

Student Regulations

CIPFA Professional Accountancy Qualification*

****NB these regulations cover the Professional Accountancy Qualification, including the Audit pathway and the CIPFA Accelerated Route.***

NB The regulations governing the PQ (Professional Qualification) and IPFM (International Professional Financial Management) qualifications have been retired as of December 2024.

All students transitioning from the PQ/IPFM qualification will follow the *Professional Accountancy Qualification regulations*

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Student Regulations

1 Introduction

- 1.1 The Student Regulations are covered under Byelaw 33 of the CIPFA Supplemental Charter and Byelaws. Student and Members Board on behalf of the Institute Council, has approved the Student Regulations which are effective from 7 May 2009.

You are able to make reference to this and view CIPFA's Royal Charter and Byelaws here: <https://www.cipfa.org/memberhandbook>

- 1.2 These Student Regulations outline the policies and procedures for below:

a) the Professional Accountancy Qualification via the Accountancy pathway (further information for this route can be found here: <https://www.cipfa.org/qualifications/professional-accountancy-qualification>)

b) the Professional Accountancy Qualification via the Audit pathway (further information for this route can be found here: <https://www.cipfa.org/qualifications/professional-accountancy-qualification/diploma-in-public-financial-management-reporting-and-advanced-audit>)

c) the Professional Accountancy Qualification via the CIPFA Accelerated Route (further information for this route can be found here: [Accelerated route \(cipfa.org\)](https://www.cipfa.org/accelerated-route))

2 Admission to Membership

- 2.1 In order to be eligible for admission to full membership of the Institute a person must:
- (a) have passed all required examinations, either by award or via exemption;
 - (b) have achieved the award of "Complete" in relation to the CIPFA Portfolio;
 - (c) satisfy the Institute Council as to their understanding of and personal commitment to the professional standards and practices of the Institute.

- 2.2 A time limit of ten years applies from initial registration as a student to application for membership.

Additionally, where a student transitions from the PQ to the PAQ, the 10-year time limit is restarted from the date of the first exam attempt under the PAQ.

- 2.3 Between successfully completing the professional accountancy qualification and before formal admittance to full membership, an individual remains a Registered Student.

- 2.4 Optionally, students can apply for Affiliate and Associate Membership prior to completing the full qualification.

Affiliate: Students can choose to apply for Affiliate Membership after completing the CIPFA Certificate in Management and Financial Accounting but must also have completed at least 50 days of the CIPFA Portfolio. Upon admission to affiliate membership an individual is eligible to use the designatory letters Cipfa Affil.

Associate: Students can choose to apply for Associate Membership after completing the CIPFA Certificate in Management and Financial Accounting, the CIPFA Diploma in Financial Management and Audit and the CIPFA Diploma in Governance, Risk and Taxation but must also have completed at least 150 days of the CIPFA Portfolio. Upon admission to associate membership an individual is eligible to use the designatory letters Cipfa Assoc.

- 2.5 Upon admission to full membership an individual is a Chartered Public Finance Accountant and is eligible to use the designatory letters CPFA.

3 Entry Requirements for CIPFA Registered Student

- 3.1 To be accepted by CIPFA for a period of registered studentship, an individual must meet requirements in respect of:
- (a) the minimum academic or vocational qualifications
 - (b) employment position (see section 4 below);

- (c) 'fit and proper person' criteria whereby an individual is required to declare convictions, bankruptcy, Individual Voluntary Arrangements, Directors' disqualifications in the registration declaration:

Declaration

I hereby apply to become a Registered Student of the Chartered Institute of Public Finance and Accountancy.

Please note that membership subscription and registration fees must be settled on completion of the registration form.

I undertake if registered:

- To observe the provisions of the Royal Charter and of the Byelaws and Regulations and Terms of Conditions of the Institute for the time being in force.
- To observe the ethical and technical guides to conduct, principles or rules from time to time established or approved by the Institute.
- To provide promptly and willingly such cooperation and assistance as I am able, if asked to do so by the Institute in pursuance of its duties.

I confirm that there are no matters reflecting my competence or fitness of which the Institute ought to be aware.

This includes, but is not limited to:

- Any convictions (which is not a "spent" conviction within the meaning of the Rehabilitation of Offenders Act 1974) other than a motoring offence not resulting in disqualification.
- Being charged with an offence which has not yet come to trial.
- Failure to satisfy a judgment debt.
- An adverse finding against you by a professional body or regulator.
- Any act or default which prejudicially affects the status, reputation or welfare of the Institute.
- Any act or default likely to bring discredit upon you, your employer, the Institute or the profession of accountancy.

I also confirm that:

- I have never been disqualified as a Director.
- I have never been declared bankrupt in the UK or elsewhere.
- I have never undertaken an Individual Voluntary Arrangement between myself and creditors to repay debts on formal basis.
- I have never entered into a composition with creditors or a deed of arrangement for the benefit of creditors.

By completing this application, you confirm that you fulfil the minimum entry requirements as specified at: <https://www.cipfa.org/join/graduate-entry/minimum-entry-requirements>

Please note that the Institute may make further enquiries of you and/or third parties in relation to the above disclosures in order to assess the impact upon your application for student membership.

If you cannot confirm that the above statements are true, please contact Student and Membership Engagement, 77 Mansell Street, London E1 8AN, email membershipadmin@cipfa.org telephone 020 7543 5600 for further advice regarding your suitability to become a CIPFA student.

3.2 Minimum Standard of Academic Qualification

The minimum requirements for studying CIPFA's Professional Qualification at all levels are as follows:

- Three GCSEs, grades A–C (or grades 4 and up), and two A-Levels, grades A–C, or accepted equivalent. Subjects must include Maths and English at either level.
- Scottish, Northern and Southern Ireland equivalents are also accepted.
- BTEC and SCOTVEC national certificates are also accepted.

If you do not meet the academic requirements, you can still study if you are 21 or over and have your employer's support and more than three years' relevant work experience. Unless you wish to register as a local auditor in terms of the Local Audit and Accountability Act 2014 this requirement is seven years' relevant work experience.

Further details can be found here: www.cipfa.org/join/graduate-entry/minimum-entry-requirements

3.3 Recognition of Prior Learning (RPL) and Exemptions

Students are not required to complete an examination in subjects from which they have been granted an exemption. Exemptions are granted on a module-by-module basis if a student can provide sufficient evidence that they have studied the content of a module's syllabus to the required level. A fee is payable for each exemption awarded-

Further details on exemptions can be found here:

www.cipfa.org/qualifications/exemptions

Please also see here to refer to our Recognition of Prior Learning and Exemptions Policy: www.cipfa.org/qualifications/student-policies-procedures-and-forms

Please see below for more specific information regarding exemptions:

a) If you have a finance or accountancy related degree, or have passed certain professional body examinations, you may be entitled to exemptions.

Full details can be found here: www.cipfa.org/qualifications/students/exemptions

b) Fully qualified accountants

Members of other professional accountancy bodies may be entitled to exemptions to become fully qualified CPFAs.

The number of exemptions will depend on the standing of your qualification and your relevant professional experience in the public sector.

Full details can be found here: www.cipfa.org/join/joining-from-another-membership-organisation

c) If you are a member of CIPFA/ICAEW there are opportunities available for dual membership. Launching in early 2024, the CIPFA/ICAEW dual membership will enable CPFA (CIPFA) qualified accountants to also gain the ACA designation and vice versa.

Full details can be found here: <https://www.cipfa.org/qualifications/cpfa-and-aca-accelerated-route>

d) Accelerated route for senior finance professionals.

Senior executives in roles with significant financial responsibilities can take our accelerated route to the CIPFA professional accounting qualification in two years.

Further details can be found here: <https://www.cipfa.org/qualifications/accelerated-route>

4 Employment Position

4.1

The Institute will consider applications for registered studentship from individuals who are not in a suitable employment position as described above, but who expect to be in such a position before commencing studies in preparation for the final stages of the professional accountancy qualification (please see below for the following exceptions). Students not in suitable employment by commencement of the final stages of the qualification will be likely to experience difficulties in undertaking and obtaining the appropriate workplace training (see Section 7 below).

4.2 Those students undertaking the PAQ Audit pathway, subject also to paragraph 3.1, should be employed in an organisation that is an approved CIPFA Authorised Training Employer (CATE). The post should be such that the requirements of the CIPFA Audit pathway, relating to examinations and workplace experience, can be met within the period of the student's training agreement.

4.3 Those students undertaking the CIPFA Accelerated Route, subject also to paragraph 3.1, should be employed in a senior position with a minimum of two years of experience, whose role involves managing a sizeable budget and being a strategic decision maker within the organisation.

4.4 Those students undertaking CIPFA's Level 7 Accountancy Professional Apprenticeship, subject also to paragraph 3.1, must be employed for a minimum of 30 hours per week on an average 4-week rolling period. This should be within a role that allows them to gain the wider employment experience required by the Apprenticeship Standard, where they must be able to complete all elements of the apprenticeship within their contracted hours of employment (this includes allowing

20% of time off the job training, in addition to any training required for English and/or Maths).

Please see more information on our various entry routes here:

<https://www.cipfa.org/join>

5 Registration Fee and Annual Subscription

5.1 The Registration Fee and Annual Subscription are covered by Byelaw 30 in the Supplemental Charter and Byelaws, effective from 19 December 2008 and replace all the previous regulations relating to subscriptions and fees (except where there are any outstanding liabilities under these).

5.2 Registration Fee

The Registration Fee shall be paid on application for registered studentship or reinstatement into registered studentship.

5.3 Annual Subscription – Pre-qualification

The Annual Subscription for student membership (including Affiliate and Associate Membership) shall be paid on 1 January in every year prior to the year of graduation. The following shall apply:

- (a) upon first admission, or reinstatement, to registered studentship on or after 1 January and on or before 30 June in any year, the full subscription shall be paid;
- (b) upon first admission, or reinstatement, to registered studentship on or after 1 July and on or before 31 October in any year, 50% of the annual subscription shall be paid;
- (c) upon first admission, or reinstatement, to registered studentship on or after 1 November and on or before 31 December in any year, the annual subscription for the following year shall be paid.

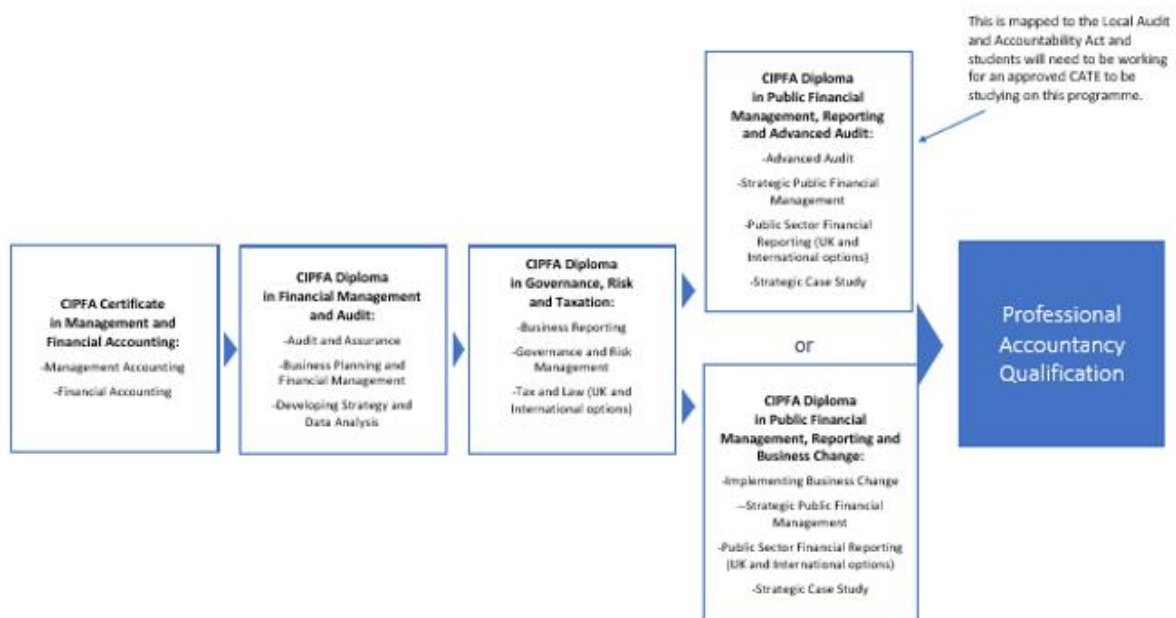
5.4 Annual Subscription – Post-qualification

The Annual Subscription for full membership shall be paid upon 1 January in every full calendar year in which a registered student has previously satisfactorily completed all examination and training requirements of the Institute but has not applied and been accepted into full membership of the Institute.

For current prices and more information surrounding Membership Fees please see here: <https://www.cipfa.org/members/managing-my-membership/membership-fees>

6 Examinations

6.1 **Professional Accountancy Qualification** students have examinations in the following modules:



6.2 **Accelerated Route** students have examinations in the following modules:



6.3 Eligibility to sit examinations

To be eligible to sit examinations the student must:

- (a) be a registered student of the Institute in good standing;
- (b) have purchased and registered for the examination before the closing date;
- (c) adhere to the Assessment Regulations which are issued to all students and available to view at: [CIPFA's student policies, procedures and forms | CIPFA](#)

6.4 Reasonable Adjustments

CIPFA recognises that there are students who can cope with the learning demands of a qualification and can demonstrate attainment in the skills and knowledge being assessed, but for whom the standard assessment arrangements may present unnecessary barriers. Those students can apply for Reasonable Adjustments.

Applications for Reasonable Adjustments are open at least one month before the registration deadline on the CIPFA website. Each submission must be accompanied by appropriate and relevant evidence. Applications will be considered only on the merit of the evidence supplied. CIPFA's decision thereon is final.

The Reasonable Adjustments application area can be found under the 'Applications' tab at the following link (subject to opening and submission dates): <https://www.cipfa.org/qualifications/exams>

Our Reasonable Adjustment Policy and Guidance, along with a Reasonable Adjustment application form can be found here: <https://www.cipfa.org/qualifications/student-policies-procedures-and-forms>

6.5 Examination Fees and Cancellations

(a) An examination fee is payable for each examination being sat. A re-sit examination fee is payable when a student has sat the examination and was unsuccessful.

Please see here for up-to-date examination fees:

<https://www.cipfa.org/qualifications/exams/exam-fees>

(b) A student may wish to cancel their exam and withdraw their exam booking.

Assessment Refunds

A full or partial refund of assessment fees will be made in the following circumstances;

Where the exam booking window is open and a student requests to cancel their assessment, a 100% refund will be offered. In this circumstance, the student needs to contact hello@cipfa.org to inform CIPFA of their decision to withdraw from the assessment.

Where the exam booking window is closed and the student is prevented from attending the assessment due to medical circumstances, bereavement, or local emergency, a 50% refund will be offered.

If the student does not meet any of the referenced criteria, a refund will not be offered.

Please see further information on cancellations in our Deferrals Policy here:
<https://www.cipfa.org/qualifications/student-policies-procedures-and-forms>

6.6 Special Considerations

Applications for Special Consideration can be submitted if a student has fully prepared for the assessment but their performance on the day of the assessment has been affected by factors beyond their control.

Students wishing to apply for special consideration must complete the online application that can be found here under the 'Applications' tab: [CIPFA's student policies, procedures and forms | CIPFA](#) ensuring to supply all relevant evidence.

Applications must be made within 10 working days of sitting your exam. must be made within 10 working days of sitting your exam.

Our Special Considerations Policy and form can be found at: [CIPFA's student policies, procedures and forms | CIPFA](#)6.7 **Determining a Pass**

The student will be deemed to have successfully completed each of the qualification levels if they have:

- (a) achieved the required pass mark in the examination(s) or have been awarded exemption(s) in each module- within the qualification level.

AND

- (b) **submitted all required elements to the satisfaction of the Examination Panel** upon the ratification and release of results.

6.8 Determining a Failure

A student will be deemed to have failed an examination if the student does not achieve the required pass mark.

6.9 Releasing Examination Results

Examination results are approved by the Examinations Panel (Results) before being released to students. Results may be withheld by the Examinations Panel (Results) if

a student is subject to a disciplinary investigation or whose registered student membership has not been paid.

6.10 Appeals

Students may appeal against an examination result within 10 working days of receiving their result if they believe:

- There is evidence of bias, prejudice or discrimination as defined by the UK Equality Act 2010.
- New evidence exists of extenuating circumstances which, for valid reasons, the student could not disclose to CIPFA in line with the published timeline for special considerations applications.
- There is evidence of substantial procedural irregularity with respect to an aspect of the conduct of the exams and/or determination of results.

Further information on Appeals can be found on our Exams page under the 'Appeals' tab here: <https://www.cipfa.org/qualifications/exams>

Alternatively, the CIPFA Appeals Policy and application form are available on the CIPFA website at:

For further information on how CIPFA aim to minimise any possible disruption to assessment delivery as well as to safeguard the interests of students please see our Contingency and Adverse Effects Policy here:

7 CIPFA Portfolio

7.1 An integral part of training to be a Chartered Public Finance Accountant (CPFA) is practical training and development in the workplace.

A registered student must achieve 400 days validated practical experience to become eligible for full membership. Those looking to obtain Affiliate or Associate membership will be required to complete 50 days and 150 days respectively.

7.2 The portfolio scheme reflects CIPFA's emphasis on the development of practical skills and behaviours within the workplace to complement the more theoretical knowledge and techniques students will learn through the examined education modules.

7.3 Before submitting their portfolio for the first time, the student must have passed or hold an exemption in all Professional Accountancy Qualification .modules.

7.4 Recording Practical Experience:

The student is required to produce a portfolio of learning that maps their ~~initial~~ professional development. This portfolio includes:

Log of 400 days: A log or record on which the student must record the details of 400 days of validated workplace experience,

Evidenced Skills and Behaviours Students are required to demonstrate achievement of 40 skills and behaviours which are considered key to the work of a professional accountant. This is an opportunity for students to demonstrate that they have gained the a) professional knowledge, b) professional skills, and c) professional values, ethics and attitudes required for performing their work with professional competence.

*Students on the Audit Pathway are under an obligation to demonstrate evidence and time spent on local audit activities.

Those studying under the Accelerated Route, will be required to submit a CIPFA Accelerated Route Application Portfolio demonstrating 200 days of relevant experience.. This is a written log that documents the knowledge, skills, and behaviours you have gained through work experience, while completing your studies.

Full information on the CIPFA Portfolio can be viewed on our website: <https://www.cipfa.org/qualifications/students/portfolio> where students can download the Portfolio guide.

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7.5 Portfolios must be submitted with the correct documents uploaded and in the correct format.

8 Disability and Equal Opportunity Policy

- 8.1 CIPFA is committed to equal opportunities, as set out in the Equality Act 2010:
<http://www.homeoffice.gov.uk/equalities/equality-act/>.

You can find more information here within our Equality, Diversity and Inclusion (EDI) Policy: [CIPFA's student policies, procedures and forms | CIPFA](#)

9 Disciplinary Scheme

- 9.1 All registered students are bound by Byelaw 25 of the Institute's Charter and Byelaws entitled Section B Registered Students. In addition, any misconduct or alleged misconduct relating to examinations, including plagiarism, shall be dealt with under Byelaw 23. This is available to view at the following link under the Royal Charter and Byelaws: <https://www.cipfa.org/memberhandbook>.

Our Assessment Offence Policy sets out the policy and procedures related to Student members (Students) who have committed, or are suspected of committing an Assessment Offence whilst undertaking, or preparing to undertake CIPFA examinations, you can view this and also find our Assessment Offences Appeals application form here at: [Please see the above link also for further policies related to/aimed at student malpractice, such as our Malpractice and Maladministration Policy and our Invigilation and Assessment Conduct Regulations.](#)

- 9.2 Any academic misconduct on the part of a Registered Student is initially dealt with by CIPFA's Examination Panel and may be referred to CIPFA's disciplinary scheme, which is overseen by ICAEW. CIPFA retains oversight of its disciplinary process; the avenues for raising a complaint remain unchanged. All decisions on whether complaints will be upheld, and sanctions levied, will continue to be made by CIPFA's own Investigations Committee and Disciplinary Tribunals and Appeal Panels, based on the investigations and arguments conducted and presented by ICAEW.

Misconduct includes any breach of the guides to conduct, principles or rules of the Institute, conduct which prejudicially affects the status, reputation or welfare of the institute and conduct which discredits the Registered Student, his or her employer, the Institute or the profession of accountancy.

Examples of this may include (but are not limited to):

- | | | |
|-----|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) | Plagiarism: | Presenting another's ideas, text or data as one's own without permission or due acknowledgement; |
| (b) | Cheating: | Failing to comply with the rules pertaining to examinations and assessments; |
| (c) | Aiding and abetting: | Colluding with another person (whether or not a student) to gain an advantage by any means; |
| (d) | | Intentionally or recklessly misleading or attempting to mislead the examiners by presenting work which suggests that factual information has been collected which has not in fact been collected, or which falsifies factual information; |
| (e) | | Disruptive behaviour in an examination. |

10 Discretion

10.1 The Student and Members Development Board may in their discretion and on behalf of the Institute Council vary the terms of these regulations in individual cases where, in their opinion, the circumstances justify such action.

For further information regarding any of our procedures and policies, please visit CIPFA's Student Policies, Procedures and Forms area on our website:
<https://www.cipfa.org/qualifications/student-policies-procedures-and-forms>

Policy version and owner

Policy owner	Head of Qualifications & Membership Head of Qualifications Innovation and Development
Version	1
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