

A man with glasses, wearing a dark blue sweater over a light-colored checkered shirt, is standing in front of a whiteboard. He is holding a blue marker in his right hand and a piece of paper in his left hand, appearing to be in the process of writing or presenting. The whiteboard has some faint, illegible writing on it. The background is a bright, out-of-focus office environment.

## Approved Employer criteria and evidence requirements – Professional Development stream

**Detailed guidance for employers**

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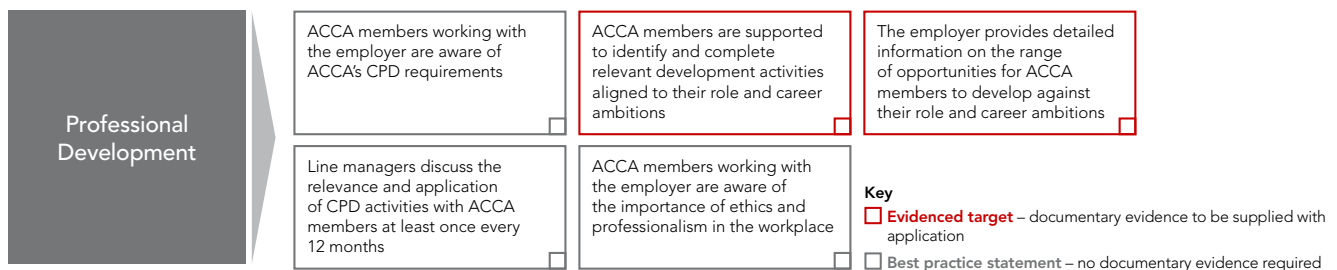
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# Introduction: Approved Employer criteria

Applications for ACCA's Approved Employer Professional Development and Trainee Development streams of approval are assessed against a combination of evidenced targets and best practice statements. ACCA awards approval to employers who can meet all of the targets and statements for their chosen stream and level of approval.

## APPROVED EMPLOYER ASSESSMENT MATRIX



Part 1 of this booklet provides detailed guidance on each of the evidenced targets required to become an ACCA Approved Employer under the Professional Development stream of approval.

The following information is provided for each evidenced target:

- Target description: full description of the target as shown in the Approved Employer Programme Handbook
- How to show you meet this target: a list of statements explaining what your documentary evidence must demonstrate, plus a list of suggested documentary evidence

- Supporting information: additional information about the rationale for the target, suggested good practice and links to useful information.

Part 2 of this booklet provides an overview of each of the best practice statements that we expect our Approved Employers to commit to under the Professional Development stream of approval.

# Part 1: Evidenced targets – Professional Development

<b>TARGET</b>	ACCA members are supported to identify and complete relevant development activities aligned to their role and career ambitions.
<b>GUIDANCE NOTE</b>	<p>ACCA members are individually responsible for identifying and completing development activities that are relevant to their own role and career ambitions.</p> <p>As an Approved Employer you will provide a documented process that allows ACCA members to review their learning and development on a regular basis, to identify appropriate development activities, and to plan for carrying them out within an agreed period.</p> <p>Further information on CPD for ACCA members is available at <a href="http://www.accaglobal.com/uk/en/member/cpd.html">http://www.accaglobal.com/uk/en/member/cpd.html</a></p>
<b>REQUIRED EVIDENCE</b>	<ul style="list-style-type: none"> <li>• Example of employee development plan or other document showing that employees have the opportunity to identify and complete relevant development opportunities (templates are acceptable)</li> </ul>
<b>EVIDENCE DESCRIPTION</b>	<ul style="list-style-type: none"> <li>• Relevant development needs can be identified and documented for a 12-month period by ACCA members in your organisation</li> <li>• Development activities to meet the identified needs can be planned and completed by ACCA members in your organisation</li> <li>• Provision is made for reviewing the outcome of completed development activities</li> <li>• Appraisal documents or personal development plans showing space for development needs and activities to be identified</li> <li>• Screenshot of online tool or system for planning and recording development activities</li> <li>• Other standard documentation used in your organisation to record development needs and activities.</li> </ul>
<b>TARGET</b>	The employer provides detailed information on the range of opportunities for ACCA members to develop against their role and career ambitions.
<b>GUIDANCE NOTE</b>	<p>ACCA's CPD policy is flexible and a wide range of learning can contribute to the requirement as long as it is relevant to the member's development.</p> <p>As an Approved Employer you will provide your ACCA members with clear information on the range of development opportunities and activities available to them.</p> <p>Your employees may have the flexibility to identify and arrange their own development activities, subject to approval. Or your company may organise a full schedule of development opportunities and allow your ACCA members to choose relevant activities from a defined list.</p> <p>Either way, the opportunities available to your ACCA members should be clearly documented along with the processes for requesting and approving development activities.</p>
<b>REQUIRED EVIDENCE</b>	<ul style="list-style-type: none"> <li>• Documented learning and development policy or other document explaining the company's approach to personal and professional development, and any processes for requesting development activity</li> </ul> <p><b>AND AT LEAST ONE OF THE BELOW</b></p> <ul style="list-style-type: none"> <li>• List of in-house or outsourced development opportunities available to employees</li> <li>• Company policy on procedure for employees to access development opportunities</li> <li>• Communication to employees promoting opportunities</li> <li>• Budget allocation or spending for development opportunities.</li> </ul>
<b>EVIDENCE DESCRIPTION</b>	<ul style="list-style-type: none"> <li>• Your organisation has a consistent and documented approach to personal and professional development that applies to ACCA members</li> <li>• ACCA members working in your organisation have clear information about the range of development activities available and how to access them</li> <li>• Information about any in-house or outsourced development opportunities provided by your organisation is clearly communicated to ACCA members (where applicable)</li> <li>• Copy of the organisation's learning and development policy</li> <li>• Extract from staff handbook or induction pack</li> <li>• Screenshots of online learning management system or other tool for browsing and requesting development opportunities.</li> </ul>

## Part 2: Best practice statements – Professional Development

<b>DESCRIPTION</b>	ACCA members working with the employer are aware of ACCA's CPD requirements
<b>GUIDANCE NOTE</b>	<p>Every ACCA member who is active in the workplace needs to complete Continuing Professional Development (CPD) on an annual basis, and submit an annual CPD declaration to ACCA.</p> <p>As an Approved Employer your ACCA members will be eligible to follow the ACCA Approved Employer CPD route, and will keep their records in their employer's PDP or appraisal format and will not have to complete separate CPD records for ACCA.</p> <p>Your ACCA members may be randomly selected for review by ACCA, in which case they will need to be able to demonstrate that they have taken part in your company's development and appraisal process for the time that they are employed by you.</p> <p>It is important to advise your ACCA members that your organisation holds approval for Professional Development. You should encourage them to submit their annual CPD declaration to ACCA, confirming that they are following the ACCA Approved Employer route. If your Professional Development approval only covers some of your ACCA members you must also communicate your eligibility criteria clearly so all members know the right route for recording their CPD.</p> <p>If you have any ACCA trainees working for your organisation you must also make it clear to them that your Professional Development approval will not allow them to claim the performance objective exemption. The performance objective exemption is only available to trainees if your organisation also holds Trainee Development approval.</p> <p>By agreeing to this statement you are confirming that your company will proactively communicate these requirements to your ACCA employees.</p> <p><b>NOTE:</b> Practising ACCA members must ensure that they obtain an appropriate proportion of CPD in their chosen specialism. Members holding an ACCA practising certificate and audit qualification must ensure they maintain their competence in audit, even if no audit work is currently being undertaken.</p>
<b>DESCRIPTION</b>	Line managers discuss the relevance and application of CPD activities with ACCA members at least once every 12 months.
<b>GUIDANCE NOTE</b>	<p>Carefully evaluating whether learning has been useful and relevant will help your ACCA members ensure that their CPD remains effective for them and for you as their employer.</p> <p>By agreeing to this statement you are confirming that your company will give your ACCA members the opportunity to discuss the relevance and application of their CPD activities with their line manager or another appropriate individual at least once every 12 months.</p>
<b>DESCRIPTION</b>	ACCA members working with the employer are aware of the importance of ethics and professionalism in the workplace
<b>GUIDANCE NOTE</b>	<p>All ACCA students and members, as well as any partner (or director) in an ACCA practice, should be familiar with the ACCA Code of Ethics and Conduct and the five fundamental principles of:</p> <ul style="list-style-type: none"> <li>• Integrity</li> <li>• Objectivity</li> <li>• Professional competence and due care</li> <li>• Confidentiality</li> <li>• Professional behaviour</li> </ul> <p>By agreeing to this statement you are confirming that your company will proactively communicate and reinforce this information to your ACCA members.</p> <p><a href="http://www.accaglobal.com/uk/en/member/standards/ethics/accas-code-of-ethics-and-conduct.html">http://www.accaglobal.com/uk/en/member/standards/ethics/accas-code-of-ethics-and-conduct.html</a></p>

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**Think Ahead**