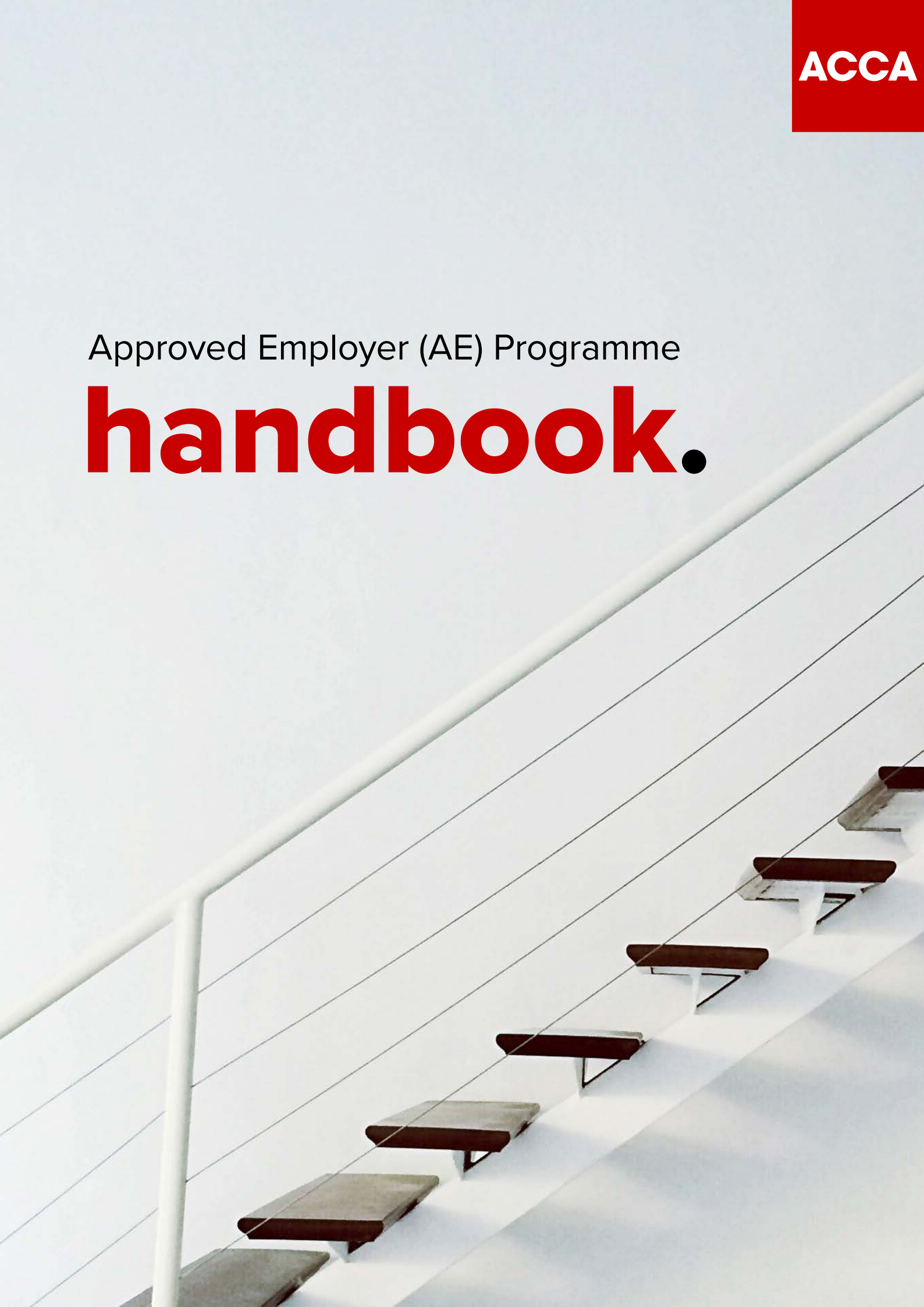
ACCA

Approved Employer (AE) Programme

handbook.



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Introduction

The ACCA Approved Employer Programme recognises employers' high standards of staff training and development. We are committed to ensuring our students, affiliates and members have the right skills, ethics and competences to add value and drive businesses around the world forward.

Employers play a vital role in ensuring they have access to regular professional development and support. If your organisation upholds the highest levels of employee support you may be able to become an Approved Employer, which has many benefits from aiding talent acquisition, to promoting your business and involvement in our research and insight.

We want to recognise and reward those organisations that support the ACCA Qualification. In building our relationships with Approved Employers, we look to ensure that the highest standards for employers, students and members are met.

- 81% say their Approved Employer status helps them attract and retain good quality graduates and finance employees
- 75% say their Approved Employer status is important to them
- 72% say their Approved Employer status offers significant benefit to their finance employees.

This Programme Handbook explains what the Approved Employer programme is and gives you detailed guidance on how to become approved.

Programme structure – streams and levels of approval

The Approved Employer programme has three streams of approval. Your organisation can be approved under any number of these streams.

Trainee Development – Gold or Platinum

Approval under the Trainee Development stream means that ACCA recognises the learning opportunities your company provides for employees working towards either the ACCA Qualification or the Certified Accounting Technician qualification (part of the Foundations in Accounting suite of awards).

Trainee Development has two levels of approval, reflecting the support your organisation provides to trainees:

- Gold: recognises the support your trainees receive to achieve ACCA's Practical Experience Requirement (PER).
- Platinum: builds on the support you offer for Gold approval to recognise the additional support your trainees receive to complete the exams and ethics components of the ACCA Qualification and become ACCA members.

Trainee Development approval gives your ACCA trainees access to the performance objective exemption, meaning they can follow a simplified process for signing off performance objectives.

Professional Development

Approval under the Professional Development stream means that ACCA recognises the learning opportunities your company provides for ACCA members to support their continuing professional development (CPD).

Professional Development approval gives your ACCA members access to the Approved Employer CPD route, meaning they follow a simplified process for fulfilling their annual CPD requirement.

Practising Certificate Development – general or audit

Approval under the Practising Certificate Development stream means that ACCA recognises the learning opportunities your company offers for trainees and members training towards the ACCA practising certificate and/or ACCA audit qualification.

Under the terms of our Global Practising Regulations, it is mandatory for ACCA members to hold an appropriate practising certificate in order to carry out practice work or to be partners or directors of a firm which undertakes public practice.

There are two types of Practising Certificate Development approval, and the type of approval you need depends on the type of qualification your ACCA trainees or members are training for:

- ACCA Practising Certificate Development – General: holders of an ACCA practising certificate may undertake general practice work only.
- ACCA Practising Certificate Development – Audit: holders of an ACCA practising certificate and audit qualification may undertake both general practice work and work specifically reserved for registered auditors.

Approved Employer benefits

Approved Employer status makes it easier to recruit the best people – and keep them. Learn more about the benefits of becoming an Approved Employer below.

- Quality assurance and promotional benchmark
- Student, affiliate, and member support
- Recruitment of top talent
- Discounts
- Profession Insights and networking opportunities
- Communications.

Quality assurance and promotional benchmark

The ACCA Approved Employer Programme recognises the high standards of staff training and development by employers. As an ACCA Approved Employer, you'll become part of our global network of 773,000 members and future members, across 181 countries.

Gaining Approved Employer status is a statement to your clients, that your team offer the best professional, technical, and ethical skills to add value and drive forward their business. And a commitment to staff – current and future – that you support their ongoing training and development.

As an Approved Employer, you'll be entitled to use the ACCA Approved Employer logo across your website and other communications. You'll also be added to our Directory of Approved Employers.

Student, affiliate, and member support

As an Approved Employer, you're recognised as having a robust training and development programme in place for your staff and trainees. This offers them a simplified process when demonstrating to us their mandatory practical experience and CPD compliance.

This means your trainees can progress to membership with greater efficiency. And your members can maintain their status with minimal effort. Saving both you and your team, time and effort.

Recruitment of top talent

Approved Employer status makes it easier to recruit the top finance talent you are looking for – wherever you're based. You'll benefit from free advertising on ACCA Careers – our market-leading specialist finance jobs board. Your job listing will showcase your Approved Employer status which ensures you're highlighted prominently on our search results pages.

Jobs from Approved Employers typically generate five times as many applications as standard listings.

81% of our ACCA Approved Employers say their status 'helps them attract and retain good quality graduates and finance employees'.

Discounts

As an Approved Employer you'll benefit from preferential pricing across our range of continuous learning products. You'll have access to ACCA Learning our curated collection of insights led courses and certificates.

Your team can upskill, reskill and develop – keeping them and you, ahead. As an Approved Employers you will benefit from exclusive access to preferential pricing across our entire catalogue.

Profession Insights and networking opportunities

Approved Employers help shape the future of the industry. You'll be invited to take part in our surveys and questionnaires – including contributing to our ground-breaking Professional Insights research.

You'll also have access to our Insights reports, which help organisations keep on top of industry trends and understand where our profession is today and where it's going.

Communications

As an Approved employer you'll receive our monthly Link ezine, to keep you up to date with what's happening across the profession, as well as at ACCA. And all the information you need to keep your trainees progressing with their exams and their journey to membership.

Approved Employer benefits

Benefits matrix

OFFERING	WHAT IS THIS/BENEFIT?	GOLD	PLAT	PD	PCD
Job board – job advertising	Promotional rates of advertising on ACCA Careers to target our students, members and affiliates with your job vacancies	X	X	X	X
Job board – employer branding	Branding opportunities on ACCA Careers (when advertising a job) including listing in our Approved Employer area and logo on homepage		X	X	
Virtual Careers Fairs	Opportunity to utilise our online careers fairs (market dependent) to get your company in front of our students for recruitment and wider promotion	X	X	X	
Approved Employer Directory	Listing on our online directory where people can search and understand what Approved Employers are in each country	X	X	X	X
Internal/external comms	Marketing resources to use internally or externally to demonstrate your Approved Employer status	X	X	X	X
Branding – logo	A different logo for each level in the programme. This can be displayed on employers website and in marketing	X	X	X	X
Professional Insights	Opportunity to contribute to surveys and questionnaires as part of Future of the Profession research reports		X	X	X
Global webinars / Events	Webinar programme for Approved Employers discussing our Professional Insights research to keep on top of industry trends		X	X	
Performance Objective exemption	Offers a simplified process for trainees to demonstrate they have achieved practical experience	X	X		
Approved Employer CPD route	Offers a simplified process for members to meet their annual CPD requirement			X	
Practising Certificate Experience Forms exemption	Offers a simplified process for members to apply for a practising certificate (and audit qualification)				X
Link ezine	Quarterly Approved Employer Link ezine highlighting news and research from the finance and accountancy world including our Professional Insights	X	X	X	X
Pricing discounts	Discounts on a number of our financial certificates available to up skill and retrain staff	X	X	X	X

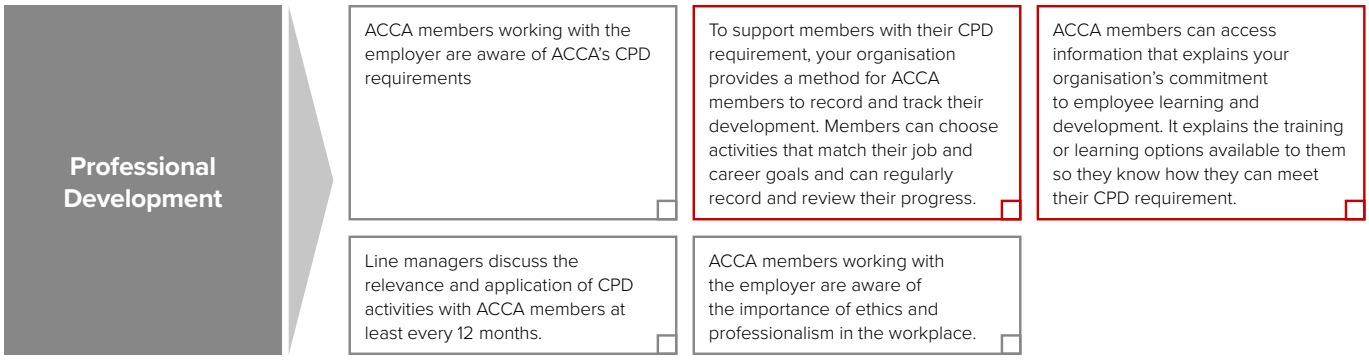
Approved Employer criteria

Applications for the Trainee Development and Professional Development streams of approval are assessed against a combination of evidenced targets and best practice statements. We will award approval to employers who can meet all of the targets and statements for their chosen stream and level of approval.

When you apply to become an Approved Employer, we will ask you to:

- confirm your organisation or company meets each of the best practice statements related to your chosen streams(s)/level(s) of approval
- provide documentary evidence that shows us how your organisation or company meets each of the evidenced targets for your chosen stream(s)/levels(s) of approval

An explanation of each statement and target is provided in the Appendix, along with a description of the documentary evidence we will expect to see with your application.



Approved Employer criteria

Trainee Development – GOLD

The employer ensures that ACCA trainees working in the organization are aware of ACCA's Practical Experience Requirement (PER)	Practical Experience Supervisors are appropriately qualified to sign off performance objectives, and they review practical experience with ACCA trainees at least once every 12 months.	ACCA trainees can carry out activities within their job role that meet ACCA's performance objectives.
Your organisation provides trainees with paid leave to sit ACCA exams and study leave (paid or unpaid) to prepare for exams. Exam leave should be in addition to annual leave. **OR** ACCA trainees working for the employer are provided with financial support to achieve ACCA membership. Your organisation provides financial support to ACCA trainees to help them pass their exams and become members. It must cover at least one of the following costs: – exam fees – student registration and/or subscription fees – exemptions fees – study courses (with external providers) / study materials – incentives such as: financial bonuses, promotion opportunities, stipends or scholarship programs, salary increases.	The employer reviews trainees' exam progress at least once every 12 months.	Trainees and their Practical Experience Superviosors are aware of the importance of ethics and professionalism in the workplace.

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

Trainee Development – PLATINUM

Your organisation provides trainees with paid leave to sit ACCA exams and study leave (paid or unpaid) to prepare for exams. Exam leave should be in addition to annual leave **AND** Your organisation will pay the one off membership admission fee (to move from ACCA affiliate to ACCA member) or annual membership subscription fee, which is set apart from any other student registration or student subscription fees covered by your company.	The employer supports their ACCA trainees to complete the ACCA Qualification by being aware of the ACCA resources available to support trainees and actively encouraging their employees to use these resources **AND** Encouraging to complete ACCA's Ethics and Professional Skills Module before attempting any exams at Strategic Professional. The employer provides ACCA trainees with access to personal computers/ internet in the workplace and time to access ACCA resources.

Key

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

Approved Employer criteria

Approved Employers – Audit Qualification Development must be able to meet all of the criteria for Practising Certificate Development approval (below) **PLUS** the following additional criteria:

Audit Qualification Development

Principals ensure that a structured and supportive training environment is in place and actively maintained.

Individuals' intentions towards training for an ACCA audit qualification are discussed and objectives are set as part of an appraisal process, if required.	Individuals are provided with support to enable them to meet their audit experience objectives.	Individuals training towards an ACCA audit qualification have their objectives re-assessed at least once every six months as part of a review.
Principals and authorised supervisors are qualified accountants eligible to act in this position and, alongside individuals, are aware of the requirements for an ACCA audit qualification.	Individuals are provided with appropriate pre and post membership audit experience in accordance with the ACCA audit qualification experience requirements.	Individuals are required to ensure their audit experience is reviewed by their principal or authorised supervisor at least once every six months.

Practising Certificate Development

Individuals' intentions towards training for an ACCA practising certificate are discussed and objectives are set as part of an appraisal process, if required.	Individuals are provided with support to enable them to meet their practical experience objectives.	Individuals training towards an ACCA practising certificate have their objectives re-assessed at least once every six months as part of a review.
Principals are qualified accountants eligible to act in this position and, alongside individuals, are aware of the requirements for an ACCA practising certificate.	Individuals are provided with sufficient/appropriate work experience pre and post membership in order to meet the ACCA practising certificate requirements.	Individuals are required to ensure their practical experience is reviewed by their principal at least once every six months.

Approved Employers – Sustainability Assurance must be able to meet all of the criteria for Audit Qualification Development approval, Practising Certificate Development approval (below) **PLUS** the following additional criteria:

Sustainability Assurance

Individuals' eligibility as a statutory auditor and intentions to attain the Sustainability Assurance licence are discussed and objectives are set as part of developmental discussions.	Individuals are supported to identify and complete relevant developmental activities to demonstrate the necessary competence for providing sustainability assurance reporting.	Compliance Principals are aware of sustainability assurance reporting requirements and the need for continual improvement.
Compliance Principals are qualified accountants eligible to act in this position.	Individuals are provided with sufficient/appropriate experiential learning in order to meet the requirements for a Sustainability Assurance licence.	Individuals training towards a Sustainability Assurance licence are required to ensure that their sustainability experience is reviewed on an ongoing basis by their Compliance Principal.

Applying for approval

You can apply to become an Approved Employer using the online application on our global website at www.accaglobal.com/uk/en/employer/approved-employer-programme.html

The full application should only take 15 – 20 minutes to complete if you have prepared all of the documentary evidence you need for the evidenced targets before starting the process.

Before you start

The online application will ask you to provide specific information about your organisation and the support offered for the ACCA trainees and members it employs.

Have your details ready

We'll need to know the registered name of your company or organisation, and its physical address. It's important to make sure this is accurate, because we'll use this information to confirm that your trainees and members are eligible to take advantage of the simplified processes your approval offers.

If you want to cover a number of different locations with your approval, we'll need the address for your registered head office, or the office where your finance, human resources or learning and development department is based. We'll ask you more about those locations in the approval scope section.

You'll also need to tell us some information about your organisation and its employees. It will be helpful to have this information ready before you start your application:

- Total number of employees.
- Number of directors/partners.
- Number of finance employees.
- Number of ACCA students and members.

Know your approval stream(s)

You can apply for any number of approval streams, but you will need to make separate applications for each stream. We'll keep your company details ready for you, so you won't have to enter these again.

Use the assessment matrix and the detailed information in this handbook to identify the stream or streams of approval your company or organisation should apply for, based on the evidenced targets and best practice statements you are able to meet.

SCOPE	DEFINITION
Single department or function	The approval will apply to ACCA trainees or members working in a single department or function within a single office or location of the named company. **For example**, the internal audit department at the stated company address. You will be asked to provide the name of the department or function within the online application.
Single office	The approval will apply to all ACCA trainees or members working in relevant finance roles within a single office or location of the named organisation. This location should be the same as the stated organisation address. **For example**, all of the ACCA trainees or members working in relevant finance roles at the organisation address provided.
Multiple offices	The approval will apply to all ACCA trainees or members working in relevant finance roles within some, but not all, of the named organisation's offices in one or more countries. You will be asked to provide full address details for each of the offices to be covered by the approval within the online application. **For example**, all of the ACCA trainees or members working in relevant finance roles in eight of the organisation's ten offices across Europe.
Country wide	The approval will apply to all ACCA trainees or members working in relevant roles within any of the named company's offices in one or more countries. You will be asked to provide a list of the countries to be covered within the online application. **For example**, all of the ACCA trainees or members working in relevant finance roles in all of the organisation's offices across Europe and Asia.
Global	This scope applies to all ACCA trainees and members working in relevant finance or accounting roles within any of the company's offices worldwide that share the same name as the main approval entity. The approval covers all locations where the organisation operates globally. An employer with a Global scope is considered to have a presence across at least two continents and in at least five countries. If an office has a different name from the main company, it is considered a subsidiary. Subsidiary offices are not automatically covered under the Global approval unless they have been approved separately under a subsidiary request. An organisation can apply for Global scope either during the application process or at any point after being approved. To do so, specific criteria must be met. Please refer to the appendix for the Global scope criteria.

Applying for approval

Know your scope of approval

Choosing a scope of approval means that the learning and development policies and processes your approval will be based on are applied consistently to all ACCA trainees or members working for your company in a specific range of locations.

You will need to choose a scope of approval for each stream you are applying for, and you may need to provide some additional information depending on the scope you choose.

Any alternative trading names or separate entities, whether wholly or partially owned by your company – such as subsidiary companies, agencies, or franchises – must be listed separately on the Excel sheet provided on your portal. If you wish to apply for a Global scope of approval, you will need to complete a separate PDF form specifically designed for the Global scope to ensure your organisation meets the Global eligibility criteria. This form will be reviewed along with your application. Additionally, the following evidence will need to be provided:

Global eligibility criteria

1 **Same name**
The offices you want to include must have the same name as the main company that was approved. If an office has a different name, it is considered a subsidiary. You need to list these subsidiaries separately in our Excel template (provided on the portal) and get approval through the scope expansion form, including the Terms & Conditions. For entities with the same name, please include any other names or aliases that the employer might use.

2 **Global coverage**
An employer with a global scope is considered to have a presence across at least two continents and in at least five countries. All offices with the same name, in different countries, are covered under this approval.

Note: We do not accept global approval or subsidiaries in regions where geopolitical issues restrict approval or access may be limited.

3 **Scope limitations**
Global approval does not extend to certain countries due to geopolitical or other considerations. For example, if you are approved as an Authorized Training Organization (ATO) limited to Singapore, you will not be able to apply for global scope for Trainee Development (TD). Any offices located in restricted countries will not be included under the Global approval.

4 **Consistent policies**
Policy must confirm it is applied Globally. The organisation must confirm that its learning and development policies are the same across all offices included in the global coverage.

5 **PES form**
The organisation must submit at least three different Practical Experience Supervisor (PES) forms, each from a different country. To ensure geographical diversity, these PESs should be distributed across at least two different continents. This demonstrates that qualified professionals in multiple regions are available to sign off on the performance objectives for ACCA trainees.

(This is only related to the Trainee Development stream)

6 **Subsidiary**
If an office has a different name, the organisation must provide a list of all subsidiaries. These should be included in the Excel sheet and scope expansion form on the portal.

The organisation must keep the list of subsidiaries on the portal up to date. Any changes, such as a name change, should be communicated to us promptly.

7 **Regular reviews**
The organisation will have regular reviews to keep its approved status. They'll also need to update contact details like the address, primary contact, and secondary contact as needed.

Guidance for adding subsidiaries

1 If your organisation wishes to include additional offices under the approved employer status, these offices must be classified as subsidiaries, not sister companies.

2 Subsidiaries are companies controlled by the parent organisation, typically through ownership of more than 50% of shares. They operate as separate legal entities but are under the control of the main company.

3 Sister companies are separate companies owned by the same parent but are not controlled by the main company and therefore do not qualify to be added under the approved employer.

Applying for approval

Nominate your primary and secondary contacts

The primary contact is the person ACCA will contact if we have any questions about your application. If your application is successful, this person will be our main contact for important information about your continued approval including our regular status updates and monitoring exercises.

In large organisations we would recommend that this is a senior professional in either the finance or human resources/learning and development function. In smaller companies it should be the person responsible for co-ordinating training and development for finance professionals.

If you are a firm of accountants in public practice and you are applying for Practising Certificate development approval, the primary contact must be either a training partner or a training principal within your firm.

We strongly recommend that you also provide details for a secondary contact. If we can't get in touch with your primary contact, we will contact this person in their absence.

An ACCA student or affiliate cannot be listed as the primary contact for your approval, but they can be listed as your secondary contact.

Nominate a Practical Experience Supervisor (Trainee Development only)

All ACCA trainees must be supported by a Practical Experience Supervisor (PES) to oversee their achievement of the performance objectives. You will be asked to provide details for the individual in your company who will act as PES for your ACCA trainees (or the individual with overall responsibility for overseeing the practical experience of trainees if you have more than one PES within your company).

A PES should be a member of an IFAC member body or a qualified accountant recognised by law in your country. IFAC is the International Federation of Accountants, and a list of current member bodies is available from their website at www.ifac.org

The PES must also have knowledge of ACCA's Practical Experience Requirement, and be familiar with the work of the trainees they are supervising.

We will contact your nominated PES as part of the application process, sending them a standard questionnaire to complete electronically. They will be asked to provide details and/or evidence of their qualifications when they complete the questionnaire.

Upload your documentary evidence

We will need to see documentary evidence that shows us how your organisation or company meets each of the evidenced targets. Detailed information on the evidence requirement for each target is provided in this handbook.

You will be asked to type a brief description of your company's policies and processes, explaining how they are relevant to each evidenced target.

We'll also ask you to tell us the name of the document or documents you will upload to demonstrate that target. It's helpful if the information you enter here matches the file names of the documents you are going to upload.

It's okay to demonstrate more than one target with a single document, as long as you've clearly stated how it is relevant to each target.

All evidence is treated as confidential, but you may blank out any details within the documentation that you consider to be sensitive or personal.

Confirm trainee eligibility for the performance objective exemption (Trainee Development only)

If you are applying for Trainee Development approval at Gold or Platinum, we will need to know if you want your trainees to claim the performance objective exemption.

Claiming the performance objective exemption means that your trainees will not need to complete a written statement for any performance objectives they achieve while working for your organisation. Instead, they will complete a short form detailing their completed performance objectives either when they are ready to apply for ACCA membership, or when they leave your organisation. This form will be verified by your nominated PES. This gives both your trainees and their supervisors more time to focus on their daily roles.

Trainees who claim the exemption will still have to use the online *My Experience* tool to:

- record that they are claiming the performance objective exemption
- enter their employment details and employment status
- record their progress towards achieving 36 months in a relevant role.

It is your decision as the Approved Employer to allow your trainees to claim the performance objective objection. If you prefer your trainees to demonstrate that they have met performance objectives by completing a written statement, your nominated PES will have to sign off each objective individually as it is achieved using ACCA's *My Experience* tool.

Applying for approval

Approval process and timescales

1

Apply online at
www.accaglobal.com

2

Basic details
Tell us some basic information about your organisation

3

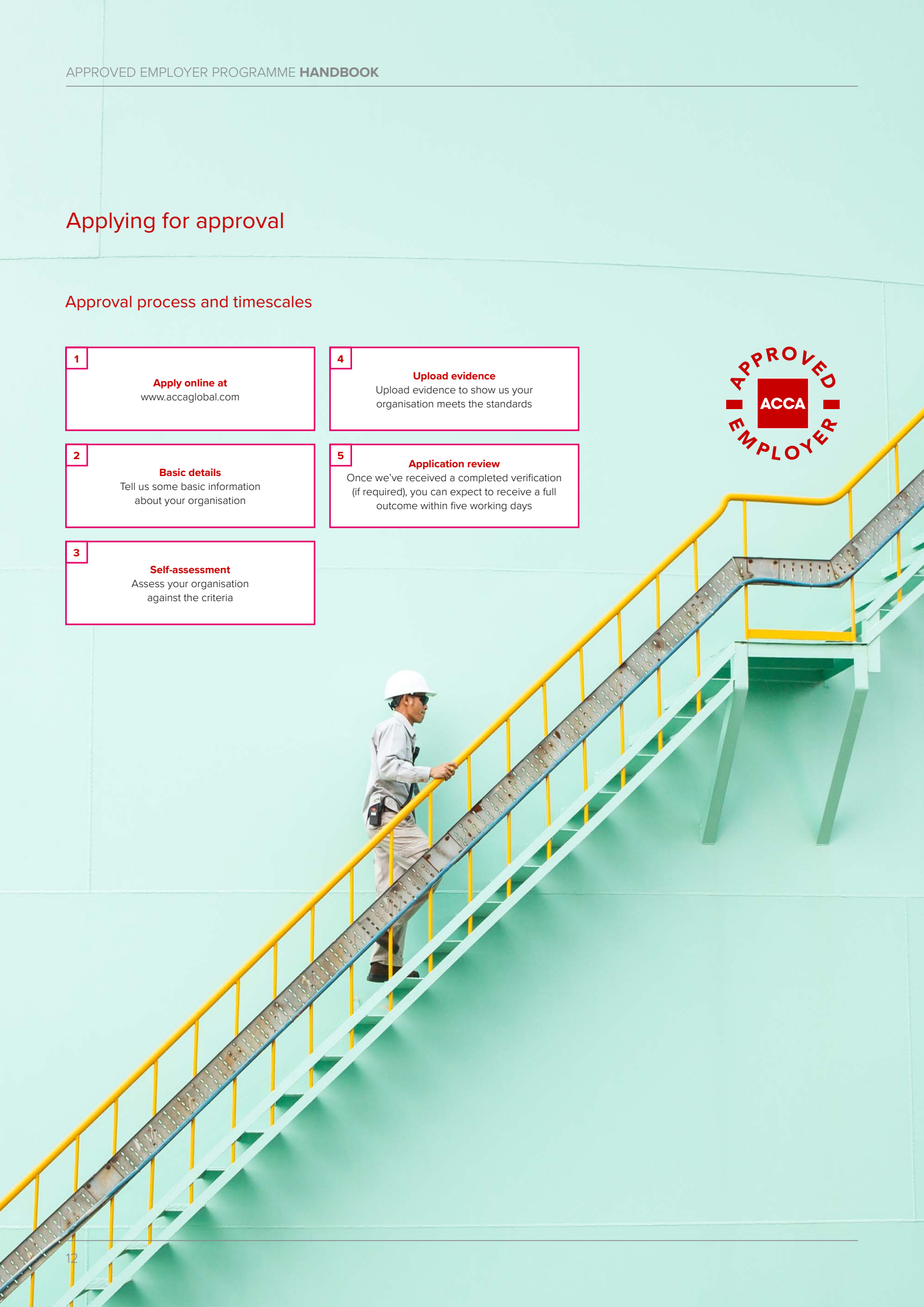
Self-assessment
Assess your organisation against the criteria

4

Upload evidence
Upload evidence to show us your organisation meets the standards

5

Application review
Once we've received a completed verification (if required), you can expect to receive a full outcome within five working days



Your obligations as an Approved Employer

Once your status as an Approved Employer has been confirmed, it is your responsibility to make sure it is kept up to date. The Approved Employer monitoring cycle makes sure employers continue to meet the same standards they demonstrated when they were approved for the duration of their relationship with ACCA.

Contact details and communications

ACCA needs to be able to maintain contact with someone in your organisation or company for various purposes including the monitoring cycle, responding to enquiries and investigating complaints.

It is your responsibility to ensure that ACCA has correct and up to date details for the following:

- Company details (name, physical address, contact details).
- Primary contact (and secondary contact, where applicable).
- Changes to your approval scope.

If you fail to tell us about these changes, and we are unable to contact someone in your company who knows about the Approved Employer programme, your approval may be suspended or withdrawn.

Please notify the Re-accreditation team of any changes on re-accreditation@accaglobal.com

REQUIREMENT	STATUS UPDATE (3 years)	MONITORING (6 years)
Confirm any changes in your company information, contact details, or approval scope	X	X
Confirm that your company continues to meet the criteria for approval	X	X
Supply documentary evidence of your company's policies and processes		X

Approved Employer monitoring cycle

All Approved Employers must take part in a status update after three years of approval. You will be asked to take part in a monitoring exercise after six years of approval. This cycle will be repeated for as long as your approval is valid.

ACCA will ask you to provide the following information at each stage of the monitoring cycle:

We will contact you by email whenever you're due to take part in the status update or monitoring, and give you clear instructions on what you need to do and when we need your response. If we don't hear back from you by the stated closing date for replies, we will do our best to get in touch with an alternative contact at your company. But your approval may be suspended or removed if we can't get a response within a reasonable amount of time.

Monitoring for Practising Certificate Development stream

Employers holding Approved Employer status under the Practising Certificate stream (General or Audit) will be contacted separately to arrange an on-site monitoring visit or a desk-based review of their documentary evidence. This review will be carried out by ACCA's licensing compliance team.

If you hold additional streams of approval, these will be monitored by the licensing compliance team at the same time as your Practising Certificate Development approval.

Your obligations as an Approved Employer

Outcomes of Approved Employer monitoring

The Approved Employer monitoring exercise will involve a full review of documentary evidence to show that your company continues to meet the criteria for approval. This review will follow the same format as your initial application for approval.

Your approval period will be extended if your company continues to meet the criteria. We will also let you know if there are any recommended changes or improvements you should make to your policies and processes to meet our best practice standards.

Your approval may be withdrawn if your documentary evidence does not show that your company continues to meet the required standards.

Withdrawal of approval

If your approval is withdrawn for any reason, work experience gained by any ACCA trainees in your organisation will continue to contribute towards the practical experience requirement for ACCA membership but they will not be eligible to claim the performance objective exemption.

Similarly, ACCA members employed by your organisation will not be able to participate in the CPD programme via the ACCA Approved Employer route, and will have to choose from the alternative routes available.

ACCA's Approved Employer Directory

Our global employer partners have told us attracting and retaining high quality finance talent is a key challenge facing organisations globally. ACCA has developed our online Approved Employer Directory to help employers with this challenge, by providing a search function for people to find out about the Approved Employer network in each country.

Being listed on our Approved Employer Directory will:

- Connect your organisation with ACCA's global network of high quality finance professionals who are searching for high quality employers.
- Provide your organisation with a brand new route for attracting top finance talent seeking career opportunities, using ACCA as their starting point.
- Highlight your organisation's commitment to ACCA's global best practice standards through our formal recognition of your high standards of learning and development.
- Give prospective, top talented ACCA students and members confidence that their ACCA practical experience and continuing professional development needs will be met, ensuring a smooth and efficient path to ACCA membership and beyond to a successful career with ACCA.

Your organisation will be listed on the Approved Employer Directory automatically as a benefit of your approval. If you want to remove your organisation's details from the Directory for any reason, you can contact ACCA using the details in this handbook.

ACCA advertising policy

Purpose and scope

This policy outlines the standards and expectations for advertising, promotional materials, websites, and social media content produced or distributed by ACCA's network. It applies to all forms of communication used to promote ACCA-related services and status.

This policy outlines the acceptable and unacceptable content of advertisements, websites, social media and promotional materials published or distributed by ACCA's network.

This policy supersedes and overrides any previous policy on the subject to the extent of updates made herein, and in the event of any inconsistency, the provisions of this policy shall prevail.

Pre-accreditation promotion

Before we have accredited your organisation you shall not hold yourself out as having approval status. You cannot access, or claim to access, any of the benefits granted under the appropriate type and level of approval.

During the application process, we reserve the right to include a review of any and all websites and social media platforms and promotional materials associated with your organisation. Any prospective partner found to be in breach of the advertising regulations outlined within this policy, will result in immediate suspension of the application.

We take no responsibility for any inconvenience or costs incurred from the resulting delay to the application following suspension for either of the reasons detailed above. If the identified issue cannot be resolved in an acceptable timeframe, we reserve the right to reject your application at our discretion.

Change of accreditation status

Should your accreditation status change, all sources of student promotion should be reviewed to align with your current status which could include an upgrade, downgrade or complete removal. Failure to align with ACCA's Advertising Policy post approval will result in action taken as described throughout this policy.

General advertising standards

You are given the flexibility to advertise and promote your accreditation at your discretion. However, we expect that the content of any of the advertising and promotional materials you produce, and the execution of advertising and promotional activities that you undertake will be:

- Legal, decent, factually correct, honest and truthful
- Prepared and carried out with a sense of professional responsibility
- In conformance with the principles of fair competition.

We reserve the right to treat any perceived contravention as a breach of the advertising regulations. In addition to the above, you are expected to comply with the following specific regulations relating to:

- Quality Assurance Claims
- Representation of ACCA Relationship.

Specific content regulations

Misrepresentation

You cannot include in your advertisements, websites, social media and promotional materials any statement which intentionally or unintentionally misrepresents our qualification, products, policies or procedures and which we consider to be misleading to students, employers or other stakeholders.

Use of logos

Accredited partners may use the appropriate accreditation logo, and these must only be used in accordance with the accompanying guidelines. The logo must not be edited at all.

Use of the ACCA corporate logo is prohibited without our prior written consent. For the avoidance of doubt, ACCA may withdraw any consent given, at any time.

Website, social media, and email guidelines

You are welcome to include hyperlinks from your website and social media to relevant sections of our website. You must not copy sections of our website or lift content from it to display on your own website or social media without our prior approval. Displaying information copied from our website or using content that is subject to our copyright without permission will be in breach of our advertising regulations. You must not create, host or maintain a website, social media site or email address that we deem to have a similar domain name or design to the ACCA website, social media site or email addresses, or is felt to be an attempt to mislead students into thinking it is an official ACCA website, social media site or email address.

Breach of advertising regulations

Definition of a breach

A breach of advertising regulations will be deemed to have taken place if you have:

- produced, or have allowed a third party to produce on your behalf, any advertising or promotional material that contravenes the regulations detailed above
- undertaken, or have allowed a third party to undertake on your behalf, any advertising or promotional activity that contravenes the regulations detailed above.

ACCA advertising policy

Enforcement process
If you breach these advertising regulations, we will send you a written warning and give you a deadline to respond, typically 14 days. In the absence of your satisfactory response by the deadline, or in the event of a further breach, we will suspend your accreditation immediately and without warning until we are satisfied that you have taken appropriate action to resolve the breach.

Revocation of accreditation
If you fail to resolve the breach in an acceptable timeframe, or in the event of repeated breaches, we will revoke your accreditation and remove your details from the applicable partner directory.

Any decisions regarding what constitutes a breach of the advertising regulations shall be at our sole discretion and shall be final.

Policy amendments
We reserve the absolute right to alter or change the advertising regulations at our own discretion.

Terms and conditions

Approved Employer (TD, PD, IIP, ATO, AQD, PCD, SA)

We understand that ACCA is a regulator performing a function in the public interest.

We recognise that ACCA's Quality and Recognition department is solely responsible for all decisions throughout the accreditation lifecycle.

We accept that ACCA reserves the right to request additional information relating to matters included in this application, renewal or monitoring exercises, both prior to granting approval and during the period of approval.

We declare that all information provided as part of this application, renewal or monitoring exercise is, to the best of our knowledge, accurate.

We understand that ACCA will consider if there is a business need to approve our institution. If no business need exists, ACCA reserves the right to decline our application.

We agree to adhere to the terms of the programme. Terms include (but are not limited to) participation in renewal and monitoring exercises, satisfactory engagement with conditions set by ACCA's Accreditation team and adherence to advertising regulations. ACCA's advertising regulations include how to use the ACCA logo in the production of all promotional and advertising materials for your institution. We understand that we should accurately promote our accreditation to ensure that students and members are not misled.

We accept that ACCA reserves the right to decline our request for approval if there is any cause for concern in relation to our operations (causes for concern include but are not limited to complaints, unethical or fraudulent behaviour and reputational issues).

We understand that the above will also be grounds for the immediate removal of our institution's details from Approved Employer Directory and that in such cases, ACCA's decision is final and there is no appeals process.

We understand that it is our responsibility to ensure that our details on ACCA's Approved Employer Directory are correct and that ACCA is kept informed of any changes to the contact details supplied previously and in this application.

We accept it is our responsibility to notify all relevant employees of the stream, level and scope of approval and the effective date.

We accept that ACCA may re-grade, suspend or withdraw our ACCA Approved Employer status due to any failure to meet the relevant best practice learning and development statements, to comply with monitoring procedures, uphold trainee or member complaints, to submit timely and accurate information,

Should it be concluded that we have found to have falsely signed off work experience for trainees not employed by our organisation, we understand this may be sufficient ground for removal.

Terms and conditions

We understand that ACCA expects that if in-house testing is used as part of assurance methods to confirm staff development progress, we must ensure appropriate quality controls are in place to assure the robustness and reliability of any in-house testing.

We understand that if our organisation is awarded Trainee development - Gold or Platinum status, trainees studying for the ACCA Qualification can, subject to approval, claim exemption from the performance objective component of the Practical Experience Requirement (PER). They will only be required to use their My Experience record to provide details of their employment and to claim the performance objective exemption. Trainees studying for the Certified Accountancy Technician (CAT) Qualification can, subject to approval, claim exemption from demonstrating the Essentials and Technical competences components of their foundations in practical experience requirements (FPER).

We understand that as an Authorised Training Organisation (ATO) employer (specific to Singapore only), we acknowledge that it is our responsibility to notify ACCA of any change to our ATO membership status. Failure to do so, may result in the removal of our ACCA Approved Employer approval.

We understand that as an Investor in People (IIP) employer (as applicable), we acknowledge that it is our responsibility to notify ACCA of any change to our IIP membership status. Failure to do so, may result in the removal of our ACCA Approved Employer approval.

We understand that if we hold Practising Certificate Development (PCD), Audit Qualification Development (AQD) and Sustainability Assurance (SA) approvals, there are interdependencies between these approvals. We acknowledge if we withdraw our PCD approval, this will automatically trigger a withdrawal of our AQD and SA approvals. If the AQD approval is withdrawn, then the SA approval will be withdrawn with the same effective date, but the PCD approval may remain active. We understand there are no implications on the other approvals if the SA approval is withdrawn on its own.

We also note an exception to the above in relation to organisations based in South Africa as they can hold an AQD approval without having PCD approval. SA approval is not applicable to South Africa.

We accept that should we conduct any other services on behalf of ACCA such as, on-demand computer based examinations or/and hold an approval as part of the Approved Learning Partner programme, our Approved Employer status may be affected in the event of breaching any of our other obligations to ACCA.

We understand that the global approved employer status is granted to organisations with a presence across two continents and in at least five countries, where all offices sharing the same name as the main entity are eligible, subsidiaries must be controlled by the organization, evidence must align with TD Trainee Support and/or PD Personal Development, and all structures and policies must be maintained and updated regularly to ensure compliance and continued approval.

We understand that ACCA will review these statements on a regular basis and may make amendments without prior notice and/or agreement.

Useful contacts

If you need more information about any aspect of our approval or application, you can contact us by using the knowledge base articles or by raising a case through your approved employer portal.

Appendix

Criteria and evidence requirements

Trainee development – Gold

☐ **BEST PRACTICE STATEMENTS:** 3 statements

☐ **EVIDENCED TARGETS:** 3 mandatory targets

BEST PRACTICE STATEMENT
The employer ensures that ACCA trainees working in the organisation are aware of ACCA's Practical Experience Requirement (PER).

EXPLANATION
To become ACCA members, your trainees will need to complete ACCA's Practical Experience Requirement (PER). This involves completing 36 months' employment in a relevant role, and achieving nine performance objectives.

As an Approved Employer your trainees will be entitled to claim the performance objective exemption. This means that they do not need to document any performance objectives achieved while working for your organisation in ACCA's online *My Experience* tool. They will still have to use the *My Experience* tool to record their time in relevant employment.

Trainees working with our Approved Employers should be fully aware of ACCA's Practical Experience Requirement (PER) and what they need to do to complete it – whether they stay with you or choose to move on to a different role.

It is important to advise your ACCA trainees that your organisation holds approval for Trainee Development, and whether you will allow them to claim the performance objective exemption. If your Trainee Development approval only covers some of your ACCA trainees you must also communicate your eligibility criteria clearly so all trainees know the right process for completing their PER.

If you have any ACCA members working for your organisation you must also make it clear to them that your Trainee Development approval will not allow them to follow the Approved Employer route when completing their CPD. Members can only follow the Approved Employer CPD route if your organisation also holds Professional Development approval.

By agreeing to this statement you are confirming that your organisation will proactively communicate these requirements to your ACCA trainees.

EVIDENCED TARGET
Practical Experience Supervisors are appropriately qualified to sign off performance objectives, and they review practical experience with ACCA trainees at least once every 12 months.

EXPLANATION
All ACCA trainees must be supported by a Practical Experience Supervisor (PES) to oversee their achievement of the performance objectives.

As an Approved Employer you will make sure your trainees have access to a qualified accountant within your organisation who can act as their PES.

The PES will help your trainees to plan for achieving performance objectives in line with their work and study. They will set timescales and performance targets with your trainees. And they will evaluate and review your trainees' progress towards meeting their performance objectives regularly (at least once every 12 months).

We will need to check that your nominated PES is qualified by an IFAC-recognised accountancy body. We may be able to do this using their membership number and/or other relevant details. Alternatively we may need to ask your nominated PES to send us documentary evidence of their qualification.

REQUIRED EVIDENCE
- Completed Practical Experience Supervisor verification form* completed by your nominated PES and providing details of their qualification.
- documentary evidence of IFAC body membership (ACCA members can quote their ACCA membership number in lieu of a certificate).

To confirm you are an active member, please provide one of the following:

- A link to your professional body's online public member's directory
- A copy of your most recent membership certificate (showing you are an active member)
- A copy of a current membership card (showing you are an active member) and copy of a recent receipt for membership fees paid
- A copy of an email or letter confirming your current active membership
- A screenshot of your membership portal showing you're an active member.

** The Practical Experience Supervisor verification form will be sent to the contact details provided for your nominated PES in your application*

Trainee development – Gold

EVIDENCED TARGET
ACCA trainees can carry out activities within their job role that meet ACCA's performance objectives.

EXPLANATION
ACCA trainees need to achieve nine performance objectives to demonstrate that they can apply the knowledge, skills and behaviours developed through the exams syllabuses to real-life, work activities.

As an Approved Employer you will provide opportunities for ACCA trainees working in your organisation to meet a minimum of nine predefined performance objectives – five Essentials and at least four Technical. These opportunities could be available in a single role, or across multiple roles within your organisation.

We will need to see evidence that the skills and experience trainees develop in their roles fully demonstrate the performance objectives you've selected. You will be required to provide an example of typical work objectives or activities to demonstrate this. Or your nominated Practical Experience Supervisor (PES) can tell us about the activities trainees undertake in their roles by using our verification form.

Find out more about ACCA's performance objectives at http://www.accaglobal.com/uk/en/student/practical-experience/performance-objectives.html

REQUIRED EVIDENCE
- Completed Practical Experience Supervisor verification form* identifying trainee roles where ACCA performance objectives can be achieved.

** The Practical Experience Supervisor verification form will be sent to the contact details provided for your nominated PES in your application*

EVIDENCED TARGET
Your organisation provides trainees with paid leave to sit ACCA exams and study leave (paid or unpaid) to prepare for exams. Exam leave should be in addition to annual leave

Or

ACCA trainees working for the employer are provided with financial support to achieve ACCA membership. Your organisation provides financial support to ACCA trainees to help them pass their exams and become members. It must cover at least one of the following costs:

- exam fees
- student registration and/or subscription fees
- exemptions fees
- study courses (with external providers) / study materials
- incentives such as: financial bonuses, promotion opportunities, stipends or scholarship programs, salary increases.

EXPLANATION
This target has two options to choose from. Your organisation can either provide paid exam leave and paid or unpaid study leave, or offer the financial support listed below.

Trainees who are still working through their ACCA exams need to be able to balance their work and study requirements to ensure success.

As an Approved Employer, your trainees will either receive paid leave to sit an ACCA exam for the first time, or have this leave accounted for in their annual entitlement. To maximise their chances of success, they will also be able to take a reasonable amount of leave to study for each exam, agreed with you in advance.

The amount and type of leave you offer to your trainees will depend on the shape and size of your organisation. We will need to see evidence that your training policy clearly explains what leave trainees are entitled to, when they can take it, and how they can request it.

REQUIRED EVIDENCE
- Documented training/study policy, contract or other document clearly confirming that paid exam leave and additional study leave (may be paid or unpaid) is provided to ACCA students.

Your organisation provides financial support to ACCA trainees to help them pass their exams and become members. It must cover at least one of the following costs:

- exam fees
- student registration and/or subscription fees
- exemptions fees
- study courses (with external providers)/study materials
- incentives such as: financial bonuses, promotion opportunities, stipends or scholarship programs, salary increases.

EVIDENCE REQUIRED
Please submit a policy document that shows us how the organisation informs staff of this leave, such as a training policy, employment contract or please submit a document that shows how you inform staff the financial support and/or incentives offered as well as recent invoices showing payments for any of the costs listed above.

ALTERNATIVE EVIDENCE
If none of the above documents are available, we require an official headed letter confirming the financial support or incentives offered for passing ACCA exams, or an explanation of the policy related to exam leave and study leave. The letter should explain how trainees are informed of this support.

Important:
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.

Trainee development – Gold

BEST PRACTICE STATEMENT
The employer reviews trainees' exam progress at least once every 12 months.

EXPLANATION
As an Approved Employer we expect you to review exam progress with your ACCA trainees regularly. These conversations might focus on celebrating exam success, or on offering practical advice and encouragement to those who need support.

By agreeing to this statement you are confirming that your organisation will ensure these conversations take place at least once every 12 months for all of your ACCA trainees.

BEST PRACTICE STATEMENT
Trainees and their Practical Experience Supervisors are aware of the importance of ethics and professionalism in the workplace.

EXPLANATION
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:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour.

By agreeing to this statement you are confirming that your company will proactively communicate and reinforce this information to your ACCA trainees.

[https://www.accaglobal.com/gb/en/about-us/regulation/ethics/acca-code-of-ethics-and-conduct.html]

Trainee development – Platinum*

☐ **BEST PRACTICE STATEMENTS:** 2 statements

☐ **EVIDENCED TARGETS:** 1 mandatory target

PLATINUM TARGET
(Mandatory in addition to the Gold target)

Your organisation provides trainees with paid leave to sit ACCA exams and study leave (paid or unpaid) to prepare for exams. Exam leave should be in addition to annual leave

and

Your organisation will pay the one-off membership admission fee (to move from ACCA affiliate to ACCA member) or annual membership subscription fee, which is set apart from any other student registration or student subscription fees covered by your company.

EXPLANATION

To be approved at Platinum level, you will need to offer paid exam leave and paid or unpaid study leave. Additionally, your organisation will need to pay a one-off admission fee when the trainee applies for ACCA membership and/or the membership subscription fee.

EVIDENCE REQUIRED

Please submit a policy document that shows us how the organisation informs staff of this leave, such as a training policy, employment contract, or other formal document, clearly explaining:

- The number of days given for paid exam leave
- The number of days given for study leave (paid or unpaid) (A minimum of half a day leave is acceptable for each of the above. The leave should be clearly explained.

Please submit proof of how you inform staff that the financial support will cover either the one-off membership admission fee or the annual membership subscription fee, such as an invoice, policy document, or other relevant evidence.

ALTERNATIVE EVIDENCE

If none of the above documents are available, we require an official headed letter confirming how the employer plans to inform ACCA trainees that paid exam leave is offered, as well as the study leave options, which can be either paid or unpaid. The letter should also explain how the membership fee is paid and how this information is communicated to employees.

Important:
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.

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

Trainee development – Platinum

BEST PRACTICE STATEMENT

The employer supports their ACCA trainees to complete the ACCA Qualification by:

- Being aware of the ACCA resources available to support trainees and actively encouraging their employees to use these resources;

and

- Encouraging trainees to complete ACCA's Ethics and Professional Skills Module before attempting any exams at Strategic Professional.

EXPLANATION

As a Gold Approved Employer you will already be supporting your ACCA trainees to complete the experience element of the ACCA Qualification. As a Platinum Approved Employer, we expect you to provide additional support for your ACCA trainees to complete the exams and ethics elements of the ACCA Qualification, providing a clear route to ACCA membership.

Exam support resources

ACCA has developed a wide range of exam support resources that are designed and provided to:

- give students the skills needed to start studying
- help students develop their knowledge through courses, content and planning
- prepare for exams through practice and study sessions
- stay up to date with news and updates from ACCA.

As a Platinum Approved Employer, we expect you to make sure your ACCA trainees are aware of the resources available to them, and actively recommend resources that promote their exam success.

Visit www.accaglobal.com to view the full range of resources.

Ethics and Professional Skills Module

ACCA's Ethics and Professional Skills Module focuses on developing the complete range of ethical and professional skills employers told us they need. It develops the full spectrum of advanced ethical and professional skills, exposing ACCA trainees to realistic business situations. It is designed to support trainees to exam success at Strategic Professional, and should be completed before attempting any of the Strategic Professional exams.

As a Platinum Approved Employer we expect you to encourage and support your ACCA trainees to complete the Ethics and Professional Skills Module at the correct stage in their ACCA journey.

More information about the Ethics and Professional Skills Module is available at www.accaglobal.com

By agreeing to this statement you are confirming that your organisation will actively encourage your ACCA trainees to take advantage of these resources.

BEST PRACTICE STATEMENT

The employer provides ACCA trainees with access to personal computers/ internet in the workplace and time to access ACCA resources online.

EXPLANATION

ACCA trainees need to have access to computers and the internet to take advantage of the best support available for passing ACCA's exams and completing our Ethics and Professional Skills Module.

To be approved at Platinum, we expect you to ensure that your ACCA trainees have access to the tools they need, and time outside of working hours to access ACCA resources online.

By agreeing to this statement you are confirming that your organisation will provide this access in a way that suits your own infrastructure and business requirements.

Professional development

☐ **BEST PRACTICE STATEMENTS:** 3 statements

☐ **EVIDENCED TARGETS:** 2 mandatory targets

BEST PRACTICE STATEMENT
ACCA members working with the employer are aware of ACCA's CPD requirements.

EXPLANATION

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.

As an Approved Employer your ACCA members will be eligible to follow the ACCA Approved Employer CPD route, and will not need to document or keep evidence of individual CPD units.

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.

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.

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.

By agreeing to this statement you are confirming that your company will proactively communicate these requirements to your ACCA members.

Note: Practising ACCA members must ensure that they obtain an appropriate proportion of CPD in their chosen specialism. Members holding an ACCA audit qualification and ACCA practising certificate must ensure they maintain their competence in audit, even if no audit work is currently being undertaken.

EVIDENCED 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.

EXPLANATION

Your ACCA members are individually responsible for identifying and completing development activities that are relevant to their own role and career ambitions.

As an Approved Employer you will provide a documented process that allows your ACCA members to review their learning and development needs on a regular basis, to identify appropriate development activities, and to plan for carrying them out within an agreed period.

Further information on CPD for ACCA members is available at http://www.accaglobal.com/uk/en/member/cpd.html

EVIDENCE REQUIRED

Please show us how qualified staff record and track their choice of personal development.

Example of acceptable documents:

- Example of an employee development plan that shows us how qualified staff record and track their progress on their choice of personal development activities.
- An appraisal document that includes a section for employee development
- A system or tool used by members to plan and track learning activities.

ALTERNATIVE EVIDENCE

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.

Important:
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.

Professional development

EVIDENCED TARGET
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.

EXPLANATION
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.

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.

Either way, the opportunities available to your ACCA members should be clearly documented along with the processes for requesting and approving development activities.

REQUIRED EVIDENCE

Part 1. Evidence required:
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. This may be detailed in your learning and development policy.

and

Part 2. Evidence required:
Please show us at least one example of a learning and development resource relevant to ACCA members. You can choose one of the following:

- 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.

ALTERNATIVE EVIDENCE
If none of the above documents are available, we require an official headed letter from the organisation stating that they have a Learning & 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.

Important:
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.

BEST PRACTICE STATEMENT
Line managers discuss the relevance and application of CPD activities with ACCA members at least once every 12 months.

EXPLANATION
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.

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.

BEST PRACTICE STATEMENT
ACCA members working with the employer are aware of the importance of ethics and professionalism in the workplace.

EXPLANATION
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:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour.

By agreeing to this statement you are confirming that your company will proactively communicate and reinforce this information to your ACCA members.

[https://www.accaglobal.com/gb/en/about-us/regulation/ethics/acca-code-of-ethics-and-conduct.html]

Practising certificate development

Applications for the Practising Certificate Development stream of approval are assessed on the basis of the Plan, Do, Review learning cycle.

As part of your application, you must provide an explanation and supporting documentary evidence to demonstrate how your company meets each of the following seven statements.

PLAN Individuals' intentions towards training for an ACCA audit qualification and / or ACCA practising certificate are discussed and objectives are set as part of an appraisal process, if required.	**EXPLANATION** Approved Employers need to set trainees' objectives and members' objectives, if required, and document these as part of a performance review. Trainees and/or members must be clear on what they are expected to deliver in their role.
DO Individuals are provided with support to enable them to meet their objectives.	**EXPLANATION** As an Approved Employer you need to be able to verify that trainees and/or members are provided with the opportunity to undertake activities that meet the ACCA audit qualification and/or ACCA practising certificate requirements. You need to be able to clearly demonstrate that you have the people and processes in place that allow a trainee and/or member to work towards achieving an ACCA audit qualification and/or ACCA practising certificate.
REVIEW Individuals training towards an ACCA audit qualification and/or ACCA practising certificate have their objectives re-assessed at least once every six months as part of a review.	**EXPLANATION** As an Approved Employer, you need to be able to demonstrate that where trainees and/or members are training towards an ACCA audit qualification and/or ACCA practising certificate, their objectives are formally reviewed every six months.
PLAN Individuals, principals and authorised supervisors are aware of the requirements for an ACCA audit qualification and/ or ACCA practising certificate.	**EXPLANATION** ACCA trainees, members, principals and authorised supervisors must understand their roles and responsibilities in relation to a trainee and/or member training towards an ACCA audit qualification and/ or ACCA practising certificate. As part of the application and monitoring processes, members will be required to verify their understanding of the audit qualification and/or practising certificate requirements.
DO Individuals are provided with sufficient/ appropriate work experience pre and post membership in order to meet ACCA audit qualification and/or ACCA practising certificate requirements.	**EXPLANATION** As an Approved Employer you need to be able to verify that trainees and/or members are provided with the opportunity to undertake activities that meet the ACCA audit qualification and/or ACCA practising certificate requirements. You need to evaluate the practical experience that has been achieved and identify further development opportunities in areas where practical experience is still not sufficient.
REVIEW Individuals are required to ensure their practical experience is reviewed by their principal or authorised supervisor at least once every six months	**EXPLANATION** As an Approved Employer you need to be able to demonstrate that where trainees and/or members are training towards an ACCA audit qualification and/or ACCA practising certificate, their experience is reviewed every six months.

Practising certificate development

PLAN
Principals and authorised supervisors are qualified accountants and eligible to act in this position.

EXPLANATION
A principal is defined as an appropriately qualified member of a professional body who has overall responsibility for supervising the training of up to 10 individuals towards ACCA's practising certificates and acts as guarantor to ACCA that individuals have reached the required standards.

Information about authorised supervisors
A principal may delegate to an authorised supervisor the review of members' practical experience. The authorised supervisor is a qualified member of a professional accountancy body but does not need to hold an ACCA practising certificate or be a practising member of any other professional accountancy body which is recognised for audit purposes.

However, the principal must ensure that the authorised supervisor has the necessary qualifications and experience. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken.

Additional notes for Practising Certificate Development stream

Principal
A principal is defined as an appropriately qualified member of a professional accountancy body who has overall responsibility for supervising the training of up to 10 individuals towards ACCA's practising certificates and acts as guarantor to ACCA that individuals have reached the required standards.

Eligibility to act as a principal depends on the type of qualification, and the territory in which the qualification is valid.

For members training in the corporate sector and public sector, an eligible principal would be:

- a member of ACCA; or
- a member of any other professional accountancy body which is recognised for audit purposes under prevailing legislation in the relevant country; or
- any other person having, in the opinion of ACCA Council, adequate qualifications and experience.

PRACTISING CERTIFICATE VALID IN	ELIGIBLE PRINCIPAL
All territories	A member of ACCA who holds an ACCA practising certificate OR A member of any other professional body that is recognised for audit purposes under prevailing legislation in the relevant country OR A principal who is eligible to supervise training towards a practising certificate and audit qualification which is valid in the relevant territories specified below OR Any other person having, in the opinion of ACCA Council, adequate qualifications and experience

Practising certificate development

Information about authorised supervisors

A principal may delegate to an authorised supervisor the review of members' practical experience. The authorised supervisor is a qualified member of a professional accountancy body but does not need to hold an ACCA practising certificate or an ACCA audit qualification, or be a practising member of any other professional accountancy body which is recognised for audit purposes.

However, the principal must ensure that the authorised supervisor has the necessary qualifications and experience. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken.

PRACTISING CERTIFICATE AND AUDIT QUALIFICATION VALID IN	ELIGIBLE PRINCIPAL
UK (including Jersey, Guernsey and the Isle of Man)	A member of ACCA who holds an ACCA audit qualification and ACCA practising certificate OR A fully qualified company auditor under the Companies Act 2006 (United Kingdom) who holds an appropriate practising certificate with a recognised supervisory body OR A company auditor practising in an EEA state, ie any EU member state or one of the following: Iceland, Liechtenstein, Norway or Gibraltar
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