chartered Accountants in England and Wales
(ICAEW) provides leadership and practical support to over
128,000 members in more than 140 countries, working
with government, regulators and industry in order to
ensure the highest professional standards are maintained.

Our members provide financial knowledge and guidance based on the highest technical and ethical standards. They are trained to challenge people and organisations to think and act differently, to provide clarity and rigour, and so help create and sustain prosperity. The ICAEW ensures these skills are constantly developed, recognised and valued.

Because of us, people can do business with confidence.



The Association of Accounting Technicians (AAT) offers a range of courses and vocational qualifications for those wishing to work in finance and accounting, or those wishing to further their skills in a particular area. The ICAEW works in partnership with the AAT to enable individuals to study for the ACA qualification after completing the AAT.



The ICAEW is a founder member of the Global Accounting Alliance, a body that represents over 700,000 of the world's leading professional accountants and promotes quality professional services, shares information, and collaborates on important international issues.

Student Recruitment

The Institute of Chartered Accountants in England and Wales Gloucester House 399 Silbury Boulevard Central Milton Keynes MK9 2HL United Kingdom

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