

The ACCA logo consists of the letters 'ACCA' in a bold, white, sans-serif font, centered within a white square border.

ACCA

A dark silhouette of a woman in a dress, standing and gesturing with her right hand. The silhouette is positioned on the right side of the page, partially overlapping the text.

**guide to services for  
UK practitioners 2009**

ACCA UK is committed to providing practitioners with the best possible support. We strive to offer ongoing assistance by delivering high-quality services that are in tune with your professional needs.

We aim to provide “value for money”. There is no charge for membership of the ACCA Practitioners’ Network or its e-magazine *In Practice*. Practitioners have free access to technical advice. Regional members’ network events provide networking opportunities within the local community.

This guide details ACCA UK’s growing range of support services. It also provides information on the practice facilities offered by commercial providers recommended by ACCA UK.

We hope you will find it a practical and useful tool, and we welcome any feedback and suggestions you may have for future initiatives.

# introduction

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# raising the profile of ACCA and its members

ACCA builds its corporate reputation in order to strengthen the standing and reputation of every one of its members. This includes lobbying and working with governments and regulators, maintaining high press visibility, producing and commissioning high-quality research, submissions to standard setters and educational innovation.

## COMMENT

ACCA comments on a wide range of business, financial and regulatory issues. ACCA's policy site – [www.accaglobal.com/general/](http://www.accaglobal.com/general/) - shows ACCA's media comment and responses to consultation documents.

When legislation emerges, we ensure that input from ACCA is listened to. It is important that we also have the weight of the ACCA membership behind us. Please make sure that your voice is heard and you comment on consultation surveys we send you or simply send your comments on any consultation to [supportingpractitioners@uk.accaglobal.com](mailto:supportingpractitioners@uk.accaglobal.com).

## RESEARCH

Augmenting our strong position in a worldwide market is our well respected Research Programme, generating high-profile, high-quality, cutting-edge research with global focus, wide dissemination and strong emphasis on public policy influence as well as practical value. This Research Programme underpins our Royal Charter, which confirms our commitment 'to advance the science of accountancy, financial management and cognate subjects'. Additionally, it adds value to your membership by contributing to ACCA's reputation and influence worldwide.

Recently commissioned work is either exploring or has already reported on issues of importance to the practitioner, either directly or indirectly. Examples include:

- *Mediation and communication of intellectual property awareness by professional advisors*: this study investigates the sources and routes by which firms, and especially micro and small firms, acquire IP awareness. Knowledge processes will be examined by focusing on the role of non-IP specialist professional advisers such as accountants, in mediating IP awareness to micro and SME firms. The research is expected to highlight the role of non-IP specialists and in particular accountants in raising IP awareness amongst the least IP aware segments of UK industry and by implication in raising the competitiveness of innovative micro firms. Collaborative project with ESRC.
- *How SMEs encourage savings - pensions, SMEs and their employees*: investigates how businesses encourage savings by their employees, articulating some of the (employer and employee) barriers to this process and making suggestions on how they may be overcome.
- *The roles of competence, trust and professional ethics in the supply of external financial advice to SMEs*: recent research into SMEs' propensity to engage advisors has raised important questions about the intervening role that institutional and professional competence, trust and ethics play within a self-regulated professional financial services environment. This ACCA study will examine the issues of competence, trust and professional ethics in the context of transactional exchange between the suppliers of financial advisory services and SME clients. Results are expected to have policy implications with regard to code of conduct, governance and trading standards for professional associations as well as relevant regulatory authorities.
- *The management of tax knowledge*: this research focuses on the process of the management of tax knowledge within

companies. Taxation influences operating and financing decisions by the direct imposition of a tax charge and indirectly through associated compliance costs. However, effective tax knowledge management can allow companies to reduce the adverse effects of taxation. This study of the process involved will be of direct relevance to tax payers, tax practitioners and policy makers.

### **PARTNERSHIPS**

ACCA forges partnerships to raise its profile and extend its influence.

We are committed to becoming the accountancy body closest to the small business sector. Our small business microsite – [www.accaglobal.com/general/activities/subjects/smallbusiness](http://www.accaglobal.com/general/activities/subjects/smallbusiness) – includes our Small Business Manifesto, press releases and consultative documents on small business issues. ACCA's UK Small Business Committee is recognised as a significant voice on SME business issues. The ACCA Small Business Unit works in alliance with leading small business opinion formers, including the Institute of Small Business Affairs (ISBA), Forum of Private Business, Federation of Small Businesses and the Small Business Service.

We are working with Barclays Bank plc, the National Federation of Enterprise Agencies (NFEA) and Regional Development Agencies to encourage entrepreneurship and position our practitioners as the advisers to the SME community.

To assist our members with their career progression, we are striving to build closer relationships with recruitment consultants, helping to raise awareness of ACCA and the reputation of its members in the marketplace.

Increasingly, we are working with partners to expand the range of services and events available to you. Members from a range of business areas attend these events, enhancing the potential to

network in the local business community. It also means that the ACCA brand appears before new audiences.

### **WORKING WITH EMPLOYERS**

ACCA offers employers of our students, affiliates and members a comprehensive range of recruitment, training and development, and technical resources. These all underpin our uniquely flexible approach to trainee and professional development of finance staff.

We offer the *Approved Employer* programme to help you realise maximum value from training and developing your people. This benchmarks training and development practices, enhancing your firm's reputation as an employer of quality and choice.

As an *ACCA Approved Employer*, you will have access to a range of benefits and services designed to help you recruit, develop and retain talented people. These include recruitment services, training consultancy services and regular communications. You will also be entitled to free bespoke support and advice from a local *ACCA UK Business Relationship Manager*.

Recognised organisations of Investors in People in the UK and Ireland may apply directly for the award of *Approved Employer - professional development stream*. This allows your ACCA members to achieve their CPD through your firm's staff development programmes, replacing the need to meet the unit scheme requirement.

You should also be aware that to train ACCA members towards an ACCA practising certificate or ACCA practising certificate and audit qualification your firm must be registered under the *Approved Employer - practising certificate development stream*.

Please call *ACCA UK* on 020 7059 5810 for more information or log onto [www.accaglobal.com/employers](http://www.accaglobal.com/employers)

# advisory services

**ACCA offers a range of advisory services designed to support practitioners.**

## **TECHNICAL ADVISORY SERVICE**

Qualified, experienced accountants at the Technical Advisory Service provide free guidance to practitioners on a range of issues, including auditing and financial reporting standards, tax legislation and practice, law matters including the Companies Act 2006, confidential money laundering reporting advice, and can be consulted on most business and practice matters. The Service also furnishes guidance on ethical issues and the interpretation of ACCA's Code of Ethics and Conduct – published annually in ACCA's *Rulebook* (see also Ethics section below).

The Service is free and responds to members via e-mail, telephone and post. Updates, technical articles, recent points of interest and court case updates are published in *ACCA UK's In Practice* e-magazine. An archive of *In Practice* magazines dating back to 2003 can be viewed on ACCA's website at [www.accaglobal.com/members/publications/sector\\_magazines/inpractice/](http://www.accaglobal.com/members/publications/sector_magazines/inpractice/)

## **TECHNICAL FACTSHEETS**

A valuable source of information for practitioners, technical factsheets provide a practical commentary on topical issues. These comprise technical material produced by ACCA and joint CCAB communications.

The issue of new factsheets is announced in *In Practice* e-magazine and, where possible, factsheets are made available on ACCA UK's website [www.accaglobal.com/members/publications/technical\\_factsheets](http://www.accaglobal.com/members/publications/technical_factsheets). Those not available on the website can be requested by email.

Auditing and Accounting Standards previously available as

factsheets are now available online. ACCA has an online resource providing free access to UK and International Accounting and Auditing Standards. For further information, see the section on Practitioners' tools and publications.

## **NEW PRACTITIONER WEBSITE**

ACCA UK's SMP site is designed to meet the needs of members in practice and their clients. Visit [www.accaglobal.com/advisory](http://www.accaglobal.com/advisory) to access a wide range of information prepared by qualified accountants, ACCA's Technical Advisory team and other professionals.

The site has areas dedicated to audit, assurance and reporting, financial reporting, taxation, ethics and money laundering, legislation and practice management. It also contains archive budget and Companies Act newsletters.

The site is frequently updated and we encourage you to visit this on a regular basis to get the latest technical news and client support guides from ACCA UK.

## **ACCA LEGAL SERVICE**

ACCA has teamed up with iQ Business to provide a unique Legal Advice Service for members at a very attractive price. The service provides cost effective telephone legal advice on ALL business issues including employment, health and safety, company law, property, disagreements and personal issues. For further information, including a Frequently Asked Questions page, please visit [www.acca-iqlegalservices.co.uk](http://www.acca-iqlegalservices.co.uk)

The service is available 24/7 and you can call as often as you wish, for as long as you need. There are no time based charges for the service – it is all part of the one off annual fee of £89 plus VAT

iQ's team of over 50 professionally qualified legal experts will deal with both simple queries and more detailed and

ongoing issues, and will explain complex legal matters in everyday language. They are fully conversant with the latest legal developments to ensure you receive the best possible advice and can confirm things in writing if requested. They are also able to review documents.

To order, download an order form from [www.acca-iqlegalservices.co.uk/order.pdf](http://www.acca-iqlegalservices.co.uk/order.pdf) and return to iQ Business together with your payment (either cheque or credit card details). Alternatively, you can order over the telephone on 01937 587798.

Should you have any queries relating to any aspect of the ACCA Legal Service, please contact iQ Business directly on 01937 587798 or e-mail [info@iq-business.co.uk](mailto:info@iq-business.co.uk)

(This service is provided by iQ Business and ACCA accepts no liability for the advice given.)

### KNOWLEDGE LIBRARY

ACCA produces a wide range of technical and business related reference materials which is an ideal – and completely free – source of CPD. Our popular online Knowledge Library draws these together in one highly-searchable resource and includes:

- technical publications and updates
- research reports and consultation responses
- commentaries, opinion pieces and magazine articles
- presentations
- press releases
- exam resources.

You can access the Knowledge Library via your *myACCA* account.

### ETHICS

In keeping with the importance that ACCA places on ethics, we have devoted a section of the website specifically to this topic.

The ethics information can be found in the Members section, under Professional Standards. The ethics area provides a range of resources including:

- bespoke ethics courses to earn CPD units that are about our approach to ethics
- background information for dealing with ethical problems
- a quiz to test your ethical style
- examples of codes of conduct
- case study materials
- useful links to other organisations.

This information is particularly useful to you in view of the fact that you are required to sign a declaration stating that you have maintained and, where appropriate, developed your competence in relation to professional ethics when submitting your annual CPD return. The site has been designed to help you with that declaration and recognises the importance that ACCA attaches to making guidance on problematic ethical issues available to its members.

The ethics material can now be accessed at [www.accaglobal.com/members/professionalstandards/ethics/](http://www.accaglobal.com/members/professionalstandards/ethics/).

### THE PROFESSIONAL ETHICS MODULE

The professional ethics module is now available for you to access for CPD purposes. This will give you exposure to a range of ethical perspectives and includes several self-tests which require you to reflect on your own ethical behaviour and values. You then apply what you have learned in a case study where you experience an audit situation from two points of view - that of the auditor and the corporate financial accountant. This is currently part of the ACCA 2007 professional qualification syllabus.

This can be accessed from *myACCA* and can be completed online or downloaded to a mp3 player, mp4 player, mobile phone

# advisory services

or Blackberry. Please be especially aware that you could be charged for downloading onto your mobile phone / Blackberry by your service provider.

## TECHNICAL INFORMATION RESOURCES

We have established a number of information resource areas on our website which deal with key technical issues. These include:

- **Climate change** ([www.accaglobal.com/general/activities/subjects/climate](http://www.accaglobal.com/general/activities/subjects/climate))
- **Company Law** ([www.accaglobal.com/general/activities/subjects/company\\_law/](http://www.accaglobal.com/general/activities/subjects/company_law/))
- **Financial Reporting** ([www.accaglobal.com/general/activities/subjects/financial\\_reporting/](http://www.accaglobal.com/general/activities/subjects/financial_reporting/))
- **Insolvency** ([www.accaglobal.com/members/professionalstandards/monitoring/insolvency/](http://www.accaglobal.com/members/professionalstandards/monitoring/insolvency/))
- **Corporate Governance** ([www.accaglobal.com/general/activities/subjects/governance](http://www.accaglobal.com/general/activities/subjects/governance))
- **Money Laundering** ([www.accaglobal.com/general/activities/subjects/moneylaundering](http://www.accaglobal.com/general/activities/subjects/moneylaundering))
- **Pensions** ([www.accaglobal.com/general/activities/subjects/pensions](http://www.accaglobal.com/general/activities/subjects/pensions))
- **Public Sector** ([www.accaglobal.com/general/activities/subjects/publicsector/](http://www.accaglobal.com/general/activities/subjects/publicsector/))
- **Small Business** ([www.accaglobal.com/general/activities/subjects/smallbusiness](http://www.accaglobal.com/general/activities/subjects/smallbusiness))
- **Sustainability** ([www.accaglobal.com/general/activities/subjects/sustainability](http://www.accaglobal.com/general/activities/subjects/sustainability))

## ACCA QUALITY CHECKED

*ACCA Quality Checked* is ACCA's practice quality assurance programme. This offers member firms a consultancy service to help

them identify ways to enhance their systems in order to improve services to clients. The aim is to improve efficiency and profitability and minimise the risk of losing clients or receiving complaints. Firms also have the opportunity of attaining the *ACCA Quality Checked* award, which is given to ACCA firms that apply best practice standards. This scheme is available to ACCA members worldwide. Once awarded *ACCA Quality Checked*, the logo can be displayed on the firm's letterhead and used in its promotional material.

Firms that have had an *ACCA Quality Checked* review have valued the opportunity to benchmark their own procedures against that which is considered best practice in the profession today. They have also appreciated the help and advice given to them during the visit. ACCA has established five principles of best practice which set out in broad terms the rationale behind best practice standards. Best practice standards have been developed from these principles to represent good business practices that apply to all firms regardless of their size. These are standards not procedures. Individual firms will have different ways of meeting the standards, depending on the size and structure of their business, and the *ACCA Quality Checked* reviewer will help them to identify the most practical way to maintain a high standard of client care.

*ACCA Quality Checked* visits are mandatory to all member firms and are carried out by experienced qualified accountants employed by ACCA with extensive experience of small and medium-sized practices. At a visit they will discuss with partners and staff the quality control procedures that are in place and suggest practical ways to improve efficiency and therefore profitability. Discussions will cover strategic planning, practice management, human resources, security of office filing in paper and electronic document storage, accounts preparation, tax, payroll and any other services provided. The reviewer will also look at

some client files and other records to see how the controls operate in practice.

Where a firm is subject to audit monitoring or other regulatory monitoring, ACCA will endeavour to carry out the *ACCA Quality Checked* review along side the monitoring visit where possible. To attain the award firms must have a successful outcome to any such monitoring visit.

Firms that demonstrate that they apply best practice standards will be awarded the *ACCA Quality Checked*. Firms that do not qualify for the award immediately will be given an opportunity and some assistance to improve existing procedures or introduce new ones to meet the required standard. Firms are given up to twelve months to make the improvements and be re-assessed for the award. However, although firms are encouraged to implement the recommendations following a visit they are not obliged to do so.

Firms in the UK and the Republic of Ireland are eligible for *ACCA Quality Checked* if 50% or more of the principals hold ACCA practising certificates and control of the firm is with ACCA practising certificate holder(s) or principals with an equivalent qualification. ACCA does not charge such firms for an *ACCA Quality Checked* review. Although the visits are mandatory, ACCA encourages firms to request an *ACCA Quality Checked* review. Firms can also test their own procedures in advance of a visit by completing a self diagnostic checklist found on ACCA's website.

In recognition of the reduced risk presented by firms that have demonstrated that they operate using best practice procedures and quality controls, ACCA has negotiated a discounted premium on professional indemnity insurance (PII) with Royal & Sun Alliance for member firms that have been awarded *ACCA Quality Checked*. The discount applies to PII cover obtained through Lockton (ACCA's recommended PII insurers) with Royal & Sun Alliance.

The self diagnostic checklist and details of the principles,

standards and guidance on quality controls are at [www.accaglobal.com/members/professional\\_standards/qualitychecked/](http://www.accaglobal.com/members/professional_standards/qualitychecked/). This guidance is updated and extended on a regular basis.

To request a review contact ACCA's Quality Assurance Unit at [qualitychecked@accaglobal.com](mailto:qualitychecked@accaglobal.com).

### LICENSED ACCESS

The Bar Council (England and Wales) has approved a licensing system – Licensed Access (previously known as BarDIRECT) – to allow ACCA practitioners direct professional access to barristers. The Faculty of Advocates (Scotland) has designated ACCA as a recognised professional body for the same purpose. You may instruct counsel directly, without the need for a solicitor, for hearings before the General Commissioners, Special Commissioners and VAT Tribunals. This can result in cheaper and quicker advice or representation and a clearer understanding between practitioners and the barristers or advocates. In addition, the scheme allows you to instruct barristers to act on appeals to the High Court and above when they have acted for the client before the Special or General Commissioners or before the VAT and Duties Tribunal. You still may not, however, have direct access to barristers or advocates for personal legal matters.

Practitioners must contact the barrister's or advocate's clerk to check availability and obtain a fee quote. The clerk should also be told what information will be forwarded to the barrister or advocate. Recommendation by solicitors or professional colleagues is the most common means of choosing a barrister or advocate. Alternatively, a listing of barristers is available at [www.barcouncil.org.uk](http://www.barcouncil.org.uk) whilst a listing of advocates can be found at [www.advocates.org.uk](http://www.advocates.org.uk)

# advisory services

## REVENUE BAR ASSOCIATION – SPECIAL ADVOCACY SCHEME/JOINT ADVISORY SCHEME

The Revenue Bar Association (RBA) brings together English barristers who practise in the field of taxation.

The Special Advocacy Scheme allows you to instruct RBA members to represent clients for reduced fees in straightforward cases at General Commissioners hearings or Special Commissioners hearings and VAT Tribunals. Use of this service is not appropriate for cases that involve a substantial amount of tax or seem likely to last a long time.

Cases most suitable for representation under this scheme are:

- penalty cases under the Taxes Management Act
- small back duty cases
- cases which involve a short legal (or possibly technical) point where little tax is at stake
- appeals against notices to produce documents
- applications for direction to complete enquiries
- surcharge and serious misdeclaration cases at the VAT Tribunal.

The final decision as to the suitability of a case rests with the RBA member.

The standard fee is £950 + VAT. If it is decided not to proceed with the case, a charge of £450 + VAT will be made to cover the work the barrister has undertaken in reaching that decision. Where hearings are outside London, the standard fee will be subject to additional reasonable expenses of travel and overnight accommodation.

A list of participating chambers can be found under the Special Advocacy Scheme section of the RBA website ([www.revenue-bar.org](http://www.revenue-bar.org)).

The Joint Advisory Scheme enables you to seek tax advice directly from RBA members on simple matters by telephone or fax

for a fixed fee. The Scheme is designed for:

- discussion of relatively short points
- where problems can be explained over the telephone
- where an indication is sought as to whether the point is of sufficient interest to justify further consideration.

The charge for such consultations is £100 + VAT per hour with a minimum charge of £75 + VAT.

A list of participating barristers can be found under the Joint Advisory Scheme section of the RBA website ([www.revenue-bar.org](http://www.revenue-bar.org)).

# career support

**ACCA offers a range of services designed to help practices fill their vacancies with ACCA trainees or qualified members who are actively seeking new positions.**

*ACCA Careers* is an online recruitment and career management resource that can give you access to high-profile, dynamic professionals and trainees. *ACCA Careers* offers a convenient way for employers to access tailored services designed to help fill finance vacancies with ACCA trainees or members.

*ACCA Careers* provides you with the following resources:

- **Post a job** – Advertise free of charge on *ACCA Careers*' online vacancy database, which has a guaranteed audience of ACCA students, affiliates and members.
- **ACCA Access** – *ACCA Access* is a direct mailing service through which employers can contact ACCA students, affiliates and members directly. *ACCA Access* provides employers with a highly-targeted, quality database of relevant contacts, and ensures efficient communication with a responsive audience.
- **Recruitment consultants** - ACCA works with leading recruitment consultants. Use our online database to locate specialist finance recruitment consultants in your area.
- **Job Boards** - The Job Boards section of *ACCA Careers* provides details of leading global and regional Job Boards providers that specialise in advertising accounting and finance positions including FT.com and 51jobs.
- **Employment and Salary Surveys** - Attracting the right candidate is the biggest challenge for any employer and it is vital that your vacancy is positioned correctly. Employment and salary surveys are an invaluable recruitment resource allowing you to benchmark your salary rates against industry standards and to evaluate the impact employment trends may have on your recruitment plans.

*ACCA Careers* contains a wide range of surveys which employers can access free of charge including reports gathered by Hays, Hudson, Michael Page and Robert Walters.

To access the full range of career management and recruitment services available on *ACCA Careers* visit **[www.accaglobal.com/careers](http://www.accaglobal.com/careers)**.

# continuing professional development

**Continuing Professional Development (CPD) is the ongoing maintenance, development and enhancement of the professional and personal knowledge and skills which members of ACCA require throughout their working lives.**

## **ACCA REALISE - THE CPD REQUIREMENT**

ACCA *Realise* is ACCA's leading-edge continuing professional development (CPD) programme. We believe that not only is ongoing learning and development essential for all ACCA members, but it is also the best route to career development and progression. All members are required to undertake relevant CPD to ensure that they maintain and develop the knowledge and skills needed to succeed in today's dynamic and demanding business environment.

With a focus on ethics and relevant learning and development, ACCA *Realise* has been designed to:

- help members plan and identify relevant CPD
- help reassure employers that members keep themselves up to date and employ an ethical approach
- offer a measurable and transparent approach to CPD
- provide an accessible range of services for members.

All ACCA members who are active in the workplace are required to complete CPD on an annual basis. Members can choose one of the following routes when meeting their CPD requirement:

- unit route
- unit route – part-time or semi-retired
- ACCA Approved Employer route
- other IFAC member body route.

It is important to choose the route which best suits your circumstances; more information on the CPD routes can be found at [www.accaglobal.com/members/cpd](http://www.accaglobal.com/members/cpd). No matter which route

you follow, you are required to make an annual CPD declaration by 1 January directly following the CPD year, and keep evidence of your participation in ACCA *Realise* for 3 years. Practising members should be able to demonstrate that they have maintained competence in the specialised areas of their practice.

## **THE CPD PROCESS: HOW ACCA CAN SUPPORT YOUR PROFESSIONAL DEVELOPMENT**

### *The CPD cycle*

In order to gain maximum value from CPD, ACCA recommends that members follow a 'CPD cycle':

- setting objectives
- choosing CPD activities
- evaluating CPD activities
- submitting the CPD declaration and reflecting on your CPD.

### *Setting objectives*

To ensure that your CPD is relevant, it is important to plan carefully. ACCA provides the Professional Development Matrix (PDM) to help you identify your preferred learning style and the knowledge, skills and expertise you need in either your current role or in roles which you are interested in for the future. This can be accessed via *myACCA*.

### *Choosing CPD activities*

ACCA *Realise* supports your professional development by giving you the flexibility to obtain your CPD through a wide range of activities – coaching, mentoring, e-learning, networking, discussion groups, working on committees or panels, learning at work, reading, and undertaking research are just some of the ways in which you can find development opportunities. ACCA has a

comprehensive range of services and tools to support you. These include:

- technical, business and management e-learning
- an online Knowledge Library
- ethics resources
- additional ACCA qualifications
- partner qualifications
- face-to-face courses
- open and distance learning
- journals, magazines and research.

Details of all the learning opportunities and resources available to you can also be found at [www.accaglobal.com/members/cpd](http://www.accaglobal.com/members/cpd)

### *Evaluating your CPD activity*

Whenever you undertake some CPD activity, compare it against your personal development plan and consider whether it has met your objectives. It is important to evaluate whether your learning activity was effective. Was it relevant to you and will you apply it in the workplace? Does it bring benefits to you as an individual, or to your clients, team or organisation?

You are required to keep evidence of your CPD for three years, as it may be required as part of ACCA's review process. If you follow the approved employer route, this will be evidence of your employment; for the IFAC route, this will be evidence of your membership with the other body and participation in their CPD requirement. If you follow one of the unit routes, you can make use of our online evidence tool, which provides a single, convenient location to keep track of your CPD activity. Or, if you prefer, you can download paper-based evidence records. You can access both the online and paper evidence resources via *myACCA*.

### *Submitting the CPD declaration and reflecting on your CPD*

Once you have completed your CPD for the year, you are required to submit a CPD declaration to ACCA. You can do this online at any point in the year by logging into *myACCA*. Alternatively, you can complete the paper version which you will receive as part of your annual subscription renewal notification. This must be returned to ACCA by 1 January the following year.

This final part of the CPD cycle includes an opportunity to reflect on the process before you begin again. What worked well? What would you do differently next time? Are you taking the best possible approach to developing your knowledge and skills? Are there ways you can gain more value from your learning? Any outstanding development needs, or ideas to enhance your learning, can then be taken into the next CPD cycle.

### **NEW IDEAS FOR LEARNING**

Innovation is one of ACCA's core values and we are continuing to develop new methods of learning for our members.

- **ACCA.TV** – watch a selection of broadcasts covering a variety of topical topics. Visit [tv.accaglobal.com](http://tv.accaglobal.com) to view the videos.
- **ACCA Discuss** – discussion boards have been introduced to encourage opinion, debate and discussion. Visit [discuss.accaglobal.com](http://discuss.accaglobal.com) to have your say.
- **Podcasts** – members can now access ACCA podcasts which address current issues affecting the profession. To listen to these podcasts, visit [www.accaglobal.com/podcasts](http://www.accaglobal.com/podcasts)

For more information visit [www.accaglobal.com/members/cpd](http://www.accaglobal.com/members/cpd) or contact ACCA Connect by e-mail or telephone at [members@accaglobal.com](mailto:members@accaglobal.com) / +44 (0)141 582 2000.

# continuing professional development

## **ACCA UK'S CPD EVENT PROGRAMME**

ACCA UK's core programme of CPD events for practitioners is summarised below. A brochure detailing full programmes and topics (including prices) was mailed in December 2008. Details of additional events developed during 2009 will be mailed under separate cover.

Course brochures are available on request from Professional Courses, ACCA UK. Regularly updated event details can also be found on the Professional Courses website at [www.accaglobal.com/professionalcourses](http://www.accaglobal.com/professionalcourses)

## **Modular training programmes for practitioners**

Designed to bring practitioners up-to-date on the latest issues and developments, each of the two programmes consist of six self-contained modules held over three consecutive days. You can choose to attend either a whole programme (at a discounted rate) or mix and match individual modules to create a flexible training package tailored to your needs. Both programmes are held in London and Manchester.

## **Practitioners' seminar groups**

Local practitioners' seminar groups take place between 16:00 – 19:00 at nine different locations around the country. They provide a very flexible, highly effective means of obtaining CPD and cover all the principal subject areas affecting those in practice. You can attend individual seminars or book the whole series at a discounted rate. Discount packages can be used by any number of delegates from one firm and can consist of both practitioners' seminar groups and Friday morning seminars for added flexibility.

In 2009 groups are operating in Birmingham, Brighton, Chichester, Isle of Man, Kingston-Upon-Thames, London, Nottingham, Perth and Wetherby.

## **Friday morning seminars**

Friday morning seminars consist of a series of seven seminars – each of three hours' duration – held in London during the course of the year. The seminars are held between 09.30 and 12.30, providing a convenient alternative to evening practitioners' seminar groups. For added flexibility a package of seven seminars can now consist of both Friday morning seminars and practitioners' seminar groups.

## **Summer and autumn updates for practitioners**

These updates are now a well-established feature of ACCA UK's programme of CPD events for practitioners. Both the summer and autumn updates consist of three conferences covering the latest legislative and regulatory changes facing practitioners. The conferences are held on Saturdays and run from 09.30 to 16.30. Delegates booking a package of two or three conferences can now mix and match from summer and autumn updates for practitioners and Saturday conferences for practitioners.

## **Saturday conferences for practitioners**

Saturday conferences for practitioners provide a very cost-effective means of gaining CPD units. Three conferences are held throughout the year in Birmingham, Bristol, Glasgow, London (three separate streams), Manchester, Sheffield and Swansea. You can book individual conferences or attend packages of two or three conferences at discounted rates. Delegates booking a package of two or three conferences can now mix and match from Saturday conferences for practitioners and summer and autumn updates for practitioners.

## **Residential conferences for practitioners**

ACCA UK organises two residential conferences for practitioners (each held over a Friday/Saturday in the summer and winter).

The conferences provide a comprehensive review of key topics, recent developments and emerging issues. In 2009 the residential conferences will take place on 3 – 4 July in Loughborough and 4 – 5 December in Leicestershire.

### One day courses

These one day courses are designed to update finance professionals on significant developments in the accountancy profession. The courses are held in Bristol, Leeds and Norfolk.

### Computer training courses

In order to cater to the growing demand for IT training, *ACCA UK* offers an extensive range of computing courses in conjunction with PASS Training Ltd – the training arm of Numerica.

### In-company training service

Many of the courses developed by *ACCA UK* can be tailored to your firm's needs. In addition, courses can also be arranged to address topics not currently covered in *ACCA UK*'s public courses. *ACCA UK*'s in-company training service offers a flexible, cost-effective way to deliver training and allows you to keep control of the course content and location.

### Regional members' networks

*ACCA UK*'s regional members' networks hold a range of activities for practitioners, including technical lectures, business and social events which provide networking with other members and the local business community plus site visits to organisations and venues of local interest. These complement *ACCA UK*'s Professional Courses programme.

Providing the content is relevant to your personal development plan, these events can constitute up to two units' CPD.

Details of selected regional members' network events are listed in each issue of *accounting&business* and all events feature on *ACCA UK*'s website at [uk.accaglobal.com/uk/members/events/](http://uk.accaglobal.com/uk/members/events/).

Further details can be found at [uk.accaglobal.com/uk/members/networks/regional/](http://uk.accaglobal.com/uk/members/networks/regional/) where you can click on the network of your choice.

### THE PROFESSIONAL ETHICS MODULE

The professional ethics module is now available for you to access for CPD purposes. This will give you exposure to a range of ethical perspectives and includes several self-tests which require you to reflect on your own ethical behaviour and values. You then apply what you have learned in a case study where you experience an audit situation from two points of view - that of the auditor and the corporate financial accountant. This is currently part of the *ACCA* 2007 professional qualification syllabus.

This can be accessed from *myACCA* and can be completed online or downloaded to a mp3 player, mp4 player, mobile phone or Blackberry. Please be especially aware that you could be charged for downloading onto your mobile phone / Blackberry by your service provider.

### ELEARNING GATEWAY

An exclusive one-stop location for you to access technical resources covering a range of relevant subjects. Available to you as a benefit of your membership is a selection of eLearning offered by several different providers.

Members can access *ACCA*'s bespoke online resources free of charge and can also benefit from discounted fees for BPP and Open University courses.

[www.accaglobal.com/elearning](http://www.accaglobal.com/elearning)

# continuing professional development

## VIRTUAL LEARNING CENTRE

ACCA's new Virtual Learning Centre (VLC) is a new online resource tailored to the needs of members. Separated into specialist areas, this new online resource creates an online space where members can find detailed current and relevant information on each specific area. The first of these, based around Audit and Assurance, helps members keep up to date following the introduction of IFAC's IES8 standard.

The VLC is a forward-thinking service which uses the latest technology to provide a useful platform for flexible learning and professional development.

This flexible tool provides a repository of current, relevant information and facilitates interactive learning, professional networking and discussion. The sections can be followed in a linear manner as a professional development aid or dipped into for immediate access to job-relevant material.

<http://virtualearn.accaglobal.com>

## A&B ARTICLES

*accountingandbusiness* now features articles on topical issues and allows you to test your knowledge and understanding of the subject area by answering related questions. To obtain verifiable CPD units, read an article and answer the multiple choice questions correctly online. Successful completion will generate a certificate on which you may record your CPD.

Please note that learning activities are required to be relevant to your role or future careers aspirations in order to count towards your CPD requirement.

[www.accaglobal.com/members/publications/accounting\\_business/CPD/](http://www.accaglobal.com/members/publications/accounting_business/CPD/)

## FURTHER QUALIFICATIONS

You may wish to complement your career development by obtaining further qualifications:

- **MBA**  
ACCA and Oxford Brookes University have developed an MBA tailored specifically for ACCA members and other finance professionals. The programme is designed to build on the ACCA qualification and equip you to operate in the international business environment of the future.
- Delivered through the Oxford Institute of International Finance, the MBA programme has been developed following extensive consultation with members and employers. The programme has a strategic focus and consists of a combination of online study and bespoke textbooks for maximum flexibility.
- For further information, visit [www.oxfordinstitute.org/oxiif/home/](http://www.oxfordinstitute.org/oxiif/home/)
- **Certificates in International Financial Reporting and International Auditing**  
These certificates, and the Diploma in International Financial Reporting outlined below, have been developed in response to the 2005 EU Directive requiring all listed companies to prepare IFRS based financial reports and to the wider process of accelerating global convergence between national financial reporting and auditing standards and international standards.
- Both certificates cover the principles of International Standards through online tuition and objective testing assessment. They aim to raise awareness, rather than give a detailed understanding, of international financial reporting and auditing standards. These courses have been recently updated and are now presented on a new learning platform.
- For further information, visit [www.accaglobal.com/e-qualifications](http://www.accaglobal.com/e-qualifications)

- **Diploma in International Financial Reporting**  
This diploma has been designed to meet the needs of professional accountants and auditors (membership of a recognised accounting body, a recognised accountancy qualification or experience as an accounting professional is a pre-requisite for admission to the diploma). It provides rigorous training in the principles and application of International Financial Reporting Standards through a flexible open learning course.
- The diploma takes three to six months to complete, depending on prior experience, and is assessed through a three-hour written examination held in June and December each year.
- For further information, visit [www.accaglobal.com/members/qualifications/dipifr/](http://www.accaglobal.com/members/qualifications/dipifr/)

ACCA has also partnered with prestigious institutions to offer a series of additional qualifications:

- Advanced Diploma in International Taxation, with The Chartered Institute of Taxation
- Diploma in Financial Strategy, with Said Business School, Oxford University
- MSc in Financial Management, with Edinburgh Business School at Heriot-Watt University
- Postgraduate Diploma in Public Financial Management, with SOAS at the University of London.

# members' networks

**This section informs you about the activities of ACCA's Practitioners' Network and regional members' networks.**

## INTRODUCTION

Enrolment in regional members' networks and the Practitioners' Network is free. New members in practice are automatically enrolled in the Practitioners' Network and their local regional members' network, unless they specify otherwise.

ACCA affiliates, students and members of the other CCAB bodies are welcome to enrol as 'subscriber' members of the Practitioners' Network. There is no charge for this.

There are no 'subscriber' lists for regional members' networks, although affiliates and students are welcome to take part in their activities. Non-ACCA members are also welcome subject to availability of space. Details of selected activities appear in each issue of *accounting&business* and all events feature on ACCA UK's website at [uk.accaglobal.com/uk/members/events/](http://uk.accaglobal.com/uk/members/events/).

## EMPLOYMENT-BASED MEMBERS' NETWORKS

The ACCA Practitioners' Network is one of the six UK employment-based members' networks. Details of the other five networks can be found on ACCA UK's website.

The Practitioners' Network is run by an elected panel of members and acts as a forum for the exchange of ideas and a networking platform.

The aims of the Practitioners' Network are to:

- advise on current and future issues affecting practitioners
- respond to developments and trends in the sector as they occur
- raise ACCA's profile and enhance its reputation in the sector
- act as a sounding board for new ideas and topics that may be addressed through continuing professional development (CPD) courses, technical factsheets, publications and other services

- provide ACCA with input on technical issues and comment on consultative documents.

## ACTIVITIES

### *In Practice*

*In Practice* is a free monthly e-magazine which provides a range of sector-specific articles (written by members or commissioned from journalists) that address issues currently facing practitioners in the UK.

### Interfirm comparison survey

An interfirm comparison survey is conducted periodically enabling practices to benchmark themselves. Practices are invited to participate by providing confidential information on areas such as recovery percentage, client numbers, staff numbers, fees, profit, debtors, growth and nature of work. Overall results are made available on ACCA UK's website.

### Consultative meetings

Each year a series of consultative meetings is held, in the form of lunches, around the country to which local practitioners are invited. These provide valuable insight into causes of concern, feedback on specific issues and help to shape the strategy of the Network.

## REGIONAL MEMBERS' NETWORKS

There are 38 regional members' networks and one district society in the UK. Regional members' networks provide professional support for members in their local areas. They aim to:

- work to raise the profile of ACCA in the local business community
- assist with the promotion of ACCA qualifications
- feed through local concerns to ACCA's Council and thereby

- provide input into ACCA policy
- assist with the development of services for ACCA members and local businesses.

Further details can be found at [uk.accaglobal.com/uk/members/networks/regional/](http://uk.accaglobal.com/uk/members/networks/regional/) where you can click on the network of your choice.

# practitioners' tools and publications

**ACCA produces a range of tools and publications for practitioners. Many of these are available free of charge to members and are distributed either automatically or on request. Where a fee is charged, details are provided below.**

## **ACCA RULEBOOK**

The *ACCA Rulebook* is published each January in three formats – print, CD-ROM and online.

The *Rulebook* contains ACCA's bye-laws, as well as information on membership, disciplinary, authorisation and global practising regulations and code of ethics and conduct. In addition, it contains Ireland-specific investment business regulations and UK designated professional body regulations.

The *Rulebook* is circulated automatically to members who hold an ACCA practising certificate and to new members. Other members must request a copy.

Full details are available at [www.accaglobal.com/members/professional\\_standards/rules\\_standards/rulebook](http://www.accaglobal.com/members/professional_standards/rules_standards/rulebook)

## **ACCOUNTING AND AUDITING STANDARDS**

ACCA maintains an online resource providing free access to UK and International Accounting and Auditing Standards. With the online service, members are able to efficiently access an up-to-date and reliable source of extensive information that incorporates updates shortly after they are released. For those members who are unable to access the internet, a CD-ROM is produced annually, which captures the standards in existence at the beginning of each year.

You can access the online standards via the *Knowledge Library* on the ACCA website at [www.accaglobal.com/members/cpd/cpd\\_learning/](http://www.accaglobal.com/members/cpd/cpd_learning/) by logging in to *myACCA*. To order a CD-ROM please contact ACCA Connect on 0141 582 2000.

## **DIRECTORY OF BUSINESS ADVISERS**

The *Directory of Business Advisers* lists the specialisms of ACCA firms. It also includes details of all firms with at least one ACCA partner and is searchable by name, town/county or by business/technical specialism.

The *Directory* also facilitates networking with other practices. For example, if a client has a query outside your own area of expertise, the directory may be used to locate a fellow ACCA practitioner with the required expertise.

The *Directory* is only available online on ACCA's website at [https://www.acca-business.org/pls/ecommerce/edoml001.p\\_find\\_firm](https://www.acca-business.org/pls/ecommerce/edoml001.p_find_firm)

## **PRACTICE INFORMATION HANDBOOK**

### **A Guide to ACCA's Practising Certificates and Global Practising Regulations**

The primary purpose of this handbook is to guide practitioners through the process of obtaining a first practising certificate. The guide explains all of ACCA's statutory authorisation facilities (audit, insolvency and investment business). The handbook can be found on ACCA's website at [www.accaglobal.com/members/professional\\_standards/prac\\_info/](http://www.accaglobal.com/members/professional_standards/prac_info/) alongside a range of other practising information factsheets.

## **ADVISORY BOOKLETS**

ACCA UK has a range of sector-specific booklets. The following publications are currently available in electronic format:

- *You Are Your Customer List*
- *Trashing the Timesheet*
- *Burying the Billable Hour*
- *Why Audit Matters to Practitioners*
- *Accountants and Money Laundering – a brief guide for UK practising firms#*

# Available as a download from ACCA UK's website at [uk.accaglobal.com/uk/members/technical/ethics/guidance/](http://uk.accaglobal.com/uk/members/technical/ethics/guidance/)

Copies of these booklets can be downloaded from ACCA UK's website at [www.accaglobal.com/members/publications/sector\\_booklets/public\\_practice\\_sector](http://www.accaglobal.com/members/publications/sector_booklets/public_practice_sector)

### CLIENT-FOCUSED BUSINESS BOOKLETS

This series of booklets is specifically designed to assist small businesses; they are useful to members who work for SMEs and for practitioners to pass on to clients in this area. The following booklets are available in electronic format:

- *Buying and Selling a Family Business*
- *Keeping it in the Family*
- *Keeping Afloat – The Corporate Challenge*
- *Limited Liability Partnerships*
- *Incorporation*
- *The Companies Act 2006: its implications for company directors*

Copies of these booklets can be downloaded from ACCA UK's website at [www.accaglobal.com/members/publications/sector\\_booklets/public\\_practice\\_sector](http://www.accaglobal.com/members/publications/sector_booklets/public_practice_sector)

ACCA UK's Advisory Services has prepared a series of leaflets to illustrate to businesses how they could benefit from the decision to have their accounts audited even if they are entitled to audit exemption. The leaflets are intended to be downloaded by practitioners and circulated to clients, and a space on the back page allows members to add their practice's contact details. The six leaflets are:

- *You and the tax authorities*
- *You and your bank*
- *You and your customers*
- *You and your suppliers*
- *You and your business*
- *You and your employees.*

The leaflets can be downloaded from the Advisory Services website at [uk.accaglobal.com/uk/members/technical/audit/guidance/auditmatters](http://uk.accaglobal.com/uk/members/technical/audit/guidance/auditmatters)

### ENGAGEMENT LETTERS CD-ROM

Engagement letters are a very effective loss-avoidance tool. To assist you in drafting appropriate letters for a variety of engagements, ACCA UK has produced, in partnership with PCP Limited, a series of template engagement letters, available on a CD-ROM.

The CD-ROM consists of 50 engagement letters for a series of different business types and services together with a number of associated letters such as a terms and conditions letter and a fees letter. The engagement letters include the long awaited engagement letters for tax practitioners produced by CIOT, ACCA, ICAS, ICAEW, CIMA, IIT and ATT. There are also new clauses dealing with money laundering.

The engagement letters CD-ROM is priced at £30 + VAT.

### STANDARDS LETTER CD-ROM

ACCA UK has launched a new version of its Standards Letters CD-ROM, updated for Companies Act 2006, Money Laundering Regulations 2007 and up to date tax references. To save you time, ACCA has produced, in partnership with VS Consultancy, a series of template standard letters and forms and also model accounts, prepared applying the FRSSSE. The model accounts have been

# practitioners' tools and publications

designed for the screen and include guidance on the technical background to the disclosure. They can also be printed in Word. Model accounts under FRSSE 2007 and FRSSE 2008 are included, as are abbreviated accounts.

As a companion to *ACCA Engagement Letters*, these standard letters will help you in your day-to-day business. Each letter or form template is easily tailored to the needs of the individual practice and ensures compliance with the latest legislation, regulations and standards.

The Standard Letters CD-ROM is priced at £30 + VAT

To order a copy please contact ACCA Connect on 0141 582 2000 or email: [connect.orders@accaglobal.com](mailto:connect.orders@accaglobal.com).

## THE COMPANY ACCOUNTS DISCLOSURE CHECKLIST

Produced by SWAT Ltd in conjunction with CCH, the *Company Accounts Disclosure Checklist* is designed with the smaller firm or sole practitioner in mind.

It provides ready-made disclosure checklists for simple comprehensive company accounts. Purchasers of the manual also receive regular supplements and update bulletins.

The *Company Accounts Disclosure Checklist* is available to ACCA members at a 25% discount and costs £162 plus postage and packing. An interactive version of the *Company Accounts Disclosure Checklist* is also available at the special price of £240 plus VAT and postage & packing. For further information, contact CCH on 0844 561 8166.

## ACCA AUDIT PROGRAMMES

*ACCA Audit Programmes* has been developed to assist practices of all sizes to improve the standard of their audit files without breaking the budget. This implies complying with International Standards on

Auditing (UK and Ireland), whilst retaining the flexibility to audit in a focussed and cost effective manner.

This product provides:

- documentation for the current audit file in three sections: planning, work schedules and completion
- documentation for the permanent audit file
- appropriate schedules and guidance notes for the audits of companies registered in either the UK or the Republic of Ireland
- optional schedules and standard letters

All documents may be completed on screen or printed and completed manually.

*ACCA Audit Programmes* is fully compliant with International Standards on Auditing (UK and Ireland).

The cost of the product is £175 + VAT.

To order a copy of *ACCA Audit Programmes* please contact ACCA Connect on 0141 582 2000 or e-mail: [connect.orders@accaglobal.com](mailto:connect.orders@accaglobal.com).

## GENERAL PRACTICE PROCEDURES MANUAL (GPPM)

Written specifically for ACCA practitioners by SWAT Ltd, the GPPM gives you everything you need to manage unregulated work in your practice.

The manual is designed for those firms working in unregulated areas that wish to minimise business risk, detect errors in work and control their unregulated work profitably. As well as over 130 specimen forms, checklists and templates, the manual includes procedures and examples of best practice covering:

- audit exempt company accounts
- personal tax
- accounts preparation

- corporation tax
- management accounts
- reporting on grant claims
- limiting your liability
- VAT
- projections
- payroll
- office procedures
- Quality Checked programme
- ethical matters
- money laundering
- maintaining and ensuring competence
- IT risks.

GPPM is also recommended to practices preparing for ACCA *Quality Checked* – ACCA's quality assurance programme – and is available to practitioners at the special price of £160 + VAT including postage and packaging. Orders can be placed by calling SWAT Ltd on 01752 725 700.

### LEXISNEXIS PUBLICATIONS

ACCA members are entitled to a discount on selected LexisNexis publications, including:

- *Tolley's Income Tax*
- *Tolley's Corporation Tax*
- *Tolley's Capital Gains Tax*
- *Tolley's Value Added Tax*
- *Whillans's Tax Tables*.

For further information on the products, discounts for ACCA members and how to order, please visit [www.lexisnexis.co.uk/acca](http://www.lexisnexis.co.uk/acca).

### ACCA PRACTICE MANAGER

*ACCA Practice Manager* is a practice management software package which has been designed by accountants for accountants. It incorporates a series of procedures that set out a step-by-step approach to key client services which meets ACCA's guidelines for compliance and best practice and provides a complete audit trail. It also encourages the user to follow a series of consecutive structured tasks for each key service, whilst it simultaneously checks and warns users of approaching deadlines. *ACCA Practice Manager* enables partners and managers to monitor work flow, identify practice risk and track job progress and profitability. Now in its fourth edition, the software also enables partners to allocate staff to jobs.

Prices start as low as \*£500 + VAT for a stand-alone user to purchase the software licence or £40 + VAT per month to rent it. A free 30-day trial is available together with a free four-hour training DVD which constitutes four units of verifiable CPD for ACCA members.

Further information can be found at [www.accaglobal.com/practicemanager/](http://www.accaglobal.com/practicemanager/). Alternatively, call 020 8866 7161 or e-mail [practicemanager@accaglobal.com](mailto:practicemanager@accaglobal.com)

\*Licence purchasers must also pay an annual support fee which starts at £200 + VAT.

# practice diversification services

**ACCA UK has developed a number of services which allow practitioners to diversify their businesses and offer clients an expanded range of services.**

## ACCA BUSINESS PLANNER

*ACCA Business Planner* is a toolkit for accountants and advisers working in the world's largest industry – tourism. The product helps with risk analysis, planning and implementing identified changes, performance measurement and the communication of the results (through graphs and a 'what if' facility).

*ACCA Business Planner* enables you to:

- examine the risks facing the business
- design projects and action plans to address those risks
- map actual performance to targets set
- assess the sensitivity of targets and results
- produce graphical analyses of performance
- input data via the software or by importing from Excel

The risk assessments and performance analyses can be carried out for the business as a whole, or can be performed for each of the business's different locations, or income streams. Performance may be charted on a monthly or weekly basis.

The software is designed to be intuitive, so that no training is needed, and there is a detailed 'help' facility. *ACCA Business Planner* is available at a cost of £275 plus VAT.

## THE NON-EXECUTIVE DIRECTOR

Non-executive directors (NEDs) are central to the proper running of organisations. *The Non-Executive Director* is an online membership service designed to serve executives who are serious about non-executive director and trustee roles, providing access to authoritative information, unique research and distilled knowledge.

This is the only national service for non-executive directors which brings together leading recruitment companies, major executive institutions and thought leaders to provide a comprehensive service for those interested in the non-executive and trustee market.

ACCA and the Non-Executive Director (provided in association with the Financial Times) have joined forces to provide ACCA members with the opportunity to join the only web-based portal for aspiring and current non-executive directors. ACCA members benefit from special offers, including a waiving of the standard £85 joining fee, so that they only pay the £60 + VAT annual subscription fee.

Membership benefits include:

- obtaining a profile with leading recruitment firms, learning about their areas of expertise and what they look for in a non-executive director
- advice from experts on looking for a position, your CV, legal liability, etc
- inclusion of your details on the International Register
- participating in member-only events featuring top speakers and receiving significant member-only discounts on seminars, events, publications and reference material
- access to extensive resource database of news, articles, exclusive features and links.

For further information, please go to [uk.accaglobal.com/uk/members/support/uk/nonexec](http://uk.accaglobal.com/uk/members/support/uk/nonexec).

## CLIENT SUPPORT PROGRAMME

ACCA UK offers practitioners exclusive access to a package of comprehensive support services from iQ Business. Not only will you benefit from these services, but you can also resell them to your customers.

*iQ Business Manager* comprises a range of practical and effective packages that have been produced and developed in conjunction with leading experts. Each product is a complete solution which helps SMEs to deal with the management challenges they face every day.

Sold on an annual subscription basis and supplied on CD-ROM, you will receive all the necessary advice, procedures and documentation required to enable you to comply with your legal obligations and administrative requirements.

The products are easy to implement and will assist you to maintain best practice methods within your organisation. In addition, the products are backed up by quarterly updates, legal advice lines, plus the personal support of the iQ product experts. Available as a complete package or on an individual basis, the range includes:

- *iQ Employment Manager* – enables you to comply with your legal obligations, minimise risks and secure good employee relations. Comprises ready-to-customise documentation and templates, including employee handbook and checklist, contract of employment, and step-by-step management guides. Backed up by a 24/7 specialist employment legal advice line. It also includes legal expenses and awards insurance.
- *iQ Health and Safety Manager* – enables you to fulfil your legal duty to ensure the health, safety and welfare of your employees. Includes management factsheet guides, health and safety policy statement and company policy manual, plus ready-to-customise templates. Backed up by a 24/7 specialist health and safety legal advice line. It also includes legal expenses insurance.
- *iQ Legal Manager* – unlimited access to a 24/7 legal advice line staffed by more than 40 commercially experienced legal experts. There are no restrictions on the length of the call or

the number of times you can use the service, and there are no time-based charges.

For further information about any of the iQ support services above or to discuss any aspect of the Client Support Programme, please contact Kathryn Poulter on 01937 587 877, or e-mail [info@iq-business.co.uk](mailto:info@iq-business.co.uk)

### **INSTITUTE OF BUSINESS CONSULTING (IBC)**

The Institute of Business Consulting is the professional body for all business consultants. The Institute provides a development path for individuals, supported by high quality resources and a recognised qualification and award route, which includes the Certified Management Consultant (CMC) Award.

Members of ACCA currently working in the consultancy field are exempt from the joining fee of £45 (please quote code 2870), and can become a Member of the Institute the following grades: Associate, Member or Fellow. Please visit the membership section of the IBC website to match skills and experience levels to the appropriate grade.

This entitles members to a range of services, including:

- a high level of networking within the business consulting community, sharing knowledge and best practice, including access to free and reduced rate entrance to events
- access to one of the Management Information Centre, one of Europe's largest consultancy information centres with researchers available face-to-face, via email or over the telephone
- access to the Institutes' Body of Knowledge, online Continuing Professional Development (CPD) service

# practice diversification services

- Tender Alert service to increase business opportunities

For further information on services offered and how to join the Institute of Business Consulting please visit [www.ibconsulting.org.uk](http://www.ibconsulting.org.uk).

# business services

**ACCA UK secures arrangements with external suppliers to provide practitioners with products or services at preferential rates or with added facilities. This policy is applied where it is not practical or appropriate for ACCA UK to provide such services directly (with the exception of the range of publications ACCA makes available; see the section on Practitioners' tools and publications for further details). Unless otherwise stated, please contact ACCA UK for further information.**

## PROFESSIONAL INSURANCE

- **Professional indemnity insurance** – Lockton are the recommended insurance provider to ACCA member firms. The ACCA professional indemnity scheme has been designed to offer the peace of mind that goes with being insured through the scheme as opposed to being in the open market. The scheme offers competitive premiums, interest free payment options, discounts for *ACCA Quality Checked* firms, exclusive ACCA member policy wordings and in most cases we are able to offer automatic declaration renewals (which avoids the hassle of completing a full proposal forms on an annual basis).
- **Office insurance** – The cover is broader than you will find in most standard office policies. Public liability and business interruption cover are available at specially increased limits. Other features include cover for property damage on an all risks basis, legal liabilities, loss of money and protection for computer equipment.
- **Insolvency practitioners bonds** – In addition to holding professional indemnity insurance, a holder of an insolvency licence must hold a bond by way of security that complies

with the Insolvency Practitioners Regulations 1990. A bonding scheme has been arranged for ACCA insolvency practitioners with Lockton.

For information on the above schemes contact: The ACCA Team on 0117 906 5000.

Professions, Lockton, North Quay, Temple Back, Bristol BS1 6FL.  
Tel: 0117 906 5000, fax: 0117 906 5099, [www.lockton.com](http://www.lockton.com)

- **Private Medical Insurance**

BUPA UK offers private medical insurance at discounted rates to ACCA practitioners. The specially negotiated terms of this scheme allow you to choose from three different levels of cover for a premium that will remain up to 33% less than BUPA's usual rates.

For further information contact:

Alexander Forbes, Easter Dalry House, 3 Distillery Lane,  
Haymarket, Edinburgh EH11 2BD. Tel: 0131 313 6847

## DIRECTORY ADVERTISING

ACCA UK offers UK practising certificate holders the opportunity to advertise within an ACCA block advertisement emphasising the value of their professional qualification within either *Yellow Pages* or *Business Pages*. Advertising is at discounted rates with the option of extra text and appears at the beginning of the accountants' classification.

# business services

## FEE FUNDING

FeePlan is a professional fee funding facility from Premium Credit. With FeePlan, practices can offer clients the option of spreading the cost of their fees while the practice receive the fees up front and in full.

Premium Credit can tailor a facility to suit a practice's individual requirements making it easier to receive payment and for clients to pay over an agreed period of months.

Premium Credit is already working with over 1000 practices nation-wide.

Benefits include:

- Facility can be tailored to suit your requirements
- No minimum fee level or number of clients
- 100% of fees funded at the outset
- No cost to the practice to set up the facility
- Can reduce debtor days
- Independent of any banking arrangements that the practice or its clients already have in place
- Online access to management information

Contact the FeePlan team on 0844 736 9818 or [professions@pci.co.uk](mailto:professions@pci.co.uk). Premium Credit, Premium Credit House, 60 East Street, Epsom, Surrey, KT17 1HB (Terms and conditions apply)

## TAX INVESTIGATIONS (FEE PROTECTION) INSURANCE

Abbey Tax Protection has been providing Professional Expenses Insurance (PEI) to the accountancy profession for over a decade. In this time, Abbey has been at the forefront of the PEI industry and developed a variety of insurance packages designed to give greater flexibility and choice to practitioners.

The Abbey's PEI scheme has the following benefits:

- Annual revenue stream for the practice
- No need to discount or waive fees
- An additional value added service to offer clients
- Improved client acquisition and retention
- Free telephone Tax & VAT advice for the practice
- 24hr Business Legal Helpline for the practice and its clients

For further information or to request an information pack, please contact Abbey Tax Protection quoting the reference "ACCA GS".  
Tel: 0870 607 7000 / Email: [sales@abbeytax.co.uk](mailto:sales@abbeytax.co.uk)  
Web: [www.abbeytax.co.uk](http://www.abbeytax.co.uk)

## ACCOUNTANTS FOR YOUR NEW BUSINESS PROGRAMME

Barclays is looking forward to continuing to work with ACCA practitioners - over 700 firms are currently signed up with the Accountants for your New Business programme.

ACCA practitioners can benefit from a close working relationship with local bank managers. Through this programme, Barclays' managers offer business start ups the opportunity for a free 45 minute initial consultation session with a local accountant. Hopefully this will lead to the business signing up as a new client with the firm.

ACCA's working partnership with Barclays also means that the ACCA brand features in Barclays' material, raising awareness of ACCA in the small business community. ACCA has contributed to three business guides: *Manage Your Business Guide*; *Finance Your Business*; and *Legal Status Guide* and a leaflet encouraging Barclays' clients to plan effectively for tax liabilities. The ACCA mark and information concerning ACCA feature in these guides. If you would like your firm's details to be added to the Barclays database please contact Ros Leah on 0207 059 5921; [ros.leah@uk.accaglobal.com](mailto:ros.leah@uk.accaglobal.com)

# contact details

Up-to-date information on the services provided for practitioners can be found on *ACCA UK*'s website at [uk.accaglobal.com](http://uk.accaglobal.com).

**For details of services/facilities/networks/societies contact:**

Tel: 020 7059 5900

e-mail: [members@accaglobal.com](mailto:members@accaglobal.com)

**For technical and ethical queries contact:**

Tel: 020 7059 5920

e-mail: [advisory@uk.accaglobal.com](mailto:advisory@uk.accaglobal.com)

**For details of courses contact:**

Tel: 020 7059 5910

e-mail: [professionalcourses@uk.accaglobal.com](mailto:professionalcourses@uk.accaglobal.com)

**To obtain products/publications contact:**

*ACCA Connect* – Tel: 0141 582 2000

e-mail: [connect.orders@accaglobal.com](mailto:connect.orders@accaglobal.com)

**For membership matters contact:**

*ACCA Connect* – Tel: 0141 582 2000

e-mail: [members@accaglobal.com](mailto:members@accaglobal.com)

