



AUTHORISED TRAINING EMPLOYER SCHEME (ATE)

Background

In 2017, the Institute of Chartered Accountants (Ghana) (ICAG) piloted a new scheme to train audit and accounting students called the **Authorised Training Employer Scheme**.

It is designed to ensure students coming through to ICAG membership have acquired the right practical skills as they progress to membership. These skills include:

- Practical work experience
- Professional development (in a range of soft skills)
- Ethics

This will help drive up standards in the profession by ensuring employers and students know that an ICAG qualified student has had the high-quality practical work experience to become a rounded professional.

The scheme will assist students to choose the right employer for their practical experience.

ATE =
A PARTNER IN
TRAINING

EMPLOYMENT
MARKET
ADVANTAGES

RECRUIT THE
BEST TALENT

HELP TO IMPROVE
QUALITY OF
PROFESSIONALS
COMING INTO THE
PROFESSION



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Being an accredited ATE will create an advantage in the employment market (ATE firms will recruit the best talent).

Students and employers will enter into a training contract laying out exactly what both sides can expect. Employers will know that transfer between employers will only be permitted in exceptional circumstances.

Students will know that employers will honor agreed ICAG conditions in terms of study leave and general support for their studies.



How to become an ATE

To become an ATE requires the training firm to:

- Identify a person who will act as the *qualified person responsible for training (QPRT)*.
- Meet the *training standards* of ICAG such that the training firm:
 - Operates with professionalism and is committed to ICAG training.
 - Provides the student with a suitable training environment.
 - Offers students appropriate supervision and support.
 - Offers students personal and professional development.
 - Offers students training in professional ethics.
- Enter into a *training agreement* with the student.
- Ensure that the *required training* is provided. The elements of required training are:
 - Practical technical expertise in designated subjects.
 - Professional development over designated skills.
 - Development of an ethical attitude and behavior and the adoption and exercise of professional skepticism.
- Implement a *review process for the student* to ensure that students are progressing in their training to an appropriate standard.
- Agree to *periodic reviews* by ICAG staff in monitoring the training conditions.

Training standards for ATEs

We expect all ATEs to provide students with three training standards.

1. Work experience

This refers to the actual work done over a number of years. We expect the work to increase in depth and complexity over the training period. Work experience is getting the job done.

2. Skills/Professional development

This is the skill gained through the working experience. (E.g. problem solving, team working, communication and developing IT skills). Skills development is about students gaining the skills to become business advisers and leaders.

3. Ethical development

This is about the ethical and professional behaviour of the student. It involves the student having a good understanding of IFAC's ethical code. We expect the student to acquire the character of a corporate leader.

Training Process

The development of skills is the key to delivering top quality chartered accountants. ICAG has designed a 7- skills ladder made up of 52 skills.

The focus is on the students demonstrating how they have acquired the 52 skills over the period of training.

Entry to Membership

Under this process, when the QPRT approves the training records at the end of training, a student is accepted into membership.