



Think Ahead

ACCA

# FPER

Foundations  
practical experience  
requirement

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# The basics



## WHAT IS ACCA'S FOUNDATIONS PRACTICAL EXPERIENCE REQUIREMENT (FPER)?

ACCA's foundations practical experience requirement (FPER) is a key component of achieving Certified Accounting Technician status (CAT). To gain CAT status trainees must successfully complete:

- the foundations level exams
- the foundations in professionalism module
- the foundations practical experience requirement.

There are three components to the FPER:

- achieve two (2) Essentials and six (6) Technical performance objectives which are signed off by your practical experience supervisor\*
- complete 12 months' experience in one or more accounting or finance-related role which is signed off by your practical experience supervisor
- regularly record your FPER progress in your online *My Experience* record, which can be accessed via *myACCA*.

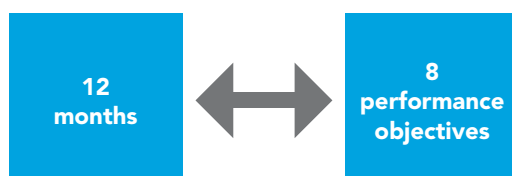
## WHY IS THE FPER IMPORTANT?

In order to perform effectively as a Certified Accounting Technician, you need to develop your skills in the workplace as well as passing the exams. The FPER helps you to:

- apply in practice the knowledge and techniques you are gaining through your studies towards the Foundation level exams
- observe and be involved in real-life work situations that help you to develop professional skills, attitudes and behaviours
- develop your judgment, encouraging you to reflect on the quality of your work and how you may improve your performance in the future.

Employers expect high levels of knowledge, ethics and ability in the workplace. FPER enables you to confirm the quality of your workplace performance.

## ALL RECORDED IN MY EXPERIENCE



\* Unless your employer is a Gold or Platinum trainee development CAT approved employer and they have taken advantage of the performance objective exemption; in this case you should regularly record your progress towards achieving 12 months' experience in your online *My Experience* record.

## **HOLDING CAT STATUS FAQs**

### **Once I've completed my CAT qualification can I offer my services directly to the public?**

If you hold CAT status and you are not registered as an ACCA Qualification student then you can undertake work that falls within our definition of public practice (see the *Rulebook* for full details). You can refer to your Certified Accounting Technician Status and use the designatory letters 'CAT' after your name.

### **What if I'm now an ACCA Qualification student?**

If you hold CAT status and you are registered as an ACCA Qualification student then you can provide the following services:

- payroll
- VAT (UK only)
- basic book keeping
- record basic accounting data
- prepare records to trial balance.

However you cannot refer to your Certified Accounting Technician status or undertake work that falls within our definition of public practice.

All Certified Accounting Technicians can only carry out audit work, or other reserved work, where authorised to do so by applicable law.

### **Once I've completed my CAT qualification can I call myself a member of ACCA?**

No, you can only refer to yourself as a member of ACCA once you've completed the ACCA Qualification exams, the professional ethics module, the practical experience requirement, and been admitted to membership.

If you want to progress to ACCA membership then you can choose to transfer to the ACCA Qualification. You will gain an exemption from the first three fundamental exams, a year of the PER and two of the Essentials performance objectives.

# Meeting the requirements



## HOW DO I GET THE RIGHT TYPE OF EXPERIENCE?

ACCA trainees work in every sector and size of organisation. Wherever you work, it is important to look for the opportunities to help you meet your FPER and to obtain 12 months' experience in a relevant role, or roles. Ideally, you should have a job where most of your time is spent on activities and tasks related to accounting.

If your job only includes some accountancy or finance work then the time you spend on these activities can still count towards your 12 months' experience. For example, if only 25% of your working time during the year is spent on accounting or finance tasks, you can claim three months out of a possible 12 as relevant time. When you record your role in *My Experience* you must input the percentage of time you spend on accountancy or finance activities, the relevant time you can claim will then be calculated automatically.

You can use experience from previous roles, voluntary work, work placements and internships towards your FPER, including experience gained before registering with ACCA. If you are using previous experience then the person who supervised your work at that time must be able to review and sign off your experience.

## WHAT IF I AM STUDYING FULL TIME, OR NOT IN A RELEVANT JOB?

We realise that many trainees study for their exams on a full-time basis before gaining their FPER. If you are studying full time you need to regularly update your *My Experience* record to inform us of this.

If you are not in a relevant job to achieve your FPER, you still need to regularly update your *My Experience* record to inform us of this. You could gain experience by doing voluntary work for clubs, charities or associations. Alternatively, if your current job offers no opportunities for accountancy or finance related work, it may be necessary to find a job that does. We recommend you use the range of career resources in *ACCA Careers*, to help you gain a relevant job.

## WHAT ARE PERFORMANCE OBJECTIVES?

Performance objectives are ACCA's indicators of effective performance. They set the minimum standard that you need to demonstrate in the workplace. There are two types of performance objective: Essentials and Technical. For FPER you must complete both Essentials. There are 22 Technical performance objectives. We need you to demonstrate your experience in six of these:

- one from group one
- two from group two
- three from group three.

You can find out more about the performance objectives in *My Experience*, or in ACCA's foundations performance objectives booklet at <http://www.accaglobal.com/uk/en/student/practical-experience/practical-experience-foundation-level.html>. This includes information about the exams that the performance objectives link to. Each performance objective is linked to an exam paper. Pursuing linked exams and performance objectives will allow you to put into practice what you are learning and help you to structure your study and training effectively.



We recommend that you start to plan your search for a relevant role prior to leaving full-time study. Visit [www.accacareers.com](http://www.accacareers.com). You could also ask your tuition provider for support and ideas.

## PERFORMANCE OBJECTIVES

### ESSENTIALS – complete both

- 1 Professionalism and ethics
- 2 Stakeholder relationship management

### TECHNICAL

#### GROUP 1 – COMPLETE ONE

- 3 Verify and record income and receipts from originating documents
- 4 Verify and record purchases and payments from originating documents
- 5 Prepare ledger accounts and an initial trial balance
- 6 Provide basic information on costs and revenues

#### GROUP 2 – COMPLETE TWO

- 7 Correct errors and process accounting adjustments in an extended trial balance
- 8 Maintain records relating to capital acquisition and disposal
- 9 Prepare the final accounts of unincorporated entities
- 10 Prepare and complete sales tax/vat returns
- 11 Record and analyse information relating to direct costs
- 12 Record and analyse information relating to indirect costs
- 13 Record and analyse information relating to costs, revenues and profit
- 14 Manage and control cash receipts, payments and balances

#### GROUP 3 – COMPLETE THREE

- 15 Draft financial statements for different business sectors
- 16 Interpret financial statements for different business sectors
- 17 Use management accounting techniques to support planning and decision-making
- 18 Measure and evaluate financial performance
- 19 Plan and control financial performance
- 20 Use and evaluate accounting systems and financial control
- 21 Implement internal or external audit procedures
- 22 Prepare personal taxation computations and complete tax returns
- 23 Prepare business taxation computations and complete tax returns
- 24 Grant credit and monitor and control the collection of debts

## HOW DO I COMPLETE MY PERFORMANCE OBJECTIVES?

Each performance objective is made up of a description, elements which describe the skills and experience you must demonstrate and a statement. The statement allows you to summarise and reflect on your work activity, so that your supervisor can evaluate whether you have achieved the standard required for the performance objective you are trying to achieve. You will need to claim five elements and complete a 200–300 word statement for each performance objective.

You can claim elements individually as soon as you achieve them, you do not have to wait until you are ready to submit the whole objective.

## YOUR STATEMENT

### What should I write?

Each description should be a concise explanation of how you achieved the performance objective description. Remember that you only need to cover the broad description of each performance objective. You don't need to summarise all the activities you carried out to achieve the individual elements.

We'll need details of one or two tasks that you've been involved with for every performance objective. The tasks should relate closely to the objective's description. Remember there is a limit of 200–300 words for each statement.

When writing your statement:

- be concise
- avoid using jargon or abbreviations, unless they are explained.
- provide evidence and examples to help illustrate your statement.
- avoid repeating information or making reference to other statements.

Remember that your experience is unique and your statement should be unique too.



## WHAT IS A PRACTICAL EXPERIENCE SUPERVISOR?

A practical experience supervisor supports your development in the workplace and reviews your FPER progress and achievements. Your practical experience supervisor should guide and support you in the following ways:

- Help you to identify which performance objectives you should aim to achieve, and the date by which you should achieve them.
- Help you plan how to gain relevant experience, for example by helping to arrange job rotations, project work, or other opportunities should you need them.
- Help you identify personal development, training, research, or practice needed to achieve the performance objective.
- Your practical experience supervisor will review your performance objective statement and sign off your performance objectives once they agree that you have met the standard required.
- Your practical experience supervisor will also confirm the relevant time you are claiming towards your 12 months' experience.

It is your responsibility to find a practical experience supervisor. To be eligible to sign off your performance objectives they must be a qualified accountant recognised by law in your country and/or a member of an IFAC body; and they must have knowledge of your work. They should be someone with whom you work closely, who knows the type of work you are doing and the quality of your work. They will be assessing your achievements so it is important they have the knowledge and expertise to do this. Ideally this will be your line manager, or the person to whom you report on particular projects or activities. A practical experience supervisor cannot sign off experience that you have not been able to demonstrate to them in the workplace. If your practical experience supervisor is not your line manager, then they may need to consult with your line manager to validate your experience.



You can have one practical experience supervisor, or you can have several different practical experience supervisors to support you in achieving different performance objectives. For example, you may report directly to your line manager who will be able to help you with performance objective five, but you may also be working closely on a project with another colleague who may be able to support you on performance objective nine.

If you work for a small organisation, or your organisation does not employ a professionally qualified accountant who can sign-off your performance objectives then you could ask an external accountant or auditor who knows your work, to be your practical experience supervisor and work with your line manager to sign-off your objectives.

Remember that your non IFAC qualified line manager can still sign off the relevant time you have completed in this role.

You should avoid having a friend or relative as your practical experience supervisor to prevent any potential conflicts of interest. In the event that your practical experience supervisor is related to you, you should disclose this to ACCA when you apply for CAT status.



Encourage possible practical experience supervisors to read *Becoming an FPER practical experience supervisor*. You'll find this at [www.accaglobal.com/per](http://www.accaglobal.com/per)

## FOUNDATIONS IN ACCOUNTANCY EXAM EXEMPTIONS

While completing your FPER you may choose to claim exemption from some or all of the CAT Introductory and Intermediate exams.

To gain an exemption you must complete all of the relevant performance objectives for each exam outlined in the table below. This means you'll need to complete more than the minimum number of Technical performance objectives required for FPER to get the exemptions. So to gain exemption from the Introductory exams you'll need to complete all of the performance objectives in group one, and for the Intermediate exams you'll need to complete all from group two.

You can claim the exemption when you make your application for CAT status – remember that you need to get all of the performance objectives you complete signed off by your practical experience supervisor.

## ACCA QUALIFICATION STUDENTS

If you're an ACCA Qualification student applying for CAT status then you'll need to complete all of the performance objectives in group one and two in place of the Introductory and Intermediate level Foundations in Accountancy exams.

## PER EXEMPTIONS

If you decide to go onto study for the ACCA Qualification and become an ACCA member then some of your foundations practical experience can be counted towards your PER. You will be exempt from PER Essentials performance objectives one and two, and your 12 month's FPER experience will be counted towards the 36 months' PER requirement.

## WHAT IS THE PERFORMANCE OBJECTIVES EXEMPTION?

If your employer is a gold or platinum ACCA approved employer – trainee development CAT stream, they may allow you to claim a performance objectives exemption. You would still be required to

FOUNDATIONS IN ACCOUNTANCY	LEVEL	PERFORMANCE OBJECTIVE GROUP	TECHNICAL PERFORMANCE OBJECTIVES
<b>FA1, Recording Financial Transactions</b>	Introductory	Group one	3 verify and record income and receipts from originating documents 4 verify and record purchases and payments from originating documents 5 prepare ledger accounts and an initial trial balance
<b>MA1, Management Information</b>	Introductory	Group one	6 provide basic information on costs and revenues
<b>FA2, Maintaining Financial Records</b>	Intermediate	Group two	7 correct errors and process accounting adjustments in an extended trial balance 8 maintain records relating to capital acquisition and disposal 9 prepare the final accounts of unincorporated entities 10 prepare and complete sales tax/vat returns
<b>MA2, Managing Costs and Finance</b>	Intermediate	Group two	11 record and analyse information relating to direct costs 12 record and analyse information relating to indirect costs 13 record and analyse information relating to costs, revenues and profit 14 manage and control cash receipts, payments and balances

achieve 12 months' experience and keep a record of this and your employer details in your online *My Experience* record, as well as recording that you are claiming the performance objective exemption. This exemption exists because ACCA recognises that your employer has a training and development programme which gives trainees the required support to achieve CAT status.

However, it is important to confirm that your employer has this level of approval and whether they will allow you to claim the exemption. Please note that it is your employer – not you – who decides whether you can claim the exemption.

If you have met the requirements for CAT status or leave an approved employer part way through your training, you must complete the *Approved employer PER confirmation form* which you can download from *My Experience*. This will ensure that you have a record of any performance objectives you have achieved while working for them. Please send a copy of your signed off *Approved employer PER confirmation form* to ACCA and we will update your records to reflect your achievement. Please keep the original for your own records.

## WHAT IS AN FPER AUDIT?

ACCA conducts FPER audits to assure the quality of the FPER process and to maintain the standards that are set out in the performance objectives. You may be selected for a PER audit before or after you gain CAT status or as part of the CAT application process.



# Completing your FPER



## USING MY EXPERIENCE

You plan and record your FPER using the online recording tool *My Experience* which you can access in *myACCA*. You will need your user name and password to access *myACCA*. The tool will help you to plan your FPER and track your progress towards achieving the requirements. You will also use it to record your employment information, register your supervisor and submit your experience to them for sign-off. ACCA recommends that you always keep your FPER information up to date. Trainees often have difficulties if they do not: an example is failing to get experience signed off before leaving an employer. Updating *My Experience* also allows ACCA to track your progress and assist you by developing products and services to help you on your way.

## YOU AND YOUR PRACTICAL EXPERIENCE SUPERVISOR

Once you have identified a practical experience supervisor, make sure that you enter their details into *My Experience* and send them an invitation to register as your supervisor. You will not be able to submit anything to your supervisor for sign-off until they have registered, so make sure you invite them to register as soon as you can. Then you will need to meet to decide which performance objectives you are going to target first.

You should agree with your practical experience supervisor how your relationship can be managed. For example, how often will you meet to discuss progress towards achieving your performance objectives? Will these meetings be virtual or face to face? You should agree your approach together to avoid misunderstandings, unnecessary meetings, or unexpected requests. It is important to be proactive and plan ahead.

You will need to make the most of the time you have scheduled with your supervisor. As well as taking responsibility for arranging and planning meetings, think ahead about the agenda and anything you need to discuss.



You should also agree how and when your supervisor will review your performance objectives. These could be reviewed as and when you submit an individual element or a whole performance objective to them for review, on a quarterly basis, or as part of your annual appraisal process.

### TARGETING PERFORMANCE OBJECTIVES

Ideally, your employer should give you the experience you need to achieve the performance objectives. If your current role offers few opportunities, you and your practical experience supervisor will need to think of ways to gain relevant experience. For example, you might consider a secondment, job rotation, or involvement in a project that will give you the necessary experience.

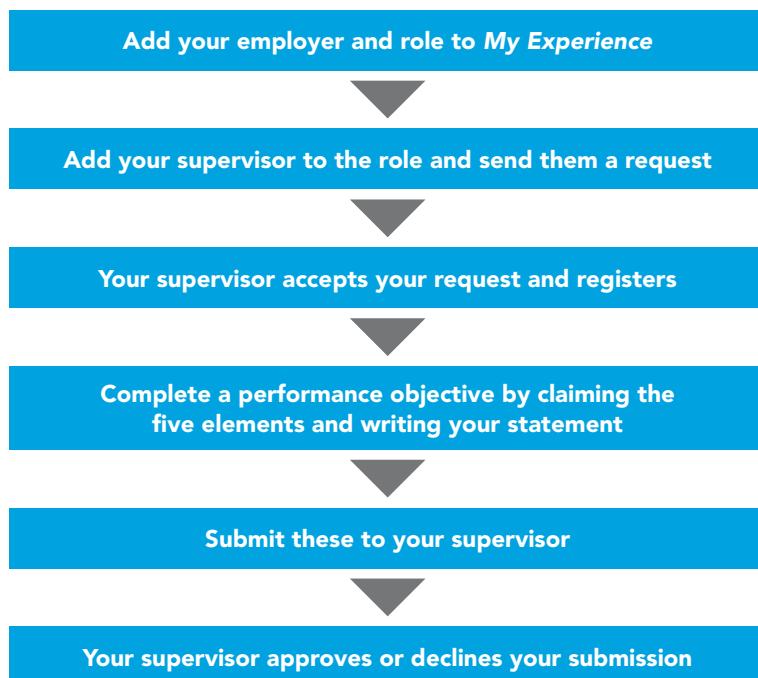
The performance objectives you choose should be agreed with your practical experience supervisor. You should consider the following points when selecting which performance objectives to target:

- If you are studying for Foundation level exams, choose the performance objectives that relate to these exams. This way you will be able to put what you are learning into practice.
- Match any business objectives you have been set at work with the performance objectives. This will allow you to work towards your business objectives and your FPER at the same time.

There is no time limit for achieving a performance objective, but you must be able to demonstrate that you can carry out the work activities that relate to the performance objective to a consistent standard.

PERFORMANCE OBJECTIVES	LINKS TO EXAMS
<b>ESSENTIALS</b>	
1 Professionalism and ethics	FAB Accountant in Business FMA Management Accounting FFA Financial Accounting
2 Stakeholder relationship management	FAB Accountant in Business
<b>TECHNICAL – GROUP ONE</b>	
3 Verify and record income and receipts from originating documents	FA1 Recording Financial Transactions
4 Verify and record purchases and payments from originating documents	FA1 Recording Financial Transactions
5 Prepare ledger accounts and an initial trial balance	FA1 Recording Financial Transactions
6 Provide basic information on costs and revenues	FA1 Recording Financial Transactions
<b>TECHNICAL – GROUP TWO</b>	
7 Correct errors and process accounting adjustments in an extended trial balance	FA2 Maintaining Financial Records
8 Maintain records relating to capital acquisition and disposal	FA2 Maintaining Financial Records
9 Prepare the final accounts of unincorporated entities	FA2 Maintaining Financial Records
10 Prepare and complete sales tax/vat returns	FA2 Maintaining Financial Records
11 Record and analyse information relating to direct costs	MA2 Managing Costs and Finance
12 Record and analyse information relating to indirect costs	MA2 Managing Costs and Finance
13 Record and analyse information relating to costs, revenues and profit	MA2 Managing Costs and Finance
14 Manage and control cash receipts, payments and balances	MA2 Managing Costs and Finance
<b>TECHNICAL – GROUP THREE</b>	
15 Draft financial statements for different business sectors	FFA Financial Accounting
16 Interpret financial statements for different business sectors	FFA Financial Accounting
17 Use management accounting techniques to support planning and decision-making	FMA Management Accounting
18 Measure and evaluate financial performance	FMA Management Accounting
19 Plan and control financial performance	FMA Management Accounting
20 Use and evaluate accounting systems and financial control	FAB Accountant in Business
21 Implement internal or external audit procedures	FAU Foundations in Audit
22 Prepare personal taxation computations and complete tax returns	FTX Foundations in Taxation
23 Prepare business taxation computations and complete tax returns	FTX Foundations in Taxation
24 Grant credit and monitor and control the collection of debts	FFM Foundations in Financial Management

### PERFORMANCE OBJECTIVE ONLINE SIGN-OFF PROCESS



- Show your supervisor that you are achieving your goals and performing effectively in the workplace.
- Avoid repeating information or making reference to other statements.
- Check back against the performance objective description. Have you met all the outcomes and shown that you have conducted yourself in an appropriate manner?
- If you need to make reference to clients or particular documents that may be confidential, it might be more appropriate to use some references or codes instead. If you do, make sure that your supervisor understands these. You will also need to provide this information if you are selected by ACCA for a FPER audit, so we can confirm the authenticity of your work.
- If relevant, you might need to mention the size or variety of client firms.
- You can use information from existing documents that you have written, such as your performance appraisal form. You must make sure that whatever you use fully addresses the performance objective description. Remember that your experience is unique and your statement should be unique too. (If cutting and pasting from another document, please check that your answer is saved correctly in *My Experience*).
- Avoid using jargon or abbreviations, unless they are explained.
- Remember that each statement should be between 200 and 300 words.

Your situation and experience are unique to you, so we do not expect to see duplicated wording, whether from statement to statement, or from other trainees. If such duplication occurs then it may be referred to ACCA's Disciplinary Committee.

### WRITING YOUR PERFORMANCE OBJECTIVE STATEMENTS

Remember you can claim individual elements from your performance objectives as you achieve them, and send each to your practical experience supervisor for sign-off. But when you and your supervisor agree that you have achieved the level of experience required to achieve the whole performance objective, you should claim any remaining elements and submit your statement for your supervisor to review and sign-off. It might be helpful to discuss with your supervisor what you should include in your statement. Remember, though, that you must complete the statement yourself.

The following tips will help you complete your performance objective statements:

- Tell us what you did to meet the objective's description and highlight any lessons you learned. Remember that you only need to cover the broad description of each performance objective. You don't need to summarise all the activities you carried out to achieve the individual elements.
- Keep your answers concise, but not so brief that your supervisor cannot appreciate what you are recording. As a guide, someone who doesn't know your work should be able to fully understand and appreciate the work you have completed. Taking this approach will also help ACCA to assess your eligibility for CAT status and conduct FPER audits. Provide details of one or two tasks that you've been involved with for each statement. The tasks should relate closely to the objective's description.

**REVIEWING AND GAINING SIGN-OFF**

You will need to submit your performance objectives to your practical experience supervisor for review and sign-off. To do this, you will need to ensure that your supervisor is registered by adding their details to *My Experience* and sending them an invitation to register as your supervisor. You will not be able to submit anything to your supervisor for sign-off until they have registered.

When your supervisor receives the notification email, they must register in *My Experience* to be given access to review and sign-off your experience. Please note: your supervisor can only see the status of your performance objectives and the time you have completed, but not your personal details. If they have questions they can use the comments section to ask you a question. Once approved your experience will show as completed on your *My Experience* record.

Your supervisor will decide if you have met all the requirements for the performance objective as a whole, or any of the performance objective elements you have claimed individually. They will refer to the detail of the relevant performance objective to check your achievements. The review can be done in person or remotely; it may also be done in conjunction with your line manager if they are not performing this role.

If your supervisor decides that you have not yet achieved all or part of a performance objective they will decline your submission. You should discuss this and ask for feedback. You may find it useful to review your submission with your supervisor, and agree a plan of action that will help you achieve the performance objective. Your supervisor will leave feedback for you to view within the declined objective.

**NEED MORE HELP?**

Please visit <http://www.accaglobal.com/uk/en/student/practical-experience/practical-experience-foundation-level.html>

## Need more help?

Please visit <http://www.accaglobal.com/uk/en/student/practical-experience/practical-experience-foundation-level.html> for further guidance and support for FPER

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