

Approved Employers are assessed against the evidenced targets and best practice statements in this assessment matrix.

Visit www.accaglobal.com for detailed descriptions and evidence requirements for each target.

APPROVED EMPLOYER ASSESSMENT MATRIX

Trainee Development The employer ensures that ACCA trainees working in the organisation are aware of ACCA's Practical Experience Requirement (PER)

Trainees are provided with Gold study support

Practical Experience Supervisors are appropriately qualified to sign off Performance Objectives, and they review practical experience with ACCA trainees at least once every 12 months

The employer reviews trainees' exam progress at least once every 12 months

The employer provides ACCA trainees with opportunities to complete a range of activities that fulfil ACCA's performance objectives

Trainees and their Practical Experience Supervisors are aware of the importance of ethics and professionalism in the workplace

Platinum Approved Employers must be able to meet all of the criteria for Gold approval PLUS the following additional criteria:

Trainee Development ATINUN

ACCA trainees working for the employer are provided with financial support to achieve ACCA membership

AND

The employer will pay the oneoff admission fee when a trainee applies for ACCA membership and/or the membership subscription fee The employer supports their ACCA trainees to complete the ACCA Qualification by being aware of the ACCA resources available to support trainees and actively encouraging their employees to use these resources

AND

Encouraging trainees to complete ACCA's Ethics and Professional Skills Module before attempting any exams at Strategic Professional

The employer provides ACCA trainees with access to personal computers/internet in the workplace and time to access ACCA resources online

Professional Development

ACCA members working with the employer are aware of ACCA's CPD requirements

Line managers discuss the relevance and application of CPD activities with ACCA members at least once every 12 months

ACCA members are supported to identify and complete relevant development activities aligned to their role and career ambitions

ACCA members working with the employer are aware of the importance of ethics and professionalism in the workplace The employer provides detailed information on the range of opportunities for ACCA members to develop against their role and career ambitions

Practising Certificate Development **PLAN**

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REVIEW

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 Individuals are provided with support to enable them to meet their objectives

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

Individuals, principals and authorised supervisors are aware of the requirements for an ACCA practising certificate (and audit qualification) Individuals are provided with sufficient/appropriate work experience pre and post membership in order to meet practising certificate (and audit qualification) requirements Individuals are required to ensure their practical experience is reviewed by their principal or authorised supervisor at least once every six months

Principals and authorised supervisors are qualified accountants and eligible to act in this position Key

Evidenced target – documentary evidence to be supplied with application

Best practice statement – no documentary evidence required

Practising certificate development – evidence checked post-approval