

The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font.

ACCA

A young man in a red sweater and a woman in a black top are sitting at a desk, looking at a laptop. The man is holding a pen. The background is a blurred office setting.

# Become a practical experience supervisor

FOR A CERTIFIED ACCOUNTING  
TECHNICIAN TRAINEE

Think Ahead

**ACCA's ACCA's foundations practical experience requirement (FPER) is a key component of achieving Certified Accounting Technician status (CAT); it enables trainees to apply the knowledge and techniques they learn while studying for their exams and develop the skills, attitudes and behaviours to be a Certified Accounting Technician (CAT).**

**Your role as a practical experience supervisor is central to a trainee completing their FPER and achieving CAT status.**



## **PER at a glance**

To gain CAT status trainees must successfully complete the foundations level exams, the foundations in professionalism module and the FPER which includes:

- completing 12 months' experience in one or more accounting or finance-related roles and having this verified by a practical experience supervisor
- achieving two (2) Essentials and six (6) Technical performance objectives to the satisfaction of a practical experience supervisor
- recording and reporting their FPER progress using the online tool *My Experience*.

## **Qualified for the job**

To complete their FPER trainees must find a practical experience supervisor to sign-off their performance objectives and the relevant time they are claiming for their job role.

To be a supervisor you should work closely with the trainee and be familiar with the quality of their work.

To sign-off performance objectives you must be a qualified accountant, recognised by law in your country and/or a member of the

International Federation of Accountants (IFAC). However you do not need to be a qualified accountant to sign-off the time a trainee has completed in their job role.

Therefore if you are a trainee's line manager, but not qualified, you can sign-off their time in their job role. They can nominate a second qualified supervisor to sign-off their performance objectives. The second supervisor may need to contact you to verify their experience.

## **Benefits to you**

Not only will you gain personal satisfaction in seeing the results of your involvement through the improved skills and performance of your trainee, but by becoming a practical experience supervisor you are sending out a clear message to employees that you are committed to their support and development. Supporting trainees in this way can also lead to better recruitment, retention and development of staff for your organisation. In addition if you are an ACCA member any new skills you gain in order to undertake your supervisor role may contribute towards your continuing professional development (CPD).

### **Finding the time**

Being a practical experience supervisor doesn't take as much time as you think, and the role could fit into your current appraisal process. You could supervise one or more trainees through all their performance objectives – setting aside some time when your trainees can update you with their progress. Or, you could be a practical experience supervisor for just one performance objective – using the specific sector you work in to help a trainee. You choose the amount of time you are able to give.

### **Using the system**

You will have access to the online recording tool, *My Experience*. *My Experience* is a secure, easy to use tool which allows you to review your trainee's achievements and record the outcome – giving you everything you need to support your trainee.

### **FURTHER INFORMATION**

Further information about ACCA's FPER performance objectives is available in our **performance objective guide**

Alternatively, please visit **[www.accaglobal.com](http://www.accaglobal.com)** to find out more about FPER.

ACCA Connect  
110 Queen Street  
Glasgow G1 3BX  
United Kingdom

+44 (0)141 582 2000  
[info@accaglobal.com](mailto:info@accaglobal.com)  
[www.accaglobal.com](http://www.accaglobal.com)