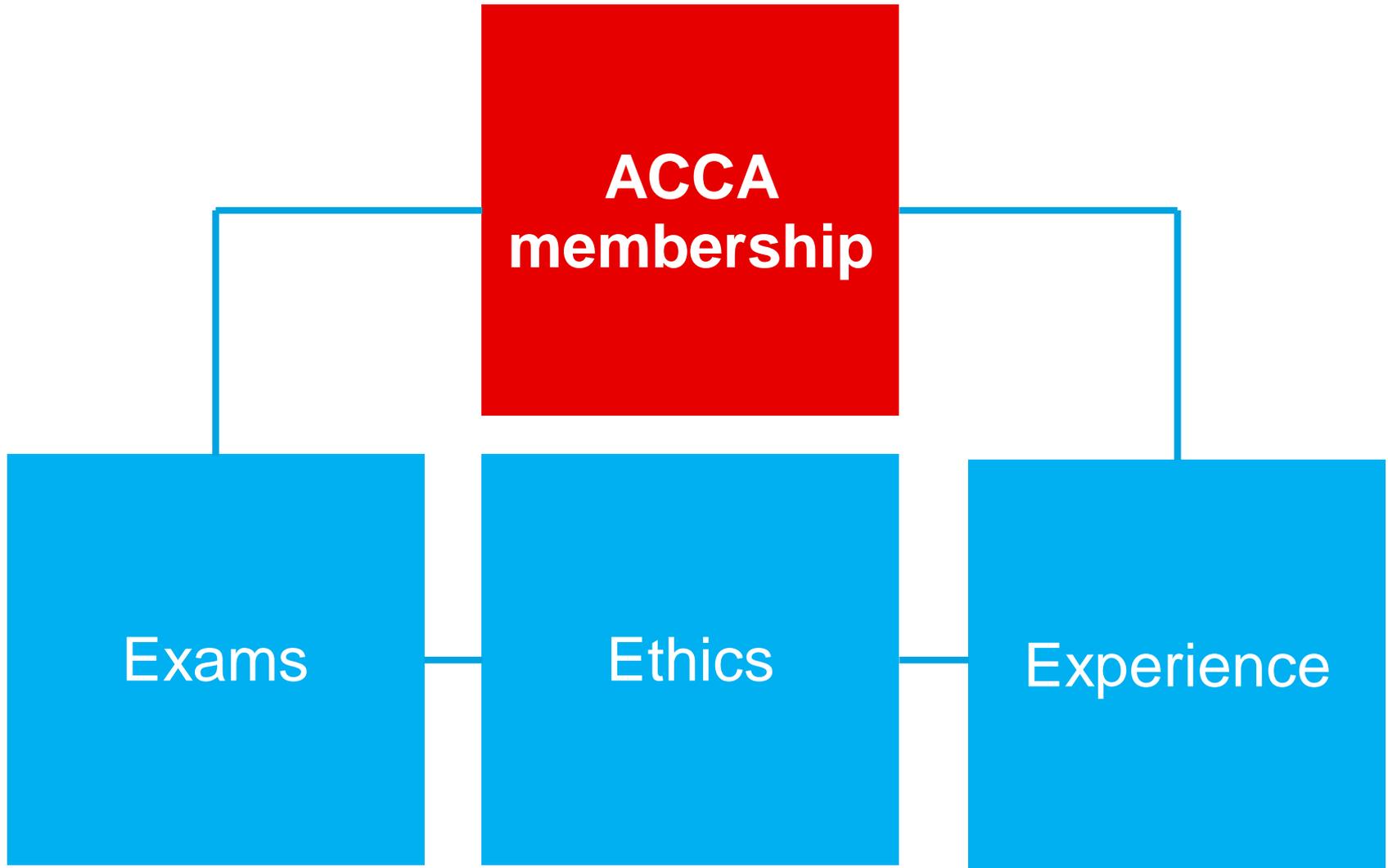


ACCA Membership & Practical Experience Requirement (PER)

Policy overview

ACCA qualification



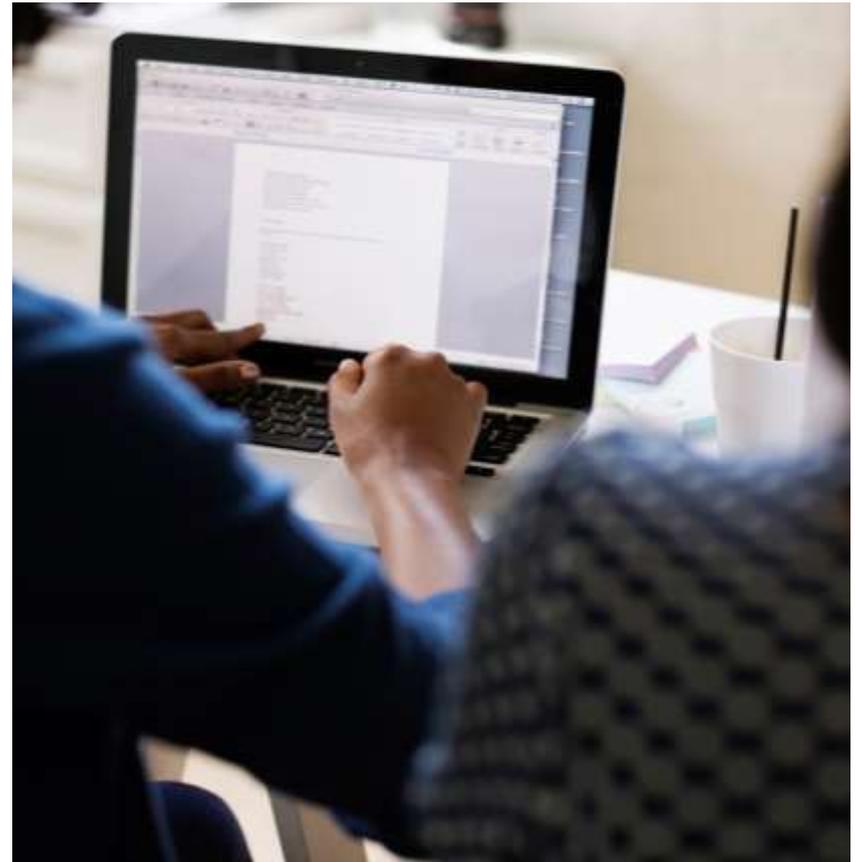
The Practical Experience Requirement (PER)

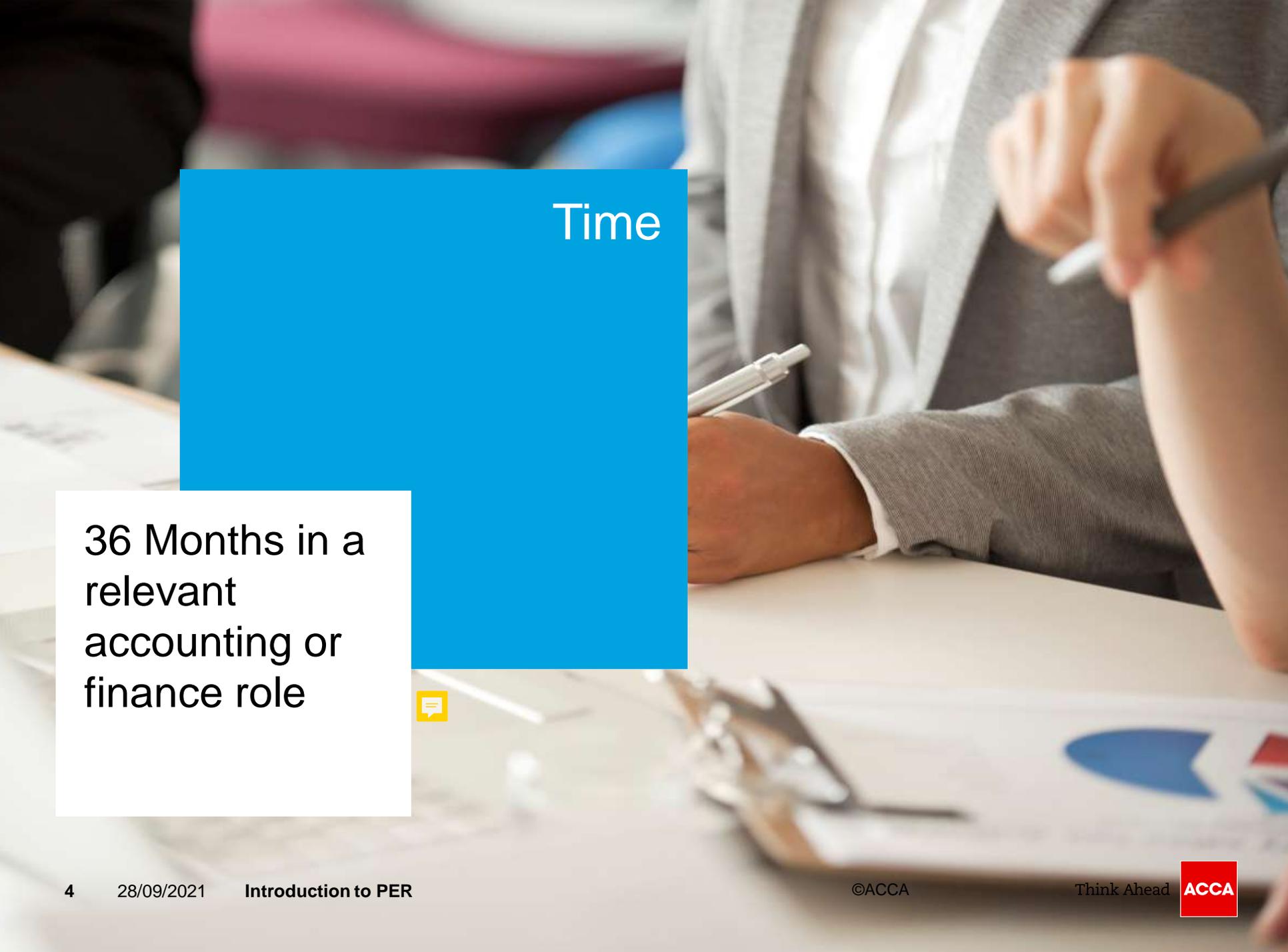


36 Months

+

Performance
objectives





Time

36 Months in a relevant accounting or finance role





Employment

Employer: Accounting Solutions Ltd
Role: Accounting Trainee



17 Months

Current status Save

[View employment](#)

Performance objectives



3 Completed

[View objectives](#)

Essentials 5 required

- 1: Professionalism and ethics Completed
- 3: Strategy and innovation Completed



Employment



4 Months

Add new employer

Accounting Solutions Ltd

03/01/2017 - current

- Accounting Trainee (03/01/2017 -)

4 Months



Role details

Complete the fields below and save and finish.

Remember to confirm the number of hours you work each week and the percentage of your time that's spent on relevant activities. You can only claim a maximum of 35 hours for a full time role.

Job title *

Start date *

19/05/2017

End date ?

DD/MM/YYYY

Average hours per week ?

35

% Relevant role * ?

100

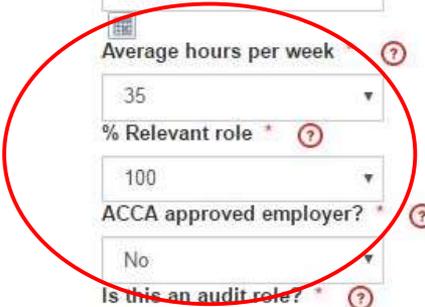
ACCA approved employer? * ?

No

Is this an audit role? * ?

No

Save and finish





Employment



17 Months

Add new employer

Accounting Solutions Ltd

03/01/2016 - current

- Accounting Trainee (03/01/2016 -)

17 Months

Job title	Accounting Trainee
Start date	03/01/2016
End date	
Average hours per week	35
% Relevant role	100
ACCA approved employer?	No
Is this an audit role?	No
Is this a lecturing role?	No

Edit this role

Practical experience supervisors

Add new supervisor

- Malcolm Tucker
 - ✓ Approve performance objectives
 - ✓ Approve time

Disable access

Employment



Add new employer

Accounting Solutions Ltd

03/01/2016 - current

- Accounting Trainee (03/01/2016 -)

17 Months



Role details

Complete the fields below and *save and finish*.

Remember to confirm the number of hours you work each week and the percentage of your time that's spent on relevant activities. You can only claim a maximum of 35 hours for a full time role.

Job title *

Accounting Trainee

Start date *

03/01/2016

End date ?

12/06/2017

Average hours per week * ?

35

% Relevant role * ?

100

ACCA approved employer? * ?

No

Is this an audit role? * ?

No

Is this a lecturing role? ?

No

Save and finish



Time claim required

You've closed an employment role by adding an end date. Please now submit the time recorded to the supervisor linked to this role for approval.

Claim time now

Do not remind me

Employment

Employer: Accounting Solutions Ltd
Role: Accounting Trainee



17 Months

Current status: Employed in a relevant role

[View employment](#)

Performance objectives



3 Completed

[View objectives](#)



Claiming your time

The pie chart on the right shows the number of months that you've recorded in your role(s).



To make this recorded time count towards your 36 months' total you need to get it signed off by a practical experience supervisor from the employer where you gained the experience.

Below you can see:

- the number of months you've had signed off in each role
- the number of months you've sent to your supervisor for sign-off in each role
- any additional time you've got available to claim in a role- either because you've end dated a role or reached 36 months' experience.

Accounting Solutions Ltd

03/01/2016 - 12/06/2017

- Accounting Trainee

0 Months

You have 17 Months you can claim now

Claim this time

Claiming your time

You need to get the time you've completed in a role signed off by your supervisor to make it count towards your 36 months' total.

So far you've not submitted any time to your supervisor for sign-off. Remember to submit your time to your supervisor when you leave a role or when you reach 36 months in a relevant role.

Remember that the time should be signed off by the supervisor at the employer where you gained the time.





Claiming your time

The pie chart on the right shows the number of months that you've recorded in your role(s).



To make this recorded time count towards your 36 months' total you need to get it signed off by a practical experience supervisor from the employer where you gained the experience.

Below you can see:

- the number of months you've had signed off in each role
- the number of months you've sent to your supervisor for sign-off in each role
- any additional time you've got available to claim in a role- either because you've end dated a role or reached 36 months' experience.

Accounting Solutions Ltd

03/01/2016 - 12/06/2017

- Accounting Trainee

17 Months



Request time approval

Please submit the time you're claiming to your supervisor for sign-off.

Please select your supervisor and add a comment they will be able to view when reviewing your assessment request.

Claimed time

17 Months claimed on the 12/06/2017 in the role of **Accounting Trainee** at Accounting Solutions Ltd **Not submitted**

Practical experience supervisor

Comments:

Edit ▾

B *I* A A





Performance objectives

Five Essentials
+
Four Technical



Performance objective structure

- A description
- 5 elements
- A 200-300 word statement



Essentials - Complete all five



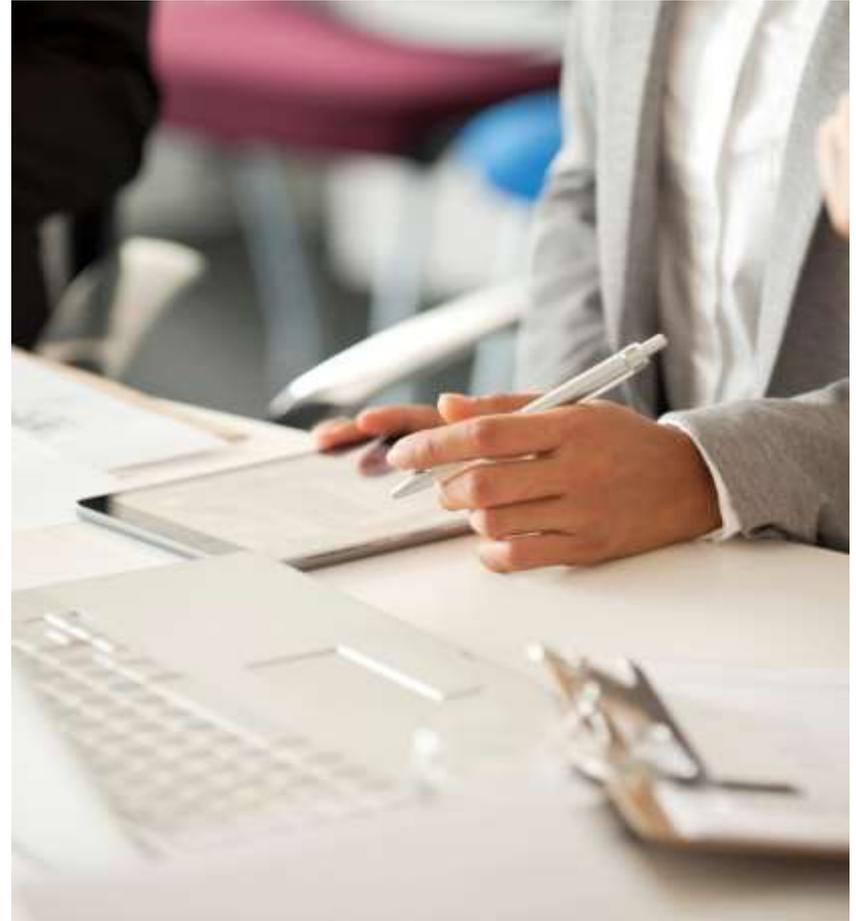
1: Professionalism and ethics

2: Stakeholder relationship management

3: Strategy and innovation

4: Governance risk and control

5: Leadership and management



Technical - Choose any four from 15



<p>Corporate reporting</p> <p>6: Record and process transactions and events</p> <p>7: Prepare external financial reports</p> <p>8: Analyse and interpret financial reports</p>	<p>Taxation</p> <p>15: Tax computations and assessments</p> <p>16: Tax compliance and verification</p> <p>17: Tax planning and advice</p>
<p>Financial management</p> <p>9 Evaluate investment and financing decisions</p> <p>10: Manage and control working capital</p> <p>11: Identify and manage financial risk</p>	<p>Audit and assurance</p> <p>18: Prepare for and plan the audit process</p> <p>19: Collect and evaluate evidence for an audit</p> <p>20: Review and report on the findings of an audit</p>
<p>Sustainable management accounting</p> <p>12: Evaluate management accounting systems</p> <p>13: Plan and control performance</p> <p>14: Monitor performance</p>	

Employment

Employer: Accounting Solutions Ltd
Role: Accounting Trainee



17 Months

Current status

Employed in a relevant role

Save



View employment

Performance objectives



3 Completed

View objectives

Essentials 5 required

1: Professionalism and ethics

Completed

3: Strategy and innovation

Completed

Technical 4 required

6: Record and process transactions and events

1 element to go

11: Identify and manage financial risk

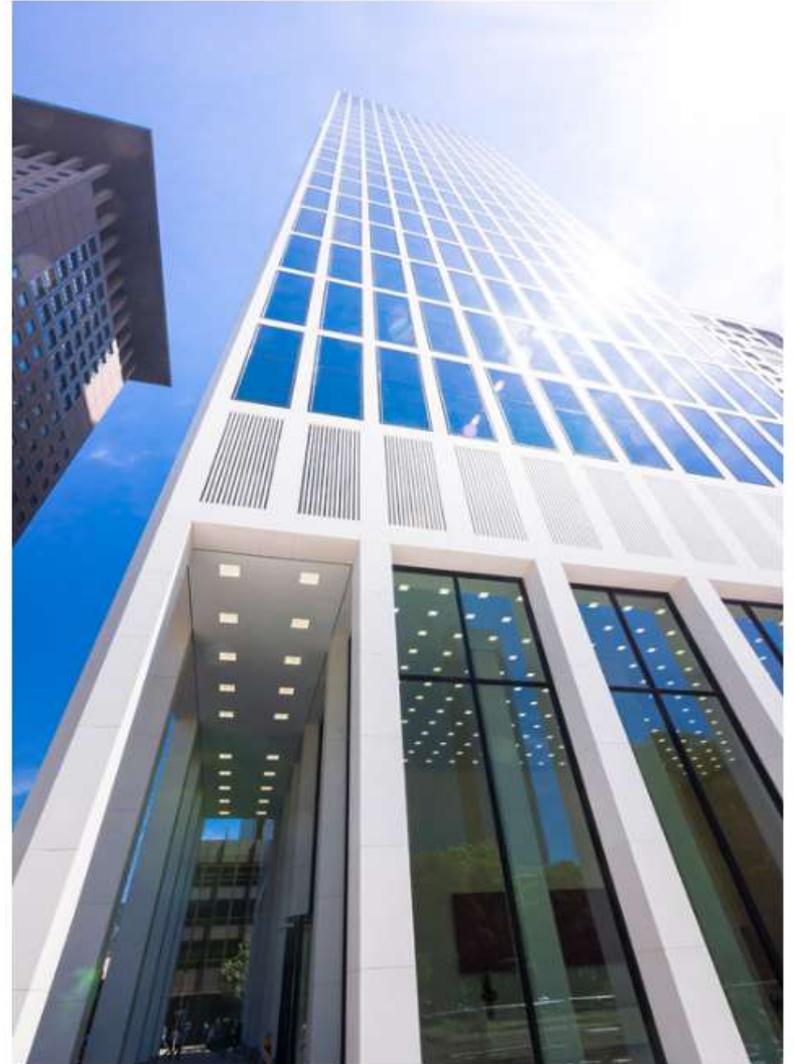
Completed

14: Monitor performance

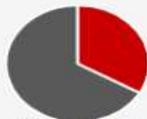
Started

20: Review and report on the findings of an audit

Started



Performance objectives



3 Completed

Essentials 5 required

1: Professionalism and ethics	Completed
2: Stakeholder relationship management	
3: Strategy and innovation	Completed
4: Governance risk and control	
5: Leadership and management	

Technical 4 required

Corporate reporting

6: Record and process transactions and events	1 Element to go
7: Prepare external financial reports	
8: Analyse and interpret financial reports	

Financial management

9: Evaluate investment and financing decisions	
10: Manage and control working capital	
11: Identify and manage financial risk	Completed

Sustainable management accounting

12: Evaluate management accounting systems	
13: Plan and control performance	
14: Monitor performance	Started

Performance objectives

You need the right skills and abilities to be a qualified accountant. Our practical experience requirement (PER) is an essential part of the ACCA qualification. Completing the performance objectives will help reinforce your learning from exams.

There are two types of performance objective: Essentials and Technical. You must complete all **five** essentials. There are 15 technical performance objectives, we need you to demonstrate your experience in **four** of these.

How do I complete my performance objectives?

All the performance objectives are made up of individual elements. For each performance objective, you have to do the following:

- write a short statement describing your experience
- get your supervisor to confirm that you have completed all of the elements
- have the performance objective signed off by your supervisor.

You only need to cover the description of the performance objective in your statement. You don't need to summarise all the activities you carried out to achieve the individual elements. We'll need details of one or two tasks that you've been involved with for each performance objective statement. The tasks should relate closely to the objective's description.

Your statement should be:

- clear and concise
- provide evidence and examples to help illustrate your experience.
- avoid repetition or reference to other statements.

Some advice from our experts: ***"It's a really good idea to complete your PER as you go along - and get individual elements signed off as soon as you complete them!"***

More information about each objectives can be found by clicking on the performance objectives on this page.

If you start a performance objective accidentally, don't worry - you can cancel it on the objective page.

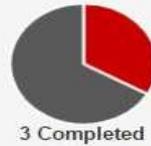
How do I add a supervisor to sign-off my experience?

Your supervisor is linked to your role. So to add a supervisor go to your employment section. Once you've added a role to your employer record you'll be able to add your supervisor's information and send them an invitation to register.

You won't be able to submit anything to your supervisor for sign-off until they've registered, so make sure you send them and invitation as soon as you can.



Performance objectives



Essentials 5 required

1: Professionalism and ethics	Completed
2: Stakeholder relationship management	
3: Strategy and innovation	Completed
4: Governance risk and control	
5: Leadership and management	

Technical 4 required

Corporate reporting

6: Record and process transactions and events	1 Element to go
7: Prepare external financial reports	
8: Analyse and interpret financial reports	

Financial management

9: Evaluate investment and financing decisions	
10: Manage and control working capital	
11: Identify and manage financial risk	Completed

Sustainable management accounting

12: Evaluate management accounting systems	
13: Plan and control performance	
14: Monitor performance	Started

13: Plan and control performance

Start objective



Description Linked exams

You plan business activities and control performance, making recommendations for improvement.

Elements

Here are the elements you need to achieve for this performance objective

a	Contribute to setting objectives to plan and control business activities.
b	Coordinate, prepare and use budgets, selecting suitable models.
c	Regularly review your progress against plans.
d	Use appropriate techniques to assess and to evaluate overall performance against plans.
e	Advise on business performance and recommend improvements.



Performance objectives



Essentials 5 required

1: Professionalism and ethics	Completed
2: Stakeholder relationship management	
3: Strategy and innovation	Completed
4: Governance risk and control	
5: Leadership and management	

Technical 4 required

Corporate reporting

6: Record and process transactions and events	1 Element to go
7: Prepare external financial reports	
8: Analyse and interpret financial reports	

Financial management

9: Evaluate investment and financing decisions	
10: Manage and control working capital	
11: Identify and manage financial risk	Completed

Sustainable management accounting

12: Evaluate management accounting systems	
13: Plan and control performance	Started



Description Linked exams ?

You plan business activities and control performance, making recommendations for improvement.

Elements

Here are the elements you need to achieve for this performance objective

a	Contribute to setting objectives to plan and control business activities.	Claim
b	Coordinate, prepare and use budgets, selecting suitable models.	Claim
c	Regularly review your progress against plans.	Claim
d	Use appropriate techniques to assess and to evaluate overall performance against plans.	Claim
e	Advise on business performance and recommend improvements.	Claim

Statement

Write a statement of between 200 - 300 words.
Your statement is currently 226 words. ? ?

Edit ▾

B *I* **A** ▾ **A** ▾

An example statement between 200-300 words exists covering some of the aspects of monitoring performance on an on-going basis is a relevant accounting or finance role. This will allow the full objective to be claimed.

An example statement between 200-300 words exists covering some of the aspects of monitoring performance on an on-going basis is a relevant

Save statement

Performance objectives



Essentials 5 required

- 1: Professionalism and ethics **Completed**
- 2: Stakeholder relationship management
- 3: Strategy and innovation **Completed**
- 4: Governance risk and control
- 5: Leadership and management

Technical 4 required

Corporate reporting

- 6: Record and process transactions and events **1 Element to go**
- 7: Prepare external financial reports
- 8: Analyse and interpret financial reports

Financial management

- 9: Evaluate investment and financing decisions
- 10: Manage and control working capital
- 11: Identify and manage financial risk **Completed**

Sustainable management accounting



13: Plan and control performance



Description

Linked exams

You plan business activities and control performance, making recommendations for improvement.

Elements

Here are the elements you need to achieve for this performance objective

a	Contribute to setting objectives to plan and control business activities.	Claim
b	Coordinate, prepare and use budgets, selecting suitable models.	Claim
c	Regularly review your progress against plans.	Claim
d	Use appropriate techniques to assess and to evaluate overall performance against plans.	Claim
e	Advise on business performance and recommend improvements.	Claim

Statement

Write a statement of between 200 - 300 words.
Your statement is currently 226 words.



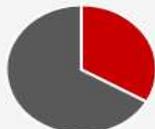
Edit ▾



An example statement between 200-300 words exists covering some of the aspects of monitoring performance on an on-going basis is a relevant accounting or finance role. This will allow the full objective to be claimed.



Performance objectives



3 Completed

Essentials 5 required

- 1: Professionalism and ethics Completed
- 2: Stakeholder relationship management
- 3: Strategy and innovation Completed
- 4: Governance risk and control
- 5: Leadership and management

Technical 4 required

Corporate reporting

- 6: Record and process transactions and events 1 Element to go
- 7: Prepare external financial reports
- 8: Analyse and interpret financial reports

Financial management

- 9: Evaluate investment and financing decisions
- 10: Manage and control working capital
- 11: Identify and manage financial risk Completed



13: Plan and control performance

Claim objective



- Description
- Linked exams

You plan business activities and control performance, making recommendations for improvement.

Elements

Here are the elements you need to achieve for this performance objective

a	Contribute to setting objectives to plan and control business activities.	Claim
b	Coordinate, prepare and use budgets, selecting suitable models.	Claim
c	Regularly review your progress against plans.	Claim
d	Use appropriate techniques to assess and to evaluate overall performance against plans.	Claim
e	Advise on business performance and recommend improvements.	Claim

Statement

Write a statement of between 200 - 300 words.
Your statement is currently 226 words.



Edit



An example statement between 200-300 words exists covering some of the





Getting your experience signed off

You should submit your elements or objectives to the supervisor who has the most knowledge of the work you did to achieve this experience.

We know that the supervisor reviewing your statement may not have signed off all (or any) of the individual elements. And that's absolutely fine. However they must be confident that you have achieved the overall level of competence to meet the performance objective.

Need to add a new supervisor?

You can add a new supervisor to a role in the employment section and send them an invitation to register.

If you've already invited a supervisor- but they've not registered yet- then you can send them a reminder from the employment page. Once your supervisor has registered you'll be able to submit your elements or objectives to them.

Items selected for submission

Below are the items you've selected to submit to your supervisor.

13: Plan and control performance

[Remove](#)

- 13.a Contribute to setting objectives to plan and control business activities.
- 13.b Coordinate, prepare and use budgets, selecting suitable models.
- 13.c Regularly review your progress against plans.
- 13.d Use appropriate techniques to assess and to evaluate overall performance against plans.
- 13.e Advise on business performance and recommend improvements.

Please select your supervisor and add a comment they will be able to view when reviewing your assessment request.

Practical experience supervisor

Select employer - role

Comments:

Edit ▾

B *I* A ~~A~~

Submit

Writing your statements



For each objective...

1. provide an example task
2. describe the skills gained
3. reflect on what you learned

ACCA's top tips are...

- Use at least one example for each objective
- avoid repeating information
- Tell us what **you** did!

Practical experience supervisors



What does your practical experience supervisor do?



- Identify performance objectives to target
- Plan experience, work tasks and areas for development
- Evaluate your progress and offer feedback
- Sign-off your PER



Who can be your practical experience supervisor?



Must be a qualified accountant to sign-off performance objectives

A non qualified line manager can sign-off time completed in a relevant role

You must then nominate a second qualified supervisor to sign-off your performance objectives



Employment



4 Months

Add new employer

Accounting Solutions Ltd

03/01/2017 - current

/ - Accounting Trainee (03/01/2017 -)

4 Months



Job title Accounting Trainee

Start date 03/01/2017

End date

Average hours per week 35

% Relevant role 100

ACCA approved employer? No

Is this an audit role? No

Edit this role

Delete this role

Practical experience supervisors

Add new supervisor

Employment



4 Months

Add new employer

Accounting Solutions Ltd

03/01/2017 - current

- Accounting Trainee (03/01/2017 -)

4 Months



Add new supervisor

Please complete all the fields below to send an invitation to your supervisor so they can register and sign-off your experience.

What does IFAC qualified mean?

IFAC is the International federation of accountants. To be IFAC qualified your practical experience supervisor must be a member of one of the accountancy bodies recognised by IFAC. You can access a list of recognised bodies on the [IFAC website](#). Alternatively your supervisor may be a qualified accountant if they are recognised by law in your country- if this is the case select the most suitable IFAC qualified status in the relationship field below.

Can a friend or family member be my supervisor?

You should avoid having a friend or relative as your supervisor to prevent any potential conflicts of interest. So you must advise us if your supervisor is a friend or family member when you apply for membership.

First Name *

Last name *

Email Address * ?

Relationship * ?

- IFAC qualified line manager
- IFAC qualified line manager**
- Non IFAC qualified line manager
- IFAC qualified internal supervisor
- IFAC qualified external supervisor

Save and send invite

Approved employers





Employment



14 Months

[Add new employer](#) [Manage roles](#)

New Line Accountancy	01/12/2014 - 22/02/2016
- Trainee Accountant (01/12/2014 - 22/02/2016)	14 Months

Job title	Trainee Accountant
Start date	01/12/2014
End date	22/02/2016
Average hours per week	35
% Relevant role	100
ACCA approved employer?	Yes
Is this an audit role?	No

[Edit this role](#)



Approved employer form

You've indicated that this role is with an ACCA approved employer.

If you are leaving this employer, or you have completed your 36 months' experience, then complete and submit the attached form to ACCA. You won't be able to claim the performance objective exemption until you submit this form.



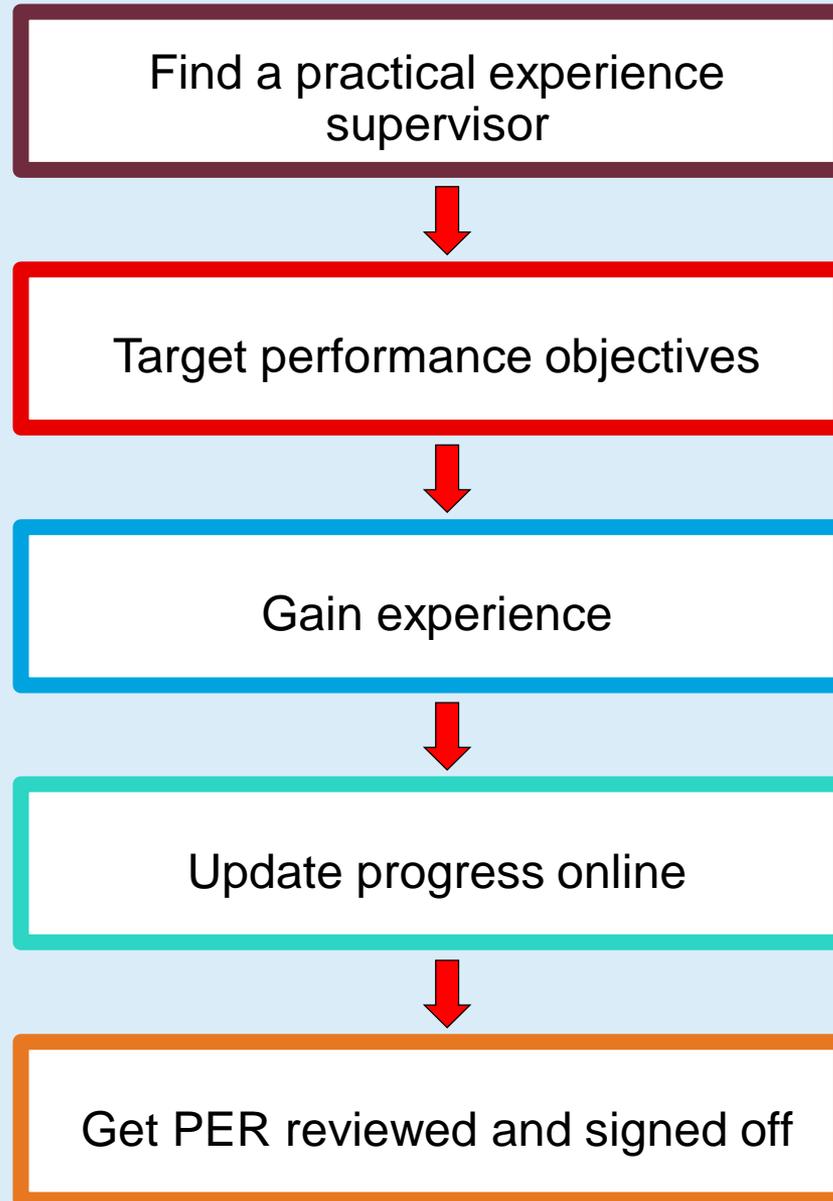
Approved Employer PER Confirmation form



CONTACT

info@ru.accaglobal.com

+7 495 737 55 42



Applying for membership

- Complete your exams
- Complete your PER
- Complete your Ethics module

And you are ready for membership!



Think Ahead

ACCA

Thank you

Questions?