

A woman with short brown hair, wearing a light blue cardigan over a white blouse, is smiling and looking down at a document she is holding. A man in a blue patterned shirt is leaning in from the right, pointing at the document. The background is a bright, out-of-focus office setting.

ACCA

Become a practical experience supervisor

FOR AN ACCA TRAINEE

Think Ahead

ACCA's practical experience requirement (PER) is a vital part of the ACCA Qualification; 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 qualified accountant.

Your role as a practical experience supervisor is central to a trainee completing their PER and achieving ACCA membership.



PER at a glance

To achieve ACCA membership a trainee has to complete all their exams, the Ethics and Professional Skills module and PER which includes:

- completing 36 months' employment in an accounting or finance-related role(s)
- achieving nine performance objectives to the satisfaction of a practical experience supervisor
- recording and reporting their PER progress using the online tool, *My Experience*.

Qualified for the job

To complete their PER 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

Further information about ACCA's performance objectives is available in our **performance objective guide**

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

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