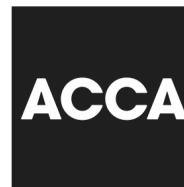


ACCA Approved Employer TDM exemption



Frequently asked questions

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1. What is the Trainee Development Matrix exemption?

The Trainee Development Matrix (TDM) exemption allows the trainees (students and affiliates) working for an ACCA Approved Employer - trainee development stream at the gold or platinum level to participate in their employers own performance and appraisal system without having to complete the ACCA TDM as a record of their practical experience.

Please note that it is the employer – not the trainee – who decides whether the trainee can claim exemption from using the TDM for recording the achievement of performance objectives. If the employer agrees their trainees can claim the TDM exemption, trainees will still need to submit their annual PER return.

2. When did the Trainee Development Matrix exemption for trainees working for eligible employers take effect?

The TDM exemption took effect on 1 January 2007.

Any employers that are awarded ACCA Approved Employer – trainee development status at the gold or platinum level from the 1 Jan 2007 automatically meet the TDM exemption. Therefore, there is no requirement for trainees to complete the TDM from the earliest of:

- The date the organisation has been granted Approved Employer status, OR,
- The date the trainee joins the organisation (assuming this is after the approval date)

3. Does the exemption apply retrospectively before 1 January 2007?

The exemption also applies retrospectively for those organisations that already held ACCA Approved Employer – trainee development status at the gold or platinum level at 1 January 2007.

4. How do trainees notify ACCA that they are claiming the exemption?

ACCA introduced a return process for trainees as part of its practical experience requirement (PER). All trainees, whether or not they work an ACCA Approved Employer, are required to submit a PER return to ACCA at least once per calendar year.

Trainees are required to notify ACCA that they are claiming the exemption by indicating this on their PER return.

The PER return is available through the ACCA website at *myACCA*. Alternatively paper versions are also available and are despatched with the annual subscription notifications. The online return may be submitted at any point during the calendar year.

The trainee should indicate that they have worked for an ACCA Approved Employer – trainee development stream at Gold or Platinum level for the year on their PER return.

5. How does ACCA check that a trainee is eligible to claim the TDM exemption?

ACCA monitors a percentage of those who claim the TDM exemption to confirm eligibility.

6. What does a trainee leaving an ACCA Approved Employer need to do?

If a trainee leaves an ACCA Approved Employer where the TDM exemption has been claimed, they should ensure they complete the Approved Employer PER summary form (available from the Approved Employer section of the website (http://www.accaglobal.com/employers/approved/overview/trainee_development), national offices or from *ACCA Connect*). This form requires the trainee to confirm the dates they worked for the ACCA Approved Employer, and to get sign-off of the performance objective(s) they have achieved while working there. The trainee should then record the achievement of the performance objective(s) on their next PER return. The trainee should retain the completed Approved Employer PER summary form as evidence of achieving the performance objective(s) and provide this to ACCA if selected for a PER audit.

Please note that when leaving the ACCA Approved Employer the trainee does not need to answer the related challenge questions to achieve sign-off of a performance objective. Achievement is determined through the trainee's participation in the employer's own performance and appraisal system. The employer may wish to refer to their Employer Pack for guidance on how to achieve a performance objective.