

6

PES如何审批?

Approve your PER



9

第一步 PES登录myACCA- www.accaglobal.com

MYACCA **ACCA**

HOME LOGOUT

Supervisor

NAVIGATION MENU

- Supervisor home
- Review and sign-off**

MENTOR PERSONAL DETAILS

MR Dad: *****3

ACCA nu: *****3

E-MAIL: *****3 **UPDATE**

Your e-mail address is: *****3
Please ensure you keep it up to date to ensure you receive important ACCA communications

MAILING ADDRESS **UPDATE**

Please update as there has been problems delivering your mail to this address

TRAINEE PRACTICAL EXPERIENCE REQUIREMENT

The practical experience requirement (PER) is a key component of the ACCA Qualification and is a requirement for gaining ACCA membership. PER provides a framework for achievement where the Practical Experience Supervisor plays an important role in the development and review of ACCA trainees' workplace achievements.

Trainees are able to record their achievement through an online *My Experience* record. *My Experience* provides a valuable record of workplace achievements.

Go to the **experience record** to review and sign-off your trainees' practical experience.



第二步 PES进入页面审批工作时间

Trainee name	Permissions	Tasks	
Training John Doe	Can sign performance objectives Can approve time	0 Objectives waiting for assessment 0 Elements waiting for assessment 0 Time waiting for assessment	View trainee

进入后PES会收到需要审核的请求，里面会显示Trainee name以及需要您审批的项目，请点击‘View trainee’

审批时间，请点击‘Approve claimed time’，然后根据实际情况选择‘Approve’或‘Decline’

Viewing [Trainee Name]

Time

[Approve claimed time](#)

6 Months

6 months claimed on the 16/08/2016

[Please choose](#)
Approve
Decline

Waiting for approval

Performance objectives

1 Completed

Essentials 5 required

- 1: Professionalism and ethics To be reviewed
- 2: Stakeholder relationship management 2 Elements to go
- 3: Strategy and innovation
- 4: Governance risk and control

第二步 PES进入页面审批PO

The screenshot displays the PES system interface. On the left, there are three sections: 'Time' with a red circle and '65 Months' claimed time; 'Performance objectives' with a grey circle and '0 Completed'; and a list of 'Essentials 5 required' and 'Technical 4 required' POs. A red box highlights a list of POs, including '1: Professionalism and ethics', '2: Stakeholder relationship management', '3: Strategy and innovation', '4: Governance risk and control', '5: Leadership and management', '6: Record and process transactions and events', '7: Prepare external financial reports', '8: Analyse and interpret financial reports', '9: Evaluate investment and financing decisions', '10: Manage and control working capital', and '11: Identify and manage financial risk'. The '9: Evaluate investment and financing decisions' PO is highlighted with a red box. On the right, the details for PO 9 are shown, including a description, linked exams, and a list of elements. A red box highlights the 'Approve' button in the top right corner of the PO details section.

Time
Approve claimed time
65 Months

Performance objectives
0 Completed

Essentials 5 required

- 1: Professionalism and ethics
- 2: Stakeholder relationship management
- 3: Strategy and innovation
- 4: Governance risk and control
- 5: Leadership and management

Technical 4 required

Corporate reporting

- 6: Record and process transactions and events
- 7: Prepare external financial reports
- 8: Analyse and interpret financial reports

Financial management

- 9: Evaluate investment and financing decisions
- 10: Manage and control working capital
- 11: Identify and manage financial risk

9: Evaluate investment and financing decisions

Approve

View statement

As an internal auditor, I plan the audits which I participate in, as follows: I review the policies in place related to the area being audited and identify the relevant regulations and laws which were applicable to the process. I also consider the requirements emanating from the MFSA's Ethics Framework during the planning of internal audits and investigations. Furthermore, I carry out a risk assessment on the area being audited and hold discussions with the Risk Management function to identify any other risks associated with the process being audited together with any risk incidents reported. Following discussions with the both the auditees and the internal audit team, I clearly set and document the objectives and scope of the engagement and communicate it to the auditees together with the timeline of the internal audit fieldwork through the notification letter sent by the Head of Internal Audit. Based on the risks identified by Risk Management, the Function being audited and the internal audit's risk assessment, I prepare the audit programme including the controls expected to be in place and the tests to be carried out during the audit fieldwork. The audit programme is inputted on the Internal Audit Software together with any attachments obtained, discuss it with the internal audit team and submit it for review by the Audit Manager. I also include on the Internal Audit Software, the dates of the fieldwork and when the draft and final report are to be issued.

Description Linked exams

You advise on alternative sources of finance, and evaluate and review the financial viability of investment decisions.

Elements

Here are the elements you need to achieve for this performance objective

a	Advise on the appropriateness and cost of different sources of finance.
b	Identify and raise an appropriate source of finance for a specific business need.

To be reviewed 意味着该PO正等待PES审批。PES只需点击对应的PO，就可以选择页面右上角的Approve来完成该PO的审批。

Statement required的意思是学员/准会员暂未完成该PO的statement。

