



Continuous Professional Development Guidance 2023

Professional, Practical, Proven
www.AccountingTechniciansIreland.ie

Introduction

Members of Accounting Technicians Ireland (ATI) are provided with access to a Continuing Professional Development (CPD) Programme, the broad objectives of which are: (1) to facilitate post-qualification training and professional development, (2) to maintain the currency of the qualification, and (3) to foster a habit of life-long learning.

ATI's CPD Programme also affords opportunities for personal development, which complements professional development for a workplace environment but is equally oriented towards development of the individual outside of any particular workplace.

Professional and Personal Development

Professional Development

In general, the objective of professional development is to improve knowledge, understanding, skills and competencies, such that an individual is effective and efficient in a workplace environment. For ATI members, the focus of professional development includes the following:

- Specialist knowledge of overarching principles, concepts and frameworks as they relate to accounting, taxation, business management and business law.
- Appropriate application of methods, techniques and analytical tools as they would be expected of members in relation to accounting, taxation, business management and business law.
- Ability to contribute and participate in the development and evaluation of business information systems with which members would typically work.
- Ability to interpret financial and non-financial data and to communicate effectively with stakeholders in the immediate and broader work environment.
- Understanding of what it means to work as a subject matter expert in a 'professional' work environment and an awareness of the ethical framework within which members undertake professional roles and responsibilities.

In short, professional development ensures that members acquire and maintain the functional expertise required to carry out an occupational role successfully.

Personal Development

For ATI members personal development goes beyond functional competencies in accounting, taxation, business management and business law. Whereas personal development is often a feature of success in a work environment, it is equally applicable to the challenges in life in general (i.e. in an out of the workplace). For ATI members the focus of personal development could include the following:

- Self-awareness in terms of personal values and life goals.
- Emotional intelligence.
- Communication skills (including having difficult conversations).
- Planning and time management skills.
- Work/life balance (including wellness).
- Leadership and management skills (including coping with pressure and managing stress).
- Adaptability, resourcefulness and resilience.
- Building self-confidence and self-reliance.
- Developing a growth mindset.

In short, whereas these examples of personal development are highly likely to enhance the effectiveness of a member in a work environment, they are by no means exclusive to the work environment and are equally applicable to personal circumstances.

CPD Learning Outcomes

Documentation of learning outcomes for the CPD programme that are based on the underlying programme learning outcomes ensures that ongoing development in the pre-qualification educational programme and the post-qualification CPD are undertaken with reference to a common framework.

Documentation of the learning outcomes for the CPD programme also ensures that evaluation of topics for potential inclusion in the CPD programme is undertaken on a consistent basis.

Learning outcomes proposed for the CPD programme (as a whole) are set out below. Whereas an individual member is unlikely to achieve all the learning outcomes in any one year, the member should have the opportunity to select from an appropriate menu of professional and personal development options.

Completion of a CPD topic should correspond to at least one of the listed learning outcomes.

1. Demonstrate awareness of the dynamic nature of the role of an Accounting Technician in the modern work environment and an understanding of the significance of continuing professional and personal development.
2. Explain and apply technical and regulatory changes and updates as they may apply to any of financial accounting, management accounting, taxation, business law, business management, and the general economic and business environment.
3. Understand and apply developments in software applications and information technologies generally as they may affect the work and skills of a member of ATI.
4. Demonstrate awareness of the evolving professional and ethical environments in which members of ATI typically work.
5. Understand the significance of personal development and how personal development complements the functional aspects of a member's professional development.
6. Reflect on own personal development achievements and future personal development needs in the context of life goals and work commitments.

1. What are my CPD Requirements?

Annual CPD

The CPD year commences on 1st January and ends on the 31st December. For members re-joining during the year CPD will apply on a pro-rata basis for the year of re-joining. New members are exempt for their 1st calendar year of membership and will be subject to the CPD policy from the following January.

Meeting your annual CPD requirements is necessary to ensure maintenance of your professional competence and designation status. All of your CPD activity should maintain professional knowledge and skills at the level required to ensure that clients and employers receive competent accounting technician professional service.

The requirements of the policy are as follows:

- Complete 15 hours of ATI approved CPD per calendar year.
- This must include 1 hour of ethics
- Actively participate in ATI's CPD scheme

Types of CPD:

CPD must involve interaction with others (as a contributor, participant or audience member) or, some form of assessment. The following CPD activities will count towards your annual CPD requirements

- Synchronous & Asynchronous CPD
- Face to Face CPD, webinars, lectures, breakfast briefings and training sessions run by Accounting Technicians Ireland
- The ATI Annual Conference
- External Training courses, subject to ATI approval
- In-Company Training, subject to ATI approval

In addition to the above, CPD hours can be recorded for the following activities*:

- Successful completion of professional exams will be granted 15 hours of CPD per exam (evidenced by transcript of results). Qualifying professional bodies include, CAI, CPA, CIMA, ITI, ACCA, IPASS
- Undertaking a relevant qualification with an institute of higher learning will be granted 15 hours of CPD per academic year (supported by evidence of registration and transcript of results showing the year has been passed)
- Undertaking a relevant 1 year+ academic course of study will be granted 15 hours of CPD per academic year (supported by evidence of registration and transcript of results showing the year has been passed)
- The preparation and delivery of a relevant CPD courses or Lectures will be granted up to 7 hours (max) of CPD (supported by evidence)
- The mentoring of an ATI student or apprentice will be granted up to 7 hours (max) of CPD (supported by evidence from ATA of mentor status)

*15 hours is the maximum number of hours that can be awarded for any submission.

CPD Requirements of other bodies

Where members are also members of other professional bodies that have CPD or its equivalent (i.e.: Dual Membership) members may apply for a CPD concession to ATI against their 15-hour requirement. Evidence of membership / CPD compliance of the other professional body should be submitted in order to have this approved.

Qualifying professional bodies include CAI, CPA, CIMA, ITI, ACCA.

Dual members note: a single activity, such as attendance at a conference, workshop, or online course may satisfy the CPD requirement of more than one professional body simultaneously.

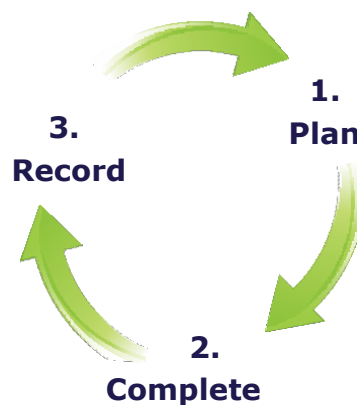
ATI Accreditation

All external CPD undertaken must be approved by ATI in order to be considered in a CPD annual return. If the course is not available in MyCPD for selection a member can submit it for approval as a new course. A full list of approved CPD providers and courses is included in your MyCPD account.

2. How can I ensure my compliance?

There are three key steps to ensure you meet your CPD requirements – plan, complete and record.

The CPD Cycle



Plan

CPD is continuous and it is important not to leave everything until the last few stressful weeks of the year. It should be undertaken throughout the year and recorded no later than *January 31st. Any surplus hours over the 15 required cannot be carried over into subsequent years.

* All CPD activity has to be completed by 31 December; however, you have until the 31 January to record your CPD in your MyCPD Dashboard.

Take time to review ATI's Face to Face and online options at the beginning of the year and plan to attend CPD activity based on the skills you would like to refresh or those new skills you would like to develop. **Make sure you include 1 hour of ethics CPD as part of your annual plan.**

Complete

Ensure you complete your CPD at regular intervals throughout the year. CPD should not be recorded until it is complete and you have received evidence of same.

Evidence can be anything that confirms your presence at the training session. You must complete all of your CPD by the 31st December and it should be recorded in your MyCPD dashboard no later than January 31st.

Record

CPD must be recorded. ATI has developed a member facility, MyCPD, that allows you to plan, record and monitor your CPD. You are ultimately responsible for managing and recording your CPD and ensuring that you are compliant with ATI's CPD requirements.

The type of CPD, Title, Contents/course description, Hours and proof of attendance/completion is recorded. Attendance or completion of any Accounting Technicians Ireland CPD will be automatically recorded in MyCPD.

3. How is CPD Monitored?

ATI monitors the CPD compliance of our active members who hold the Accounting Technicians Ireland designations.

Monitoring CPD effectively consists of:

- An ongoing review of members' MyCPD accounts for hours and relevance
- An end-of-year review to check that 15 hours have been completed
- A more detailed audit of randomly selected MyCPD accounts for supporting evidence. This takes place in the first quarter of each calendar year.
- The CPD Programme manager will be in touch with anyone who needs support or help in accessing, completing, or recording CPD.

4. CPD Concessions

- For members re-joining during the year CPD will apply on a pro-rata basis for the year of re-joining.
- New members are exempt for their first calendar year of membership and will be subject to the CPD policy from the following January.
- Concessions or reductions to members CPD requirements may be provided on a discretionary basis. The following personal circumstances will be taken into consideration.

| Circumstances | CPD Requirement |
|---|--|
| Unable to work due to Long term ill health and in receipt of a reduced membership fee | Exempt |
| Retired member/fellow, in receipt of a reduced membership fee | Exempt, where the member is no longer in receipt of any paid employment, be it part time, consultancy or ad hoc |
| **Extended Sick Leave | Exempt where the leave is 4 weeks or more |
| **Maternity Leave | Exempt for the period of 26 weeks' maternity leave together with 16 weeks additional unpaid maternity leave |
| **Parental Leave | Exempt only where the leave is taken in blocks of 4 weeks or more |
| **Adoptive Leave | Exempt for the period of 24 weeks' adoptive leave with 16 weeks' additional unpaid adoptive leave |
| **Carers Leave | Exempt where the leave is 4 weeks or more |
| **Career Break | Exempt where the leave is 4 weeks or more |
| Career Change | Members who are no longer practicing as an Accounting Technician / working in the Finance Industry / have changed career, may apply for a concession |
| COVID Pandemic | Members who have been unduly affected by the Covid19 pandemic and prevented from completing CPD may apply for a concession |
| Internal CPD Requirement <i>Must be supported by letter from employer</i> | Members who must complete at least 15 hours of CPD annually as part of their terms of employment |

- The onus is on the member to inform the Institute, in writing via the concession application form of their special circumstances.
- Discretion to grant any additional CPD concessions is reserved to Accounting Technicians Ireland.
- Any change in circumstances must be communicated to Accounting Technicians Ireland.
- Other than the special circumstances set out above, the CPD policy outlined will apply to all categories of member, regardless of employment status, employer or country of residence.

**Where members come within any of the categories above for only part of a CPD year, the exemption will apply on a pro-rata basis. Before returning to work, members should assess their professional competence level and, if necessary, seek update/refresher training.

5. Compliance Monitoring

Compliance will be monitored in two ways and those found non-compliant will be subject to the 'Failure to meet guidelines' policy outlined in the CPD Rules.

6. Where can I access ATI CPD?

ATI is dedicated to providing a CPD Programme that benefits its Membership without introducing unnecessary complexity or compliance costs for members. Free of charge CPD activity forms the back bone of ATI CPD scheme enabling members to be fully compliant at no additional costs.

ATI members will have access to Four types of CPD resources, providing at minimum 15 hours of free CPD per annum:

- A Weekly ATI Online CPD Bites service accessible via mobile device, together with a back catalogue of previous CPD Bites, 13 hours
- A range of ATI accredited 1hour Online courses, 4 hours
- A choice of advance online course, 4 hours
- A full schedule of lunchtime webinars, 30 hours

Additionally, ATI members will also have access to further types of CPD resources for a minimum charge:

- ATI Annual Tech Day, 5 hours
- A range of longer Online CPD courses, 2-4 hours

7. Subject to Change

The CPD programme will be reviewed periodically by Accounting Technicians Ireland and may be amended from time to time to ensure a programme that is fit for purpose. Details of these changes will be posted on the website and communicated to members in writing.

8. Consent under the Data Protection Act

Data Protection

Your Information: The details provided to ATI in your MyCPD Account, together with any other information that is furnished to us in connection with your membership ("Information"), will be retained and processed by Accounting Technicians Ireland for the following purposes:

- To process and assess the Information contained on your MyCPD Account;
- To manage and administer your Account, policies, and any other ATI products and services, which ATI may provide to you from time to time;
- To verify the information to meet our compliance obligations;
- To carry out statistical analysis, market research, predictive/analytical modelling, and to develop and assess products and services;
- To allow ATI conduct quality control checking and compile management information for internal reporting throughout ATI; and
- In accordance with your preferences, for marketing purposes;
- To give access to 3rd party free CPD management platforms.

Disclosures: We may disclose Information in the following circumstances:

- To other ATI staff connected with your account (e.g. other ATI account holder(s))
- Where we are required by any regulatory body, law enforcement agency, court or other legal process; and/or
- Where necessary to verify the authenticity of information provided to us.

Right of Access: You have the right to receive a copy of all personal data (within the meaning of the Data Protection Acts 1988 and 2003) and/or the General Data Protection Regulation (GDPR) relating to you which is held by us following a written request (for which a small fee will be charged) and to have any inaccuracies in your personal data corrected. You may be required to provide us with sufficient information to verify your identity and locate your data.

'Make an Access Request'

http://www.accountingtechniciansireland.ie/Data_Access/

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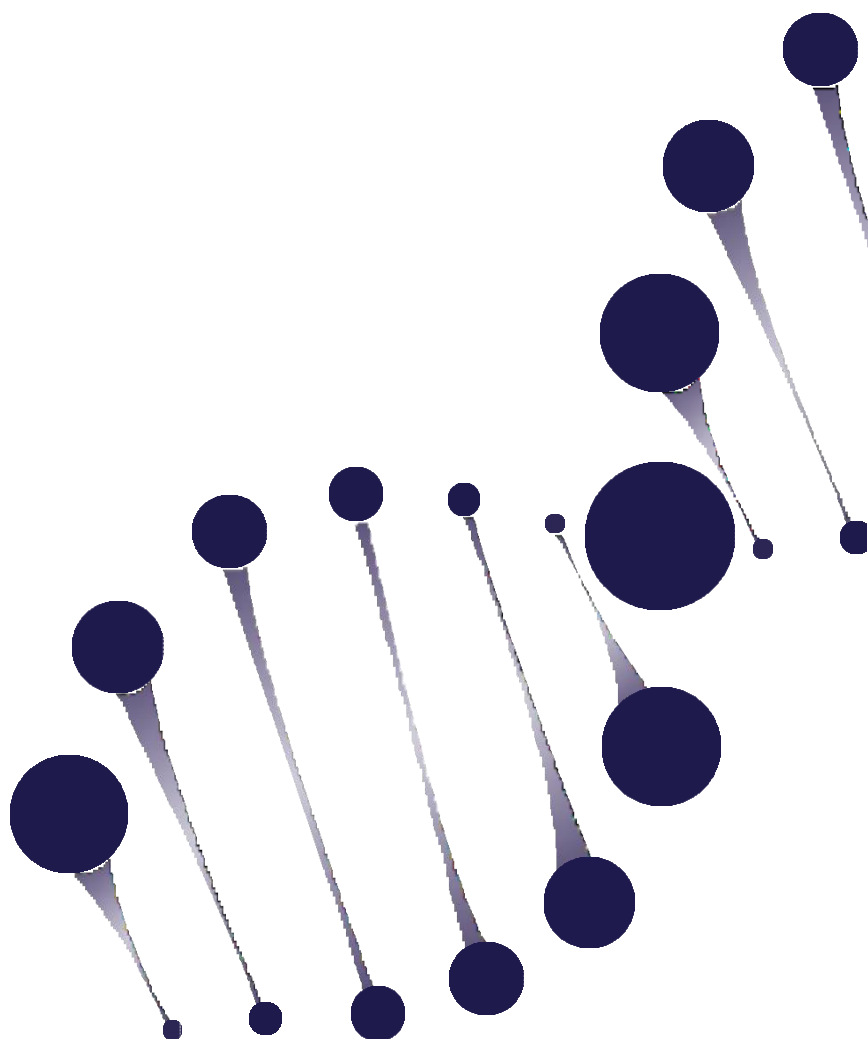
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