

**Approved Employer criteria
and evidence requirements**
Trainee Development stream.

Detailed guidance for employers

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Introduction: Approved Employer criteria

Applications and monitoring reviews 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

<p>Trainee Development</p>	<p>GOLD</p>	<p>The employer ensures that ACCA trainees working in the organization are aware of ACCA's Practical Experience Requirement (PER) <input type="checkbox"/></p>	<p>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"/></p>	<p>ACCA trainees can carry out activities within their job role that meet ACCA's performance objectives. <input type="checkbox"/></p>
		<p>Your organisation provides trainees with paid leave to sit ACCA exams and study leave (paid or unpaid) to prepare for exams. Exam leave should be in addition to annual leave.</p> <p>OR</p> <p>ACCA trainees working for the employer are provided with financial support to achieve ACCA membership. Your organisation provides financial support to ACCA trainees to help them pass their exams and become members. It must cover at least one of the following costs:</p> <ul style="list-style-type: none"> - exam fees - student registration and/or subscription fees - exemptions fees - study courses (with external providers) / study materials - incentives such as: financial bonuses, promotion opportunities, stipends or scholarship programs, salary increases. <input type="checkbox"/> 	<p>The employer reviews trainees' exam progress at least once every 12 months. <input type="checkbox"/></p>	<p>Trainees and their Practical Experience Supervisors are aware of the importance of ethics and professionalism in the workplace. <input type="checkbox"/></p>

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

<p>Trainee Development</p>	<p>PLATINUM</p>	<p>Your organisation provides trainees with paid leave to sit ACCA exams and study leave (paid or unpaid) to prepare for exams. Exam leave should be in addition to annual leave</p> <p>AND</p> <p>Your organisation will pay the one off membership admission fee (to move from ACCA affiliate to ACCA member) or annual membership subscription fee, which is set apart from any other student registration or student subscription fees covered by your company. <input type="checkbox"/></p>	<p>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</p> <p>AND</p> <p>Encouraging to complete ACCA's Ethics and Professional Skills Module before attempting any exams at Strategic Professional. <input type="checkbox"/></p>
		<p>The employer provides ACCA trainees with access to personal computers/ internet in the workplace and time to access ACCA resources. <input type="checkbox"/></p>	

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

Introduction: Approved Employer criteria

Parts 1 and 2 of this booklet provide detailed guidance on each of the evidenced targets required to become an ACCA Approved Employer under the Trainee 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 3 of this booklet provides an overview of each of the best practice statements that we expect our Approved Employers to commit to under the Trainee Development stream of approval.

Part 1:

Evidenced targets – Trainee Development Gold

TARGET	<p>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.</p>
GUIDANCE NOTE	<p>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).</p> <p>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.</p>
REQUIRED EVIDENCE	<ul style="list-style-type: none"> Completed Practical Experience Supervisor verification form* completed by your nominated PES and providing details of their qualification documentary evidence of IFAC body membership <p><i>* The Practical Experience Supervisor verification form will be sent to the contact details provided for your nominated PES in your application</i></p>
EVIDENCE DESCRIPTION	<ul style="list-style-type: none"> Your nominated PES holds an appropriate qualification from an IFAC membership body, or is a qualified accountant recognised by law in your country Your nominated PES understands and agrees to the responsibilities of the role. <p>If your nominated PES's membership body does not host a web-based directory that covers their membership, we will need to see documentary evidence of their qualification.</p> <p>This evidence could include:</p> <ul style="list-style-type: none"> Copy of a membership certificate Copy of a current membership card Copy of a recent invoice for membership fees Copy of any other recent correspondence confirming their membership ACCA members may provide their membership registration number.
TARGET	<p>ACCA trainees can carry out activities within their job role that meet ACCA's performance objectives.</p>
GUIDANCE NOTE	<p>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.</p> <p>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.</p> <p>We will need to see evidence that the skills and experience trainees will develop in their roles fully demonstrate the performance objectives you've selected. You will be required to provide an examples of typical work objectives or activities 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.</p> <p>Find out more about ACCA's performance objectives here</p>
REQUIRED EVIDENCE	<ul style="list-style-type: none"> Completed Practical Experience Supervisor verification form* identifying trainee roles where ACCA performance objectives can be achieved Please provide the written statements on how ACCA trainees can achieve the performance objectives.
EVIDENCE DESCRIPTION	<ul style="list-style-type: none"> ACCA trainees working in your organisation can achieve all five Essentials performance objectives and a minimum of four Technical performance objectives ACCA trainees working in your organisation carry out specific tasks that can be matched to the description of each Technical performance objective. <p>Supporting documentation should include the following:</p> <ul style="list-style-type: none"> Written statements describing activities relevant to selected performance objectives (provided as part of the verification form).

Part 1: Evidenced targets – Trainee Development Gold

<p>TARGET</p>	<p>Your organisation provides trainees with paid leave to sit ACCA exams and study leave (paid or unpaid) to prepare for exams. Exam leave should be in addition to annual leave</p> <p>OR</p> <p>ACCA trainees working for the employer are provided with financial support to achieve ACCA membership. Your organisation provides financial support to ACCA trainees to help them pass their exams and become members. It must cover at least one of the following costs:</p> <ul style="list-style-type: none"> • exam fees • student registration and/or subscription fees • exemptions fees • study courses (with external providers) / study materials • incentives such as: financial bonuses, promotion opportunities, stipends or scholarship programs, salary increases.
<p>GUIDANCE NOTE</p>	<p>Trainees who are still working through their ACCA exams need to be able to balance their work and study requirements to ensure success.</p> <p>This target has two options to choose from. Your organisation can either provide paid exam leave and paid or unpaid study leave, or offer the financial support listed below.</p> <p>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.</p> <p>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.</p> <p>If your organization provides financial support, such as one of the following, it will also be accepted to meet the gold criteria:</p> <ul style="list-style-type: none"> • Exam fees • Student registration and/or subscription fees • Exemption fees • Study courses (with external providers) / study materials • Incentives such as financial bonuses, promotion opportunities, stipends, or scholarships.
<p>REQUIRED EVIDENCE</p>	<p>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.</p> <p>Please submit a policy document that shows us how the organisation informs staff of this leave, such as a training policy, employment contract or please submit a document that shows how you inform staff the financial support and/or incentives offered as well as recent invoices showing payments for any of the costs listed above.</p> <p>Alternative evidence</p> <p>If none of the above documents are available, we require an official headed letter confirming the financial support or incentives offered for passing ACCA exams, or an explanation of the policy related to exam leave and study leave. The letter should explain how trainees are informed of this support.</p> <p><i>Important:</i></p> <p>This alternative evidence should only be provided if it is genuinely not possible to submit the primary documents listed above. Organisations are encouraged to make reasonable efforts to provide the primary evidence first. The headed letter should clearly explain the reasons why the standard documents cannot be submitted. Providing only a confirmation letter without attempting to supply the primary evidence will not be sufficient. We reserve the right to decline the application/monitoring process if the submitted letter is not considered sufficient.</p>
<p>EVIDENCE DESCRIPTION</p>	<ul style="list-style-type: none"> • Your organisation gives paid leave to trainees to sit ACCA exams or provides for this leave within the trainee's annual entitlement (for at least the first attempt) • ACCA trainees are given additional leave to study for ACCA exams. This may be given as paid or unpaid additional leave, or may be incorporated into the trainee's annual entitlement. • The type and amount of additional study leave available to ACCA trainees working for your organisation is clearly documented • The stated type and amount of exam and study leave will be made available to all current and future ACCA trainees covered by the scope of your approval. <p>For financial support, we are looking for evidence that proves your organisation provides financial support for one of the following. We are happy to accept invoices as proof.</p> <p>If your organization provides financial support, such as one of the following, it will also be accepted to meet the gold criteria:</p> <ul style="list-style-type: none"> • Exam fees • Student registration and/or subscription fees • Exemption fees • Study courses (with external providers) / study materials • Incentives such as financial bonuses, promotion opportunities, stipends, or scholarships

Part 2: Evidenced targets – Trainee Development Platinum*

TARGET	<p>Your organisation provides trainees with paid leave to sit ACCA exams and study leave (paid or unpaid) to prepare for exams. Exam leave should be in addition to annual leave</p> <p>AND</p> <p>Your organisation will pay the one-off membership admission fee (to move from ACCA affiliate to ACCA member) or annual membership subscription fee, which is set apart from any other student registration or student subscription fees covered by your company.</p>
GUIDANCE NOTE	<p>To be approved at Platinum level, you will need to offer paid exam leave and paid or unpaid study leave. Additionally, your organisation will need to pay a one-off admission fee when the trainee applies for ACCA membership and/or the membership subscription fee.</p>
REQUIRED EVIDENCE	<p>Please submit a policy document that shows us how the organisation informs staff of this leave, such as a training policy, employment contract, or other formal document, clearly explaining:</p> <ul style="list-style-type: none"> • The number of days given for paid exam leave • The number of days given for study leave (paid or unpaid) a minimum of half a day leave is acceptable for each of the above. The leave should be clearly explained. <p>Please submit proof of how you inform staff that the financial support will cover either the one - off membership admission fee or the annual membership subscription fee, such as an invoice, policy document, or other relevant evidence.</p> <p>Alternative evidence</p> <p>If none of the above documents are available, we require an official headed letter confirming how the employer plans to inform ACCA trainees that paid exam leave is offered, as well as the study leave options, which can be either paid or unpaid. The letter should also explain how the membership fee is paid and how this information is communicated to employees.</p> <p><i>Important:</i></p> <p>This alternative evidence should only be provided if it is genuinely not possible to submit the primary documents listed above. Organisations are encouraged to make reasonable efforts to provide the primary evidence first. The headed letter should clearly explain the reasons why the standard documents cannot be submitted. Providing only a confirmation letter without attempting to supply the primary evidence will not be sufficient. We reserve the right to decline the application/monitoring process if the submitted letter is not considered sufficient.</p>
EVIDENCE DESCRIPTION	<p>Your organisation pays the one-off membership admission fee (to move from ACCA affiliate to ACCA member) or annual membership subscription fee. Trainees who are still working through their ACCA exams need to be able to balance their work and study requirements to ensure success.</p> <p>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.</p> <p>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.</p>

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

Part 3: Best practice statements – Trainee Development Gold and Platinum

GOLD STATEMENTS

DESCRIPTION	The employer ensures that ACCA trainees working in the organisation are aware of ACCA's Practical Experience Requirement (PER)
GUIDANCE NOTE	<p>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 accounting or finance role, and achieving nine performance objectives.</p> <p>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 <i>My Experience</i> tool. They will still have to use the <i>My Experience</i> tool to record their employment information and download the Approved Employer confirmation form.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>By agreeing to this statement you are confirming that your organisation will proactively communicate these requirements to your ACCA employees.</p>
DESCRIPTION	The employer reviews trainees' exam progress at least once every 12 months
GUIDANCE NOTE	<p>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.</p> <p>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.</p>
DESCRIPTION	Trainees and their Practical Experience Supervisors are aware of the importance of ethics and professionalism in the workplace.
GUIDANCE NOTE	<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"> • Integrity • Objectivity • Professional competence and due care • Confidentiality • Professional behaviour <p>By agreeing to this statement you are confirming that your company will proactively communicate and reinforce this information to your ACCA trainees.</p> <p>ACCA Code of Ethics and Conduct ACCA global</p>

Part 3: Best practice statements – Trainee Development Gold and Platinum

PLATINUM STATEMENTS

DESCRIPTION	<p>Description: The employer supports their ACCA trainees to complete the ACCA Qualification by:</p> <ul style="list-style-type: none"> • 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.
GUIDANCE NOTE	<p>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.</p> <p>Exam support resources</p> <p>ACCA has developed a wide range of exam support resources that are designed and provided to:</p> <ul style="list-style-type: none"> • 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 <p>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.</p> <p>Visit www.accaglobal.com to view the full range of resources.</p> <p>Ethics and Professional Skills Module</p> <p>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.</p> <p>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.</p> <p>More information about the Ethics and Professional Skills Module is available at Ethics and Professional Skills Module ACCA Qualification Students ACCA Global</p> <p>By agreeing to this statement you are confirming that your organisation will actively encourage your ACCA trainees to take advantage of these resources.</p>
DESCRIPTION	<p>The employer provides ACCA trainees with access to personal computers/internet in the workplace and time to access ACCA resources online</p>
GUIDANCE NOTE	<p>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.</p> <p>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.</p> <p>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.</p>

Contact us

ACCA

Professional Qualifications Approvals Team
110 Queen Street
Glasgow G1 3BX
United Kingdom

www.accaglobal.com

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THINK AHEAD

