



CPA Ireland

**Training Webinar June
2023**

Réidín Ní Aonghusa

Education & Training Department



CPA Ireland Training Requirements

The purpose of this presentation is to provide an overview of the CPA Ireland training requirements and the Online Training Record System



CPA Ireland Training Requirements

- Students must complete a minimum of 3 years relevant, supervised training
 - A training year is 44 – 48 weeks so the minimum is 132 weeks of training (4950 hours based on 37.5 hour week)
 - Some students may take longer than 3 years to achieve the breadth and depth of training required
 - Students working part-time will take longer to complete the required training
 - Students are expected to demonstrate suitable progression during the training
- Training can be in industry or practice or a combination
 - Does not have to be 3 consecutive years
- Relevant training
 - Relevant to the 6 training areas and activities identified by CPA
- Supervised training
 - Training must be supervised and signed off by a professional accountant who is a member of a professional body which is a member of IFAC



Relevant Training

- We define 6 training areas:
 1. Financial Accounting
 2. Auditing & Statutory Compliance
 3. Corporate Planning, Control & Treasury Management
 4. Information & Financial Systems
 5. General Management
 6. Taxation

- Student must gain in-depth competence in at least 2 of these 6 areas over the training period

Supervised Training

- Training must be supervised and signed off by a professional accountant who is a current member of a professional body which is a member of IFAC
 - Typically, in Ireland this will be a member of
 - CPA Ireland
 - ACCA
 - Chartered Accountants Ireland
 - CIMA
 - We will verify that the supervisor is a member of the stated body
- Where there is no qualified accountant in the place of work, an external accountant (e.g. auditor) may sign the training records, but this must be agreed in advance by the employer, the accountant and CPA
- Where the auditor is not willing to sign a third party accountant may be appointed as mentor. This must be requested in advance and specific forms must be completed by employer, accountant and CPA

Training Progression

- Students are expected to demonstrate a progression during their training in terms of breadth and depth of activities
 - Training must be logged so we can monitor and advise if it is not progressing as required
- We define two levels of training
 - This is to record the expected escalation in complexity and responsibility as the training progresses.
 - Basic Level – CCA (Collect Categorise Analyse)
 - Advanced Level – EvRR (Evaluate, Report and Recommend)
- At the final level of studies, students should aim to have as much of their training as possible at the advanced level.

Levels of Training

- Collect Categorise & Analyse (CCA)
 - Appropriate at the earlier stages of a trainee's structured training programme, where there is less scope for working independently and the work is less complex or technical than when nearing qualification
 - The work may be quite routine and repetitive
- Evaluate, Report and Recommend (EvRR)
 - This is a progression from the training classified as CCA
 - The trainee will have a greater degree of autonomy and a more in depth understanding of relevant principles and procedures
 - The work will be more complex and unpredictable

Training Progression

- A “typical” trainee will progress from carrying out basic tasks in a limited range of areas to broad in-depth experience over the training period
- Typically, the training will progress as the student progresses in parallel through the levels of study (Foundation – Professional - Strategic)
 - Foundation – predominantly CCA
 - Professional – CCA with some EvRR
 - Strategic – predominantly EvRR (at least 26 weeks, with at least 13 weeks in each of two areas)
- This will of course vary as some trainees have already completed many years of work experience before becoming a CPA student
- *The final year of training must be in conjunction with or after the Strategic Level of studies*



Prior Training

- Training completed prior to registering with CPA can be accepted provided it is
 - Up to one year of recent training
 - Relevant (to the CPA training requirements)
 - Supervised and signed off by a qualified accountant
- Students who wish to record prior training must do so within 3 months of registering with CPA Ireland and this must be agreed in advance.

Training/Studying Overseas

- Many CPA students are training and studying outside Ireland
 - Training requirements are the same, qualified accountant must be a member of an IFAC body – click [here](#) to see IFAC members in each country
 - Proof of membership of supervisor will be required
 - Training is logged online as for all students
 - Exams are computer based and remotely invigilated so can be sat anywhere

Online Training Records

- Mentors must be approved by CPA in advance
- Training is logged each quarter – via [MyCPA](#)
- Mentors approve/reject training online at the end of each quarter
- Mentor must close each quarter so CPA will be notified
- CPA approve/reject training online
- Training/progress can be easily tracked by trainee/mentor/CPA
- It is the trainee's responsibility to ensure your training is logged each quarter and signed off by your mentor.



Logging your Training

- Students are required by the Institute's Bye Laws to log their training on an annual basis with the final date for logging training for each year falling at the end of January in the following year.
- However, students are encouraged to submit their training each quarter. This ensures:
 - A quarterly review with your mentor to discuss and approve your training.
 - Accurate and timely submission of training.
 - Creation of a good habit – it's easier to log one quarter than a full year!
 - Regular feedback from the Institute, highlighting any issues. This ensures that every student is on track to meet the Institute's requirement in terms of depth and breadth of training.
- The Institute will not accept training backdated by more than one year
 - Eg in Q3 2023 we will accept training from Q3 2022



Training Resources

Resources for students and mentors can be found on the CPA Ireland [website](#)

[Home](#) / [Current Students](#) / **Training**

Training

Access all information in relation to the Institute's Training Requirements.



CPA Training Requirements



Mentor Information & Guide



Admission to Membership Process

CPA Contacts/Support

- For queries re how to use the system or how to add or change your mentor please contact Brenda (bdolan@cpaireland.ie)
- For queries about your training please contact Reidin (rniaonghusa@cpaireland.ie or training@cpaireland.ie)

System Demo

[MyCPA](#)

