

Approved Employers are assessed against the evidenced targets and best practice statements in this assessment matrix.

Visit www.accaglobal.com for detailed descriptions and evidence requirements for each target.

APPROVED EMPLOYER ASSESSMENT MATRIX

Trainee Development	GOLD	The employer ensures that ACCA trainees working in the organisation 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 ☐	The employer provides ACCA trainees with opportunities to complete a range of activities that fulfil ACCA's performance objectives ☐
		Trainees are provided with Gold study support ☐	The employer reviews trainees' exam progress at least once every 12 months ☐	Trainees and their Practical Experience Supervisors 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	ACCA trainees working for the employer are provided with financial support to achieve ACCA membership ☐ AND The employer will pay the one-off admission fee when a trainee applies for ACCA membership and/or the membership subscription fee ☐	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 ☐	
			The employer provides ACCA trainees with access to personal computers/internet in the workplace and time to access ACCA resources online ☐	
Professional Development		ACCA members working with the employer are aware of ACCA's CPD requirements ☐	ACCA members are supported to identify and complete relevant development activities aligned to their role and career ambitions ☐	The employer provides detailed information on the range of opportunities for ACCA members to develop against their role and career ambitions ☐
		Line managers discuss the relevance and application of CPD activities with ACCA members at least once every 12 months ☐	ACCA members working with the employer are aware of the importance of ethics and professionalism in the workplace ☐	

Key

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

	PLAN	DO	REVIEW
Practising Certificate Development	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 ☐	Individuals are provided with support to enable them to meet their objectives ☐	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 ☐
	Individuals, principals and authorised supervisors are aware of the requirements for an ACCA audit qualification and/or ACCA practising certificate ☐	Individuals are provided with sufficient/appropriate work experience pre and post membership in order to meet the ACCA audit qualification and/or ACCA practising certificate requirements ☐	Individuals are required to ensure their practical experience is reviewed by their principal or authorised supervisor at least once every six months ☐
	Principals and authorised supervisors are qualified accountants and eligible to act in this position ☐	Key ☐ Evidenced target – documentary evidence to be supplied with application ☐ Best practice statement – no documentary evidence required ☐ Practising certificate development – evidence checked post-approval	