

PER

ADDITIONAL SUPPORT

How to find a mentor

The practical experience requirement (PER) is a key component of the ACCA Qualification. ACCA trainees are required to complete 36 months of practical experience in a relevant role under the supervision of a workplace mentor.

Your workplace mentor will play an important role in your achievement of ACCA membership. Not only will they be responsible for signing-off the experience you have gained and recorded in the My Experience record, they should also support you in planning, achieving and recording the experience required to become an ACCA member.

This support sheet contains advice on how to approach someone to be your workplace mentor and what to do if you don't think there's anyone who can be your workplace mentor.

WHO SHOULD BE YOUR WORKPLACE MENTOR?

Before approaching someone to be your workplace mentor you first need to think about the qualities required in a workplace mentor.

Your workplace mentor will be responsible for assessing whether or not you have actually achieved a performance objective. Therefore, in order for them to make this judgement, it is crucial that they have knowledge of your work. It will often be your line manager who will fulfil the role of workplace mentor. However, there may be someone that works in a different team, department or location that meets the criteria to become your workplace mentor.

Ideally, a workplace mentor should also be in a position to influence your access to experience. They should, wherever possible, be able to provide you with opportunities to gain relevant experience so that you can achieve your performance objectives. This may be through secondments, job swaps or project work.

In order to be able to assess whether or not you have achieved a performance

objective, your workplace mentor will need to have an understanding of ACCA's practical experience requirements and specifically, the requirements of each performance objective. While personal effectiveness is covered in the Essentials performance objectives, Options performance objectives cover the technical areas of accounting. Therefore your workplace mentor should also be a qualified accountant. They don't have to be qualified with ACCA, but should be qualified with an accountancy body recognised by law in the country in which you are working.

In summary, your workplace mentor should:

- have knowledge of your work
- be able to provide you with opportunities to gain relevant experience
- be a qualified accountant recognised by law in your country of employment.

WHAT IF THERE ISN'T ANYONE WHO CAN BE YOUR WORKPLACE MENTOR?

In order to gain ACCA membership, you must have your performance objectives signed off by a workplace mentor. In most cases your line manager should be able to fulfil that role. However if your line manager isn't a qualified accountant there might be another person in your organisation that is suitably qualified, either someone in another department or more senior in the organisation. It may be that your organisation's auditor has knowledge of your work and is able to sign-off your experience. Alternatively, you may have been working with a consultant or other expert on a project or development in your workplace that fills the criteria and is willing to be your workplace mentor.

In exceptional circumstances, if your workplace mentor is not a qualified accountant but holds a qualification that is relevant to the performance objective they are reviewing then this is acceptable eg an MBA, degree or professional qualification. However, if your workplace mentor is not a qualified accountant, the My Experience record will flag your records as ACCA may require to view your experience as part of its PER audit procedures.

MORE THAN ONE MENTOR?

It is possible that you may have more than one workplace mentor, with different people planning, supporting and reviewing different objectives. This might be the case if your experience is gained in more than one department or with more than one employer. Remember that experience in any sector – part time or voluntary roles – may contribute to your practical experience requirements, as long as it is in a relevant accounting or accounting-related role.

HOW TO APPROACH SOMEONE TO BE YOUR WORKPLACE MENTOR

It is likely that the most appropriate person to be your workplace mentor will be your line manager as they have the best understanding of the work you do in your day-to-day role and is best placed to influence the experience that you can obtain. However in order for the mentoring relationship to work, it is essential that your workplace mentor is interested, willing and committed. How you approach a potential workplace mentor can help to influence this.

A successful mentoring relationship is most likely to be achieved when both parties clearly understand the objectives and benefits of the process. An individual is more likely to agree to be your workplace mentor if you

can specify what you want require from them as a mentor. Consider the following before approaching a potential workplace mentor:

- Plan what you are going to say and be clear about your key points. You will come across as more professional and more likely to get the support you want.
- Be clear about what role you want them to play – do you want them to oversee all your practical experience or just specific performance objectives?
- Be confident in the benefits your workplace mentor will receive. Sell the role to them by explaining what's in it for them and why they should support you.

ACCA has created a number of resources specifically for workplace mentors, outlining what being an ACCA workplace mentor involves and the benefits for them as an individual.

The practical experience requirements are designed so that they can be incorporated into your organisation's existing appraisal systems. You and your workplace mentor will have a much more effective relationship if you work collaboratively, ensuring that in addition to achieving the requirements of ACCA membership, you will also become a more effective employee, with the skills your employer needs.

Getting practical experience

A variety of techniques can be employed to gain practical work experience. Even if opportunities in your own workplace at first seem limited, use your imagination to increase your options. The list below may provide you with some guidance.

JOB ROTATIONS

Job rotations involve temporarily swapping roles with a colleague or colleagues. After receiving clear instruction, job rotation will allow you to perform tasks yourself, allowing you to gain valuable insights and acquire new skills. People who have undertaken job rotations often develop fresh ideas and impetus for when they resume their original roles.

SECONDMENTS

Secondments involve transferring to another post (or department) for a fixed term. They are an excellent opportunity for you to gain increased responsibility and really stretch your potential, which in turn, can increase your level of job satisfaction. When trying to find suitable secondments, find out where extended cover may be required, eg staff on maternity leave, long-term sickness or sabbaticals. Your workplace mentor or those that can authorise secondments may not have considered a secondment to be an option so you may be able to proactively suggest being seconded in a way that means everyone benefits.

ON-THE-JOB TRAINING

On-the-job training involves being supervised while performing tasks, allowing you to build your skills and confidence. When planning on-the-job training, consider which activities you would like to take responsibility for which would be welcomed and supported by your colleagues. This type of training will give you the opportunity to demonstrate your skills to your workplace mentor and colleagues who can influence your career progression.

WORKSHOPS

Workshops involve working in group sessions to discuss pre-agreed work-related topics. If you are given the opportunity, make time to attend

workshops where senior colleagues are participating. You may be able to suggest running specific workshops within your own areas of expertise – perhaps for more junior employees – as these are excellent ways of encouraging your colleagues to voice and share valuable ideas away from the confines of the office.

PROJECT WORK

Project work involves participation in team or inter-departmental projects. It is generally a good idea to volunteer for project work as it might provide you with opportunities you had not considered when originally planning how to meet your performance objectives. Tasks such as negotiating, writing reports, hosting meetings, planning ahead and co-ordinating the activities of others will develop personal effectiveness skills – which are mandatory practical experience requirements.

SHADOWING

Shadowing involves observing the working practices of more experienced colleagues, usually when it is not feasible for you to be given sole responsibility for a task. You can learn a lot by watching and listening to fellow employees – providing they have the time to explain their actions as they work. Disruption to your colleagues should be minimal (or non-existent) and don't forget to ask questions as many people respond well to the chance of demonstrating their own specialist skills.

There are usually more opportunities for gaining practical experience than immediately appear. You simply have to think creatively and be proactive with your workplace mentor and colleagues. As you build your experience, your confidence will grow – creating new opportunities to make suggestions about how to acquire further experience.

There's more to getting practical experience than simply meeting ACCA's membership criteria. As you witness first-hand how different techniques can be applied for gaining exposure to different tasks or business areas, you'll achieve better job satisfaction. You will also equip yourself with the skills to become an effective manager or workplace mentor in the future.

Setting and meeting performance objectives

Gaining practical experience is a requirement of ACCA membership. By meeting certain performance objectives, you will have demonstrated your effectiveness in the workplace to a standard that's common for all members throughout the world. This guide will help you plan how to gain the workplace experience necessary to achieve that standard.

Meeting all nine Essentials performance objectives and any four Options performance objectives you select (from the choice of 11) will do more than gain you entry into membership of the largest and fastest-growing global professional accountancy body. You'll be a rounded business professional who has proved you can apply the theory you learned while studying for your exams into practice – making you marketable wherever you choose to live and work.

PLANNING AHEAD FOR MEETING PERFORMANCE OBJECTIVES

Although mandatory, the nine Essentials performance objectives still require thought as to how you can best achieve them through workplace experience. You are free to choose any four from the 11 Options performance objectives; however, opting for those that most closely align with your personal preferences may not be the most effective strategy. You should take into consideration the issues listed below.

- Think creatively about how you might be able to work with your workplace mentor, from initial planning of how to gain experience through to assessment of your performance. Does your workplace mentor have specific knowledge or access to opportunities that might favour certain performance objectives over others?
- Examine all the Essentials performance objectives with an open mind. Might achievement of some of those objectives, or the way in which you plan to achieve them, provide opportunities to attain Options performance objectives you might not have considered otherwise? For instance, who might you rely on to acquire some specific experience? What are that person's other duties

and responsibilities? If you have to liaise with other teams, to which areas of experience might they be able to provide access?

- You may be able to contribute to certain personal effectiveness performance objectives indirectly. For instance, planning how to meet a technical objective through work experience demonstrates a certain ability to 'self-manage', while working with other people or teams provides an opportunity to build communication skills.

SETTING PERFORMANCE OBJECTIVES WITH YOUR MENTOR

As you achieve each of your performance objectives, you'll be one step closer to becoming a rounded business professional. However, remember that the benefit your workplace mentor will be more likely to appreciate – and which may provide extra motivation and impetus to support you – is the increase in your effectiveness at work, as you add to your 'worth' within the office.

Your employer may already encourage you to set objectives as part of an appraisal or review process. When setting these objectives consider the performance objectives you must achieve in order to gain ACCA membership. How do these link to your job role and the objectives your employer wants you to achieve? The practical experience requirements cover technical accounting skills, a commitment to high ethical standards, a flair for communicating and influencing, use of information technology and the ability to manage people or resources. The key issue you will have to address – and which is primarily your responsibility – is how to gain the experience that will help you meet your objectives.

Many employers have no formal development system in place that encompasses setting and appraising of ACCA's performance objectives. The online *My Experience* tool is designed to help you plan, record and report the practical experience you are achieving, helping you through role profiling exercises and developmental plans, to achieve the requirements for ACCA membership alongside your employers' expectations.

TRACKING YOUR PROGRESS

Make the most of your workplace mentor if they are available and don't rely solely on official appraisals or formal meetings to obtain feedback. Remember, gaining practical experience is primarily your responsibility. The following guidance will help to develop some good habits when tracking your progress.

- Plot your 'milestones' by identifying significant points that represent a step nearer to achievement of each performance objective.
- Consider ethical and governance issues surrounding the work you carry out eg where you exercise value judgements, where compliance with statutory requirements must be adhered to and where you raise issues of risk.
- Ask for feedback – not just from your workplace mentor but also from your work colleagues.
- Even after identifying how you will gain experience in order to meet performance objectives, stay alert to identify more effective ways of meeting those objectives.

Careful planning and a constant focus will help ensure you meet your performance objectives effectively.

Ensuring personal effectiveness

Developing personal effectiveness is one of the most important aspects of working as a professional. Your ability to manage yourself, communicate with others and use information and communications technology underpins nearly everything you will do as a professional accountant. This guide will help you develop your self-management and communication skills and meet three of the Essentials performance objectives.

MANAGING YOURSELF

Your workplace mentor may be providing you with guidance as you gain practical experience. However, how you approach and manage your workload, strive for higher standards and work with other people will determine whether you meet your performance objectives. These factors will also contribute to your development as a professional and to your long-term career success.

Although self-management is a performance objective in its own right, it's also a skill you will employ when meeting most of your other performance objectives.

Listed below are points you should consider when managing your workload.

Prioritising and planning

- What are you doing to ensure efficient use of time and resources?
- How are you organising your workload to have a clear view of all the tasks you need to complete?
- What steps are you taking to build in extra time to handle problems, unexpected additional work or unavoidable distractions?

Quality assurance

- How thoroughly do you check your work before submitting to your workplace mentor or manager for approval?
- When appropriate, how are you demonstrating that you can take the initiative and not always waiting for instructions on what to do?

Development of working relationships

- How effective are you at getting the best out of colleagues? In what ways might you alter your behaviour to improve results?

- When dealing with your manager or more senior colleagues, what are you doing to encourage guidance and feedback?

Development of skills and knowledge

- Without being prompted by your workplace mentor, how are you striving to improve yourself by acting on perceived or casual feedback?
- What steps are you taking outside of your daily responsibilities to gain knowledge?
- How do you demonstrate that knowledge at work?

Professionalism

- How are you adapting to fit the culture of your team or employer?
- What kind of attitude do you think your output indicates?

DEVELOPING YOUR COMMUNICATION SKILLS

In most jobs, the majority of your time at work involves dealing with other people. Whether you are working alongside peers, reporting to a line manager, delegating to juniors, collaborating with non-finance colleagues or liaising with employees of clients or suppliers, how you interact with them is vital to your personal effectiveness.

THE IMPORTANCE OF BEHAVIOURAL STYLES

Although each of us is unique, many people exhibit common characteristics that dictate the way they relate to their surroundings – at home and at work. As a finance professional, you must be able to perceive how the people you deal with respond in the office environment – including what they each regard as significant or urgent

and how they might behave as a result. Improving your perception of other people's 'behavioural styles' may help you to adjust your own behaviour and therefore get better results from your dealings with them, leading to the following benefits:

- working more positively with your workplace mentor while you gain practical experience
- obtaining better feedback from managers or clients
- improving your promotion and management prospects
- adding to your job satisfaction
- gaining access to more high profile work or clients.

Adjusting your own style to achieve better results from working with others doesn't require you to act in a false way. You simply have to stand back and observe, in order to improve your understanding of why people behave in certain ways.

IDENTIFYING COMMON STYLES

Watch and listen to your colleagues to observe how certain traits and characteristics can determine how they give and receive information.

- Do they appear to listen to some people more than others? If so, who and why?
- How do they respond to people who are critical, or hesitant, or emotional, or forceful?
- Are they more friendly and co-operative in meetings or on the phone? What factors influence this?
- Do they prefer information to be conveyed verbally or do they insist on

everything in writing? If that depends on who they are dealing with, who and why?

- Do they welcome statistics and facts to support an argument or are they more likely to make instant decisions based on instinct?

You also need to understand your own style, so that you can alter how you behave to be more successful when dealing with others. For instance, if you tend to be driven mainly by intuition and you're working on a specific project with a colleague who approaches tasks in an objective way, you might find it helpful to support your ideas with facts and figures.

USING STYLE AWARENESS

Put your heightened awareness of others' likely behaviours to good use as you accumulate practical experience and consider the following:

- If you wish to observe a colleague in a meeting, how receptive will that colleague be to your suggestion? Why? If it's the first time your colleague is attending this kind of meeting, it may be better to wait until the second meeting, but how might your colleague's behaviour influence your decision?
- If you are given the opportunity to undertake a job rotation, how is the colleague with whom you are temporarily swapping roles likely to respond to 'handover' instructions? Is it better to simply leave thorough notes and follow up later or will your colleague be keen for you to take them step by step through your job?
- What factors influence your mentor's disposition? What events or actions of others tend to be most pleasing or annoying? When is he or she likely to be most or least receptive to requests for help?
- When communicating facts in writing, is the provision of supporting data likely to be welcomed or might it be regarded as unnecessary? What previous behaviour might the

recipient have demonstrated that could guide your actions?

- If you are being coached by someone with whom you're unfamiliar, how might you best communicate that you prefer to work things out for yourself before asking for help, without affecting the coach's interest and enthusiasm?
- When shadowing a colleague, are they likely to welcome questions while they are working on a particular task, or does their behaviour indicate you should wait until the end before seeking explanations?

The subject of behavioural styles and personal effectiveness is well documented with many variations on the theme. However, be careful not to become too prescriptive about style awareness – judgement from your own experience shouldn't be invalidated by theories on behavioural style.

As with self-management, effective communication is not just a stand-alone performance objective. It's a skill you will need to continue developing throughout your career. As you refine your personal effectiveness, you will find that not only does your ability to meet performance objectives improve, but so too will your capacity to take on more responsibility, with minimum levels of stress and with increased energy and drive.

You are likely to experience positive benefits outside the workplace too, meaning you can really enjoy the rewards of your hard work. Improving your personal effectiveness makes you better at managing your job and your life outside of work.

