



Trainee Development Matrix (TDM) exemption

Frequently Asked Questions

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### **What is the Trainee Development Matrix exemption?**

The Trainee Development Matrix (TDM) exemption allows students working for an Approved Employer - trainee development 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.

### **When does the Trainee Development Matrix exemption for students working for eligible employers take effect?**

The TDM exemption took effect on 1 January 2007.

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

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

### **Will the exemption apply retrospectively before 1 January 2007?**

The exemption will also apply retrospectively for those organisations that already hold Approved Employer – trainee development status at the gold or platinum level as at 1 January 2007.

There will be no requirement for students working for such employers to hold records of completed ACCA student training records (STRs) from the earliest of:

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

### **How do students notify ACCA that they are claiming the exemption?**

ACCA is introducing an annual return process for students as part of its new practical experience requirement (PER). All students whether or not they work in an exempt environment will be required to submit an annual PER return.

Students will be expected to notify ACCA that they are claiming the exemption by indicating on their annual return.

The annual return will be available through the ACCA website at myacca. Alternatively paper versions are also available.

The return may be submitted at any point during the calendar year. The first annual return will be available from 1 January 2008.

The student will indicate whether or not they have worked for an exempt employer for the year on this form.



**How will ACCA check that a student is eligible to claim a TDM exemption?**

When students apply for membership, ACCA will monitor a percentage of those who claim the TDM exemption to confirm eligibility. ACCA will:

Check against records it holds internally that the employer has been awarded Approved Employer – trainee development at gold or platinum level

Write to the selected student to obtain confirmation that they have been employed by the named organisation (for example, pay slip evidence)

**Who will conduct the auditing of the TDM exemption?**

The Professional Development Support Unit within ACCA's Learning and Development directorate will audit the exemption.

If, during the training period, a student moves employers, what do they need to do?

If the trainee is leaving the employer, regardless of whether or not the employer holds the exemption, the trainee must ensure achieved performance objectives are recorded in the TDM and signed off by the workplace mentor prior to leaving the organisation.

This is irrespective of whether the trainee is continuing their training in an exempt workplace or not.

**What records will the trainee need to keep once they have started with the new employer?**

If the employer holds the exemption, there will be no need to continue to complete the TDM.

If the employer does not hold the exemption, there will be a need to continue to complete the TDM.

Irrespective of this, all trainees will still need to complete the annual return which identifies performance objectives met and any time spent in a relevant role up to the date the return is submitted.