

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
TECHNICAL SUBCOMMITTEE OF RECIPROCITY COMMITTEE**

COMPLETE PROCESS OF PROFESSIONAL ACCOUNTANCY ORGANISATION (PAO) ROUTE

1. CANDIDATE'S ELIGIBILITY AND REGISTRATION

STEP 1: Ensure eligibility

Candidates should ensure that they meet all the eligibility criteria. There are six eligibility criteria which are listed below:

a. Membership of any of the following IFAC recognised PAOs:

- i. The Institute of Chartered Accountants in England and Wales;
- ii. The Association of Chartered Certified Accountants (ACCA);
- iii. The Chartered Institute of Management Accountants (CIMA);
- iv. The Chinese Institute of Certified Public Accountants (CICPA);
- v. The Chartered Institute of Public Finance and Accountancy (CIPFA);
- vi. The Hong Kong Institute of Certified Public Accountants (HKICPA)*. Individuals who joined HKICPA as members from the Association of International Accountants (AIA) before 01 June 2008 are not eligible to apply for Pathway;
- vii. The Institute of Chartered Accountants of Bangladesh (ICAB);
- viii. The Institute of Chartered Accountants (Ghana) (ICAG);
- ix. The Institute of Chartered Accountants of India (ICAI);
- x. The Institute of Chartered Accountants of Nepal (ICAN - Nepal);
- xi. The Institute of Chartered Accountants of Pakistan (ICAP);
- xii. The Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka);
- xiii. The Institute of Certified Public Accountants of Kenya (ICPAK);
- xiv. The Institute of Singapore Chartered Accountants (ISCA);
- xv. South African Institute of Chartered Accountants;
- xvi. The Malaysian Institute of Certified Public Accountants (MICPA); and
- xvii. The Institute of Certified Public Accountants of Greece (SOEL).

The list of PAOs will be updated as the need arises.

Students of the above listed PAOs are not eligible to apply for Pathway route.

b. Three years post-membership experience

Candidates must have at least three years post-membership experience (completed in full on or before the relevant submission deadline).

Time spent as a student will not be counted towards the three-year post-membership experience requirement.

c. Acceptable membership type

Candidates are expected to have passed through the examination process and training route of their PAOs (as opposed to membership obtained through reciprocity agreement).

d. Continuing Professional Development (CPD) compliance

Candidates are required to be CPD compliant with their PAOs.

e. Good disciplinary record

Candidates must be members in good standing with good disciplinary records and without outstanding complaints against them.

f. Sponsorship requirements

Each candidate's application must be supported by an eligible sponsor. The sponsor, who must be an individual, must meet the following criteria:

- i. Hold current membership of an IFAC recognised PAO;
- ii. Know the candidate in an official capacity;
- iii. Must be in good standing with his/her PAO;
- iv. Must be compliant with the CPD requirements of his/her PAO; and
- v. Must have good disciplinary records with no outstanding case.

For full sponsorship requirements, please see section 2 below.

NOTE:

Most of the above will also need to be included in the letter of good standing from the PAO.

STEP 2: Register as a candidate

Candidates, who meet the criteria, should proceed to fill an online application form. To fill an online application form, candidates will be required to pay the prescribed fee.

Candidates are advised to fill an online application form not later than end of January or July for those who want to submit their Examination of Experience (EoE) by February or August, respectively.

STEP 3: Meeting the requirements

Candidates should check the requirements for making a Pathway application and ensure that they provide all the different elements required for the registration process. To achieve this, candidates will be required to visit ICAN website: www.icanportal.org/members/paopathways/create and read all the relevant documents.

Use the available support

Candidates are advised to make use of documents and support materials provided to guide them through the application process.

STEP 4: Submit application

Completed application must be submitted through the link provided on the Institute's website:
www.icanportal.org/members/paopathways/create

NOTE:

Number of attempts permitted to pass the Examination of Experience

Eligible candidates are only allowed a maximum of three attempts to pass, while the route remains open. Thereafter, they are barred from applying to become ICAN member through the PAO route.

2. SPONSORSHIP REQUIREMENT

This section provides an overview of what is expected of a sponsor.

Candidates' application for Examination of Experience must be supported by eligible sponsors, who must meet all the criteria stated below.

a. Eligibility for sponsorship

Each candidate must have one sponsor who meets all the required sponsorship criteria to support her/his completed application.

The sponsor must:

- i. Know the candidate in an official capacity;
It is necessary that the sponsor must have worked with the candidate or served as auditor of the candidate's organization. The sponsor must be in a position to vouch for the candidate's work and verify that the information on her/his application is true;
- ii. Be a financial member of an IFAC recognised PAO;
- iii. Be Continuing Professional Development (CPD) compliant, taking into consideration the requirements of the IFAC recognised PAO;
- iv. Be of good standing with her/his PAO. This includes having a good disciplinary record with no outstanding complaints against her/him; and
- v. Provide a letter of good standing.

This needs to come from her/his professional body, which must be issued and dated within the four months immediately before the Pathway deadline.

This letter from the professional body must confirm that:

- S/he is a member of that body;
- The date s/he was admitted into membership is correct;
- S/he has a good disciplinary record with no outstanding case, or advise ICAN of the details of any disciplinary record or outstanding case; and
- S/he is fully compliant with the continuing professional development (CPD) requirements of her/his IFAC recognised PAO.

NOTE:

All sponsors must provide a letter of good standing. This must be submitted along with the candidate's application. The only exception is where a sponsor is an ICAN member. An ICAN member does not need to provide a letter of good standing, because the Institute can check her/his membership status, disciplinary record and CPD compliance.

b. Roles of the sponsor

The sponsor has the following key responsibilities to:

- i. Confirm that s/he knows the applicant in an official capacity;
- ii. Confirm that the candidate is of good character, and that there is no reason that s/he is aware of, why the candidate should not be admitted to ICAN membership; and
- iii. Verify to the best of her/his knowledge, that the information in the application and within the answers to the Examination of Experience provided by the candidate is a true and accurate representation of the work of the candidate.

In giving this undertaking, the sponsor acknowledges that ICAN may report her/him to her/his professional body, if it has ground(s) to doubt the veracity of the information provided by the candidate.

To achieve this, the sponsor is required to:

- i. Read the completed application form of the candidate;
- ii. Read the completed Examination of Experience answers of the relevant candidate; and
- iii. Use her/his professional judgement to satisfy herself/himself that the information and answers that have been provided by the candidate are true and accurate, and that the candidate is of good character.

c. Penalties for errant sponsors

Any sponsor who is an ICAN member, found to have attested in an inappropriate manner, will be liable to face the investigating panel, and if need be, be referred to the Disciplinary Tribunal.

For sponsors who are not ICAN members, they will be reported to their IFAC recognised PAOs and their employers.

NOTE:

Sponsors should also be aware that the candidates are not permitted to plagiarise, (that is, incorporate any published and unpublished work, in whatever format or medium) from other people or from the ICAN illustrative answers. Failure to comply is considered misconduct. Where ICAN believes that misconduct exists, the case will be referred by ICAN Reciprocity Committee to the Council for approval to the Investigating Panel for investigation and potential recommendation for disciplinary action. The Committee may also refer the matter to the candidate's and sponsor's current professional bodies and employers.

ICAN will put applications through anti-plagiarism software as part of the application process.

3. EXAMINATION OF EXPERIENCE (EoE)

a. Format for candidate's submission

This must be completed, and submitted, as an original word-processed document.

- i. **Your examination answers and summary of employment must be completed and submitted as an original word document.**
- ii. **Please do not submit a scanned version.**
- iii. **Please do not submit your answers in pdf format, or any other format except in original word document.**
- iv. **The online examination submission process will automatically convert your examination answers and summary of employment into pdf format as part of the online examination submission process, but this can only happen if your documents are in the original word format.**
- v. **Your unique candidate number will automatically be transferred onto your examination documents during the online examination submission process.**
- vi. **Handwritten submissions will not be assessed.**
- vii. **All submissions must be made in English.**

Please start each question on a new page. Do not exceed the maximum word count. For each requirement, include relevant cross-references to your work, responsibilities and achievements as set out in Summary of Experience Section.

Please be aware that there are discretionary marks awarded for effective use of Business English, good presentation style and format.

b. Questions for Examination of Experience (EoE)

The following are the questions to be answered in the demonstration of professional skills covered under Examination of Experience:

- i. Professional Accountants are supposed to draw attention to business and/or professional issues in their organisations. Drawing from your recent work experience, describe how you identified and brought to the attention of your management, one business or professional issue and the circumstances leading to it;
- ii. Professional Accountants do employ their technical expertise and/or business knowledge to analyse business cases. Drawing from your recent work experience, describe how you have employed your technical expertise and/or business knowledge to analyse a business or professional case in your organisation;

- iii. Professional Accountants do employ numerical techniques to analyse business or professional cases. Drawing from your recent work experience, describe how you have employed numerical techniques to analyse a business or professional case in your organisation;
- iv. Professional Accountants do employ their professional judgement in choosing amongst options. Drawing from your recent work experience, describe how you have employed professional judgement to choose amongst business options in your organisation;
- v. Professional Accountants do employ professional judgement in prioritising issues. Drawing from your work experience, describe how you have employed professional judgement to prioritise between two business issues in your organisation;
- vi. Professional Accountants do employ technical knowledge and/or practical experience to advise their clients or in their work environments. Using your recent work experience, describe how you have employed your technical knowledge and/or practical experience to advise your clients or in your workplace; and
- vii. Professional Accountants deal with ethical issues in their firms and workplaces. Drawing from your recent work experience, describe how you have employed professional judgement to deal with two ethical issues in your practice or workplace.

4. GUIDELINES FOR CANDIDATES

a. Preparing your Examination of Experience Submission

Kindly consult the application form when reading these guidelines. You can download the application form from the ICAN website at www.icanportal.org/members/paopathways/create

The Examination of Experience requires you to answer questions, using examples from your career to date, highlighting your professional and transferable skills. Professional skills are applicable whether you work in academia, audit, consultancy, tax or other accounting related areas.

As a guide, you should set apart two or more days to consider, write and review your application.

The expected length of your write up for the Examination of Experience submission should be between 3,500-6,000 words – with approximately 750 words per question. If you write too little or too much, the examiners may discard your answers, assuming that you have insufficient experience or that you are unable to summarise concisely. As a guide, each answer should fill approximately one page of typed A4 paper. The submission should be formatted, using single line spacing, Arial Narrow with font size 12.

The examiners are looking for evidence of your personal work experience. Kindly structure your answers in the first person, using the word 'I' rather than 'we'. If you currently work or have worked as part of a group (or lead a group), please explain your personal role and skills within that group. Do not use typical textbook responses and do not copy phrases from the illustrations published on the Institute's website or used at our training sessions.

Plagiarism is presenting someone else's work or ideas as your own, without their consent, by incorporating it into your work without full acknowledgement. Where ICAN suspects plagiarism, the case will be referred to the ICAN Investigating Panel for investigation and Accountants Disciplinary Tribunal for potential disciplinary action, as well as mentioned to candidate's current professional body.

If your experience is in a special area, kindly explain it in a way that a knowledgeable chartered accountant in general practice, would understand. Avoid unnecessary use of jargons. Overly technical answers to the questions are unlikely to be awarded high marks.

In the Summary of Employment section, you should provide information about your responsibilities at work broken down period-by-period for the last three years. You should only draw upon your last three years' work experience in answering the questions. You should clearly reference which period of your experience each of your answers is drawn from.

Start each answer on a new page and write the question at the top of your answer sheet, so that you can easily refer to it when compiling the answer. This will help you to ensure your answer is specific to the question. Keep your answer focused on what is necessary for each question. For example, in answering Question 3, make sure you clearly articulate the numerical techniques you used, and in Question 7, make sure you describe how you have employed professional judgement to deal with ethical issues in your practice or workplace. Make sure that you state which year of your three years' experience each answer is drawn from.

Finally, if your first submission isn't successful, don't be discouraged – re-submit. However, make sure you carefully read the feedback you receive from the examiner. This will be specific to your submission and will help you in addressing the examiners' concerns about particular answers. For re-submitted questions, remember also to still keep within the suggested guidance of one A4 page for your answers.

b. Pass criteria

ICAN Examination of Experience is designed to test candidates' professional experience of a number of skills, through seven questions. The seven questions seek evidence of skills ranging from the identification of issues (Question 1) through to dealing with an ethical issue (Question 7).

Because the assessment is for full membership of ICAN, it is necessary for candidates to provide a reasonably broad range of evidence of these skills in order to pass.

Reflecting this, the requirement to pass Examination of Experience is as follows:

Each of the seven questions will attract a maximum of 12 marks. For each question, the pass mark is 7 out of 12. There are 100 marks available in total, with 8 marks each awarded for good presentation of the submission (both format and language), and for appropriate use of candidates' last three years' work experience.

- 60% and higher is a pass, irrespective of how many questions are passed; or
- 55% to 59% is also a pass as long as you do not score less than 7/12 in more than one question.

c. Providing evidence of your professional skills

You are advised to draw only upon your last three years' work experience when answering the questions, with the date measured back from your first date of your current submission.

The examiners will be assessing your higher professional skills: planning, analysis, judgement and awareness of current and technical issues. Administrative skills or experiences (for example, basic IT, compilation of reports, diary management) will attract low reward.

The examiners assess depth and breadth of your experience, so you are advised to use examples covering the whole three years of your recent work experience. You are advised not to use the same illustration to answer more than one question.

Including irrelevant information will vitiate the quality of your answers. Using multiple examples to answer the same question is likely to score lower marks than using one well-articulated example. Repeated examples may miss the point of the question; or provide insufficient depth of discussion.

There will be no cross marking of questions. If you have already described a situation under one question that you are considering using for another, you should clearly differentiate between the two aspects of the experience in order to demonstrate how it is relevant to both questions. However, you are advised to use different illustrations to answer each question.

Your sponsor must attest that the information and evidence you provided are true and accurate. The examiners will expect that your sponsor has read your submission and is satisfied that it is true and accurate. Sponsors should also be mindful that candidates are not permitted to plagiarise work from other people or copy from ICAN illustrative examples.

If you fail the Examination of Experience and choose to re-submit, you may still draw upon the three years' experience that you used in your first application, even though by the time you re-submit, some of that experience will be older than three years.

d. Detailed guidance on each question

In order to assist you choose an appropriate issue or situation to answer some of the questions, it may be helpful to consider the following:

Questions 1, 2, 3, and 6 could be considered to follow the life cycle of work that is typical in an accountancy practice, a business, or other professional settings.

Question 1 requires you to describe a situation where you identified an issue. The question specifically asks you to describe how you identified that issue.

Questions 2 and 3 require you to describe situations where you have analysed an issue and or used numerical skills. These questions require evidence of detailed work that you have done after those issues had been identified.

Question 6 requires you to provide evidence of a situation where you have provided advice. The question tests the application of skills in providing that advice.

The skills: identifying, analysing and advising are different, and typically occur at different times in the life cycle of a project.

Questions 4 and 5 require you to provide evidence of situations in which you made judgements. Question 4 probes a situation where you were faced with options and needs to make a choice between available options to proceed. Question 5 requires you to provide an example of a situation where you need to prioritise a set of issues that needed to be dealt with.

Q1 – Identification of issues

‘Professional Accountants are supposed to draw attention to business and/or professional issues in their organisations. Drawing from your recent work experience, describe how you identified and brought to the attention of your management, one business and one professional issue, and the circumstances leading to them.’

This is the Examination of Experience question that may get answered poorly. The key to answering this question well is to ensure that you provide sufficient information about how an issue was identified.

Examples of scenarios include:

- a. Evaluation of audit evidence – how you identified a major issue to focus on;
- b. How you discovered that your client had a liquidity problem;
- c. How you discovered that your client’s worsening financial results were due to poor quality of goods from production; and
- d. How you discovered the reason why your department was not meeting its objectives.

Candidates will be highly rewarded for the following:

- a. Description of how you discovered a high-level issue;
- b. ‘I reviewed’, ‘I compared’, ‘I noticed that’, ‘I discussed with’; and
- c. Not definitive analysis – but likely to lead to detailed analysis at a later stage.

The table below illustrates two types of answer that are likely to get high marks for this question. These are **the brand new discovery of an issue** and **the discovery of the causes of a known issue**. Both of these situations are likely to require high-level analysis.

Things to avoid include:

- Generic audit risk models unless tailored to a specific situation;
- Advice; and
- Recommendations.

Table: Type of answer that is likely to get high marks for Q1

In each of the examples used in the Table, the key type of work performed is highlighted.

Very likely to be a suitable situation	Likely to be a suitable situation
Discovery of a new issue	High-level probing of a known issue to discover the underlying cause(s)
Examples:	Example:
During the 2021 audit at Adex Nigeria Ltd, I discovered that payables were seriously understated. I discovered this by comparing the 2021 to the 2019 trade payables. This was confirmed by a quick estimate of payable days for the 2 years, which had changed markedly.	There was a liquidity problem at Baba Ltd. By performing a high-level review of Baba Ltd's management accounts, I discovered that the reason for its liquidity problems was that its payable days had reduced from 120 to 60, and its receivable days had stayed stable at 90 days.
During my review of Baba Ltd's management accounts for December 2019, I discovered that there was a liquidity problem. I noticed this by comparing the closing cash figure to that for November. A quick analysis of sales made it clear that a major cash customer has withdrawn its order for the month.	

Checklist for Question 1

In summary, the main requirements for this question are as set out in the points below. You may find this a useful checklist to appraise your answer, before submitting it:

- a. Evidence of your **Personal Involvement** in your chosen example;
- b. That you have chosen **A Professional Issue** or Business issue;
- c. That the issue is at an **Appropriate Level**;
- d. That the issue that you have used is **Well Described**;
- e. That you have described **How You Identified** the issue;
- f. That you have **Properly Explained** how you **brought the issue to the attention** of top management; and
- g. That you have described the circumstance.

Q2 - Analysis using technical expertise/business knowledge

'Professional Accountants do employ their technical expertise and/or business knowledge to analyse business cases. Drawing from your recent work experience, describe how you have employed your technical expertise and/or business knowledge to analyse a business or professional case in your organisation.'

To answer this question well, you must clearly articulate the technical expertise or business knowledge that you used to perform the analysis. The analysis needs to be well described.

The key to passing this question is demonstrating the application of technical expertise or business knowledge to the analysis of a situation.

Examples of technical expertise include:

- a. Audit processes;
- b. Tax planning;
- c. Business takeover rules;
- d. Examination assessment;
- e. Complex accounting issues;
- f. Application of management accounting in taking appropriate business decisions; and
- g. IT skills.

Examples of business knowledge include:

- a. How takeovers tend to proceed;
- b. How to sell a business; and
- c. How to assess whether a market segment is attractive.

Candidates would be highly rewarded for the following:

- a. Good description of the scenario;
- b. Description of the technical expertise that you used or the business knowledge that you needed in this situation; and
- c. Good description of the analysis undertaken.

Things to avoid include:

- a. No analysis;
- b. Simply stating that you knew what to do based on 'experience'; and
- c. Detailed advice or recommendations.

Checklist for Question 2

In summary, the main requirements for this question are as set out in the bullet points below. You may find this a useful checklist to appraise your answer, before submitting it:

- a. Evidence of your **Personal Involvement** in your chosen example;
- b. That you have chosen an **Appropriate Situation** (which entailed you performing some analysis);
- c. That the situation that you have used is **Well Described**;
- d. That the technical expertise / business knowledge that you used is **Clearly Described**;
- e. That the technical expertise / business knowledge that you used is **Relevant** to the situation; and
- f. That there is a clear **Description of the Analysis** you undertook.

Q3 - Analysis using numerical techniques

'Professional Accountants do employ numerical techniques to analyse business or professional cases. Drawing from your recent work experience, describe how you have employed numerical techniques to analyse a business or professional case in your organisation.

To answer this question well, you should clearly articulate the numerical techniques you used, how you used them and how they helped you to perform some analysis.

The key to passing this question is to demonstrate evidence of the application of numerical techniques to analyse the case. The key skill is the ability to analyse data.

Examples of numerical techniques include:

- a. Net present value;
- b. Discounted cash flow;
- c. Internal rate of return;
- d. Data modelling and regression analysis;
- e. Statistical measurements;
- f. Break even forecasts; and
- g. Sensitivity analysis.

Candidates will be highly rewarded for:

- a. Clear description of the numerical technique used;
- b. Relevant numerical technique to the analysis performed; and
- c. Good description of the analysis undertaken.

Things to avoid include:

- a. Failing to mention numerical techniques;
- b. Textbook descriptions of numerical techniques, not tailored to the situation;
- c. Only brief details of analysis performed; and
- d. Detailed advice or recommendations.

Checklist for Question 3

In summary, the main requirements for this question are as set out in the points below. You may find this a useful checklist to appraise your answer before submitting it:

- Evidence of your **Personal Involvement** in your chosen example;
- That you have chosen an **Appropriate Situation** (which entailed you performing some analysis);
- That the situation that you have used is **Well Described**;
- That you have **Clearly Described** why the numerical techniques that you used were appropriate;

- That the numerical techniques that you used are **Relevant** to the situation;
- That there is a clear **Description Of The Analysis** you undertook; and
- That the result of the analysis you performed are **Stated Clearly**.

Q4 – Choosing between options

'Professional Accountants do employ their professional judgement in choosing amongst options. Drawing from your recent work experience, describe how you have employed professional judgement to choose amongst business options in your organisation.'

To answer this question well, you need to give a clear description of mutually exclusive options. In addition, you should show how you have made or recommended a choice based on a clearly explained rationale.

Examples of situations include:

- Leasing versus buying an asset;
- Consideration of special order;
- Decision to close part of the organisation's operations;
- Different forms of disbursement by a company;
- Different forms of legal entity structure for a business; and
- Different research areas for funding.

Candidates will be highly rewarded for:

- Identifying more than one way to proceed;
- Making a choice;
- Stating that the options are mutually exclusive; and
- Demonstrating judgement.

Things to avoid include:

- Options not described;
- When the 'options' can all be taken forward, either concurrently or in series;
- No choice made amongst the available options; and
- Describing 'the best option' without explaining why it is the best.

Checklist for Question 4

In summary, the main requirements for this question are as set out in the points below. You may find this a useful checklist to appraise your answer before submitting it:

- Evidence of your **Personal Involvement** in your chosen example;
- That you have chosen an **Appropriate Situation** (which entailed you being faced with a set of mutually exclusive options);
- That the situation that you have used is **Well Described**;
- That there is clear **Description of Options** that were available to you;
- That you have described the advantages and disadvantages of each option;
- That you have **Selected one of the Options**; and

- g. That you have described the **Rationale** for selecting one of the options **for this Specific Situation**.
- Q5 – Prioritisation of issues**

‘Professional Accountants do employ professional judgement in prioritising issues. Drawing from your work experience, describe how you have employed professional judgement to prioritise business issues in your organisation.’

The key to answering this question well is to list a set of issues that all need addressing, but for which there are resource or time constraints, meaning that they cannot all be performed concurrently.

Examples of situations include:

- a. Tasks required to be completed in a business disposal;
- b. Tasks needing to be completed in the re-financing of a business; and
- c. Issues that need to be resolved before a tax investigation can be concluded.

Candidates will be highly rewarded for:

- a. A scenario where several things ‘need to be done’;
- b. A time or resource constraint means that they cannot all be done at the same time;
- c. Judgement needed to choose the order in which things should best be done; and
- d. Rationale given for choice of order in which things should be done.

Things to avoid are:

- a. Where a natural order or sequence dictates what order in which the issues should be done, in this case there would be no need for a judgement to be made;
- b. Where it would not matter in what order a few tasks were undertaken as none is more important or urgent than any other;
- c. Describing a generic busy workload;
- d. Using a scenario of day-to-day practice management issues, which would not require an accountant to prioritise; and
- e. Providing a list of issues in the order in which you carried them out, without explaining how you decided that this was the most appropriate order.

Checklist for Question 5

In summary, the main requirements for this question are as set out in the points below. You may find this a useful checklist to appraise your answer before submitting it:

- a. Evidence of your **Personal Involvement** in your chosen example;
- b. That you have chosen an **Appropriate Situation** (in which you faced more tasks than you could tackle at the same time);
- c. That the situation that you have used is **Well Described**;
- d. That there is clear **Description** of the issues that you had to deal with;
- e. That you have **Described the Resource or Time Constraint** that you faced that meant that the issues had to be prioritised;
- f. That you have **Stated the Order** in which you prioritised the issues; and
- g. That you have described the **Rationale** for the order of tackling the issue that you selected, for example in terms of importance, urgency or impact.

Q6 – Providing advice

'Professional Accountants do employ technical knowledge and/or practical experience to advise their clients or in their work environments. Using your recent experience, describe how you have employed your technical knowledge and/or practical experience to advise your clients or in your workplace.'

To answer this question appropriately, you need to demonstrate that you have not only provided advice, but that you used either practical experience or technical knowledge to do so. Candidates who are likely to fail this question would be because they have provided either basic advice or no advice at all. Advice can be provided internally within your organisation or externally to a client or a different organisation.

Examples of situations include:

- a. Tax planning advice;
- b. Valuation advice;
- c. Acquisition advice;
- d. Advice on how to deal with a tax investigation;
- e. Advice on retirement planning; and
- f. Advice on academic and professional collaborations.

Candidates will be highly rewarded for the following:

- a. Advice given;
- b. Advice that would be reasonable to expect from a qualified accountant; and
- c. Advice that is practical.

Things to avoid include:

- a. Administrative or basic advice;
- b. Non-accountancy advice; and
- c. Textbook or theoretical advice.

Checklist for Question 6

In summary, the main requirements for this question are as set out in the bullet points below. You may find this a useful checklist to appraise your answer before submitting it:

- a. Evidence of your **Personal Involvement** in your chosen example;
- b. That you have chosen an **Appropriate Situation** (in which you gave advice typical of an accountant's skills set);
- c. That the situation that you have used is **Well Described**;
- d. That the technical expertise or business knowledge that you used is **Clearly Described**;
- e. That the technical expertise or business knowledge that you used is **Relevant** to the situation;
- f. That you **Describe the Advice** that you gave; and
- g. That you discussed the result of implementing the advice by your organisation.

Q7 – Dealing with an ethical issue

'Professional Accountants deal with ethical issues in their firms and workplaces. Drawing from your recent work experience, describe how you have employed professional judgement to deal with two ethical issues in your practice or workplace.'

To answer this question well, you need to provide sufficient evidence of how you dealt with an ethical issue. The issue should be within a professional context. In doing this you will need to describe which fundamental ethical principle (integrity, objectivity, professional competence and due care, confidentiality and professional behaviour) was at risk and the action you took to ensure that you complied with the principle.

Examples of issues include:

- a. Dealing with conflicts of interest between stakeholders;
- b. Dealing with doubtful accounting or commercial practices;
- c. Inappropriate pressure to achieve a particular result (for example, to present figures favourably);
- d. Dealing with confidential information;
- e. Suspicion of money laundering;
- f. Governance issues;
- g. Suspicion of fraud; and
- h. Inappropriate segregation of duties (for example, between audit and consultancy within the same practice).

Candidates will be highly rewarded for the following:

- a. A real issue that you dealt with;
- b. A description of what you did to explore the issue;
- c. A description of how the issue was concluded; and
- d. A description of the rationale for your approach.

Things to avoid include:

- a. Administrative or basic issue;
- b. Textbook or theoretical answer;
- c. A theoretical description of your, your firm's or your profession's approach to ethics; and
- d. A description of ethical training that you have had.

Checklist for Question 7

In summary, the main requirements for this question are as set out in the points below. You may find this a useful checklist to appraise your answer before submitting it:

- a. Evidence of your **Personal Involvement** in your chosen example;
- b. That you have chosen an issue that illustrates the application of one or more of ICAN' fundamental ethical principles;
- c. That the situation that you have used is **Well Described**; and
- d. That you **Describe** how you dealt with the issue.

Checklist for 'format and language' requirement

The ICAN's Examination of Experience has a clear requirement that answers should be well formatted. In addition, because the process is for full membership, it is important that candidates' answers conform to good levels of grammar and spelling.

You may find this a useful checklist to appraise your answer before submitting it:

- a. Spell check your submission;
- b. Proofread it yourself at least once;
- c. Ask a friend or colleague to proofread it for you;
- d. Do not overly rely on bullet points in your answers, you need to provide adequate descriptions of the examples used in your submission;
- e. Use business English, as opposed to overly colloquial language;
- f. Adequately explain any technical issues; and
- g. Make sure that your answers are neatly and logically set out.

Checklist for the 'use of experience' requirement

The ICAN Examination of Experience only takes into account candidates' last three years' work experience. In addition, candidates are required to provide a breakdown of that three years' period of work. You should break down the last three years into seven sections of 6 months.

Summary of Employment of the application form clearly states:

For each of the last three years, add into relevant half-yearly box, a short paragraph of your role during that period, the work you carried out during that period, and the question(s) to which this activity refers in your Examination answers.

For each period, you will need to include, where relevant, different employers, or different roles with a single employer, or different projects within a single role.'

The summary of your experience should be split into each of the three years. You may find this a useful checklist to appraise your answer before submitting it:

- a. Analyse your most recent three years' experience into 6-month sections;
- b. Saying that you had the same job or role for three years is **Not Sufficient**;
- c. If you have been in the same job for the past three years, make sure you analyse your experience into what you did during the relevant periods;
- d. You should give the question number where you cover the relevant time period;
- e. You should date your examples within your answers; and
- f. Use a good spread of your experience in your answers.

EXAMINER'S TOP TIPS

a. Use the current application form and template

Ensure that you have used the correct application form and template, as the wording of the Examination of Experience questions may change anytime. You can download these from the ICAN website at www.icanportal.org/members/paopathways/create

Each question in the examination is looking for the candidate to demonstrate skills that are typically expected of a chartered accountant.

b. Describe suitable level of work

Because the Examination of Experience is a route to full membership of ICAN, we are seeking good evidence of work and skills that would be of complexity typical of a qualified accountant. You are strongly advised not to pick Administrative work, analysis or recommendations.

Because you have unlimited time to complete your submission, examiners will expect you to draw on good examples of your recent work experience.

c. Use only one example for each answer

Ensure that you only provide one situation for each question. Examiners will not reward multiple examples when only one situation has been asked for.

d. Take your time

Unlike an examination that is sat under time pressure, the Examination of Experience allows you to spend as much time as you like in perfecting your submission, and examiners will expect you to demonstrate a good standard of English grammar and punctuation.

Once you have completed your submission, it is advisable to ask a friend or colleague to read it to ensure that it reads well, is understandable and answers the questions. Your sponsor, in particular, should be a good source of constructive feedback on your application.

e. Write about yourself

This is an examination of your experience. Examiners want to read about what you did, not about 'the firm' or 'we' or 'the team', but you!

f. Keep it recent

Only draw upon the last three years of your professional experience. If you have had (for example) a two-year career break in the last three years, tell us in the (Summary of Employment) of the application form. In this case, you could use the last five years, as you would still be using the last three years of your professional experience.

- g. Read the feedback and action it!

If you are unsuccessful in the examination, read carefully the feedback that you get on your submission. The feedback will be specific to your submission and would assist in addressing the examiners' concerns. You should still keep within the suggested guidelines for length of answer.

- h. Use as much of your experience as possible

One of the things that the examiners will be looking for is that you have used a reasonable spread of illustrations of your work experience, drawn from your three years' experience. You are advised to use a different situation for each of the questions.

- i. Cross-reference by including question numbers in your Summary of Employment analysis

Don't forget to include in the Summary of Employment of your Examination of Experience (that is, the breakdown of your last three years' experience), the relevant questions from each period of your recent career.

- j. Make it easy to read

Start each answer on a new page and write the question at the top of your answer sheet, so that you can easily refer to it when compiling the answer. This will help you to ensure your answer is specific to the question.

- k. Date each of your examples

You should state at the beginning of each of your answers to the questions, the date that the situation took place.

In answering the questions, make sure that you only use examples from the most recent three years' experience.

- l. Describe your job roles

The Examination of Experience (the Summary of Employment) requires you to describe your last three years' work experience. It is important that you describe separately each half-year of that three year period. If you have been performing the same role (in terms of job position) for the whole three years, you should still be able to describe what you did in each period of the three years in terms of projects that you have worked on.

- m. Use the checklists in this guidance note

This document contains checklists for each of the seven questions. You are strongly advised to ensure that your submission to each question meets all of the criteria for the relevant question. In addition, you may wish to draw the checklists to the attention of your sponsor who may be able to check whether your submission meets all of them.

- n. Proofread your submission

It is a really good idea to thoroughly proofread your answers before you submit them. In addition, it is advisable to ask a friend or colleague to also proofread the submission for you. Your sponsor must also read through your full submission before attesting that it is a true and accurate reflection of your work experience.

5. EXAMINER'S MARKING GUIDE

General Guidelines

- a. Each question carries 12 marks.
- b. 8 marks are available for good presentation of the candidate's submission (both format and language).
- c. 8 marks are available for appropriate articulation of the candidate's last three years' work experience.

The specific issues the examiner is required to look for under each question are listed below:

Question 1

Professional Accountants are supposed to draw attention to business and/or professional issues in their organisations. Drawing from your recent work experience, describe how you brought to the attention of your management, one business and one professional issues, and the circumstances leading to them.

Candidate's response must adequately cover the following:

- a. Evidence of **candidate's personal involvement** in the chosen example;
- b. That the candidate has chosen **a professional issue**;
- c. That the issue is at an **appropriate level**;
- d. That the issue that the candidate has used is **well described**;
- e. That the candidate has described **how** the issue was **identified**; and
- f. That the candidate has properly explained how the issue was brought to the attention of top management.

Question 2

Professional Accountants do employ their technical expertise and/or business knowledge to analyse business cases. Drawing from your recent work experience, describe how you have employed your technical expertise and/or business knowledge to analyse a business or professional case in your organisation.

Candidate's response must adequately cover the following:

- a. Evidence of the candidate's **personal involvement** in the chosen example;
- b. That the candidate has chosen an **appropriate situation** (which entailed the candidate performing some analysis);
- c. That the situation that the candidate has used is **well described**;
- d. That the technical expertise or business knowledge that the candidate used is **clearly described**;
- e. That the technical expertise or business knowledge that the candidate used is **relevant** to the situation; and
- f. That there is a clear **description of the analysis** the candidate undertook.

Question 3

Professional Accountants do employ numerical techniques to analyse business or professional cases. Drawing from your recent work experience, describe how you have employed numerical techniques to analyse a business or professional case in your organisation.

Candidate's response must adequately cover the following:

- a. Evidence of the candidate's **personal involvement** in the chosen example;
- b. That the candidate has chosen an **appropriate situation** (which entailed the candidate performing an analysis);
- c. That the situation that the candidate has used is **well described**;
- d. That the candidate has **clearly described** why the numerical techniques that the candidate used were appropriate;
- e. That the numerical techniques that the candidate used are **relevant** to the situation;
- f. That there is a clear **description of the analysis** the candidate undertook; and
- g. That the candidate states clearly the result of the analysis the candidate performed.

Question 4

Professional Accountants do employ their professional judgement in choosing amongst options. Drawing from your recent work experience, describe how you have employed professional judgement to choose amongst business options in your organisation.

Candidate's response must adequately cover the following:

- a. Evidence of the candidate's **personal involvement** in the chosen example;
- b. That the candidate has chosen an **appropriate situation** (which entailed the candidate being faced with a set of mutually exclusive options);

- c. That the situation that the candidate used is **well described**;
- d. That there is clear **description of options** that were available to the candidate;
- e. That the candidate described the advantages and disadvantages of each option;
- f. That the candidate **selected one of the options**; and
- g. That the candidate described the **rationale** for selecting one of the options **for this specific situation**.

Question 5

Professional Accountants do employ professional judgement in prioritising issues. Drawing from your work experience, describe how you have employed professional judgement to prioritise business issues in your organisation.

Candidate's response must adequately cover the following:

- a. Evidence of the candidate's **personal involvement** in the chosen example;
- b. That the candidate has chosen an **appropriate situation** (in which the candidate faced more tasks than the candidate could tackle at the same time);
- c. That the situation that the candidate has used is **well described**;
- d. That there is clear **description of** the issues that the candidate had to deal with;
- e. That the candidate has **described the resource or time constraint** faced that meant that the issues had to be prioritised;
- f. That the candidate has **stated the order** in which the candidate prioritised the issues; and
- g. That the candidate has described the **rationale** for the order of tackling the issue selected, for example, in terms of importance, urgency or impact.

Question 6

Professional Accountants do employ technical knowledge and/or practical experience to advise their clients or in their work environments. Using your recent experience, describe how you have employed your technical knowledge and/or practical experience to advise your clients or in your workplace.

Candidate's response must adequately cover the following:

- a. Evidence of the candidate's **personal involvement** in the chosen example;
- b. That the candidate has chosen an **appropriate situation** (in which the candidate gave advice typical of an accountant's skills set);
- c. That the situation that the candidate has used is **well described**;
- d. That the technical expertise or business knowledge used is **clearly described**;
- e. That the technical expertise or business knowledge used is **relevant** to the situation;
- f. That the candidate **described the advice** given; and
- g. That the candidate discussed the result of implementing the advice by the client or organisation.

Question 7

Professional Accountants deal with ethical issues in their firms and workplaces. Drawing from your recent work experience, describe how you have employed professional judgement to deal with two ethical issues in your practice or workplace.

Candidate's response must adequately cover the following:

- a. Evidence of the candidate's **personal involvement** in the candidate's chosen example;
- b. That the candidate has chosen an issue that illustrates the application of one or more of ICAN fundamental ethical principles;
- c. That the situation used is **well described**; and
- d. That the candidate **described** how the issue was dealt with.

6. TIMELINE FOR EXAMINATION OF EXPERIENCE

The following shows the timeline for the Institute's Examination of Experience route:

	First Diet	Second Diet
Training of candidates	First week in February	First week in August
Examination	Last week in February	Last week in August
Release of results	March	September

Course fee:

Each candidate shall pay a course fee of USD 1,000.00 or GBP 750.00