



# **The Consultative Committee of Accountancy Bodies**

The Institute of Chartered Accountants in England and Wales  
The Institute of Chartered Accountants of Scotland  
The Institute of Chartered Accountants in Ireland  
The Association of Chartered Certified Accountants  
The Chartered Institute of Management Accountants  
The Chartered Institute of Public Finance and Accountancy

## **CCAB ACCREDITATION GUIDANCE DOCUMENT**

### **INTRODUCTION**

Following requests from some of the universities to consider standardising the information requested by the CCAB bodies in respect of accreditation and exemptions, the CCAB Education Directors considered that it would be helpful to provide the universities with information regarding the accreditation processes used by each of the various bodies.

This document, therefore, sets out the accreditation process for each of the CCAB bodies and also details what information is required to be submitted to enable an application for accreditation to be processed. From the information detailed, it appears that ACCA, CIMA, ICAEW, ICAI and ICAS all require similar information from the universities although perhaps the timing of the information request is different. To assist the universities, a table has been prepared summarising the standard information required.

It is intended that the booklet is updated and issued annually to the universities and to assist with this it would be useful to have feedback from the universities regarding the usefulness of the booklet and whether any additional information would be helpful.

Clare Minchington ACCA  
Robert Jelly CIMA  
Adrian Pulham CIPFA  
Raymond Madden ICAEW  
Ronan O'Loughlin ICAI  
Mark Allison ICAS

September 2006

## ACCA

ACCA offers accreditation to educational bodies worldwide. Any university applying for accreditation is required to submit the following information:

- Accreditation application form;
- Detailed programme structure including full list of options or elective papers;
- Copy of the programme regulations;
- Syllabus details for all relevant modules;
- Examination papers for all relevant modules;
- Course handbook; and
- Franchise, articulation or validation agreements, and quality assurance arrangements are required where programmes are delivered off campus through franchises, twinning, validation etc

Accreditation and the level of exemptions awarded are determined by a desk-based review of the information provided by the universities and a matching is undertaken by ACCA to ACCA's syllabus and examination assessment requirements. Accreditation decisions can be valid for a period of up to 5 years. For some exemptions to be awarded in some subjects, certain criteria require to be met eg Taxation requires a compulsory corporation tax question. Annual reviews are also undertaken and the universities are requested to provide information regarding any changes made to the programmes. If the changes notified are substantial, then a full review of the programme is undertaken.

In addition to the traditional paper-based method, institutions can make accreditation applications, upload relevant supporting documentation and track the process of their current applications online at <https://www.acca-business.org/accred/>

The performance of accredited students is monitored in the subsequent ACCA examinations and although this can be provided to the universities as feedback, it is not yet used in the accreditation process. Although not forming part of the accreditation process, visits are undertaken to the universities. ACCA also considers applications from individual students.

**ACCA's Accreditation team can be contacted at [accred@accaglobal.com](mailto:accred@accaglobal.com)**

## CIMA

CIMA accepts applications for accreditation from tertiary institutions worldwide (principally core CIMA markets). Accreditation is available to undergraduate programmes in the form of exemptions from the CIMA Certificate in Business Accounting and the Managerial level of the CIMA Professional Qualification. Exemptions are also available from the 3 Strategy papers at CIMA's Strategic level but this level of accreditation is offered only to post graduate Masters level programmes.

A university applying for accreditation is required to submit a completed application form listing programme details and indicating all papers for which exemptions are sought, supported by a mapping of the relevant CIMA learning aims against core or option modules in the programme(s). The following supporting documents are required:

- Programme Validation or Course document containing rationale for the programme, progression statistics, assessment strategy, module descriptors and reading lists for all relevant modules
- Detailed programme structure (Pathway diagram) including options or elective papers
- Plagiarism statement
- Outline of staff development activity
- Examination papers for 2 diets for all relevant modules
- Where more than 3 modules are offered for a single CIMA paper, an explanation as to how syllabus and assessment are integrated
- Only where an individual coursework represents 30% or more of the unit mark, examples of coursework set.
- The last 2 years of external examiners' reports

Accreditation and the level of exemptions awarded are determined by a desk-based review, with expert input from a team of accounting academics. Accreditation decisions are valid for a period of up to 5 years. Where appropriate, annual questionnaires are used to monitor changes in programmes and/or review examination papers for marginal exemptions decisions. Accreditation submissions are accepted in hard copy or electronic format.

CIMA has enhanced its ability to monitor the performance of accredited students in subsequent CIMA examinations; this will help inform the relationship between CIMA and HE institutions going forward.

Although not forming part of the accreditation decision, accreditation staff undertake advisory visits to universities, particularly where institutions require support prior to a formal submission.

CIMA operates a 'blanket' exemptions policy at Certificate level for graduates of relevant non-accredited programmes but does not accept individual applications for exemption.

**Contact CIMA Education Partnership Department at [atp@cimaglobal.com](mailto:atp@cimaglobal.com)**

**For full details of CIMA's Accreditation Through Partnership scheme, including CIMA's accreditation criteria and application forms, visit: <http://www.cimaglobal.com>**

**Select Business Partners/Accreditation Through Partnership, 'Check your accreditation' will take you to CIMA's searchable web database of all CIMA accredited programmes.**

## **CIPFA**

CIPFA does not accredit universities. There are a small number of qualifications that have been assessed for exemptions and these are held on the CIPFA website for prospective students to view. In addition, students can apply for exemptions on an individual basis. The student completes an exemptions grid (available on the website) for each subject they are seeking an exemption from. The student is required to indicate on the grid syllabus coverage and provide supporting documentation, such as course syllabus. This documentation is then assessed by a qualified CIPFA accountant for exemptions. All students are required to purchase the Open Learning Material for each subject except if they have an exemption from a subject.

The performance of exempt students is not monitored actively although the performance of students with exemptions tends to be poorer than those students without exemptions.

## ICAEW

### **2007 Credit Arrangements:**

A new Professional Stage syllabus is to be introduced in September 2007. This will consist of 12 modules and up to 8 subject credits will be available: Accounting, Assurance, Business and Finance, Law, Management Information, Principles of Taxation at knowledge level and Business Strategy and Financial Management at application level.

Both UK and non UK universities can apply for credit provided they can demonstrate a good match with the Institute's key learning outcomes for the papers for which credit is sought.

Universities wishing to apply for credit should complete an application pack and provide:

- Detailed course structure indicating core and option modules
- A completed set of assessment grids covering learning outcomes
- Module descriptors for all relevant modules
- Examination papers for all relevant modules

For all modules relevant to the application the examination element should be no less than 70% although some flexibility may be appropriate for Business Strategy and Business and Finance. Where the examination component of a module is less than 70% illustration(s) of course work will need to be provided.

Students applying for credit are required to have achieved a minimum pass mark of 50% in their first examination attempt for each course relevant to the Institute's paper.

Credit will be awarded following a desk based review with input from subject experts.

Students' exam performance for the new syllabus is to be monitored.

### **2006 Credit Arrangements**

Until the new syllabus is introduced students apply for credit on an individual basis. Credit is available for the Business Finance, Business Management and Law papers. All graduates are required to take the Professional Stage Accounting, Financial Reporting, Taxation and Audit and Assurance papers.

The basis for the award of credit for many degree programmes has been built up over time. Details are published on the ICAEW website [www.icaew.co.uk/students](http://www.icaew.co.uk/students) and then click on professional stage and enter the exam section.

**For a copy of the credit application pack or more information contact Gill Ross, Accreditation Manager 01908 248282 or email [gill.ross@icaew.co.uk](mailto:gill.ross@icaew.co.uk)**

## ICAI

ICAI accredits business programmes from universities and other third level institutions for the purpose of exemptions. Universities seeking recognition must submit the following documentation to ICAI:

- Programme validation document (QA/QI) (HETAC)
- ICAI template – overview/mapping of programme
- Entry standards to the course programme (GCE A level, Leaving Certificate)
- Maximum student numbers permitted on the programme
- Syllabus (module descriptors) for each subject area in each year / mandatory-optional electives etc levels of award ie. honours, pass mark /continuous assessment contribution etc.
- CVs of lecturing staff
- external examiners reports
- Examination papers for all modules
- Information Technology/library facilities and access
- Research methodology training; and
- Other college activities ie. partnership arrangement

Accreditation and the level of exemptions awarded are determined by a desk-based review, with subject expert input from the executive and accounting academics provided by the universities/colleges.

Unique to ICAI is the minimum level of 2.ii honours or better required to claim subject exemptions from its Professional Two level examination. Accreditation decisions are reviewed annually in the light of student performance in the ICAI examinations, any changes to a programme, teaching staff or external examiners. Generally a full submission is required for review by ICAI every three years.

ICAI also considers applications for exemptions from students from non-accredited universities on a case by case basis.

Institutions are required to submit examination papers every 2 years. Although not forming part of the accreditation process, visits are undertaken to the universities and joint boards are in place with 3<sup>rd</sup> level colleges who deliver Masters programmes from which graduates can gain exemptions from the pen-ultimate Professional Three examination of ICAI.

**UK/NI/Other universities who wish to make a full submission for degree accreditation from ICAI should contact Ms Kelda Lewis at the Student Registration Department, ICAI, 83 Pembroke Road, Ballsbridge, Dublin 4, Ireland. [www.icaei.ie/careers/exemptions.cfm](http://www.icaei.ie/careers/exemptions.cfm)**

## ICAS

ICAS accredits UK universities and offers exemptions from each of the five Test of Competence subjects.

The accreditation model operated by ICAS is in two stages. Stage One involves the consideration of external information such as Quality Assurance Agency reports and other risk information. This is then followed by Stage Two which involves a half-day visit to the university by one member of ICAS staff and a member of the ICAS academic peer review group to determine the exemptions available. Any university applying for accreditation is required to submit the following information:

- Programme validation document and QAA report;
- Detailed programme structures including options or elective papers;
- Information regarding pass/progression rates;
- Information regarding assessment;
- Syllabus details for all relevant modules;
- Annual Programme Reviews;
- Completed syllabus and subject requirement tables;
- Examination papers for all relevant modules; and
- External examiners' reports.

In determining the exemptions available for a particular programme, in addition to coverage of the ICAS syllabus and achievement of the subject requirements consideration is given to high-level issues relating to various policies including assessment.

Accreditation visits are made every 3 years approximately. In between accreditation visits, universities provide updates on any changes to courses relevant for accreditation. The performance of accredited students is monitored in the subsequent ICAS examinations and although this is provided to the universities as feedback, it is not yet used in the accreditation process.

ICAS also considers applications for exemptions from students from non-accredited universities on a case by case basis. To apply for exemptions students are required to complete an application form containing exemption tables which detail the required syllabus coverage and subject requirements. Students are asked to submit these along with an academic transcript and all relevant module outlines to enable their exemption application to be considered.

**For more information please contact Ann Lamb, Assistant Director (Policy), CA Education on 0131 347 0160 or [alamb@icas.org.uk](mailto:alamb@icas.org.uk)**

## STANDARD INFORMATION REQUESTED

ACCA, CIMA, ICAEW, ICAI and ICAS all request similar information from the universities

	ACC A	CIMA	ICAEW	ICAI	ICAS	Standard informatio n
<b>Information requested:</b>						
Accreditation Application form	Yes		Yes			
Programme Validation document		Yes		Yes	Yes	Yes
QAA reports		*		Yes	Yes	
Pass/progression rates		Yes			Yes	
Module descriptors	Yes	Yes	Yes	Yes	Yes	Yes
Examination papers for relevant modules	Yes	Yes	Yes	Yes	Yes	Yes
External Examiners' reports		Yes		Yes	Yes	Yes
Information on assessment strategy		Yes	Yes	Yes	Yes	Yes
Information on Staff Development		Yes				
Mapping of Route/Pathway including options	Yes	Yes	Yes	Yes	Yes	Yes
Programme regulations	Yes	**				
Franchise, articulation or validation agreements and quality assurance arrangements	Yes					
Course handbook	Yes			Yes	Yes	Yes
Course Entry standards and maximum student numbers		**		Yes		
Information on other university activities				Yes		
Outline of staff development activity		Yes				
Annual programme review					Yes	
CVs of teaching staff				Yes		
Research methodology training				Yes		
Information Technology facilities and access				Yes		

\*QAA reports are accessed direct from QAA

\*\* If not included in validation document

- CIPFA does not operate a system of university accreditation.