

# Approved Employer Practising Certificate Experience Requirement (PCER) confirmation form

## For members employed by an Approved Employer – practising certificate development stream

To claim the completion of the Practising Certificate Experience Requirement (PCER) competencies through the ACCA Approved Employer exemption, you must complete and return this form to ACCA.

If your employer is not registered as an ACCA Approved Employer under the practising certificate development stream you should NOT complete this form and should instead complete the Practising Certificate Experience Forms (PCEFs), available on ACCA's website at [www.accaglobal.com/practising](http://www.accaglobal.com/practising)

If you are applying for a practising certificate and audit qualification you must, in addition to this form, complete Part 3 (audit units) of the PCEF, available on our website at [www.accaglobal.com/practising](http://www.accaglobal.com/practising)

For a practising certificate you must be able to demonstrate that:

- you have completed three years' experience in an ACCA approved employer, two years of which are post-membership, and have achieved the practising certificate competencies on pages 3 to 6 of this form
- you have achieved the level of competence required for an ACCA practising certificate

You must complete a separate form for each approved employer where you achieved experience towards the award of a practising certificate.

Sections 1, 2, 3 and 4 must be completed by you.

Section 5 must be completed by your supervising principal.

The supervising principal must be:

a member of ACCA who has held an ACCA practising certificate throughout the period of training documented on this form;

OR

a member of any other professional body that is recognised for audit purposes under prevailing legislation in the relevant country and who has held a practising certificate/member in practice status during the period of training documented on this form;

OR

a principal who is eligible to supervise training towards a practising certificate and audit qualification which is valid in the UK, Republic of Ireland or Zimbabwe;

OR

any other person having, in the opinion of ACCA Council, adequate qualifications and experience.

### Data protection

We may use your personal data for the purposes of:

- membership administration and practising certificate training requirements
- sending you publications and other communications
- responding to enquiries and investigating complaints
- complying with our regulatory obligations.

You can update your information through your myACCA account at any time. We may share information with our suppliers and our auditors. We may also share information with approved employers, in order to verify details regarding this PCER confirmation.

Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

For more information on how your personal information and rights are respected, please access our [privacy notice](http://accaglobal.com/privacy) (accaglobal.com/privacy), or contact [privacy@accaglobal.com](mailto:privacy@accaglobal.com)

## 1 MEMBER'S DETAILS

### To be completed by the applicant

Your name

ACCA membership number

## 2 PRE-MEMBERSHIP EXPERIENCE

### To be completed by the applicant

Up to one year of your pre-membership experience may count towards the award of a practising certificate provided that it was achieved in an ACCA approved employer registered under the practising certificate development stream and included in the experience you achieved towards admission to membership.

If you wish to claim up to one year of pre-membership experience towards the award of a practising certificate please complete the following section and we will check our records to confirm whether details of this experience were provided when you applied for admission to ACCA membership. The practical experience supervisor who signed off your experience for admission to membership must have held a practising certificate during the pre-membership training period you are claiming.

Employer name

Approved Employer number

Pre-membership dates of employment from: to:

Total number of months of pre-membership experience

Name, address, date of birth, professional body and membership number of your practical experience supervisor\*

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If you did not achieve up to one year of pre-membership experience in an ACCA approved employer that is registered under the practising certificate development stream you will need to demonstrate in section 3 that you achieved the required experience after admission to membership.

\* If your practical experience supervisor was not a member of ACCA we will need to carry out a status check with their professional body.

## 3 POST-MEMBERSHIP EXPERIENCE

### To be completed by the applicant

Two years of experience towards the award of a practising certificate must be achieved after admission to membership. Please provide the following information about your post-membership experience with this employer.

Employer name

Approved Employer number

Job title

Employer address

Specific 24/36 month post-membership training period for consideration from: to:

Total number of months' post-membership experience Average hours per week

Name of supervising principal

ACCA membership number (if applicable)

Non-ACCA supervising principals – membership number as registered with your professional body

Professional body

Date of birth

Job title

Email address

## 4A PRACTISING CERTIFICATE COMPETENCIES SUMMARY

### To be completed by the applicant

During your post-membership experience period specified in section 3 you must achieve from the list below:

- all three Mandatory elements in relation to Professionalism and ethics, and
- at least three elements in relation to Stakeholder relationship management, and
- at least two elements in relation to Strategy and innovation, and
- at least four elements in relation to Practice development, and
- at least four elements in relation to Leadership and management, and
- at least six units from the following areas:
  - Corporate reporting and financial management
  - Business advice, development and measurement
  - Sustainable management accounting
  - Taxation
  - Business consultancy and internal review.

Please review the competencies detail, which can be found on our website at <https://www.accaglobal.com/gb/en/member/sectors/smp/practising-certificates-and-licences/practising-certificate-experience-forms-pcef.html> then sign-off each competence you have achieved while at this employer. For the Optional competencies, all elements within a unit must be achieved in order for the unit to be claimed.

**M** indicates a mandatory element

MANDATORY				
PROFESSIONALISM AND ETHICS				
Unit ref	Element ref	Competence	✓ if achieved	Date (DD/MM/YY)
PC1	1	Uphold professional ethics, values and standards <b>M</b>		/ /
PC1	2	Maintain an awareness and understanding of changes affecting the profession <b>M</b>		/ /
PC1	3	Demonstrate a commitment to your personal and professional knowledge and development <b>M</b>		/ /
STAKEHOLDER RELATIONSHIP MANAGEMENT				
PC2	4	Maintain the confidentiality of internal and external information		/ /
PC2	5	Establish and maintain effective and ethical business relationships and networks		/ /
PC3	6	Promote services to existing and potential clients		/ /
PC3	7	Evaluate potential and existing clients		/ /
PC3	8	Agree service details and engage clients		/ /
STRATEGY AND INNOVATION				
PC4	9	Identify and implement changes to products and services		/ /
PC4	10	Monitor and maintain the quality of service to clients. Implement and monitor client service standards and policies		/ /
PC4	11	Promote continuous quality improvement in products, services and processes		/ /

**MANDATORY****PRACTICE DEVELOPMENT**

Unit ref	Element ref	Competence	✓ if achieved	Date (DD/MM/YY)
PC5	12	Set fees and credit limits for activities		/ /
PC5	13	Collect fee income from clients		/ /
PC6	14	Monitor and control activities against budgets		/ /
PC6	15	Control costs to improve services to clients		/ /
PC7	16	Monitor and maintain the security of high value items		/ /
PC7	17	Maintain the health, safety and security of the working environment		/ /
PC8	18	Develop and maintain information systems to meet the employer's requirements		/ /
PC8	19	Monitor and control the employer's information systems		/ /

**LEADERSHIP AND MANAGEMENT**

PC9	20	Identify personnel requirements and role specifications		/ /
PC9	21	Select teams and individuals		/ /
PC9	22	Develop teams and individuals		/ /
PC10	23	Identify and agree objectives and methods to deliver required outcomes		/ /
PC10	24	Delegate activities to teams and individuals		/ /
PC10	25	Monitor and appraise the work of others		/ /

**OPTIONAL****CORPORATE REPORTING AND FINANCIAL MANAGEMENT**

Unit ref	Element ref	Competence	✓ if achieved	Date (DD/MM/YY)
PC11	26	Appraise information for the preparation of financial and other statements and accounts		/ /
PC11	27	Prepare and present financial and other statements and accounts		/ /
PC12	28	Appraise financial information for the preparation of management information		/ /
PC12	29	Prepare and present financial information for management purposes		/ /

**BUSINESS ADVICE, DEVELOPMENT AND MEASUREMENT**

PC13	30	Identify and advise on relevant legal and regulatory obligations		/ /
PC13	31	Provide support in meeting regulatory obligations		/ /
PC14	32	Formulate business strategy and objectives		/ /
PC14	33	Devise business plans		/ /
PC15	34	Assist clients to understand and evaluate their options for raising finance		/ /
PC15	35	Assist clients to raise finance to achieve objectives		/ /
PC16	36	Determine the risks and benefits associated with business/ investment opportunities		/ /
PC16	37	Recommend ways of optimising the use of assets		/ /
PC16	38	Establish the value of businesses		/ /

**SUSTAINABLE MANAGEMENT ACCOUNTING**

PC17	39	Identify potential changes to an organisation's accounting systems		/ /
PC17	40	Implement and evaluate new/changes to accounting systems		/ /
PC18	41	Prepare spending proposals and profiles		/ /
PC18	42	Agree, monitor and report on budgets for activities		/ /
PC19	43	Identify financial objectives and performance measures		/ /
PC19	44	Facilitate the introduction of systems and practices to plan and monitor financial performance		/ /
PC19	45	Monitor the achievement of financial performance and objectives		/ /
PC20	46	Evaluate the potential profitability of products and services		/ /
PC20	47	Calculate the actual costs of products and services		/ /
PC20	48	Make recommendations to reduce costs and enhance value		/ /

**OPTIONAL****TAXATION**

Unit ref	Element ref	Competence	✓ if achieved	Date (DD/MM/YY)
PC21	49	Compute the tax payable		/ /
PC22	50	Provide advice on tax liabilities and payments and carry out compliance activities		/ /
PC22	51	Negotiate with the tax authorities on behalf of clients		/ /
PC23	52	Provide advice on current and future tax planning		/ /
PC23	53	Provide advice about the tax implications of externally or internally initiated changes		/ /

**BUSINESS CONSULTANCY AND INTERNAL REVIEW**

PC24	54	Determine the scope, purpose and objectives of an internal review or investigation		/ /
PC24	55	Deliver evidence for an internal review or investigation		/ /
PC25	56	Obtain evidence for analysis against the objectives of an internal review or investigation		/ /
PC25	57	Make judgements against the objectives of an internal review or investigation		/ /
PC25	58	Report on the findings and outcomes of an internal review or investigation		/ /
PC25	59	Present evidence as an expert witness for litigation or criminal proceedings		/ /

**4B PRACTISING CERTIFICATE COMPETENCIES STATEMENTS**

Please describe how you achieved the elements of competence you selected above in each of the Mandatory areas. As a guide, we would recommend a minimum of 200 words for each area. Please refer to the examples on our website as a guide for what is required and ensure that you include the following:

- the role where you gained that experience
- one or two tasks as examples for each element
- highlight any lessons you learned.

Professionalism and ethics

Stakeholder relationship management

Strategy and innovation

Practice development

Leadership and management

ACCA reserves the right to require members to complete a full PCEF and/or request additional information as deemed necessary.



## 5 PRINCIPAL'S CONFIRMATION

### To be completed by the supervising principal

In addition to achieving the competencies signed off above, I confirm that the applicant named in section 1:

- has been employed by this organisation during the dates entered in section 3
- has achieved the number of months' practical training claimed in section 3 (to be prorated for part-time experience)
- has followed this organisation's performance management and appraisal processes
- is eligible to claim the PCEF exemption.

I agree to ACCA contacting me by email to verify that I have personally reviewed this confirmation form on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this form.

Print name

Date

Please complete and return by email to [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)