



**CA**  
**PAKISTAN**

**CRITERIA FOR APPROVED COURSE PROVIDERS  
(ACP) FOR HANDS-ON COURSES  
ON MS OFFICE**

*Directive 1.23*

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## **CRITERIA FOR APPROVED COURSE PROVIDERS (ACP) FOR HANDS-ON COURSE ON MS OFFICE**

In exercise of the powers conferred by Section 15 of the Chartered Accountants Ordinance, 1961 read with Bye Law 110 of the Chartered Accountants Bye Laws 1983, the Council of the Institute approved the following scheme to approve the Course Providers for Hands-on Courses, namely, 'MS Office' included in the Education Scheme 2021.

### **1. APPROVAL MECHANISM**

(1) This directive provides two modes of registration of Course Providers:

- (i) Application based registration
- (ii) Institute's unilateral registration

#### **(2) Application based approval**

- (i) Applicants shall submit an application to the Institute in a prescribed format along with the prescribed fee and necessary documents to demonstrate that the applicant fulfills the requirements of approval.
- (ii)\* The Secretary shall issue the recognition letter/certificate to the concerned course provider.

#### **(3) Institute's unilateral approval**

- (i) The Directorate of Education and Training may identify and recommend to the Secretary for recognition of any reputable local/foreign institution offering any of the courses online and in person covering the syllabus of the course.
- (ii)\*The Secretary shall issue the recognition letter to the concerned course provider.

### **2. REGISTER OF APPROVED COURSE PROVIDERS**

- (1) On issuance of the certificate or unilateral recognition, the names of such course providers shall be entered into a register maintained for the purpose.
- (2) The name of course provider may be removed from the register by the Secretary on the recommendation of Directorate of Education and Training through a formal report and, wherever practically possible, after giving an opportunity to being heard to the concerned course provider.

### **3. REQUIREMENTS FOR APPROVAL**

#### **(1) Eligibility**

The applicant should be a:

- (i) Registered Accounting Education Tutor of the Institute; or
- (ii) Degree awarding institution recognized by HEC; or
- (iii) Certificate awarding institution, registered with a technical board approved by the provincial or federal government, with three or more years' experience of providing training of the same or similar hands-on courses.

\* 375<sup>th</sup> meeting of the council held on November 16 - 17, 2023.

**(2) Mode of Learning**

- (i) The mode of learning could be:
  - (a) In person; and/or
  - (b) E-Learning
    - Virtual Instructor Led Training (VILT)
    - Self-Paced
  - (c)\* ACPs which offer e-Learning for MS-Office should have a LEARNING MANAGEMENT SYSTEM (LMS) to support online teaching/learning.
- (ii) The applicant of in-person Hand-on Courses on MS office shall have:
  - (a) at a minimum one lab with necessary training staff, equipment and technology with at least twenty-five computers and internet connectivity.
  - (b) authorized and licensed application/ software and network settings that satisfies requirements of course outcomes and competencies.
- (iii) The applicant of e-learning mode shall have both online and offline help.

**(3) Faculty**

Faculty shall have the following profile:

- (i) minimum 16 years of education in any discipline; and
- (ii) minimum three years of teaching experience with relevant certifications from a reputable institute in the subject/field.
- (iii) The faculty with other qualification may be engaged with the specific approval by ETCOM.

**(4) Class**

Class size shall not be more than thirty students.

**(5) Contact hours**

- (i) Duration for classroom learning shall be for maximum eight hours per week; and
- (ii)\*The overall course duration shall not be completed in less than three months, including e-learning mode.

**(6)\* Student Registration**

Students must have Central Registration Number (CRN) before registration in MS Office.

**4. COURSE CERTIFICATION****(1) Course Assessment**

- (i) The applicant shall have defined policy for evaluation Criteria or Basis of grading.
- (ii) The Institute may prescribe reporting structure and requirements for maintaining student record, if deemed necessary.

\* 375<sup>th</sup> meeting of the council held on November 16 - 17, 2023.

- (2) The ACP shall issue course completion and passing certificate on the format specified by the Institute only to those candidates who:
  - (i) have submitted their periodic feedback of the course to the ACP,
  - (ii) have achieved minimum of 70% grades in the summative assessment,
  - (iii) have maintained a minimum of 90% attendance in the class,
  - (iv) in case of self-paced e-learning mode, have fulfilled at least 90% of the course requirements, and
  - (v) have successfully completed course assessment requirement.

#### **5.\* PROCESS OF RECOGNITION**

- (1) The application with required working-papers as specified shall be accompanied by a 'Reasonable Assurance Report issued under the 'International Standards on Assurance Engagement' by a practicing-chartered accountant firm that carries satisfactory QCR rating.
- (2) In case the assurance report contains a modification, the Institute shall take decision after taking into consideration the impact of such modification.
- (3) Upon successful completion and review of all the requirements for approval to the satisfaction of the Directorate, a certificate to the effect that the applicant is an ACP shall be issued by the Secretary of the Institute.
- (4) In case the application is rejected, the Directorate shall convey the reasons for rejection in writing to the applicant. The applicant may:
  - (i) re-apply within three months after removing the deficiencies for which no application fee will be required to be paid; or
  - (ii) Prefer an appeal in accordance with the process specified in this Directive.

#### **6. OVERSIGHT BY THE INSTITUTE**

- (1)\* The Representative(s) of the Institute shall carry out surprise or planned reviews at each ACP, as and when required.

To help schedule these reviews by the representative(s) of the Institute, the ACP shall display the time table of courses on its website/Facebook and share the list of registered students, within, one week of the commencement of each batch with the Institute:

  - (i) Once a batch is registered, and one week has passed to the commencement of the class, additional students can be registered, for another week, in the same batch, upon the written request of Principal of ACP, subject to the approval of Chairperson-ETCOM.
  - (ii) Postponed or cancelled class(es) shall be informed to institute immediately.
- (2) The visit shall be for the purpose of assuring whether ACP is in compliance with the requirements of the courses. The representative(s) shall be allowed to meet the students attending the courses and to attend any part of the course, if needed.
- (3) For virtual instructor led training (VILT) ACP should provide class login to the representative(s) of the institute.

\* 375<sup>th</sup> meeting of the council held on November 16 - 17, 2023.

- (4) After each visit or virtual class participation a draft Visit Report shall be shared with the ACP and ACP shall have 15 days to comment and respond. A final report shall be submitted to the Chairman ETCOM through Head of Education and Training.
- (5) The Directorate will share, for information, the details of all ACPs approved with the Education and Training Committee in its next immediate meeting.

## 7. WITHDRAWAL OF APPROVAL

- (1) In case of:
  - (i) non-payment of dues under this Directive; or
  - (ii) adverse Visit Report,
 the Institute may take the actions as per paragraph 7(2):
- (2) The actions against the defaulting ACP may be as follows:
  - (i) withdraw the approval of ACP in default;
  - (ii) suspend approval for a specified period and direct the ACP in default to comply with the requirement within a specified period;
- (3) In case of withdrawal and/or suspension, further intake for HOCs shall not be allowed.

## 8. APPEAL

- (1) An applicant or an ACP aggrieved by the decision of Institute may prefer an appeal to the ETCOM, within 30 days of receiving the decision.
- (2) The ETCOM may, as the case be, after considering the facts, revert, amend or uphold the previous decision.
- (3) The ACP shall continue offering the Course till the decision of the ETCOM on its appeal is communicated to ACP.

## 9. FEE AND OTHER DUES

- (1) The following fee shall be charged:

Particular	Rupees
Approval fee shall be paid along with the application	80,300
* Annual fee in respect of each calendar year shall be payable in advance by March 15 of that calendar year.	53,500

- (2) The proprietor and partners/directors of an ACP shall be jointly and severally responsible for the payment of fee and other dues within the time specified under this scheme.

## 10. EFFECTIVE DATE

This notification shall become effective on **June 15, 2022**.

\* 375<sup>th</sup> meeting of the council held on November 16 - 17, 2023.