



PER – RECORD AND SUMMARY

For the Academic pathway to membership pilot

Practical Experience Requirement

WARNING: this record can only be used for the Academic pathway to membership pilot and will not be accepted for any other purpose.

Think Ahead

INTRODUCTION

Practical experience requirement (PER) is a requirement of ACCA membership.

The Academic pathway to membership pilot is open to ACCA affiliates who have:

- achieved 36 months' experience in a lecturing role at an Approved Learning Provider or approved Higher Education Institution;
- teaching experience with a substantial amount (50% or more) at the ACCA Applied Skills level or equivalent;
- completed or commenced the ACCA Ethics and Professional Skills Module.

If you don't meet the above criteria then please refer to the ACCA website for guidance on how to complete your PER and progress to membership.

This document is for affiliates who've been invited to participate in the PER Academic pathway to membership pilot. It contains the PER record and summary for you to complete and have verified by your practical experience supervisor(s).

- 1 Please complete your PER record and summary in English.
- 2 On the next page you must enter your name and ACCA registration number and your main employment history details. Remember to include all employers from which you have obtained relevant accounting or finance work experience, including (if relevant) from non-academic roles. You'll also be asked to provide information on who acted as your practical experience supervisor, to verify the time you have gained in the role(s) and/or the achievement of performance objectives. Your time gained in a relevant role needs to be signed off by your practical experience supervisor(s). To sign off your performance objectives, your practical experience supervisor must be an IFAC qualified accountant or an accountant recognised by law in your country. Usually, this would be your line manager or someone you report to on specific tasks. If your line manager is not an IFAC qualified accountant, they can still sign off your time but you will need another qualified supervisor to sign off your performance objectives. If this applies to any of your roles, you will need to provide details of both practical experience supervisors, by adding a duplicate employment record for the second supervisor. This second supervisor could be another manager at your employer, your employer's external accountant or auditor or a consultant working with your employer.

- 3 You will then be asked to provide details of the ACCA exams and other exams and modules you teach. Remember to be eligible for the Academic pathway to membership pilot you must have teaching experience with a substantial amount (50% or more) at the ACCA Applied Skills level or equivalent.
- 4 You must gain 36 months' experience in relevant accounting and finance roles. Experience gained in a partially relevant or part-time role will be pro-rated. 1540 hours equates to 12 months full-time experience.
- 5 To achieve the PER for the Academic pathway to membership pilot you must complete all five Essentials and four Technical performance objectives – with at least one being an Academic Technical objective. The performance objectives are made up of a description, elements which describe the skills and experience you must demonstrate, and a statement where you will summarise and reflect on the work activities you have undertaken to meet the performance objective description.
- 6 To demonstrate the achievement of each performance objective, you must achieve all five related elements and place a tick against each. You must also write a statement of between 200 and 500 words explaining how you have gained the relevant experience. Please refer to the Academic pathway to membership pilot guidance and support for more information.
- 7 To record your achievement of each Essentials and Technical objective you should use this electronic record to type your responses. You can save the document to your files at any point. When all of the required objectives have been completed, you must then complete the summary page by ticking the boxes against the objectives claimed. You should then send your PER record to your practical experience supervisor(s) to review and sign off.

To submit the PER Record to ACCA you must either use the email submit button or print off and send the signed and completed document to our dedicated PER Academic pathway to membership pilot team at: customerservicechina@accaglobal.com

TRAINEE AND PRACTICAL EXPERIENCE SUPERVISOR(S) DETAILS

Trainee name

Registration number

| TRAINEE'S SUMMARY AND PRACTICAL EXPERIENCE SUPERVISOR(S) CONFIRMATION OF EMPLOYMENT | | | |
|---|--|---|--|
| Employer name, address and website | Job title, role and brief summary of duties and responsibilities | Dates from / to (If partially relevant insert percentage of time spent on accounting or finance related tasks or if part-time insert number of hours per week) | Practical experience supervisor's details Including: name, job title, professional qualification(s), membership number, email address, signature and date. Also indicate if this is a remote supervisor |
| | | From To Partially relevant Percentage Part time Hours per week | Remote supervisor? Yes Supervisor's signature Date |
| | | From To Partially relevant Percentage Part time Hours per week | Remote supervisor? Yes Supervisor's signature Date |
| | | From To Partially relevant Percentage Part time Hours per week | Remote supervisor? Yes Supervisor's signature Date |

TRAINEE AND PRACTICAL EXPERIENCE SUPERVISOR(S) DETAILS (continuation)

TRAINEE'S SUMMARY AND PRACTICAL EXPERIENCE SUPERVISOR(S) CONFIRMATION OF EMPLOYMENT

| Employer name, address and website | Job title, role and brief summary of duties and responsibilities | Dates from / to (If partially relevant insert percentage of time spent on accounting or finance related tasks or if part-time insert number of hours per week) | Practical experience supervisor's details Including: name, job title, professional qualification(s), membership number, email address, signature and date. Also indicate if this is a remote supervisor |
|------------------------------------|--|---|--|
| | | From To Partially relevant Percentage Part time Hours per week | Remote supervisor? Yes Supervisor's signature Date |
| | | From To Partially relevant Percentage Part time Hours per week | Remote supervisor? Yes Supervisor's signature Date |
| | | From To Partially relevant Percentage Part time Hours per week | Remote supervisor? Yes Supervisor's signature Date |

DETAILS OF EXAMS AND ACCOUNTING OR FINANCE MODULES TAUGHT

If you teach ACCA Qualification exams please check the box against each taught, the date you commenced teaching the exam and, if applicable, the date you stopped teaching it and the percentage of your work time spent on preparation, teaching, student support, research and marking for the exam:

| Exam | Dates: From | To | Percentage |
|-------------------------|----------------|----|------------|
| Applied Knowledge: | | | |
| BT | | | |
| MA | | | |
| FA | | | |
| Applied Skills: | | | |
| LW | | | |
| PM | | | |
| TX (UK) | | | |
| TX (China) | | | |
| FR | | | |
| AA | | | |
| FM | | | |
| Strategic Professional: | | | |
| SBL | | | |
| SBR | | | |
| AFM | | | |
| APM | | | |
| ATX | | | |
| AAA | | | |

If you teach exams or modules for another professional accountancy qualification please enter the details here including the Professional Body name, exams taught, the date you commenced teaching the exam and, if applicable, the date you stopped teaching it and the percentage of your work time spent on preparation, teaching, student support, research and marking for the exam.

| Professional body/ exam | Dates: From | To | Percentage |
|----------------------------|----------------|----|------------|
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If you teach modules for an accountancy or finance degree programme please enter the details here including the programme name, modules taught, the year of the course the module relates to (ie 1st year undergraduate degree, 2nd year undergraduate degree, etc, or post-graduate), the date you commenced teaching the module and, if applicable, the date you stopped teaching it, and the percentage of your work time spent on preparation, teaching, student support, research and marking for the module.

| Programme name/ module/year | Dates: From | To | Percentage |
|--------------------------------|----------------|----|------------|
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PERFORMANCE OBJECTIVES SUMMARY

To be completed by the applicant

When you have completed all of the required performance objectives (all five Essentials and four Technical with at least one Academic Technical objective) complete this summary by checking the box against each of the objectives claimed.

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

| | Performance objective | | ✓ |
|-----------|----------------------------------|--|---|
| Technical | 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 | |

* To achieve the audit and assurance objectives you need to work in an internal or external audit role

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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Act diligently and honestly, following codes of conduct, taking into account – and keeping up-to-date with – legislation.

Act with integrity, objectivity, professional competence and due care and confidentiality. You should raise concerns about non-compliance.

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.

Identify, extract, interrogate and evaluate complex data to make reliable, informed decisions.

Interrogate, critically analyse and assess data and other information with professional scepticism. You should challenge opinion and facts through corroboration and robust testing.

TRAINEE CONFIRMATION

I confirm that this is a true and accurate reflection of my practical experience and the work undertaken personally by me

Name

Signature

Date

Linked ACCA exams:

Links to all exams.

PRACTICAL EXPERIENCE SUPERVISOR'S SIGN OFF

I confirm that the statement given and the experience obtained reflects the work undertaken by the trainee, as evidenced by me, and meets the performance objective requirements.

Name

Signature

Date

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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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.

Use a range of mediums and make appropriate use of digital technology to communicate clearly, concisely and persuasively in formal and informal situations.

Gain commitment from stakeholders by consulting and influencing them to solve problems, meet objectives and maximise mutually beneficial opportunities.

Develop and build effective and ethical professional relationships and networks using face to face and digital technology.

Deal calmly and efficiently with conflicting priorities, deadlines or opinions – both internally and externally – by listening and negotiating.

Linked ACCA exams:

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

TRAINEE CONFIRMATION

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Date

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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Research and be familiar with your employer's business, the sector it operates within and the wider business environment.

Listen to and learn from colleagues and experts. Anticipate challenges, show openness and contribute to new ideas and opportunities.

Plan, identify and monitor your personal targets and standards of delivery so that they meet the wider departmental and strategic objectives of your organisation.

Think systematically, critically and innovatively using technological capabilities, where appropriate, when you're solving business problems.

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.

Linked ACCA exams:

Strategic Business Leader
Advanced Financial Management
Advanced Performance Management.

TRAINEE CONFIRMATION

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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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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.

Linked ACCA exams:

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

TRAINEE CONFIRMATION

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Name

Signature

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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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Show initiative with your team – working towards organisational goals, collaborating with and supporting others.

Manage time and tasks effectively to meet business needs and professional commitments. You are capable of working under pressure.

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.

Work with others to recognise, assess and improve business performance. You use different techniques and appropriate technologies to support business improvement.

You negotiate effectively and can justify solutions logically and persuasively to colleagues and clients.

Linked ACCA exams:

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

TRAINEE CONFIRMATION

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Signature

Date

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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Financial Accounting
Financial Reporting
Strategic Business Reporting.

TRAINEE CONFIRMATION

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Name

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Name

Signature

Date

Corporate and 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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Financial Accounting
Financial Reporting
Strategic Business Reporting.

TRAINEE CONFIRMATION

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Name

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Name

Signature

Date

Corporate and 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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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.

Evaluate the effects of fair value measurements and any underlying estimates on the reported performance and position of an entity.

Conclude on the performance and position of an entity identifying relevant factors and make recommendations to management.

Linked ACCA exams:

Financial Accounting
Financial Reporting
Strategic Business Reporting.

TRAINEE CONFIRMATION

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Signature

Date

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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Advise on the appropriateness and cost of different sources of finance.

Identify and raise an appropriate source of finance for a specific business need.

Review the financial and strategic consequences of undertaking a particular investment decision.

Select investment or merger and acquisition opportunities using appropriate appraisal techniques.

Evaluate projects, financial securities and instruments – and advise on their costs and benefits to the organisation.

Linked ACCA exams:

Financial Management

Strategic Business Leader

Advanced Financial Management.

TRAINEE CONFIRMATION

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Name

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Name

Signature

Date

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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Source short-term finance to improve organisational liquidity.

Analyse and plan appropriate levels of cash and working capital.

Prepare and monitor organisational cash flow, credit facilities and advise on appropriate actions.

Contribute to the way current systems for managing cash, short-term liquidity and working capital operate.

Operate and comply with controls and safeguards over working capital management.

Linked ACCA exams:

Advanced Financial Management.

TRAINEE CONFIRMATION

I confirm that this is a true and accurate reflection of my practical experience and the work undertaken personally by me

Name

Signature

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I confirm that the statement given and the experience obtained reflects the work undertaken by the trainee, as evidenced by me, and meets the performance objective requirements.

Name

Signature

Date

Financial Management

PO11 – IDENTIFY AND MANAGE FINANCIAL RISK

Description

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

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Identify key sources of financial risk to the organisation and how they might arise.

Assess the likelihood and impact of financial risks to specific business activities.

Assess whether to transfer, avoid, reduce or accept financial risk.

Advise on using instruments or techniques to manage financial risk.

Monitor financial risks, reviewing their status and advising on how they should be managed.

Linked ACCA exams:

Financial Management

Strategic Business Leader

Advanced Financial Management.

TRAINEE CONFIRMATION

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Name

Signature

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Name

Signature

Date

Management Accounting

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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Evaluate management accounting techniques and approaches in an organisation.

Apply appropriate costing techniques to products and services.

Assess and advise on the effectiveness of an organisation's management accounting and ICT systems.

Contribute to developing and improving management accounting systems and internal reporting recognising the impact of emerging technologies.

Monitor new developments in management accounting and consider their potential impact on performance and systems.

Linked ACCA exams:

Management Accounting
Performance Management
Strategic Business Leader
Advanced Performance Management.

TRAINEE CONFIRMATION

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Name

Signature

Date

Management Accounting

PO13 – PLAN AND CONTROL PERFORMANCE

Description

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

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Management Accounting

Performance Management

Strategic Business Leader

Advanced Performance Management.

TRAINEE CONFIRMATION

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Signature

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Name

Signature

Date

Management Accounting

PO14 – MONITOR PERFORMANCE

Description

You measure and assess departmental and business performance.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Management Accounting
Performance Management

Advanced Performance Management.

TRAINEE CONFIRMATION

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Name

Signature

Date

Taxation

PO15 – TAX COMPUTATIONS AND ASSESSMENTS

Description

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

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Taxation

Advanced Taxation.

TRAINEE CONFIRMATION

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Date

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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Taxation
Advanced Taxation.

TRAINEE CONFIRMATION

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Name

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Signature

Date

Taxation

PO17 – TAX PLANNING AND ADVICE

Description

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

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Taxation

Advanced Taxation.

TRAINEE CONFIRMATION

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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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Audit and Assurance

Advanced Audit and Assurance.

TRAINEE CONFIRMATION

I confirm that this is a true and accurate reflection of my practical experience and the work undertaken personally by me

Name

Signature

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PRACTICAL EXPERIENCE SUPERVISOR'S SIGN OFF

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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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Audit and Assurance
Advanced Audit and Assurance.

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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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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 ACCA exams:

Audit and Assurance

Strategic Business Leader

Advanced Audit and Assurance.

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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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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.

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.

Identify the objectives of the advisory engagement to develop plans to investigate, implement and support effective change to meet those engagement objectives.

Prepare and present plans in an understandable way, which allows the client to evaluate and act on the business advice.

Advise on the appropriate actions to enable the implementation of the chosen solutions.

Linked ACCA exams:

Strategic Business Leader
Advanced Financial Management
Advanced Performance Management.

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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.

Statement

Explain how you have have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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.

Use appropriate analytical tools to process, manipulate and analyse data. These tools could include spreadsheet applications or more technical statistical analysis software.

Apply modelling techniques to deliver specific types of analysis, which may include: scenario analysis, forecasting, optimisation problems or cost-benefit analysis.

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.

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 ACCA exams:

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

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PO 23 – 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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

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.

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.

Demonstrate that you keep up to date with latest developments in teaching pedagogy, including technology enhanced learning.

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.

Actively participate in discussions and activities relating to the curriculum development for your subject area(s).

Linked ACCA exams:

Links to all exams.

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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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Set and use learning aims and outcomes for each teaching session to ensure that all learning is aligned to programme level learning outcomes.

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.

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.

Deliver high quality learning opportunities as evidenced by learner and peer feedback using appropriate tools and technology to enhance the learner experience.

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 ACCA exams:

Links to all exams.

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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.

Statement

Explain how you have achieved this by summarising and reflecting on your work activity. (Minimum 200 words and maximum 500)

Elements

(check box to confirm achievement)

Support your students before, during and after learning sessions and prepare appropriate pre-reading and activities to consolidate learning.

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.

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.

Design an appropriate balance of formative and summative assessment activities that have high levels of reliability, validity, equity, transparency, and sufficiency.

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.

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Linked ACCA exams:

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Need more help?

Please get in touch with our dedicated PER Academic pathway to membership pilot team at:

customerservicechina@accaglobal.com

for further guidance and support.

accaglobal.com

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Think Ahead