

APPROVED EMPLOYER ASSESSMENT MATRIX

Organisations applying to the ACCA Approved Employer programme are assessed against a number of best practice learning and development statements. Some of the statements are supported by definitions which are represented by lower case letters (a) to (e). These definitions are included on the second page of this document.

		PLAN	DO	REVIEW
<p>Pre-membership – TRAINEE DEVELOPMENT</p> <p>There are two levels of approval available for the Trainee Development stream: For GOLD level your organisation must be able to meet all six statements For PLATINUM level your organisation must be able to meet all six Gold statements AND all three Platinum statements</p>	Gold	<input type="checkbox"/> Objectives are identified as part of the performance review <input type="checkbox"/> Learning needs are identified as part of the performance review	<input type="checkbox"/> Practical experience is provided to meet objectives <input type="checkbox"/> Gold study support is provided to trainees (b)	<input type="checkbox"/> Workplace mentor(s) review practical experience at least every 12 months (a) <input type="checkbox"/> Performance is reviewed at least once every 12 months
	Platinum	<input type="checkbox"/> Trainee's objectives are linked to organisational or departmental objectives	<input type="checkbox"/> Platinum study support is provided to trainees (c)	<input type="checkbox"/> Trainee's objectives are evaluated against organisational or departmental objectives
<p>Post-membership – PROFESSIONAL DEVELOPMENT</p> <p>Your organisation must be able to meet all three statements</p>	CPD	<input type="checkbox"/> Formal objectives are set and development needs are identified which are relevant to the member's current role or future career aspirations	<input type="checkbox"/> Resources are committed which enable members to achieve their objectives and develop effectively in line with their career plans	<input type="checkbox"/> Objectives and development plans are formally reviewed at least once every 12 months
<p>Post-membership – PRACTISING CERTIFICATE DEVELOPMENT</p> <p>Your organisation must be able to meet all seven statements</p>	Practising certificate	<input type="checkbox"/> Individuals' intentions towards training for an ACCA practising certificate (and audit qualification) are discussed and objectives are set as part of an appraisal process, if required	<input type="checkbox"/> Individuals are provided with support to enable them to meet their objectives	<input type="checkbox"/> Individuals training towards an ACCA practising certificate (and audit qualification) have their objectives re-assessed at least once every six months as part of a review
		<input type="checkbox"/> Individuals, principals (d) and authorised supervisors (e) are aware of the requirements for an ACCA practising certificate (and audit qualification)	<input type="checkbox"/> Individuals are provided with sufficient/ appropriate work experience pre and post membership in order to meet practising certificate (and audit qualification) requirements	<input type="checkbox"/> Individuals are required to ensure their practising certificate training records are completed and reviewed by their principal or authorised supervisor at least once every six months
		<input type="checkbox"/> Principals and authorised supervisors are qualified accountants and eligible to act in this position		

DEFINITIONS

WORKPLACE MENTOR (a)

A workplace mentor is defined as someone who supports a trainee's development in the workplace and reviews their PER/FPER progress and achievements and has the authority to provide sign-off for trainees eligible to apply for an exemption.

A workplace mentor should be a qualified accountant recognised by law in your country and/or a member of an IFAC body and must have knowledge of ACCA's PER/FPER. If the application is only to cover CAT students then a workplace mentor could also be a Certified Accounting Technician or a member of AAT.

GOLD STUDY SUPPORT (b)

An Approved Employer must provide the following support to trainees when undertaking study programmes and sitting exams:

- Trainees must be assigned an appropriately qualified workplace mentor
- Trainees must take part in regular progress/guidance meetings with workplace mentors and/or line managers to review progress in studies and exams
- Trainees must receive paid leave to sit exams and/or provide the following financial support.

The organisation must make a financial contribution (does not have to be 100%) towards at least TWO of the following:

- exam fees
- subscription fees
- registration fees
- exemption fees
- travel costs (for study and exam related purposes)
- subsistence costs (for study and exam related purposes).

The organisation must also make a financial contribution (does not have to be 100%) towards at least ONE of the following:

- study materials
- study courses led by external expert tuition providers (correspondence, day release, block release, evening, weekend or in-house)
- revision courses led by external expert tuition providers (correspondence, day release, block release, evening, weekend or in-house).

PLATINUM STUDY SUPPORT (c)

An Approved Employer must provide the following support to trainees when undertaking study programmes and sitting exams:

- Trainees must be assigned an appropriately qualified workplace mentor
- Trainees must take part in regular progress/guidance meetings with workplace mentors and/or line managers to review progress in studies and exams
- Trainees must receive paid leave to sit exams and/or provide the financial support noted below:
- Additional study leave (does not have to be paid)
- Pay the one-off admission fee when a trainee applies for membership and/or the membership subscription fee.

The organisation must make a financial contribution (does not have to be 100%) towards at least TWO of the following:

- exam fees
- subscription fees
- registration fees
- exemption fees
- travel costs (for study and exam related purposes)
- subsistence costs (for study and exam related purposes).

The organisation must also make a financial contribution (does not have to be 100%) towards at least ONE of the following:

- study materials
- study courses led by external expert tuition providers (correspondence, day release, block release, evening, weekend or in-house)
- revision courses led by external expert tuition providers (correspondence, day release, block release, evening, weekend or in-house).

PRINCIPAL (d)

A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of up to ten individuals towards ACCA's practising certificates and acts as guarantor to ACCA that individuals have reached the required standards. See table below for details of those eligible to act as a principal.

AUTHORISED SUPERVISOR (e)

An authorised supervisor is defined as a qualified member of a professional accountancy body to whom the principal has delegated responsibility for reviewing and verifying ACCA training records for a practising certificate. This person does not need to be a qualified auditor.

However, the principal must ensure that an authorised supervisor has the necessary qualifications and experience. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken.

Practising certificate valid in	Eligible principal
All territories	<p>A member of ACCA who holds an ACCA practising certificate</p> <p>OR</p> <p>A member of any other professional body that is recognised for audit purposes under prevailing legislation in the relevant country</p> <p>OR</p> <p>A principal who is eligible to supervise training towards a practising certificate and audit qualification which is valid in the UK, Republic of Ireland, Cyprus or Zimbabwe</p> <p>OR</p> <p>Any other person having, in the opinion of ACCA Council, adequate qualifications and experience.</p>

Practising certificate and audit qualification valid in	Eligible principal
UK (including Jersey, Guernsey and the Isle of Man) and Republic of Ireland	<p>A member of ACCA who holds an ACCA practising certificate and audit qualification</p> <p>OR</p> <p>A fully qualified company auditor under the Companies Act 2006 (United Kingdom) or the Companies Act 1990 (Republic of Ireland) who holds an appropriate practising certificate with a recognised supervisory body</p> <p>OR</p> <p>A company auditor practising in an EEA state, ie any EU member state or one of the following: Iceland, Liechtenstein, Norway or Gibraltar</p>
Cyprus	<p>A fully qualified company auditor under the law of Cyprus who practises as an auditor in the territory</p> <p>OR</p> <p>A company auditor practising in member states of the European Union</p>
Zimbabwe	<p>A fully qualified company auditor under the law of Zimbabwe who practises as an auditor in the country</p>

Note: for members training in the corporate sector and public sector, an eligible principal would be:

- a member of ACCA or
- a member of any other professional accountancy body which is recognised for audit purposes under prevailing legislation in the relevant country or
- any other person having, in the opinion of ACCA Council, adequate qualifications and experience.