

A woman with short brown hair and a man in a patterned shirt are looking at a document together. The woman is on the left, smiling slightly, and the man is on the right, looking down at the document. They are in a bright, indoor setting, possibly an office or a training room. The background is blurred, showing what appears to be a window with a view of a city.

Think Ahead

ACCA

FOR AN ACCA
TRAINEE

Become
a practical
experience
supervisor

ACCA's practical experience requirement (PER) is a vital part of the ACCA Qualification; it enables trainees to apply the knowledge and techniques they learn while studying for their exams and develop the skills, attitudes and behaviours to be a qualified accountant.

Your role as a practical experience supervisor is central to a trainee completing their PER and achieving ACCA membership.



PER at a glance

To achieve ACCA membership a trainee has to complete 14 exams, the Professional Ethics module and PER which includes:

- completing 36 months' employment in an accounting or finance-related role(s)
- achieving nine performance objectives to the satisfaction of a practical experience supervisor
- recording and reporting their PER progress using the online tool, *My Experience*.

Qualified for the job

To complete their PER trainees must find a practical experience supervisor to sign-off their performance objectives and the relevant time they are claiming for their job role.

To be a supervisor you should work closely with the trainee and be familiar with the quality of their work.

To sign-off performance objectives you must be a qualified accountant, recognised by law in your country and/or a member of the International Federation of Accountants (IFAC). However you do not need to be a qualified accountant to sign-off the time a trainee has completed in their job role.

Therefore if you are a trainee's line manager, but not qualified, you can sign-off their time in their job role. They can nominate a second qualified supervisor to sign-off their performance objectives. The second supervisor may need to contact you to verify their experience.

Benefits to you

Not only will you gain personal satisfaction in seeing the results of your involvement through the improved skills and performance of your trainee, but by becoming a practical experience supervisor you are sending out a clear message to employees that you are committed to their support and development. Supporting trainees in this way can also lead to better recruitment, retention and development of staff for your organisation. In addition if you are an ACCA member any new skills you gain in order to undertake your supervisor role may contribute towards your continuing professional development (CPD).

Finding the time

Being a practical experience supervisor doesn't take as much time as you think, and the role could fit into your current appraisal process. You could supervise one or more trainees through all their performance objectives – setting aside some time when your trainees can update you with their progress. Or, you could be a practical experience supervisor for just one performance objective – using the specific sector you work in to help a trainee. You choose the amount of time you are able to give.

Using the system

You will have access to the online recording tool, *My Experience*. *My Experience* is a secure, easy to use tool which allows you to review your trainee's achievements and record the outcome – giving you everything you need to support your trainee.

FURTHER INFORMATION

ACCA supports practical experience supervisors in a number of ways. You can learn about these by subscribing to the practical experience supervisor ezine, which is full of practical and interesting articles to help you guide, inform and encourage your trainees.

Alternatively, please visit
www.accaglobal.com
to find out more about PER.

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