



**The Institute of  
Chartered Accountants  
of Pakistan**

**CA  
PAKISTAN**

**CRITERIA FOR APPROVED COURSE PROVIDERS  
(ACP) FOR HANDS-ON COURSES  
ON PRESENTATION AND PERSONAL  
EFFECTIVENESS**

*Directive 1.24*

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## **CRITERIA FOR APPROVED COURSE PROVIDERS (ACP) FOR HANDS-ON COURSES ON PRESENTATION AND PERSONAL EFFECTIVENESS**

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 has approved the following scheme to approve the Course Providers for Hands-on Courses, namely, Presentation and Personal Effectiveness included in the Education Scheme of the Institute:

### **1. APPLICATION FOR APPROVAL**

#### **(1) Application based approval**

- (i) Applicants that intend to be recognized as Approved Course Providers of the Hands-on Courses shall submit an application in a prescribed format along with the prescribed fee.
- (ii) The applicant shall submit details along with the necessary documents to demonstrate that it fulfills the requirements of approval.

### **2. 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 with three or more years' experience of providing training of the same or similar hands-on courses. Institution with lesser experience may also apply but their case will be subject to specific approval by ETCOM.

#### **(2) Facilities and faculty**

- (i) The mode of learning shall be in person, except where allowed, as specified in the syllabi.
- (ii) The applicant shall have:
  - (a) class size not more than thirty students.
  - (b) appropriate infrastructure
- (iii) Faculty shall have the following profile:
  - (a) Minimum 16 years of education in any discipline; and
  - (b) Minimum three years of teaching experience with relevant certifications from a reputable institute in the subject/field.
  - (c) The faculty with other qualification may be engaged with the specific approval by ETCOM.

#### **(3) Academic liaison:**

An applicant shall nominate a Course or Academic Coordinator for liaison with the Institute.

#### **(4) Course planning and other requirements**

##### **Course planning**

The course planning enables the faculty to efficiently utilize the allocated time for desired learning outcome and it also provides assurance to student and the Institute about the comprehensive coverage of the course. Such planning shall include:

- (i) Documented lecture outlines including activities planned for each lecture.
- (ii) Documented policies for conduct of course including schedule announcement, transfer, refund and other relevant concerns.
- (iii) Reading material and other learning resources relevant to planned lectures available and accessible to students.

##### **Other requirements**

- (i) Student-teacher contact must not be:
  - (a) more than eight hours per week.
  - (b) spread out on less than 3 months.
- (ii) The ACP shall ensure that each student makes presentations of at least 20 minutes during the course, each presentation not exceeding 5 minutes and share the recordings with the Institute on the written request from the Institute.

##### **\*Student Registration**

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

### **3. PROCESS OF APPROVAL**

- (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 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.
- (5) 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 notification in Clause 7.

#### 4. COURSE CERTIFICATION

##### Course Assessment

- (1) The applicant shall have defined policy for evaluation Criteria or Basis of grading.
- (2) The Institute shall prescribe reporting structure and requirements for maintaining student record, if deemed necessary.
- (3) 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 fulfilled minimum of 50% grades in the summative assessment,
  - (iii) have maintained a minimum of 90% attendance in the class
  - (iv) have successfully completed course assessment requirement.

#### 5. 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.
- (2)\* To help schedule these reviews 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.
- (3) 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.
- (4) After each visit 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.

#### 6. 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 6(2):
- (2) The actions against the defaulting ACP may be as follows:
  - (i) withdraw the approval of ACP in default;

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

- (ii) suspend approval for a specified period and direct the ACP in default to comply with the requirement within a specified period;
- (iii) In case of withdrawal and/or suspension, further intake for HOCs shall not be allowed.

## 7. 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.

## 8. 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.

## 9. 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.