

Approved Employer criteria and evidence requirements Professional Development stream.

Detailed guidance for employers

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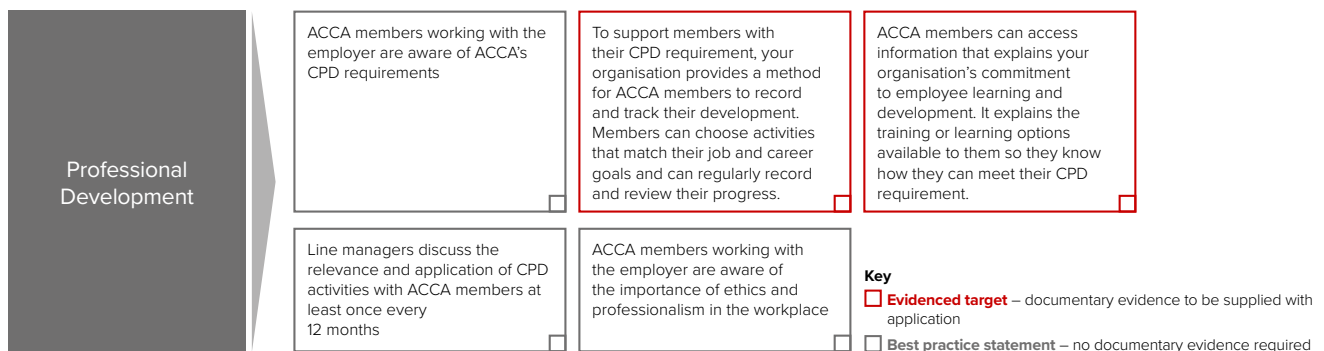
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Introduction: Approved Employer criteria

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



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

Part 1: Evidenced targets – Professional Development

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| TARGET | To support members with their CPD requirement, your organisation provides a method for ACCA members to record and track their development. Members can choose activities that match their job and career goals and can regularly record and review their progress |
| GUIDANCE NOTE | <p>ACCA members are individually responsible for identifying and completing development activities that are relevant to their own role and career ambitions.</p> <p>As an Approved Employer you will provide a documented process that allows ACCA members to review their learning and development on a regular basis, to identify appropriate development activities, and to plan for carrying them out within an agreed period.</p> <p>Further information on CPD for ACCA members is available at http://www.accaglobal.com/uk/en/member/cpd.html</p> |
| REQUIRED EVIDENCE | <ul style="list-style-type: none"> • Example of employee development plan or other document showing that employees have the opportunity to identify and complete relevant development opportunities (templates are acceptable) <p>Alternative evidence</p> <p>If none of the above documents are available, you may submit an official headed letter from your organisation confirming that a method exists for ACCA members to record and track their development.</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 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 | <ul style="list-style-type: none"> • Relevant development needs can be identified and documented for a 12-month period by ACCA members in your organisation • Development activities to meet the identified needs can be planned and completed by ACCA members in your organisation • Provision is made for reviewing the outcome of completed development activities • Appraisal documents or personal development plans showing space for development needs and activities to be identified • Screenshot of online tool or system for planning and recording development activities • Other standard documentation used in your organisation to record development needs and activities. |

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| <p>TARGET</p> | <p>ACCA members can access information that explains your organisation’s commitment to employee learning and development. It explains the training or learning options available to them so they know how they can meet their CPD requirement.</p> |
| <p>GUIDANCE NOTE</p> | <p>ACCA’s CPD policy is flexible and a wide range of learning can contribute to the requirement as long as it is relevant to the member’s development. As an Approved Employer you will provide your ACCA members with clear information on the range of development opportunities and activities available to them.</p> <p>Your employees may have the flexibility to identify and arrange their own development activities, subject to approval. Or your company may organise a full schedule of development opportunities and allow your ACCA members to choose relevant activities from a defined list.</p> <p>Either way, the opportunities available to your ACCA members should be clearly documented along with the processes for requesting and approving development activities.</p> |
| <p>REQUIRED EVIDENCE</p> | <p>Part 1</p> <p>Please submit a document (ideally a policy document) that shows us how you inform staff about your commitment to staff development and of the types of training or learning staff can choose to use towards their CPD.</p> <p>This may be detailed in your learning and development policy.</p> <p>AND</p> <p>Part 2</p> <p>Please show us at least one example of a learning and development resource relevant to ACCA members. You can choose one of the following:</p> <ul style="list-style-type: none"> – List of in-house or outsourced training/development opportunities available to employees – Communication to employees promoting opportunities. – Budget allocation or spending for development opportunities – Screenshot of learning and development online library <p>Alternative evidence</p> <p>If none of the above documents are available, we require an official headed letter from the organisation stating that they have a Learning and Development policy in place, along with an explanation of the policy and examples of training available for ACCA members and details on how this policy and training opportunities are communicated to ACCA members.</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 has a consistent and documented approach to personal and professional development that applies to ACCA members • ACCA members working in your organisation have clear information about the range of development activities available and how to access them • Information about any in-house or outsourced development opportunities provided by your organisation is clearly communicated to ACCA members (where applicable) • Copy of the organisation’s learning and development policy • Extract from staff handbook or induction pack • Screenshots of online learning management system or other tool for browsing and requesting development opportunities. |

Part 2: Best practice statements – Professional Development

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| DESCRIPTION | ACCA members working with the employer are aware of ACCA's CPD requirements |
| GUIDANCE NOTE | <p>Every ACCA member who is active in the workplace needs to complete Continuing Professional Development (CPD) on an annual basis, and submit an annual CPD declaration to ACCA.</p> <p>As an Approved Employer your ACCA members will be eligible to follow the ACCA Approved Employer CPD route, and will keep their records in their employer's PDP or appraisal format and will not have to complete separate CPD records for ACCA.</p> <p>Your ACCA members may be randomly selected for review by ACCA, in which case they will need to be able to demonstrate that they have taken part in your company's development and appraisal process for the time that they are employed by you.</p> <p>It is important to advise your ACCA members that your organisation holds approval for Professional Development. You should encourage them to submit their annual CPD declaration to ACCA, confirming that they are following the ACCA Approved Employer route. If your Professional Development approval only covers some of your ACCA members you must also communicate your eligibility criteria clearly so all members know the right route for recording their CPD.</p> <p>If you have any ACCA trainees working for your organisation you must also make it clear to them that your Professional Development approval will not allow them to claim the performance objective exemption. The performance objective exemption is only available to trainees if your organisation also holds Trainee Development approval.</p> <p>By agreeing to this statement you are confirming that your company will proactively communicate these requirements to your ACCA employees.</p> <p><i>NOTE: Practising ACCA members must ensure that they obtain an appropriate proportion of CPD in their chosen specialism. Members holding an ACCA practising certificate and audit qualification must ensure they maintain their competence in audit, even if no audit work is currently being undertaken.</i></p> |
| DESCRIPTION | Line managers discuss the relevance and application of CPD activities with ACCA members at least once every 12 months. |
| GUIDANCE NOTE | <p>Carefully evaluating whether learning has been useful and relevant will help your ACCA members ensure that their CPD remains effective for them and for you as their employer.</p> <p>By agreeing to this statement you are confirming that your company will give your ACCA members the opportunity to discuss the relevance and application of their CPD activities with their line manager or another appropriate individual at least once every 12 months.</p> |
| DESCRIPTION | ACCA members working with the employer 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 members.</p> <p>ACCA Code of Ethics and Conduct ACCA Global</p> |

Contact us

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THINK AHEAD

