



Achieve

PERFORMANCE OBJECTIVES FOR THE ACADEMIC PATHWAY PILOT



Performance objectives are benchmarks of effective performance that describe the types of work activities students and affiliates will be involved in as trainee accountants. They also outline the values and attitudes trainees should demonstrate as they fulfil their practical experience requirements.

Trainees are required to achieve nine performance objectives in total – all five Essentials performance objectives and any four Technical performance objectives, including at least one Academic Technical objective.

Performance objectives are divided into areas which are closely linked to the exam syllabus – reinforcing that any knowledge developed through the exams process will have a clear application in the workplace.

The performance objectives are made up of a description, elements which describe the skills and experience trainees must demonstrate, and a statement where they summarise and reflect on the work activities they have undertaken to meet the performance objective description. Trainees will need to claim five elements and complete a statement for each performance objective. Trainees can claim elements individually as they achieve them.

Each trainee is required to plan with their practical experience supervisor which performance objectives they aim to achieve. This process will help both to identify which performance objectives the trainee can realistically achieve in their current role. Trainees should consider:

- their role and responsibilities
- opportunities for gaining experience
- which exams they have passed or are currently studying.

As an employer or practical experience supervisor, you should encourage trainees to think about ways they can achieve performance objectives and provide opportunities for them to do this eg secondments or job rotations, project work, or learning and undertaking new responsibilities. These types of activities will help the trainee to meet ACCA's practical experience requirements and benefit the organisation in which they work.

Once the practical experience supervisor and the trainee have identified which performance objectives the trainee is going to achieve, the trainee will need to complete a period of work where they are gaining experience and developing their skills. The practical experience supervisor and the trainee will then need to review this experience. Trainees will need to claim the elements and write a statement that relates to the performance objective they are working towards achieving. Practical experience supervisors will need to review and sign-off the performance objective if the trainee has achieved it or alternatively, provide further guidance on what future activity needs to be completed.

The following table outlines the performance objectives. Detailed information to guide trainees on each performance objective is contained within this booklet.

Performance objectives

ESSENTIALS – complete all five

- | | |
|---------------------------------------|--------------------------------|
| 1 Ethics and professionalism | 4 Governance, risk and control |
| 2 Stakeholder relationship management | 5 Leadership and management |
| 3 Strategy and innovation | |

TECHNICAL – choose any four

Corporate and business reporting

- 6 Record and process transactions and events
- 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

Management accounting

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

Taxation

- 15 Tax computations and assessments
- 16 Tax compliance and verification
- 17 Tax planning and advice

Audit and assurance

- 18 Prepare for and plan the audit and assurance process
- 19 Collect and evaluate evidence for an audit or assurance engagement
- 20 Review and report on the findings of an audit or assurance engagement

Advisory and consultancy

- 21 Business advisory

Data, digital and technology

- 22 Data analysis and decision support

Academic

- 23 Mastery of subject(s)
- 24 Teaching and research
- 25 Assessment and learner support



Essentials

Performance Objectives



PO1 – ETHICS AND PROFESSIONALISM

Description

The fundamental principles of ethical behaviour mean you should always act in the wider public interest. You need to take into account all relevant information and use professional judgement, your personal values and scepticism to evaluate data and make decisions. You should identify right from wrong and escalate anything of concern. You also need to make sure that your skills, knowledge and behaviour are up-to-date and allow you to be effective in your role.

Elements

- a Act diligently and honestly, following codes of conduct, taking into account – and keeping up-to-date with – legislation.
- b Act with integrity, objectivity, professional competence and due care and confidentiality. You should raise concerns about non-compliance.
- c Develop a commitment to your personal and professional knowledge and development. You should become a life-long learner and continuous improver, seeking feedback and reflect on your contribution and skills.
- d Identify, extract, interrogate and evaluate complex data to make reliable, informed decisions.
- e Interrogate, critically analyse and assess data and other information with professional scepticism. You should challenge opinion and facts through corroboration and robust testing.

Example activities

- Applying legislation appropriately to client needs.
- Continually reviewing legislation and regulation that affects your working environment.
- Briefing a team on a new standard and how to apply it.
- Keeping sensitive information confidential and disclosing only to those who need it or when disclosure is legally required.
- Recognising unethical behaviour and telling your line manager about what you have seen.
- Avoiding situations where there may be any threat to your professional independence.
- Deciding what information is important and reliable, using it to support your decision making.
- Completing all the code of conduct and/or professional ethics training provided by your organisation.
- Checking transactions and supporting documents to verify the accuracy of accounting records.
- Use digital technology responsibly to analyse and evaluate data from a variety of sources, ensuring the integrity and security of this data.

Linked exams

[Links to all exams.](#)

PO2 – STAKEHOLDER RELATIONSHIP MANAGEMENT

Description

You manage stakeholder expectations and needs, developing and maintaining productive business relationships. You listen to and engage stakeholders effectively and communicate the right information to them when they need it.

Elements

- a Display sensitivity, empathy and cultural awareness in all your communications. This allows you to establish trust and credibility with a range of stakeholders and gain their confidence.
- b Use a range of mediums and make appropriate use of digital technology to communicate clearly, concisely and persuasively in formal and informal situations.
- c Gain commitment from stakeholders by consulting and influencing them to solve problems, meet objectives and maximise mutually beneficial opportunities.
- d Develop and build effective and ethical professional relationships and networks using face to face and digital technology.
- e Deal calmly and efficiently with conflicting priorities, deadlines or opinions – both internally and externally – by listening and negotiating.

Example activities

- Communicating in a way that suits the audience or audiences, using the right tone, style and medium, including data visualisation techniques. This could include communicating with clients from different cultures.
- Developing relationships in meetings that lead to positive outcomes.

- Discussing work problems with colleagues or clients to improve and maintain relationships.
- Planning for and engaging positively with the appraisal process.
- Using media and technology to contribute to business-related discussions – for example, contributing to intranet community conversations, hosting virtual meetings or making online presentations.
- Presenting internally or externally.
- Participating effectively in interviews.
- Drafting reports effectively.
- Dealing well with conflicting deadlines or requirements.
- Acting responsibly and with maturity when there are disagreements.
- Addressing service level complaints.
- Engaging productively with internal and external stakeholders including business partners.
- Discussing expectations of your work with your supervisor.
- Working within your supervisor's requirements and giving them regular progress updates.
- Networking at conferences, internally or by joining business-related groups.

Linked exams

Business and Technology
Financial Reporting
Strategic Business Leader
Strategic Business Reporting
Advance Financial Management.

PO3 – STRATEGY AND INNOVATION

Description

You contribute to the wider business strategy of your organisation through your personal and team objectives. You identify innovative ways to improve organisational performance – which may include making or recommending business process changes and improvements.

Elements

- a Research and be familiar with your employer's business, the sector it operates within and the wider business environment.
- b Listen to and learn from colleagues and experts. Anticipate challenges, show openness and contribute to new ideas and opportunities.
- c Plan, identify and monitor your personal targets and standards of delivery so that they meet the wider departmental and strategic objectives of your organisation.
- d Think systematically, critically and innovatively using technological capabilities, where appropriate, when you're solving business problems.
- e Develop financial acumen and commercial awareness. This will allow you to adopt and apply innovative methods and technologies to identify business problems and evaluate strategic options and manage solutions.

Example activities

- Using market data analytics tools to research competitor and customer activities.
- Attending courses or conferences and accessing online training that will help you with your work.
- Highlighting business problems or system issues.

- Planning or managing a project.
- Proposing innovative and practical ideas.
- Discussing general business matters with your colleagues.
- Thinking creatively and speaking openly about business issues and how to solve them.
- Using online resources to develop commercial awareness and keep up with emerging technologies. This could include using social and business media to develop your business networks.
- Highlighting issues at work which cause ineffectiveness or inefficiencies and recommending solutions.
- Improving organisational systems/tools to drive innovation, process, system and technological change.
- Obtaining information from other departments to evaluate performance or suggest business improvements.

Linked exams

Strategic Business Leader
Advanced Financial Management
Advanced Performance Management.

PO4 – GOVERNANCE, RISK AND CONTROL

Description

You contribute to effective governance in your area. You evaluate, monitor and implement risk management procedures, complying with the spirit and the letter of policies, laws and regulations.

Elements

- Provide and present information at the appropriate time to comply with organisational requirements and external regulation.
- Operate according to the governance standards, policies and controls of your organisation. You also review your work and your colleagues' work to make sure it complies.
- Evaluate and identify areas of risk including data and cyber security risks – assessing the probability of fraud, error, security breaches and other hazards in your area of responsibility, and the impact they would have.
- Assess the risk of failures in the internal controls and procedures in your area of responsibility.
- Consult with stakeholders and specialists, communicating with them to solve problems and reach conclusions.

Example activities

- Collating data on risks, including cyber security risks and assessing their likelihood and potential impact using appropriate technology.
- When you identify risks, bringing them to the attention of your line manager.
- Complying with authorisation limits and other internal controls.
- Complying with money laundering legislation or regulation – and reporting any suspicious activities.

- Briefing a team on a new policy, procedure or methodology.
- Creating and/or updating policies and/or process documentation/procedures.
- Training staff on recent compliance issues.
- Reviewing policies, processes or procedures following audit reviews and revise them accordingly.
- Contributing to or organising a survey or focus group to obtain opinions and feedback from colleagues, clients or customers.

Linked exams

Business and Technology
Corporate and Business Law
Audit and Assurance
Strategic Business Leader
Advanced Audit and Assurance.

PO5 – LEADERSHIP AND MANAGEMENT

Description

You manage yourself and your resources effectively and responsibly. You contribute to the leadership and management of your organisation – delivering what's needed by stakeholders and the business.

Elements

- a Show initiative with your team – working towards organisational goals, collaborating with and supporting others.
- b Manage time and tasks effectively to meet business needs and professional commitments. You are capable of working under pressure.
- c Manage resources – including teams – to deliver your objectives to agreed deadlines. You motivate other people and you're actively involved in helping them to develop.
- d Work with others to recognise, assess and improve business performance. You use different techniques and appropriate technologies to support business improvement.
- e You negotiate effectively and can justify solutions logically and persuasively to colleagues and clients.

Example activities

- Effectively managing or leading a group of people.
- Identifying and allocating resources.
- Coordinating activities involving more than one team or department.
- Creating a project plan with timelines.
- Participating in a project team using project management methodology.

- Learning from and influencing others positively, to reach acceptable and desirable results.
- Sharing best practice with colleagues.
- Supporting a positive, inclusive and respectful work environment.
- Training others on an area of work.
- Being a role model to others.
- Allocating work effectively to other team members or suppliers.

Linked exams

[Business and Technology Strategic Business Leader Advanced Financial Management Advanced Performance Management.](#)

Technical Performance Objectives



Corporate and Business Reporting

PO6 – RECORD AND PROCESS TRANSACTIONS AND EVENTS

Description

You use the right accounting treatments for transactions and events. These should be both historical and prospective – and include non-routine transactions.

Elements

- Implement or operate systems to record and process accounting data using emerging technology where appropriate or feasible.
- Gather information for end-of-period accounting entries – and prepare estimates for adjustments to inter-company accounts.
- Verify, input and process routine financial accounting data within the accounting system using emerging technology where appropriate or feasible.
- Prepare and review reconciliations and other accounting controls.
- Make sure you're using accounting standards and policies when you're processing transactions and events.

Linked exams

Financial Accounting
Financial Reporting
Strategic Business Reporting.

PO7 – PREPARE EXTERNAL FINANCIAL REPORTS

Description

You take part in preparing and reviewing financial statements – and all accompanying information – and you do it in accordance with legal and regulatory requirements.

Elements

- Contribute to drafting or reviewing primary financial statements according to accounting standards and legislation.
- Make sure that your organisational policies are fit for the purpose of preparing external financial statements.
- Classify information correctly.
- Review financial statements and correct for errors and account for – or disclose – events after the reporting date.
- Prepare or review narrative and quantitative information to include with financial statements.

Linked exams

Financial Accounting
Financial Reporting
Strategic Business Reporting.

PO8 – ANALYSE AND INTERPRET FINANCIAL REPORTS

Description

You analyse financial statements to evaluate and assess the financial performance and position of an entity.

Elements

- Assess the financial performance and position of an entity based on financial statements and disclosure notes.
- Evaluate the effect of chosen accounting policies on the reported performance and position of an entity.
- Identify inconsistencies between the information in the financial statements of an entity and any accompanying narrative reports.

- d Evaluate the effects of fair value measurements and any underlying estimates on the reported performance and position of an entity.
- e Conclude on the performance and position of an entity identifying relevant factors and make recommendations to management.

Linked exams

Financial Accounting
Financial Reporting
Strategic Business Reporting.

Financial Management**PO9 – EVALUATE INVESTMENT AND FINANCING DECISIONS****Description**

You advise on alternative sources of finance. And you evaluate and review the financial viability of investment decisions.

Elements

- a Advise on the appropriateness and cost of different sources of finance.
- b Identify and raise an appropriate source of finance for a specific business need.
- c Review the financial and strategic consequences of undertaking a particular investment decision.
- d Select investment or merger and acquisition opportunities using appropriate appraisal techniques.
- e Evaluate projects, financial securities and instruments – and advise on their costs and benefits to the organisation.

Linked exams

Financial Management
Strategic Business Leader
Advanced Financial Management.

PO10 – MANAGE AND CONTROL WORKING CAPITAL**Description**

You manage cash and working capital effectively using appropriate technology, planning for any shortfall or surplus including receivables, payables and inventories.

Elements

- a Source short-term finance to improve organisational liquidity.
- b Analyse and plan appropriate levels of cash and working capital.
- c Prepare and monitor organisational cash flow, credit facilities and advise on appropriate actions.
- d Contribute to the way current systems for managing cash, short-term liquidity and working capital operate.
- e Operate and comply with controls and safeguards over working capital management.

Linked exams

Advanced Financial Management.

PO11 – IDENTIFY AND MANAGE FINANCIAL RISK**Description**

You identify, measure, and advise on the financial risks to the organisation.

Elements

- a Identify key sources of financial risk to the organisation and how they might arise.
- b Assess the likelihood and impact of financial risks to specific business activities.
- c Assess whether to transfer, avoid, reduce or accept financial risk.
- d Advise on using instruments or techniques to manage financial risk.
- e Monitor financial risks, reviewing their status and advising on how they should be managed.

Linked exams

Financial Management
Strategic Business Leader
Advanced Financial Management.

PO12 – EVALUATE MANAGEMENT ACCOUNTING SYSTEMS**Description**

You apply different management accounting techniques using appropriate technologies in different business contexts to effectively manage and use resources.

Elements

- a Evaluate management accounting techniques and approaches in an organisation.
- b Apply appropriate costing techniques to products and services.
- c Assess and advise on the effectiveness of an organisation's management accounting and ICT systems.
- d Contribute to developing and improving management accounting systems and internal reporting recognising the impact of emerging technologies.
- e Monitor new developments in management accounting and consider their potential impact on performance and systems.

Linked exams

Management Accounting
Performance Management
Strategic Business Leader
Advanced Performance Management.

Management Accounting

PO13 – PLAN AND CONTROL PERFORMANCE

Description

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

Elements

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

Linked exams

Management Accounting
Performance Management
Strategic Business Leader
Advanced Performance Management.

PO14 – MONITOR PERFORMANCE

Description

You measure and assess departmental and business performance.

Elements

- Identify the key external factors, including financial factors, affecting organisational performance.
- Analyse and provide appropriate information to measure performance.
- Identify and use performance measurement techniques.

- Monitor and evaluate individual and departmental performance to identify areas for development.
- Advise on appropriate ways to maintain and improve performance.

Linked exams

Management Accounting
Performance Management
Advanced Performance Management.

Taxation

PO15 – TAX COMPUTATIONS AND ASSESSMENTS

Description

You prepare computations of taxable amounts and tax liabilities according to legal requirements.

Elements

- Extract and analyse data from financial records and filing information to prepare tax computations and related documents.
- Prepare or contribute to the computation or assessment of tax for individuals or single companies or groups and other entities.
- Use appropriate technology to prepare tax computations or assessments and related documents.
- Prepare or contribute to computations or assessments of indirect tax liabilities.
- Explain the basis of tax calculations and the interpretation of the effect of current legislation and case law and ethical frameworks.

Linked exams

Taxation
Advanced Taxation.

PO16 – TAX COMPLIANCE AND VERIFICATION

Description

You make sure that individuals and entities comply with their tax obligations – on time, and in the spirit and letter of the law.

Elements

- Sceptically verify client submissions – and submit on time to the tax authorities.
- Determine the incidence (timing) of tax liabilities and their impact on cash flow/financing requirements.
- Explain tax filing and payment – and the consequences of non-compliance to clients.
- Identify allowable claims, or the need to object to/appeal an assessment, in a timely way.
- Communicate professionally in both routine and specific inquiries.

Linked exams

Taxation
Advanced Taxation.

PO17 – TAX PLANNING AND ADVICE

Description

You advise on mitigating and deferring tax liabilities through legitimate tax planning measures.

Elements

- Explain the differences between tax planning, tax avoidance and tax evasion.
- Review and advise on the potential tax risks and/or tax minimisation measures for individuals and organisations.
- Assess the tax implications of proposed activities or plans, referring to up-to-date legislation.
- Mitigate and/or defer tax liabilities through standard reliefs, exemptions and incentives.
- Know when to refer matters to someone with more specialist knowledge.

Linked exams

Taxation
Advanced Taxation.

Audit and Assurance

PO18 – PREPARE FOR AND PLAN THE AUDIT AND ASSURANCE PROCESS

Description

You plan and control the engagement process, including the initial investigation. You also plan and monitor the audit programme – legally and ethically.

Elements

- Become familiar with the scope and services to be provided.
- Identify ethical requirements at the start of an engagement or internal audit investigation.

- Use up-to-date auditing standards and legal and ethical frameworks.
- Determine levels of risk and use them to document the audit plan. Design programmes and plan tests for an internal or external audit or assurance engagement using appropriate technology to assist the process.
- Evaluate risk in an organisation's internal control structure and make any necessary changes to the audit programme/plan of work.

Linked exams

Audit and Assurance
Advanced Audit and Assurance.

PO19 – COLLECT AND EVALUATE EVIDENCE FOR AN AUDIT OR ASSURANCE ENGAGEMENT

Description

Carry out an internal or external audit or an assurance engagement, from collecting evidence, through to forming an opinion. You demonstrate professional scepticism and make sure judgements are based on sufficient valid evidence.

Elements

- Coordinate the engagement, including managing people and time to make sure you get results.
- Carry out and document compliance, substantive tests and other audit or assurance work using appropriate technology to assist the audit and assurance procedures.
- Evaluate evidence, demonstrate professional scepticism, investigate areas of concern and make sure documentation is complete and all significant issues are highlighted.
- Assess that the audit evidence is sufficient and appropriate.
- Identify the main factors to be considered before forming an opinion and reaching judgements.

Linked exams

Audit and Assurance
Advanced Audit and Assurance.

PO20 – REVIEW AND REPORT ON THE FINDINGS OF AN AUDIT OR ASSURANCE ENGAGEMENT

Description

You complete an audit, preparing the formal documentation and reporting any control deficiencies to management. You report back to managers in a formal audit report.

Elements

- Review the performance of an audit; making sure that the evidence is accurate, complete and sufficient.
- Contribute to identifying and resolving audit or assurance issues and make sure there are no outstanding queries.
- Discuss the findings and implications of an audit or assurance engagement with management and governance teams.
- Draft written representations and report significant control deficiencies to management and governance teams.
- Prepare audit reports in accordance with relevant standards, regulations and legislation.

Linked exams

Audit and Assurance
Strategic Business Leader
Advanced Audit and Assurance.

Advisory and Consultancy

PO21 – BUSINESS ADVISORY

Description

Develop clear insight into both internal and external clients' business issues and provide expert advice, specific to that client, which will add value to the business or organisational function. You support clients' objectives and plans to improve, innovate and grow; identify efficiencies and respond to changing business conditions, helping them to continuously improve.

Elements

- a Identify and use appropriate financial and non-financial information to build a comprehensive understanding of a client's business and the business environment in which they operate.
- b Identify ways for clients to use business partnering to make better connections and develop successful relationships, based on achieving best practice and creating additional value.
- c Identify the objectives of the advisory engagement to develop plans to investigate, implement and support effective change to meet those engagement objectives.
- d Prepare and present plans in an understandable way, which allows the client to evaluate and act on the business advice.
- e Advise on the appropriate actions to enable the implementation of the chosen solutions.

Linked exams

Strategic Business Leader
Advanced Financial Management
Advanced Performance Management.

Data, Digital and Technology

PO22 – DATA ANALYSIS AND DECISION SUPPORT

Description

You use commercial acumen to articulate business questions to resolve problems, exploit opportunities and identify and manipulate relevant data requirements; deeply analysing data by applying appropriate techniques. You draw clear conclusions and present your findings to enable relevant stakeholders to make sound business decisions.

Elements

- a Identify any relevant financial and non-financial data and use it to provide insights to answer important business questions and provide solutions for your organisation.
- b Use appropriate analytical tools to process, manipulate and analyse data. These tools could include spreadsheet applications or more technical statistical analysis software.
- c Apply modelling techniques to deliver specific types of analysis, which may include: scenario analysis, forecasting, optimisation problems or cost-benefit analysis.
- d Use data and resulting information ethically and responsibly, analysing and interpreting data sceptically to draw appropriate conclusions and make recommendations to support effective decision-making.
- e Communicate the recommendations to relevant stakeholders in a way they can easily visualise and understand, to exploit business opportunities, manage risk and evaluate performance.

Linked exams

Business and Technology
Management Accounting
Financial Management
Performance Management
Strategic Business Leader
Advanced Financial Management
Advanced Performance Management.

Academic Performance Objectives



PO23 – MASTERY OF SUBJECT(S)

Description

You take a deep interest in your accounting and finance subject(s) and have an in-depth knowledge and understanding of the syllabus and areas you will be teaching. You keep up to date with changes in your subject areas (including legislation, regulation, and standards) and the latest developments in teaching pedagogy.

Elements

- a Develop and maintain a deep understanding of your subject(s) through targeted reading and research and by attending professional development courses to obtain the necessary knowledge, understanding and applied skills to impart to your learners.
- b Apply the relevant syllabus and assessment strategies for the learning programme(s) you will be delivering, through careful study of all related supporting and guidance materials.
- c Demonstrate that you keep up to date with latest developments in teaching pedagogy, including technology enhanced learning.
- d Undertake regular reviews and updates of your learning materials to comply with changes in legislation, regulation, standards, and other subject related sources of authority including syllabus changes.
- e Actively participate in discussions and activities relating to the curriculum development for your subject area(s).

Linked exams

[Links to all exams](#)

PO24 – TEACHING AND RESEARCH

Description

You design and deliver high quality learning opportunities for learners by effectively planning, structuring, and delivering teaching and learning sessions. You undertake relevant research in the appropriate areas of accounting/finance and incorporate research into your teaching.

Elements

- a Set and use learning aims and outcomes for each teaching session to ensure that all learning is aligned to programme level learning outcomes.
- b Prepare learning materials and summaries for teaching and learning sessions which are research led and progressively widen and deepen the understanding of the subject by the learner and provide opportunities for learners to link subject knowledge, skills and behaviours with workplace application.
- c Plan and use a mix of teaching and learning activities to actively engage and motivate students in their learning, taking proactive account of the needs of different learners ensuring that learning content is diverse and inclusive.
- d Deliver high quality learning opportunities as evidenced by learner and peer feedback using appropriate tools and technology to enhance the learner experience.
- e Undertake relevant research in the appropriate area(s) of accounting and finance as demonstrated by authorship of a conference paper, a working paper, or a published article.

Linked exams

[Links to all exams](#)

PO25 – ASSESSMENT AND LEARNER SUPPORT**Description**

You support students to allow them to realise their potential, by monitoring progress and providing constructive feedback to resolve learning difficulties and enable students to gain a deeper understanding of their subject(s). You design appropriate assessment activities to measure professional competence.

Elements

- a Support your students before, during and after learning sessions and prepare appropriate pre-reading and activities to consolidate learning.
- b Identify subject areas in which learners may have difficulties and develop strategies and techniques for making these areas easier to understand and apply, promoting the use of judgement and critical thinking to solve complex scenarios.
- c Provide clear, constructive, and relevant feedback which identifies areas that are the most important for students to develop and encourages students to become reflective and self-managing learners who are aware of their strengths and weaknesses.
- d Design an appropriate balance of formative and summative assessment activities that have high levels of reliability, validity, equity, transparency, and sufficiency.
- e Design assessments based on verifiable evidence that effectively assess whether learners have achieved an appropriate level of professional competence in the areas of technical competence, professional skills, and professional values, ethics, and attitudes.

Linked exams

[Links to all exams](#)

