

HANDBOOK

APPROVED
EMPLOYER (AE)
PROGRAMME

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Introduction

The ACCA Approved Employer Programme recognises employers' high standards of staff training and development. We are committed to ensuring our students, affiliates and members have the right skills, ethics and competences to add value and drive businesses around the world forward.

Employers play a vital role in ensuring they have access to regular professional development and support. If your organisation upholds the highest levels of employee support you may be able to become an Approved Employer, which has many benefits from aiding talent acquisition, to promoting your business and involvement in our research and insight.

We want to recognise and reward those organisations that support the ACCA Qualification. In building our relationships with Approved Employers, we look to ensure that the highest standards for employers, students and members are met.

- 81% say their Approved Employer status helps them attract and retain good quality graduates and finance employees
- 75% say their Approved Employer status is important to them
- 72% say their Approved Employer status offers significant benefit to their finance employees.

This Programme Handbook explains what the Approved Employer programme is and gives you detailed guidance on how to become approved.

Programme structure

– streams and levels of approval

The Approved Employer programme has three streams of approval. Your organisation can be approved under any number of these streams.

TRAINEE DEVELOPMENT – GOLD OR PLATINUM

Approval under the Trainee Development stream means that ACCA recognises the learning opportunities your company provides for employees working towards either the ACCA Qualification or the Certified Accounting Technician qualification (part of the Foundations in Accounting suite of awards).

Trainee Development has two levels of approval, reflecting the support your organisation provides to trainees:

- Gold: recognises the support your trainees receive to achieve ACCA's Practical Experience Requirement (PER).
- Platinum: builds on the support you offer for Gold approval to recognise the additional support your trainees receive to complete the exams and ethics components of the ACCA Qualification and become ACCA members

Trainee Development approval gives your ACCA trainees access to the performance objective exemption, meaning they can follow a simplified process for signing off performance objectives.

PROFESSIONAL DEVELOPMENT

Approval under the Professional Development stream means that ACCA recognises the learning opportunities your company provides for ACCA members to support their continuing professional development (CPD).

Professional Development approval gives your ACCA members access to the Approved Employer CPD route, meaning they follow a simplified process for fulfilling their annual CPD requirement.

PRACTISING CERTIFICATE DEVELOPMENT – GENERAL OR AUDIT

Approval under the Practising Certificate Development stream means that ACCA recognises the learning opportunities your company offers for trainees and members training towards the ACCA practising certificate or the ACCA practising certificate and audit qualification.

Under the terms of our Global Practising Regulations, it is mandatory for ACCA members to hold an appropriate practising certificate in order to carry out practice work or to be partners or directors of a firm which undertakes public practice.

There are two types of Practising Certificate Development approval, and the type of approval you need depends on the type of qualification your ACCA trainees or members are training for:

- ACCA Practising Certificate Development – General: holders of an ACCA practising certificate may undertake general practice work only.
- ACCA Practising Certificate Development – Audit: holders of an ACCA practising certificate and audit qualification may undertake both general practice work and work specifically reserved for registered auditors.

Approved Employer benefits

Approved Employer status makes it easier to recruit the best people – and keep them. Learn more about the benefits of becoming an Approved Employer below.

- Quality assurance and promotional benchmark
- Student, affiliate, and member support
- Recruitment of top talent
- Discounts
- Profession Insights and networking opportunities
- Communications.

QUALITY ASSURANCE AND PROMOTIONAL BENCHMARK

The ACCA Approved Employer Programme recognises the high standards of staff training and development by employers. As an ACCA Approved Employer, you'll become part of our global network of 773,000 members and future members, across 181 countries.

Gaining Approved Employer status is a statement to your clients, that your team offer the best professional, technical, and ethical skills to add value and drive forward their business. And a commitment to staff – current and future – that you support their ongoing training and development.

As an Approved Employer, you'll be entitled to use the ACCA Approved Employer logo across your website and other communications. You'll also be added to our [Directory of Approved Employers](#).

STUDENT, AFFILIATE, AND MEMBER SUPPORT

As an Approved Employer, you're recognised as having a robust training and development programme in place for your staff and trainees. This offers them a simplified process when demonstrating to us their mandatory practical experience and CPD compliance.

This means your trainees can progress to membership with greater efficiency. And your members can maintain their status with minimal effort. Saving both you and your team, time and effort.

RECRUITMENT OF TOP TALENT

Approved Employer status makes it easier to recruit the top finance talent you are looking for – wherever you're based. You'll benefit from free advertising on [ACCA Careers](#) – our market-leading specialist finance jobs board. Your job listing will showcase your Approved Employer status which ensures you're highlighted prominently on our search results pages.

Jobs from Approved Employers typically generate five times as many applications as standard listings. 81% of our ACCA Approved Employers say their status 'helps them attract and retain good quality graduates and finance employees'.

DISCOUNTS

As an Approved Employer you'll benefit from preferential pricing across our range of continuous learning products. You'll have access to [ACCA Learning](#) our curated collection of insights led courses and certificates.

Your team can upskill, reskill and develop – keeping them and you, ahead. As an Approved Employers you will benefit from exclusive access to preferential pricing across our entire catalogue.

PROFESSION INSIGHTS AND NETWORKING OPPORTUNITIES

Approved Employers help shape the future of the industry. You'll be invited to take part in our surveys and questionnaires – including contributing to our ground-breaking [Professional Insights](#) research.

You'll also have access to our Insights reports, which help organisations keep on top of industry trends and understand where our profession is today and where it's going.

COMMUNICATIONS

As an Approved employer you'll receive our monthly Link ezine, to keep you up to date with what's happening across the profession, as well as at ACCA. And all the information you need to keep your trainees progressing with their exams and their journey to membership.

Approved Employer benefits

BENEFITS MATRIX

OFFERING	WHAT IS THIS/BENEFIT?	GOLD	PLAT	PD	PCD
Job board – job advertising	Promotional rates of advertising on ACCA Careers to target our students, members and affiliates with your job vacancies	X	X	X	X
Job board – employer branding	Branding opportunities on ACCA Careers (when advertising a job) including listing in our Approved Employer area and logo on homepage		X	X	
Virtual Careers Fairs	Opportunity to utilise our online careers fairs (market dependent) to get your company in front of our students for recruitment and wider promotion	X	X	X	
Approved Employer Directory	Listing on our online directory where people can search and understand what Approved Employers are in each country	X	X	X	X
Internal/external comms	Marketing resources to use internally or externally to demonstrate your Approved Employer status	X	X	X	X
Branding – logo	A different logo for each level in the programme. This can be displayed on employers website and in marketing	X	X	X	X
Professional Insights	Opportunity to contribute to surveys and questionnaires as part of Future of the Profession research reports		X	X	X
Global webinars / Events	Webinar programme for Approved Employers discussing our Professional Insights research to keep on top of industry trends		X	X	
Performance Objective statement exemption	Offers a simplified process for trainees to demonstrate they have achieved practical experience	X	X		
Approved Employer CPD route	Offers a simplified process for members to meet their annual CPD requirement			X	
Practising Certificate Experience Forms exemption	Offers a simplified process for members to apply for a practising certificate (and audit qualification)				X
Link ezine	Quarterly Approved Employer Link ezine highlighting news and research from the finance and accountancy world including our Professional Insights	X	X	X	X
Pricing discounts	Discounts on a number of our financial certificates available to up skill and retrain staff	X	X	X	X

Approved Employer criteria

Applications for the Trainee Development and Professional Development streams of approval are assessed against a combination of evidenced targets and best practice statements. We will award approval to employers who can meet all of the targets and statements for their chosen stream and level of approval.

When you apply to become an Approved Employer, we will ask you to:

- confirm your organisation or company meets each of the best practice statements related to your chosen stream(s)/level(s) of approval
- provide documentary evidence that shows us how your organisation

or company meets each of the evidenced targets for your chosen stream(s)/levels(s) of approval

An explanation of each statement and target is provided in the Appendix, along with a description of the documentary evidence we will expect to see with your application.

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 are provided with Gold study support <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"/>

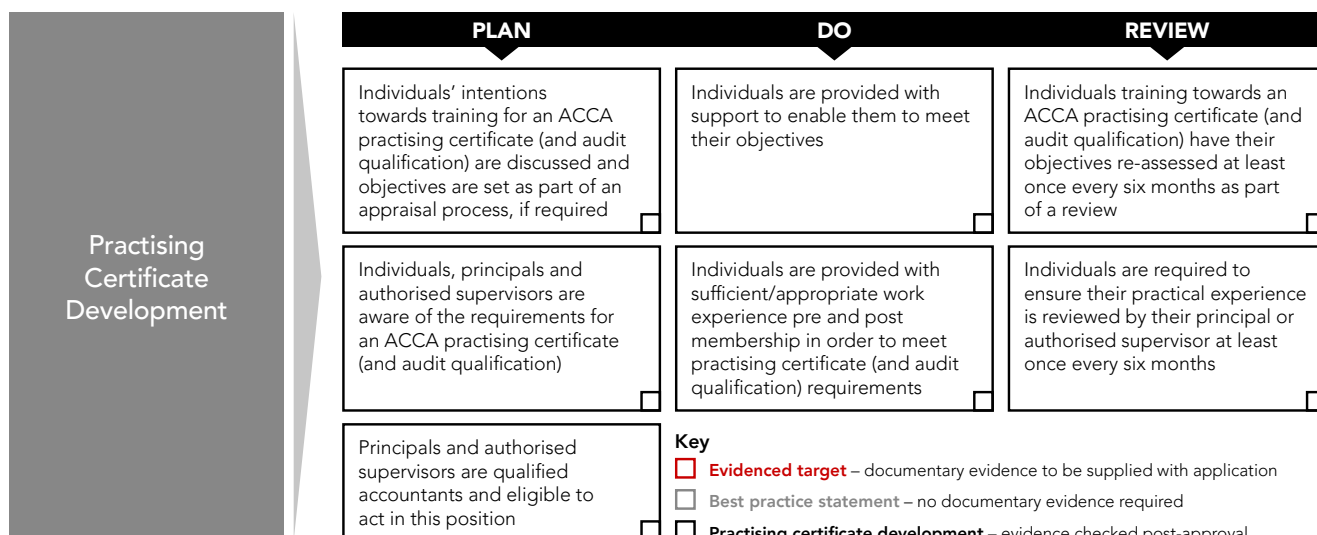
Platinum Approved Employers must be able to meet all of the criteria for Gold approval **PLUS** the following additional criteria:

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>AND</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"/>	Encouraging trainees to complete ACCA's Ethics and 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"/>	

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

Approved Employer criteria



Applying for approval

You can apply to become an Approved Employer using the online application on our global website at www.accaglobal.com/uk/en/employer/approved-employer-programme.html

The full application should only take 15 – 20 minutes to complete if you have prepared all of the documentary evidence you need for the evidenced targets before starting the process.

BEFORE YOU START

The online application will ask you to provide specific information about your organisation and the support offered for the ACCA trainees and members it employs.

HAVE YOUR DETAILS READY

We'll need to know the registered name of your company or organisation, and its physical address. It's important to make sure this is accurate, because we'll use this information to confirm that your trainees and members are eligible to take advantage of the simplified processes your approval offers.

If you want to cover a number of different locations with your approval,

we'll need the address for your registered head office, or the office where your finance, human resources or learning and development department is based. We'll ask you more about those locations in the approval scope section.

You'll also need to tell us some information about your organisation and its employees. It will be helpful to have this information ready before you start your application:

- Total number of employees.
- Number of directors/partners.
- Number of finance employees.
- Number of ACCA students and members.

KNOW YOUR APPROVAL STREAM(S)

You can apply for any number of approval streams, but you will need to make separate applications for each stream. We'll keep your company details ready for you, so you won't have to enter these again.

Use the assessment matrix and the detailed information in this handbook to identify the stream or streams of approval your company or organisation

should apply for, based on the evidenced targets and best practice statements you are able to meet.

KNOW YOUR SCOPE OF APPROVAL

Choosing a scope of approval means that the learning and development policies and processes your approval will be based on are applied consistently to all ACCA trainees or members working for your company in a specific range of locations.

You will need to choose a scope of approval for each stream you are applying for, and you may need to provide some additional information depending on the scope you choose.

You can include alternative trading names for your company under any approval scope, and you will have the opportunity to provide this information within the online application.

Any separate legal entities wholly or partly owned by your company, such as subsidiary companies, agencies or franchises must make a separate application for their own approval.

SCOPE	DEFINITION
Single department or function	The approval will apply to ACCA trainees or members working in a single department or function within a single office or location of the named company. For example , the internal audit department at the stated company address. You will be asked to provide the name of the department or function within the online application.
Single office	The approval will apply to all ACCA trainees or members working in relevant finance roles within a single office or location of the named organisation. This location should be the same as the stated organisation address. For example , all of the ACCA trainees or members working in relevant finance roles at the organisation address provided.
Multiple offices	The approval will apply to all ACCA trainees or members working in relevant finance roles within some, but not all, of the named organisation's offices in one or more countries. You will be asked to provide full address details for each of the offices to be covered by the approval within the online application. For example , all of the ACCA trainees or members working in relevant finance roles in eight of the organisation's ten offices across Europe.
Country wide	The approval will apply to all ACCA trainees or members working in relevant roles within any of the named company's offices in one or more countries. You will be asked to provide a list of the countries to be covered within the online application. For example , all of the ACCA trainees or members working in relevant finance roles in all of the organisation's offices across Europe and Asia.

Applying for approval

NOMINATE YOUR PRIMARY AND SECONDARY CONTACTS

The primary contact is the person ACCA will contact if we have any questions about your application. If your application is successful, this person will be our main contact for important information about your continued approval including our regular status updates and monitoring exercises.

In large organisations we would recommend that this is a senior professional in either the finance or human resources/learning and development function. In smaller companies it should be the person responsible for co-ordinating training and development for finance professionals.

If you are a firm of accountants in public practice and you are applying for Practising Certificate development approval, the primary contact must be either a training partner or a training principal within your firm.

We strongly recommend that you also provide details for a secondary contact. If we can't get in touch with your primary contact, we will contact this person in their absence.

An ACCA student or affiliate cannot be listed as the primary contact for your approval, but they can be listed as your secondary contact.

NOMINATE A PRACTICAL EXPERIENCE SUPERVISOR (TRAINEE DEVELOPMENT ONLY)

All ACCA trainees must be supported by a Practical Experience Supervisor (PES) to oversee their achievement of the performance objectives. You will be asked to provide details for the individual in your company who will act

as PES for your ACCA trainees (or the individual with overall responsibility for overseeing the practical experience of trainees if you have more than one PES within your company).

A PES should be a member of an IFAC member body or a qualified accountant recognised by law in your country. IFAC is the International Federation of Accountants, and a list of current member bodies is available from their website at www.ifac.org

The PES must also have knowledge of ACCA's Practical Experience Requirement, and be familiar with the work of the trainees they are supervising.

We will contact your nominated PES as part of the application process, sending them a standard questionnaire to complete electronically. They will be asked to provide details and/or evidence of their qualifications when they complete the questionnaire.

UPLOAD YOUR DOCUMENTARY EVIDENCE

We will need to see documentary evidence that shows us how your organisation or company meets each of the evidenced targets. Detailed information on the evidence requirement for each target is provided in this handbook.

You will be asked to type a brief description of your company's policies and processes, explaining how they are relevant to each evidenced target.

We'll also ask you to tell us the name of the document or documents you will upload to demonstrate that target. It's helpful if the information you enter here matches the file names of the documents you are going to upload.

It's okay to demonstrate more than one target with a single document, as long as you've clearly stated how it is relevant to each target.

All evidence is treated as confidential, but you may blank out any details within the documentation that you consider to be sensitive or personal.

CONFIRM TRAINEE ELIGIBILITY FOR THE PERFORMANCE OBJECTIVE EXEMPTION (TRAINEE DEVELOPMENT ONLY)

If you are applying for Trainee Development approval at Gold or Platinum, we will need to know if you want your trainees to claim the performance objective exemption.

Claiming the performance objective exemption means that your trainees will not need to complete a written statement for any performance objectives they achieve while working for your organisation. Instead, they will complete a short form detailing their completed performance objectives either when they are ready to apply for ACCA membership, or when they leave your organisation. This form will be verified by your nominated PES. This gives both your trainees and their supervisors more time to focus on their daily roles.

Trainees who claim the exemption will still have to use the online *My Experience* tool to:

- record that they are claiming the performance objective exemption
- enter their employment details and employment status
- record their progress towards achieving 36 months in a relevant role.

Applying for approval

It is your decision as the Approved Employer to allow your trainees to claim the performance objective objection. If you prefer your trainees to demonstrate that they have met performance objectives by completing a written statement, your nominated PES will have to sign off each objective individually as it is achieved using ACCA's *My Experience* tool.

APPROVAL PROCESS AND TIMESCALES

- 1**

Apply online at
www.accaglobal.com
- 2**

Basic details
 Tell us some basic information about your organisation
- 3**

Self-assessment
 Assess your organisation against the criteria
- 4**

Upload evidence
 Upload evidence to show us your organisation meets the standards
- 5**

Application review
 Once we've received a completed verification (if required), you can expect to receive a full outcome within five working days



Your obligations as an Approved Employer

Once your status as an Approved Employer has been confirmed, it is your responsibility to make sure it is kept up to date. The Approved Employer monitoring cycle makes sure employers continue to meet the same standards they demonstrated when they were approved for the duration of their relationship with ACCA.

CONTACT DETAILS AND COMMUNICATIONS

ACCA needs to be able to maintain contact with someone in your organisation or company for various purposes including the monitoring cycle, responding to enquiries and investigating complaints.

It is your responsibility to ensure that ACCA has correct and up to date details for the following:

- Company details (name, physical address, contact details).
- Primary contact (and secondary contact, where applicable).
- Changes to your approval scope.

If you fail to tell us about these changes, and we are unable to contact someone in your company who knows about the Approved Employer programme, your approval may be suspended or withdrawn.

Please notify the Re-accreditation team of any changes on re-accreditation@accaglobal.com

APPROVED EMPLOYER MONITORING CYCLE

All Approved Employers must take part in a status update after three years of approval. You will be asked to take part in a monitoring exercise after six years of approval. This cycle will be repeated for as long as your approval is valid. Approved Employers based in South

REQUIREMENT	STATUS UPDATE (3 years)*	MONITORING (6 years)*
Confirm any changes in your company information, contact details, or approval scope	X	X
Confirm that your company continues to meet the criteria for approval	X	X
Supply documentary evidence of your company's policies and processes		X

* Approved Employers holding the PCD stream in South Africa are subject to full monitoring every 3 years.

Africa and holding the PCD approval are subject to full monitoring exercise every three years.

ACCA will ask you to provide the following information at each stage of the monitoring cycle:

We will contact you by email whenever you're due to take part in the status update or monitoring, and give you clear instructions on what you need to do and when we need your response. If we don't hear back from you by the stated closing date for replies, we will do our best to get in touch with an alternative contact at your company. But your approval may be suspended or removed if we can't get a response within a reasonable amount of time.

MONITORING FOR PRACTISING CERTIFICATE DEVELOPMENT STREAM

Employers holding Approved Employer status under the Practising Certificate stream (General or Audit) will be contacted separately to arrange a monitoring review of their documentary evidence. This review will be carried out by ACCA's licensing compliance team. If you hold additional streams of approval, these will be monitored by the licensing compliance team at the same time as your Practising Certificate Development approval.

OUTCOMES OF APPROVED EMPLOYER MONITORING

The Approved Employer monitoring exercise will involve a full review of documentary evidence to show that your company continues to meet the criteria for approval. This review will follow the same format as your initial application for approval.

Your approval period will be extended if your company continues to meet the criteria. We will also let you know if there are any recommended changes or improvements you should make to your policies and processes to meet our best practice standards.

Your approval may be withdrawn if your documentary evidence does not show that your company continues to meet the required standards.

WITHDRAWAL OF APPROVAL

If your approval is withdrawn for any reason, work experience gained by any ACCA trainees in your organisation will continue to contribute towards the practical experience requirement for ACCA membership but they will not be eligible to claim the performance objective exemption.

Similarly, ACCA members employed by your organisation will not be able to participate in the CPD programme via the ACCA Approved Employer route, and will have to choose from the alternative routes available.

Your obligations as an Approved Employer

ACCA'S APPROVED EMPLOYER DIRECTORY

Our global employer partners have told us attracting and retaining high quality finance talent is a key challenge facing organisations globally. ACCA has developed our online Approved Employer Directory to help employers with this challenge, by providing a search function for people to find out about the Approved Employer network in each country.

Being listed on our Approved Employer Directory will:

- Connect your organisation with ACCA's global network of high quality finance professionals who are searching for high quality employers.
- Provide your organisation with a brand new route for attracting top finance talent seeking career opportunities, using ACCA as their starting point.
- Highlight your organisation's commitment to ACCA's global best practice standards through our formal recognition of your high standards of learning and development.

- Give prospective, top talented ACCA students and members confidence that their ACCA practical experience and continuing professional development needs will be met, ensuring a smooth and efficient path to ACCA membership and beyond to a successful career with ACCA.

Your organisation will be listed on the Approved Employer Directory automatically as a benefit of your approval. If you want to remove your organisation's details from the Directory for any reason, you can contact ACCA using the details in this handbook.



Useful contacts

If you need more information about any aspect of your application or approval, you can contact the relevant ACCA team by phone or email.

Contact PROFESSIONAL QUALIFICATIONS APPROVALS for queries about:

- How to become an Approved Employer
- Receipt and progress of your application
- Adding new streams to your approval
- Expanding the scope of your approval.

PQApprovals@accaglobal.com

Contact PROFESSIONAL QUALIFICATIONS RE-ACCREDITATION for queries about:

- Updating your company and contact details
- Status updates and monitoring
- ACCA's Approved Employer Directory
- Monitoring submissions.

Reaccreditation@accaglobal.com

Contact ACCA CONNECT for queries about:

- ACCA's Practical Experience Requirement
- Access to the performance objective exemption for ACCA trainees
- Access to the Approved Employer CPD route for ACCA members.

info@accaglobal.com

+44 (0)141 582 2000

Contact AUTHORISATION for queries about:

- Eligibility requirements for practising certificates (individuals and firms)
- Renewal of practising certificates
- Receipt and progress of practising certificate applications
- Use of ACCA's logo by practising firms.

authorisation@accaglobal.com

+44 (0)141 534 4175

Appendix

Criteria and evidence requirements

Trainee development – Gold

BEST PRACTICE STATEMENTS: 3 statements

EVIDENCED TARGETS: 3 mandatory targets

BEST PRACTICE STATEMENT

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

EXPLANATION

To become ACCA members, your trainees will need to complete ACCA's Practical Experience Requirement (PER). This involves completing 36 months' employment in a relevant role, and achieving nine performance objectives.

As an Approved Employer your trainees will be entitled to claim the performance objective exemption. This means that they do not need to document any performance objectives achieved while working for your organisation in ACCA's online *My Experience* tool. They will still have to use the *My Experience* tool to record their time in relevant employment.

Trainees working with our Approved Employers should be fully aware of ACCA's Practical Experience Requirement (PER) and what they need to do to complete it – whether they stay with you or choose to move on to a different role.

It is important to advise your ACCA trainees that your organisation holds approval for Trainee Development, and whether you will allow them to claim the performance objective exemption. If your Trainee Development approval only covers some of your ACCA trainees you must also communicate your eligibility criteria clearly so all trainees know the right process for completing their PER.

If you have any ACCA members working for your organisation you must also make it clear to them that your Trainee Development approval will not allow them to follow the Approved Employer route when completing their CPD. Members can only follow the Approved Employer CPD route if your organisation also holds Professional Development approval.

By agreeing to this statement you are confirming that your organisation will proactively communicate these requirements to your ACCA trainees.

EVIDENCED TARGET

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.

EXPLANATION

All ACCA trainees must be supported by a Practical Experience Supervisor (PES) to oversee their achievement of the performance objectives.

As an Approved Employer you will make sure your trainees have access to a qualified accountant within your organisation who can act as their PES.

The PES will help your trainees to plan for achieving performance objectives in line with their work and study. They will set timescales and performance targets with your trainees. And they will evaluate and review your trainees' progress towards meeting their performance objectives regularly (at least once every 12 months).

We will need to check that your nominated PES is qualified by an IFAC-recognised accountancy body. We may be able to do this using their membership number and/or other relevant details. Alternatively we may need to ask your nominated PES to send us documentary evidence of their qualification.

REQUIRED EVIDENCE

- Completed Practical Experience Supervisor verification form* completed by your nominated PES and providing details of their qualification.
- documentary evidence of IFAC body membership (ACCA members can quote their ACCA membership number in lieu of a certificate).

* *The Practical Experience Supervisor verification form will be sent to the contact details provided for your nominated PES in your application*

Trainee development – Gold

EVIDENCED TARGET

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

EXPLANATION

ACCA trainees need to achieve nine performance objectives to demonstrate that they can apply the knowledge, skills and behaviours developed through the exams syllabuses to real-life, work activities.

As an Approved Employer you will provide opportunities for ACCA trainees working in your organisation to meet a minimum of nine predefined performance objectives – five Essentials and at least four Technical. These opportunities could be available in a single role, or across multiple roles within your organisation.

We will need to see evidence that the skills and experience trainees develop in their roles fully demonstrate the performance objectives you've selected. You can use job descriptions or examples of typical work objectives to demonstrate this. Or your nominated Practical Experience Supervisor (PES) can tell us about the activities trainees undertake in their roles by using our verification form.

Find out more about ACCA's performance objectives at <http://www.accaglobal.com/uk/en/student/practical-experience/performance-objectives.html>

REQUIRED EVIDENCE

- Completed Practical Experience Supervisor verification form* identifying trainee roles where ACCA performance objectives can be achieved.

* *The Practical Experience Supervisor verification form will be sent to the contact details provided for your nominated PES in your application*

EVIDENCED TARGET

Trainees working for the employer are given paid leave to sit ACCA exams and given study leave to prepare for exams.

EXPLANATION

Trainees who are still working through their ACCA exams need to be able to balance their work and study requirements to ensure success.

As an Approved Employer, your trainees will either receive paid leave to sit an ACCA exam for the first time, or have this leave accounted for in their annual entitlement. To maximise their chances of success, they will also be able to take a reasonable amount of leave to study for each exam, agreed with you in advance.

The amount and type of leave you offer to your trainees will depend on the shape and size of your organisation. We will need to see evidence that your training policy clearly explains what leave trainees are entitled to, when they can take it, and how they can request it.

REQUIRED EVIDENCE

- Documented training/study policy, contract or other document clearly confirming that paid exam leave and additional study leave (may be paid or unpaid) is provided to ACCA students.

Trainee development – Gold

BEST PRACTICE STATEMENT

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

EXPLANATION

As an Approved Employer we expect you to review exam progress with your ACCA trainees regularly. These conversations might focus on celebrating exam success, or on offering practical advice and encouragement to those who need support.

By agreeing to this statement you are confirming that your organisation will ensure these conversations take place at least once every 12 months for all of your ACCA trainees.

BEST PRACTICE STATEMENT

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

EXPLANATION

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:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour.

By agreeing to this statement you are confirming that your company will proactively communicate and reinforce this information to your ACCA trainees.

[<http://www.accaglobal.com/uk/en/member/standards/ethics/acca-code-of-ethics-and-conduct.html>]

Trainee development – Platinum*

BEST PRACTICE STATEMENTS: 2 statements

EVIDENCED TARGETS: 1 mandatory target

EVIDENCED TARGET (MANDATORY)

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

AND

The employer will pay the one-off admission fee when a trainee applies for ACCA membership and/or the membership subscription fee.

EXPLANATION

To be approved at Platinum, you will need to offer a financial contribution for your ACCA trainees in one or more of the following areas:

Paid study and exam leave

Your ACCA trainees will be paid for any days taken to sit ACCA exams and will be entitled to additional paid study leave.

Financial contribution towards ACCA study

Your ACCA trainees will be supported with the cost of fees payable to ACCA, or with the cost of studying for their ACCA exams.

Incentives for passing ACCA exams

You may choose to reward your ACCA trainees for exam success by offering incentives in the form of financial bonuses, progression opportunities or other mechanisms.

You will also need to support your trainees' progression to ACCA membership by paying the one-off admission fee and/or the membership subscription fee.

We will need to see evidence that your training policy clearly explains the financial support offered and details any conditions your trainees need to meet to be eligible for support.

REQUIRED EVIDENCE

- Documented training or study support policy explaining what financial support or incentives are provided for ACCA trainees. This also must explicitly state that the ACCA one off membership admission fee (to move from ACCA affiliate to ACCA member) or annual membership subscription fee will be covered by the company, set apart from any other student registration or student subscription fees covered by your company.

* Platinum Approved employers must be able to meet all of the criteria for Gold approval PLUS the additional Platinum criteria.

Trainee development – Platinum

BEST PRACTICE STATEMENT

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.

EXPLANATION

As a Gold Approved Employer you will already be supporting your ACCA trainees to complete the experience element of the ACCA Qualification. As a Platinum Approved Employer, we expect you to provide additional support for your ACCA trainees to complete the exams and ethics elements of the ACCA Qualification, providing a clear route to ACCA membership.

Exam support resources

ACCA has developed a wide range of exam support resources that are designed and provided to:

- give students the skills needed to start studying
- help students develop their knowledge through courses, content and planning
- prepare for exams through practice and study sessions
- stay up to date with news and updates from ACCA.

As a Platinum Approved Employer, we expect you to make sure your ACCA trainees are aware of the resources available to them, and actively recommend resources that promote their exam success.

Visit www.accaglobal.com to view the full range of resources.

Ethics and Professional Skills Module

ACCA's Ethics and Professional Skills Module focuses on developing the complete range of ethical and professional skills employers told us they need. It develops the full spectrum of advanced ethical and professional skills, exposing ACCA trainees to realistic business situations. It is designed to support trainees to exam success at Strategic Professional, and should be completed before attempting any of the Strategic Professional exams.

As a Platinum Approved Employer we expect you to encourage and support your ACCA trainees to complete the Ethics and Professional Skills Module at the correct stage in their ACCA journey.

More information about the Ethics and Professional Skills Module is available at www.future.accaglobal.com

By agreeing to this statement you are confirming that your organisation will actively encourage your ACCA trainees to take advantage of these resources.

BEST PRACTICE STATEMENT

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

EXPLANATION

ACCA trainees need to have access to computers and the internet to take advantage of the best support available for passing ACCA's exams and completing our Ethics and Professional Skills Module.

To be approved at Platinum, we expect you to ensure that your ACCA trainees have access to the tools they need, and time outside of working hours to access ACCA resources online.

By agreeing to this statement you are confirming that your organisation will provide this access in a way that suits your own infrastructure and business requirements.

Professional development

BEST PRACTICE STATEMENTS: 3 statements

EVIDENCED TARGETS: 2 mandatory targets

BEST PRACTICE STATEMENT

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

EXPLANATION

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.

As an Approved Employer your ACCA members will be eligible to follow the ACCA Approved Employer CPD route, and will not need to document or keep evidence of individual CPD units.

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.

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.

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.

By agreeing to this statement you are confirming that your company will proactively communicate these requirements to your ACCA members.

NOTE: 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.

EVIDENCED TARGET

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

EXPLANATION

Your ACCA members are individually responsible for identifying and completing development activities that are relevant to their own role and career ambitions.

As an Approved Employer you will provide a documented process that allows your ACCA members to review their learning and development needs on a regular basis, to identify appropriate development activities, and to plan for carrying them out within an agreed period.

Further information on CPD for ACCA members is available at <http://www.accaglobal.com/uk/en/member/cpd.html>

REQUIRED EVIDENCE

- Example of employee development plan or other document showing that employees have the opportunity to identify and complete relevant development opportunities (templates are acceptable).

Professional development

EVIDENCED TARGET

The employer provides detailed information on the range of opportunities for ACCA members to develop against their role and career ambitions.

EXPLANATION

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.

As an Approved Employer you will provide your ACCA members with clear information on the range of development opportunities and activities available to them.

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.

Either way, the opportunities available to your ACCA members should be clearly documented along with the processes for requesting and approving development activities.

REQUIRED EVIDENCE

- 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

AND

- List of in-house or outsourced development opportunities available to employees.

BEST PRACTICE STATEMENT

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

EXPLANATION

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.

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.

BEST PRACTICE STATEMENT

ACCA members working with the employer are aware of the importance of ethics and professionalism in the workplace.

EXPLANATION

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:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour.

By agreeing to this statement you are confirming that your company will proactively communicate and reinforce this information to your ACCA members.

[<http://www.accaglobal.com/uk/en/member/standards/ethics/acca-code-of-ethics-and-conduct.html>]

Practising certificate development

Applications for the Practising Certificate Development stream of approval are assessed on the basis of the Plan, Do, Review learning cycle.

As part of your application, you must provide an explanation and supporting documentary evidence to demonstrate how your company meets each of the following seven statements.

PLAN

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.

EXPLANATION

Approved Employers need to set trainees' objectives and members' objectives, if required, and document these as part of a performance review. Trainees and/or members must be clear on what they are expected to deliver in their role.

DO

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

EXPLANATION

As an Approved Employer you need to be able to verify that trainees and/or members are provided with the opportunity to undertake activities that meet the ACCA practising certificate (and audit qualification) requirements. You need to be able to clearly demonstrate that you have the people and processes in place that allow a trainee and/or member to work towards achieving a practising certificate (and audit qualification).

REVIEW

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.

EXPLANATION

As an Approved Employer, you need to be able to demonstrate that where trainees and/or members are training towards an ACCA practising certificate (and audit qualification), their objectives are formally reviewed every six months.

PLAN

Individuals, principals and authorised supervisors are aware of the requirements for an ACCA practising certificate (and audit qualification).

EXPLANATION

ACCA trainees, members, principals and authorised supervisors must understand their roles and responsibilities in relation to a trainee and/or member training towards an ACCA practising certificate (and audit qualification). As part of the application and monitoring processes, members will be required to verify their understanding of the practising certificate requirements.

DO

Individuals are provided with sufficient/ appropriate work experience pre and post membership in order to meet practising certificate (and audit qualification) requirements.

EXPLANATION

As an Approved Employer you need to be able to verify that trainees and/or members are provided with the opportunity to undertake activities that meet the ACCA practising certificate (and audit qualification) requirements. You need to evaluate the practical experience that has been achieved and identify further development opportunities in areas where practical experience is still not sufficient.

REVIEW

Individuals are required to ensure their practical experience is reviewed by their principal or authorised supervisor at least once every six months

EXPLANATION

As an Approved Employer you need to be able to demonstrate that where trainees and/or members are training towards an ACCA practising certificate (and audit qualification), their experience is reviewed every six months.

Practising certificate development

PLAN

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

EXPLANATION

A principal is defined as an appropriately qualified member of a professional body who has overall responsibility for supervising the training of up to 10 individuals towards ACCA's practising certificates and acts as guarantor to ACCA that individuals have reached the required standards.

Information about authorised supervisors

A principal may delegate to an authorised supervisor the review of members' practical experience. The authorised supervisor is a qualified member of a professional accountancy body but does not need to hold an ACCA practising certificate or an ACCA practising certificate and audit qualifications, or be a practising member of any other professional accountancy body which is recognised for audit purposes.

However, the principal must ensure that the authorised supervisor has the necessary qualifications and experience. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken.

ADDITIONAL NOTES FOR PRACTISING CERTIFICATE DEVELOPMENT STREAM

Principal

A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of up to 10 individuals towards ACCA's practising certificates and acts as guarantor to ACCA that individuals have reached the required standards.

Eligibility to act as a principal depends on the type of qualification, and the territory in which the qualification is valid.

For members training in the corporate sector and public sector, an eligible principal would be:

- a member of ACCA; or
- a member of any other professional accountancy body which is recognised for audit purposes under prevailing legislation in the relevant country; or
- any other person having, in the opinion of ACCA Council, adequate qualifications and experience.

PRACTISING CERTIFICATE VALID IN	ELIGIBLE PRINCIPAL
All territories	<p>A member of ACCA who holds an ACCA practising certificate</p> <p>OR</p> <p>A member of any other professional body that is recognised for audit purposes under prevailing legislation in the relevant country</p> <p>OR</p> <p>A principal who is eligible to supervise training towards a practising certificate and audit qualification which is valid in the relevant territories specified below</p> <p>OR</p> <p>Any other person having, in the opinion of ACCA Council, adequate qualifications and experience</p>

Information about authorised supervisors

A principal may delegate to an authorised supervisor the review of members' practical experience. The authorised supervisor is a qualified member of a professional accountancy body but does not need to hold an ACCA practising certificate or an ACCA practising certificate and audit qualifications, or be a practising member of any other professional accountancy body which is recognised for audit purposes.

However, the principal must ensure that the authorised supervisor has the necessary qualifications and experience. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken.

Practising certificate development

PRACTISING CERTIFICATE AND AUDIT QUALIFICATION VALID IN	ELIGIBLE PRINCIPAL
UK (including Jersey, Guernsey and the Isle of Man)	<p>A member of ACCA who holds an ACCA practising certificate and audit qualification</p> <p>OR</p> <p>A fully qualified company auditor under the Companies Act 2006 (United Kingdom) who holds an appropriate practising certificate with a recognised supervisory body</p> <p>OR</p> <p>A company auditor practising in an EEA state, ie any EU member state or one of the following: Iceland, Liechtenstein, Norway or Gibraltar</p>
Republic of Ireland	<p>A member of ACCA who holds an ACCA practising certificate and audit qualification</p> <p>OR</p> <p>A fully qualified company auditor under the Companies Act 2014 (Republic of Ireland) who holds an appropriate practising certificate with a recognised accountancy body</p> <p>OR</p> <p>A company auditor practising in an EEA state, i.e. any EU member state or one of the following: Iceland, Liechtenstein, Norway or Gibraltar</p>
South Africa	<p>A fully qualified and registered company auditor under the law of the Republic of South Africa who practises as an auditor in the country</p>
Zimbabwe	<p>A fully qualified company auditor under the law of Zimbabwe who practises as an auditor in the country</p>



Contact us

ACCA

110 Queen Street
Glasgow G1 3BX
United Kingdom

+44 (0)141 582 2000
www.accaglobal.com

Think Ahead