



The qualification (CA)

Audit Scotland offers a full sponsorship package towards becoming an ICAS Chartered Accountant (CA). The CA qualification comprises exams and work experience over a five-year period, covering the following stages:



Test of Competence (TC)

TC covers the basic concepts and knowledge:

- Financial Accounting (FA)
- Assurance and Reporting (A&R)
- Business Acumen (BA)
- Principles of Tax (PoT)
- Finance (Fin)
- Management and Information Technology (MIT).



Test of Professional Skills (TPS)

TPS equips students with the practical skills in the core areas necessary for an entry level professional accountant:

- Financial Reporting (FinRep)
- Assurance and Data (AD)
- Business Taxation (BTax)
- Strategic Finance and Modelling (SFM)
- Risk and Technology (R&T).



Test of Professional Expertise (TPE)

TPE aims to combine your knowledge and skills from the previous levels, into a multi-disciplinary case study where you are expected to provide professional advice to people in real life situations.

Business ethics

Ethics is an integral part of the qualification, and a business ethics exam will take place alongside the TPE case study.

Work experience

Each trainee must also obtain at least 750 days' relevant work experience. The achievement log is used to record and demonstrate relevant work experience, compliance with ethical standards and achievement of a range of required competencies.