

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

Visit [www.accaglobal.com](http://www.accaglobal.com) for detailed descriptions and evidence requirements for each target.

## APPROVED EMPLOYER ASSESSMENT MATRIX

Trainee Development	GOLD	The employer ensures that ACCA trainees working in the organisation are aware of ACCA's Practical Experience Requirement (PER) <input type="checkbox"/>	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 <input type="checkbox"/>	The employer provides ACCA trainees with opportunities to complete a range of activities that fulfil ACCA's performance objectives <input type="checkbox"/>
		Trainees working for the employer are given paid leave to sit ACCA exams and given study leave to prepare for exams <input type="checkbox"/>	The employer reviews trainees' exam progress at least once every 12 months <input type="checkbox"/>	Trainees and their Practical Experience Supervisors are aware of the importance of ethics and professionalism in the workplace <input type="checkbox"/>

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

Trainee Development	PLATINUM	ACCA trainees working for the employer are provided with financial support to achieve ACCA membership <input type="checkbox"/>	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 <input type="checkbox"/>
		<p><b>AND</b></p> The employer will pay the one-off admission fee when a trainee applies for ACCA membership and / or the membership subscription fee <input type="checkbox"/>	<p><b>AND</b></p> Encouraging trainees to complete ACCA's Ethics & Professional Skills Module before attempting any exams at Strategic Professional <input type="checkbox"/>
			The employer provides ACCA trainees with access to personal computers / internet in the workplace and time to access ACCA resources online <input type="checkbox"/>

Professional Development	ACCA members working with the employer are aware of ACCA's CPD requirements <input type="checkbox"/>	ACCA members are supported to identify and complete relevant development activities aligned to their role and career ambitions <input type="checkbox"/>	The employer provides detailed information on the range of opportunities for ACCA members to develop against their role and career ambitions <input type="checkbox"/>
	Line managers discuss the relevance and application of CPD activities with ACCA members at least once every 12 months <input type="checkbox"/>	ACCA members working with the employer are aware of the importance of ethics and professionalism in the workplace <input type="checkbox"/>	

	PLAN	DO	REVIEW
Practising Certificate Development	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 and authorised supervisors 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 <input type="checkbox"/>		

**Key**  
 **Evidenced target** – documentary evidence to be supplied with application  
 **Best practice statement** – no documentary evidence required  
 **Practising certificate development** – evidence checked post-approval