

Top ten questions: ACCA practical experience requirements (PER)

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Who can be my workplace mentor/ sign off my performance objectives?

Your workplace mentor should be a qualified accountant or auditor. They do not have to be ACCA qualified as long as they are a member of an accountancy or audit body that is recognised by law in the country in which you choose to work.

Your workplace mentor must also be familiar with your work and be available to provide you with feedback on your work performance. This does not mean your workplace mentor has to be located at the same place as you, as long as they have sufficient contact with you and are able to see and learn about the quality of your work. For example, this may be your manager who works at a head office in another city but you have regular telephone and email contact with, and face to face meetings on a regular basis.

It might be that an external auditor, external consultant or accountant, or someone else who works with your organisation who is qualified may be able to fulfil this role. If this is not possible, ACCA will allow someone who is familiar with your work and has experience and/or a qualification relevant to the performance objective under review to be your workplace mentor. However, this should be on an exception-only basis and the trainee development matrix (TDM) would highlight your records for possible audit, as not being reviewed or signed by a qualified accountant.

If your workplace mentor is not a qualified accountant or auditor you can select to have a training supervisor, who must be a qualified accountant recognised by law in the country you work in, to countersign your achievement of performance objectives. Having a training supervisor countersign performance objectives is not mandatory but advisable if this is possible. Details of the agreed training supervisor can be entered onto the online TDM either by you or your workplace mentor. The training supervisor will not be able to access the online version of the TDM.

See section 2.3 of the PER guide for trainees.

Can previous work experience count towards my PER?

Experience gained before or at any point during registration as an ACCA student can count towards your PER, provided that it was supervised and is relevant. You should provide details of your former employer in the *Your workplace* section of the trainee development matrix (TDM). You can include previous experience in the following ways:

- record any relevant time (in months) you spent in a relevant role towards the 36 months' required experience. You can do this by adding the previous relevant experience to the number of months you are claiming this year as relevant experience in your annual PER return. This will not require you to go back and get anything signed off by your previous employer but you may be asked to provide proof of employment if selected for a PER audit e.g. a copy of your employment contract.
- where you have relevant experience and you believe that you would have satisfied the requirements of one or more performance objectives, and still have contact with your previous employer and supervisor, you should complete the process for having the performance objective challenge questions reviewed and signed off. You will need to complete the challenge question answers, ensuring you include all the relevant information for your previous supervisor to recall your work performance at that time. You can then submit these to your previous supervisor by nominating them as your workplace mentor in the TDM, providing all their details as usual; ideally you should include their email address so they can review and sign off your performance objectives online. Your previous supervisor will then be invited to review your challenge questions answers. After considering whether you satisfied the quality and type of work activities expected by the performance objective, they will decide whether to sign off the performance objective as achieved. If they agree you did meet the performance objective whilst working for them, they will be able to confirm this. If your previous supervisor does not wish to use the online TDM process, you will need to provide a printed copy of your challenge question answers from the TDM and the detail of the performance objective(s). After their review and sign-off, you can confirm a paper sign-off in the TDM. You must ensure you keep any paper copy signed off performance objectives.

Do I need to fill out an STR as well as the TDM?

If you have not recorded any practical experience using the student training record (STR), then you should record your experience using the trainee development matrix (TDM). Anyone who registered as a trainee after 1 January 2007 will use the TDM.

If you have recorded some or all of your experience using the STR, then view the [transition guidance](#) on the ACCA website.

How does a workplace mentor sign-off performance objectives?

Once you have completed the challenge question answers for the performance objective and clicked on the 'submit' button you will be invited to provide the details of your workplace mentor. Ideally you should include their email address so that their review and sign-off can be done online. Your workplace mentor will receive an email from ACCA to invited to review your challenge questions answers. After considering whether you have satisfied the quality and type of work activities expected by the performance objective they will decide whether to sign-off the performance objective as achieved. If they agree you did meet the performance objective, they will be able to confirm this. If your workplace mentor does not wish to use the online TDM process, you will need to provide a printed copy of your challenge question answers from the

TDM and the detail of the performance objective(s). After their review and sign off you must ensure you keep any paper copy signed off performance objective, and update your TDM as having a paper sign-off. You can view guidance on adding a workplace mentor, submitting challenge questions answers for review and other related information in the [TDM video guidance](#).

See section 2.2 of the *PER guide for trainees* for more information about how a workplace mentor reviews your performance objectives.

How do I submit my annual PER return?

You can submit your annual PER return online via myACCA using the trainee development matrix (TDM). You will need to log on to myACCA using your student number and password. You can also complete the paper annual PER return, which was sent to all trainees in November 2007. The online process is very simply where you will be taken through a few screens to answer some questions about your experience to date. Even if you have no relevant work experience to declare now, for example if you are studying full time or not employed, you must still complete the annual return.

[View TDM video guidance on how to complete annual PER return online.](#)

When is the 2007 PER annual return deadline?

You should make your 2007 annual PER return to ACCA by the end of January 2008. This will enable your progress towards achieving the PER to be reflected in your February *Examination Results and Status Report*.

If for any reason you do not make your return by the end of January, ACCA will allow you to make your 2007 annual PER return up to 31 March 2008. If you do not make a return for 2007 by 31 March 2008 you will need to include all of the experience you have achieved in your 2008 annual PER return. It is important that you do not forget to record relevant experience to meet the PER so ACCA recommends you make at least one PER return each year.

Is it mandatory to do PER?

Yes. In order to achieve the ACCA qualification, becoming a fully qualified professional accountant and ACCA member, all trainees must complete the practical experience requirement (PER). In order to meet ACCA's PER you must complete 36 months in a relevant role and achieve the required number of performance objectives. You are required to achieve 13 performance objectives in total – all nine Essentials plus any four Options performance objectives. You should use the trainee development matrix (TDM) to track and record your achievement of the performance objectives and update ACCA on your progress by making a PER return each year. The TDM can be accessed via *myACCA*.

How do I check that my STR has been banked correctly?

If you have made your 2007 annual PER return to ACCA by the end of January, 'banking' your STR, this will be reflected in your February *Examination Results and Status Report*.

What kind of experience do I need?

To achieve your PER, you need to be working in an accounting or finance-related role. Ideally, this means that you have a job where the majority of your time is spent on activities and tasks that are accounting, finance, audit and assurance related, or in other related technical areas such as taxation, insolvency, and forensics.

You will also need to gain experience that enables you to achieve the required number of performance objectives.

See section 1.4 of *PER guide for trainees*.

Where can I find more information about PER, transition and the annual PER return?

The following resources are available to help trainees understand and achieve the PER requirements:

- PER guide for trainees – see *student accountant* October 2007 or available in myACCA
- PER interactive case studies
- [TDM guidance videos](#)
- User guide to the TDM – available in myACCA
- Support sheets and case studies – available in myACCA