

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 financerelated 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

ACCA supports practical experience supervisors in a number of ways. You can learn about these by subscribing to the practical experience supervisor ezine, which is full of practical and interesting articles to help you guide, inform and encourage your trainees.

Alternatively, please visit **www.accaglobal.com** to find out more about FPER.

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