

The ACCA logo consists of a red square with the letters 'ACCA' in white, bold, sans-serif font.

**ACCA**

Think Ahead

The title 'PER quick guide' is presented in a large, bold, black sans-serif font. The word 'PER' is on the top line, and 'quick guide' is on the bottom line. A thin red rectangular border surrounds the text, with the top-left corner cut off.

**PER**  
**quick guide**



# What is PER?

To become an ACCA member, you must demonstrate relevant skills and experience within a real work environment. This is what the practical experience requirement (PER) is all about.

You'll need to complete 36 months supervised experience in a relevant role(s) and demonstrate that you have gained a range of skills by achieving nine performance objectives (five Essentials and four Technical).

You'll use the online *MyExperience* tool, which is accessed through *myACCA*, to record your PER and have your experience signed off by a practical experience supervisor.

We understand that PER may seem a little daunting, and you might be wondering how to get started – but don't worry, completing your PER can be achieved in five easy steps.



## STEP 1 GAIN RELEVANT EXPERIENCE

To achieve the PER you'll need to gain work experience in a relevant role – this is a role where you spend time on accounting or finance tasks. If you're not in a full time accounting role at the moment don't worry – our PER policy is flexible so there are many ways to demonstrate that you've achieved the PER.

You can use supervised experience you've gained through:

- roles in any organisation or sector
- part time work
- multiple roles – you don't have to achieve 36 months with the same employer
- partially relevant roles where only some of your time is spent on accounting or finance work
- roles you worked in before joining ACCA
- internships and volunteering.



## STEP 2 FIND A SUPERVISOR

Your experience needs to be supervised to count as PER. You must find a practical experience supervisor to supervise and sign off your performance objectives and the time you've completed in your role. Key points to remember:

- usually your practical experience supervisor will be your line manager
- you can have more than one supervisor
- your supervisor must be a qualified accountant to sign off your performance objectives
- your supervisor does not need to be a qualified accountant to sign off the time you've completed in a role
- if your line manager is not a qualified accountant then you can ask another manager, a consultant, or the organisation's external accountants/auditors to work with your line manager and sign off your objectives.



### STEP 3 START RECORDING

You'll find the PER much easier if you record your experience as you achieve it. Once you're working in a relevant role make sure that you record this information in *MyExperience*, so that you can track your progress.

You'll need to record details of:

- your employer's name and address
- your role – including job title and start date.

You'll also need to add your supervisor's details and send them an invitation to register, because they won't be able to sign off your PER until they've registered.



### STEP 4 TARGET PERFORMANCE OBJECTIVES

You must choose which performance objectives you're going to work on. Some key points to remember:

- you need to complete nine performance objectives, all five of the Essentials and any four of the Technical objectives
- make a plan for achieving your performance objectives with your practical experience supervisor
- choose the Technical objectives that link to your everyday work as these will be easier to achieve
- you can work on more than one objective at a time and you can complete your objectives in any order.

Once you've decided which objectives to target you can start recording your progress in *MyExperience*. To complete each performance objective you'll need to:

- write a statement and confirm that you've achieved a list of tasks called Elements
- submit your performance objective to your supervisor for sign-off.



### STEP 5 KEEP GOING!

In total you'll need to complete 36 months of experience and nine performance objectives, but this doesn't need to be in one continuous role.

ACCA's PER policy is flexible so if you're moving to a non-accounting or finance role for a while, or you're taking a career break – don't worry! Just remember to get all your progress so far recorded and signed off. So that when you're ready to continue with your PER you can carry on from where you left off without having to go back to past employers to get your experience verified.

## Need more help?

Please visit [www.accaglobal.com/per](http://www.accaglobal.com/per) for further PER guidance and support

Once you've completed your PER you're a step closer to achieving ACCA membership.

**ACCA**

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