

Accounting Technician (AT) Supervised Practical Experience Logbook

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Welcome

Welcome to the Accounting Technicians (AT) Program.

What it means to be an AT

Accounting Technicians prepare and manage financial accounts across different areas of accounting, finance and business. Becoming an AT provides you with a deeper understanding of your role and the purpose and requirements of accounting work. It may also help you stand out, and become a valuable asset to your organisation, or organisations that you work for in the future.

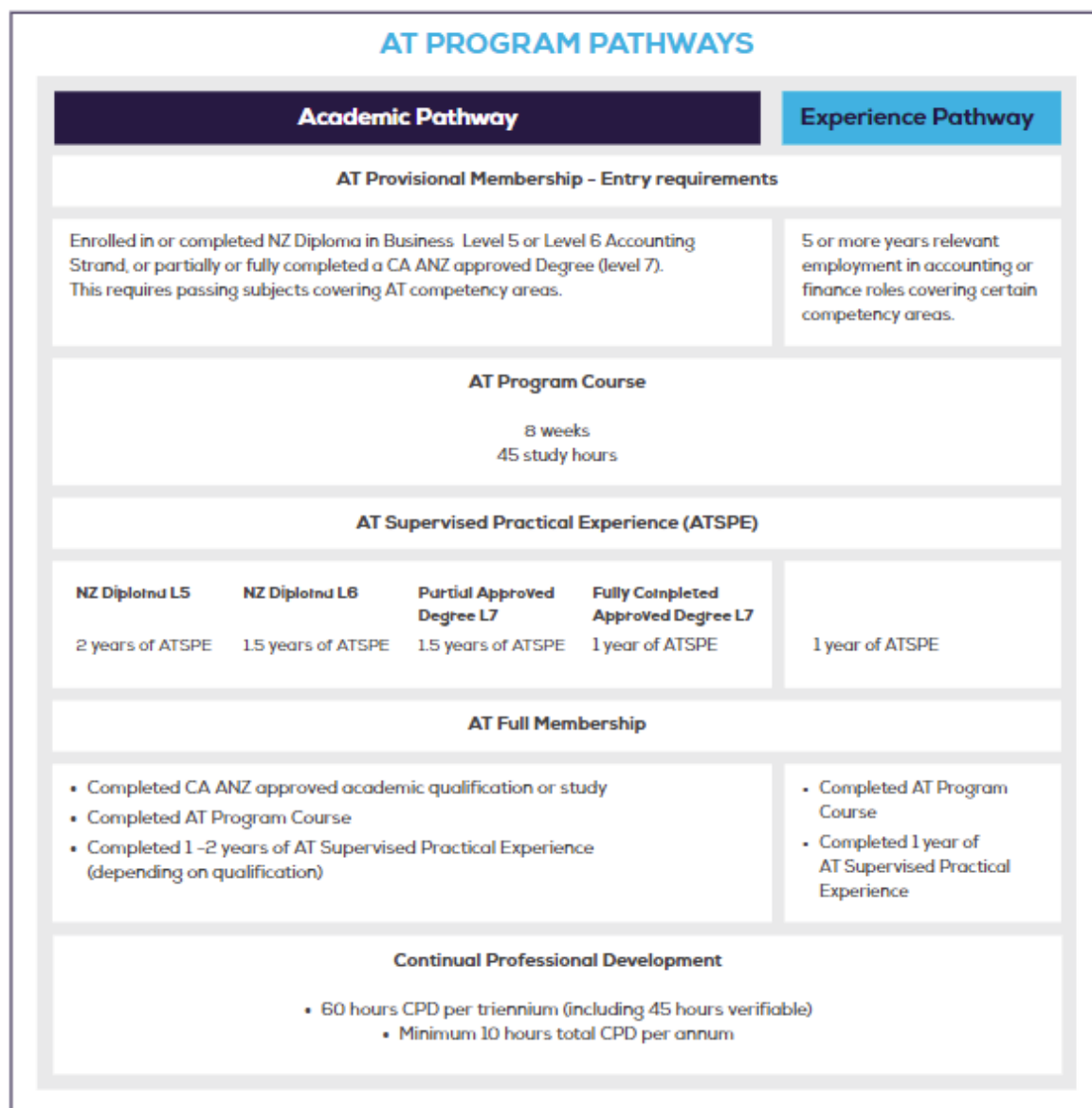
Introducing the AT Program

Designed for early career or experienced professionals in the Accounting profession, the AT Program offers two entry pathways to suit candidates across all stages of their career.

Academic pathway: undertaking a formal academic qualification covering accounting and business management.

Experience pathway: 5 or more years practical skills and experience gained through on-the-job training and involves supervised practical experience against set competencies.

The diagram below provides a high-level overview of the AT Program Pathways:



What's covered in the AT Program Course?

All Chartered Accountants ANZ members, including candidates in the AT Program, have a responsibility to act in the best interest of the public and comply with the Code of Ethics.

- In Topic 1, you'll learn about the code of ethics, how to apply it and why ethics and integrity are important. Throughout your career, you will find it valuable to have a strong understanding of the importance of ethics and how to act ethically when faced with an ethical dilemma.
- Topic 2 helps you to develop a solid grounding in the technology and systems you need to use and will help you to enhance the quality of your outputs. You'll learn important practical skills such as how to use spreadsheets to record, format, and organise data, and you'll learn how to

extract and analyse data, and to identify and resolve errors. You'll also learn how to use accounting tools and techniques to prepare and report accounting information.

- Accounting firms and their clients are increasingly relying on digital systems and data. In Topic 3 you'll enhance your digital acumen and data analysis skills to ensure you're equipped to meet the challenges of a modern accounting role. You'll learn how to analyse the quality of financial and accounting data and monitor and communicate accounting and financial performance data. You'll also learn about cyber security requirements and how to search, collect, retrieve, store and share accounting data and information in a secure and compliant manner.

The AT Program Course workshop

The AT program also includes a workshop that will help you to review important topics in preparation for your assessment. The workshop also provides you with the opportunity to meet some of your peers and to ask questions about subject content.

AT Supervised Practical Experience

Working alongside the AT Program Course, there is an AT Supervised Practical Experience (ATSPE) component. You (as a Provisional AT Member) will be required to complete a logbook under supervision, outlining your work over one or two years, depending on your entry pathway.

The rest of this document will provide you a comprehensive overview of the ATSPE and logbook component. We recommend you go through the logbook thoroughly with your appointed Supervisor at the start of your ATSPE journey to ensure you are both aware of your own and each other's requirements and have a plan to achieve these.

On behalf of the Chartered Accountants ANZ team, I'd like to wish you success in your studies. We hope you enjoy the AT Program.

Robyn Nicholl
Head of Careers Engagement – New Zealand



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1. Overview

1.1 Introduction

Supervised Practical Experience is an integral part of being an Accounting Technician (AT). Practical Experience is gained in the workplace where our Provisional AT members use their knowledge and skills to demonstrate their technical and professional competence.

1.2 The requirements of AT Supervised Practical Experience

To complete AT Supervised Practical Experience, a candidate must meet the following requirements which differ dependent on the candidate's pathway to becoming a Provisional AT:

	Academic Pathway to AT Designation (NZ qualifications or overseas equivalent)			Professional Experience Pathway to AT
Full AT Requirements	Candidates who have enrolled in or completed NZ Diploma of Business (Accounting) Level 5	Candidates who have enrolled in or completed NZ Diploma of Business (Accounting) Level 6	Candidates who have partially or fully completed approved NZ Degree – Level 7	Candidates with no formal study with a minimum of 5 years Professional Experience
Supervised Practical Experience Time period requirement`	2 years full time (or full-time equivalent). <i>Maximum of 1 year experience in the 8 years prior to becoming a Provisional AT can be recognised as part of this 2 years full time (or full-time equivalent). In addition, prior relevant experience over the last 8 years can be referenced to demonstrate competencies.</i>	1.5 years full-time (or full-time equivalent) <i>Maximum of 6 months experience in the 8 years prior to becoming a Provisional AT can be recognised as part of this 1.5 years full time (or full-time equivalent). In addition, prior relevant experience over the last 8 years can be referenced to demonstrate competencies.</i>	1.5 years full-time (or full-time equivalent) <i>Maximum of 6 months experience in the 8 years prior to becoming a Provisional AT can be recognised as part of this 1.5 years full time (or full-time equivalent). In addition, prior relevant experience over the last 8 years can be referenced to demonstrate competencies.</i>	1 year full-time (or full-time equivalent) <i>No experience prior to becoming a Provisional AT can be recognised towards time period requirements. However, prior relevant experience over the last 8 years can be referenced to demonstrate competencies.</i>
AT Practical Experience Supervisor – Candidates must have a Practical Experience Supervisor who is either a full AT member of CA ANZ, full ACA, or full CA ANZ member	Yes	Yes	Yes	Yes
Progress recording – completion of Annual Performance Plan and Annual Review and reflections each year with	Yes	Yes	Yes	Yes

their AT Practical Experience Supervisor				
AT Practical Experience Supervisor meetings at least every six months	Yes	Yes	Yes	Yes
Core Technical Competency Areas (TCA) from AT Supervised Practical Experience logbook which need to be completed	Any 2 TCA's	Any 1 TCA	Any 1 TCA	All TCA's
Specialised Technical Competency Areas (STCA) from AT Supervised Practical Experience logbook which need to be completed	Any 1 STCA	Any 1 STCA	Any 1 STCA	Any 1 STCA
Professional Competency Areas (PCA) from AT Supervised Practical Experience logbook which need to be completed	All PCA's	All PCA's	All PCA's	All PCA's
Completion of AT Supervised Practical Experience Logbook – must be verified/signed off by their supervisor	Yes	Yes	Yes	Yes

2. AT Supervised Practical Experience competencies

2.1 What is a competency?

The International Federation of Accountants defines competency as:

‘the ability to perform a work role or task to a demonstrated defined standard. To meet a competency standard, the activity is performed under specified conditions to the specified standard of performance’.

2.2 Professional and technical competencies

Within the Accounting Technicians (AT) Supervised Practical Experience, candidates will develop both professional and technical competencies. This holistic approach supports candidate's development of technical skills and professional competence at work.

Elements

In AT Supervised Practical Experience, each professional and technical competency is made up of elements that specify the competency requirements. Candidates need to meet the requirements for each element in a competency.

Professional competencies

Professional competencies are considered essential for the future employability of an Accounting Technician irrespective of the level of work, career stage, location or job role. We have identified three essential competencies that are required for all CA ANZ Accounting Technicians. Therefore, candidates are required to demonstrate all professional competencies by the end of their AT Supervised Practical Experience.

Professional competencies developed throughout AT Supervised Practical Experience include:

- Effective communication
- Collaboration and relationships
- Customer Focus (Internal and External)

Technical competencies

Candidates are required to demonstrate a breadth and depth of technical knowledge on the job.

The Core Technical competency areas are as follows

- Financial Accounting Fundamentals
- Preparation of Financial Statements
- Management and Cost Accounting
- Goods and Services Tax

The Specialised Technical competency areas are as follows

- Auditing and Assurance
- Personal Tax
- Business Tax
- Cash and Treasury Management
- Credit Management
- Governance and Risk Management

The technical competencies required to be completed by AT candidates depend on the candidate's pathway to the AT designation:

	Academic Pathway to AT Designation (NZ qualifications or overseas equivalent)			Professional Experience Pathway to AT
Required Competencies:	Candidates who have completed NZ Diploma of Business (Accounting) Level 5	Candidates who have completed NZ Diploma of Business (Accounting) Level 6	Candidates who have completed AT required competencies in an approved NZ Degree – Level 7	Candidates with no formal study at Diploma Level or above and with a minimum of 5 years Professional Experience

Core Technical Competency Areas (TCA)	Any 2 TCA's	Any 1 TCA	Any 1 TCA	All TCA's
Specialised Technical Competency Areas (STCA)	Any 1 STCA	Any 1 STCA	Any 1 STCA	Any 1 STCA

3. Roles and responsibilities of AT candidates and their supervisor

The responsibilities of candidates and their supervisor in the AT Supervised Practical Experience program are set out below

The candidate is responsible for:	The supervisor is responsible for:
Finding a supervisor and managing the relationship	Acting as a guide, coach and role model for the candidate
Keeping a record of the experience they have gained	
Developing the Annual Professional Development Plan in conjunction with their supervisor, taking responsibility for documenting the plan	Providing guidance on the Annual Professional Development Plan in conjunction with the candidate
Ensuring their logbook is signed off at least every six months	Review logbook at least every six months and provide guidance on competencies
Meeting with the supervisor for a check-in meeting at least every six months	Meeting regularly with the candidate to review experience gained and set objectives for the next period, providing feedback and, if needed, suggestions for improvement
Completing the Annual review and meeting with their supervisor	
Completing the period of AT Supervised Practical Experience	Signing off on the AT Supervised Practical experience record

4. Working with your AT supervisor

Chartered Accountants ANZ believes it is important that experienced members of the profession are involved in the development of prospective members. Candidates must have a Chartered Accountants ANZ - recognised supervisor throughout their AT Supervised Practical Experience period.

Candidates and their supervisors collaborate throughout their period of AT Supervised Practical Experience. The Supervisor's role is to guide, support and share their experience and knowledge with the candidate, whereas the candidate's role is to take a proactive approach and actively work on developing competencies to become an Accounting Technician.

Candidates are responsible for finding their supervisor before they start their AT Supervised Practical Experience.

4.1 Finding an AT supervisor

Before you start your AT Supervised Practical Experience, you will need to find a supervisor. The supervisor must be either:

- A Full Accounting Technician Member of CA ANZ
- A Full Associate Chartered Accounting Member of CA ANZ
- A Full Chartered Accountant Member of CA ANZ or a full member of one of our reciprocal member bodies

4.2 What supervisors do

Your supervisor works with you to:

- design and plan your AT Supervised Practical Experience component
- assist in developing a Professional Development Plan
- recommend suitable activities where you can demonstrate competence in the workplace
- provide guidance on how you can progressively develop competence
- document all meetings you have together
- review your logbook regularly and sign off on your competency development

4.3 Establishing your relationship

Guidance in developing the required competencies can be successful if it is planned carefully and realistically in an objective and professional way. One of the key initial steps towards establishing an effective relationship is for you and your supervisor to formally plan how the objectives of the AT Supervised Practical Experience can be achieved, and to seek clarification on each other's expectations.

Once you have found someone to act as a supervisor, you should both agree on how they should exercise their responsibility. You should arrange regular meetings and discuss arrangements for any ad hoc meetings you need.

Your first meeting with your supervisor is a useful time to agree clearly on:

- when and how often you will meet to review progress
- what you should each bring to meetings
- what style of meetings will suit each of you
- what you should expect of each other
- the goals and expected outcomes
- who is responsible for what
- what must be communicated between you and your supervisor.

4.4 Supervisor responsibilities

Your supervisor is responsible for monitoring and verifying the experience you have gained and the competencies you have developed.

Throughout the AT Supervised Practical Experience, you and your supervisor should regularly monitor and review the experience being gained and competence being developed against the

Professional Development Plan you have developed. You are required to meet with your supervisor at least every six months to check your progress, and at the end of 12 months to review and reflect on your progress, achievements, and any challenges you have experienced. You are responsible for retaining all records of your AT Supervised Practical Experience and ensuring these are up to date.

You are required to develop all the competencies in your required areas. Your supervisor should sign the logbook to verify that you have achieved the required level of competence. You should provide statements demonstrating how you have developed each competency, consistently and over time, throughout your period of AT Supervised Practical Experience.

When your supervisor is satisfied you have developed all the required competencies to the appropriate level, they will endorse you for full AT membership.

It is important that you maintain complete records of your AT Supervised Practical Experience, as Chartered Accountants ANZ may ask to see these when you submit your application for membership.

4.5 Changing supervisors

If you change supervisors, it is your responsibility to ensure your logbook has been signed off to that point in time by your outgoing supervisor. You must then organise a meeting between yourself, your outgoing supervisor and your new supervisor to discuss your logbook progress to date. This meeting should be documented.

4.6 Dispute resolution process

If there is an irreconcilable breakdown in the relationship between you and your supervisor, either party may contact Chartered Accountants ANZ for assistance in resolving the problem.

5. Getting started with a plan

Developing a Professional Development Plan is an important part of your AT Supervised Practical Experience journey where you will learn and develop new skills, reflect and learn from your experience, set goals and get ready for lifelong learning.

Your Professional Development Plan should be developed at the beginning of your Supervised Practical Experience to plan how you will achieve the required competencies.

The Professional Development Plan should be reviewed with your supervisor at least every six months and updated at least every 12 months. You may want to share a draft plan and goals with your supervisor at, or prior to, your meeting and ask for their feedback and suggestions.

Each time you and your supervisor review the plan you should jointly set more objectives to continue your progression.

You can find a Professional Development Plan template in Section 8.

5.1 Why is a Professional Development Plan important?

A Professional Development Plan will guide you through your period of AT Supervised Practical Experience. It will ensure you and your supervisor have considered Chartered Accountants ANZ's requirements and agreed how you will achieve the required competencies and other AT Supervised Practical Experience requirements. The Professional Development Plan sets goals and objectives and gives indicative timeframes for these to be met.

In developing the Professional Development Plan, you need to consider:

- the competencies required for full AT membership
- the work objectives and requirements of your employer
- the training available through your employer
- your current role, responsibilities and the level of seniority
- work arrangements, such as working full-time or part-time, working remotely, transitioning between employers or changing employers
- your strengths, interests, personal circumstances, prior experience and intended career path.

5.2 Components of a Professional Development Plan

This is a suggested format you may wish to use or adapt.

The suggested Professional Development Plan includes the following steps:

- Set up your long-term career goal and vision.
- Reflect on the personal and professional strengths you demonstrate in your everyday life that will help you achieve your long-term career goal.
- Set up your SMART goals for the next 12 months,
 - S: specific
 - M: measurable and meaningful
 - A: attainable, achievable and action-oriented
 - R: relevant, realistic and results-oriented
 - T: time-bound and tangible
 - By including:
 - how you will achieve this goal and develop competencies to the required level through different solutions, for example work experience, on-the-job training, coaching, training courses, books, computer-based learning solutions
 - how you will know that you have achieved your goal – success measures and criteria
 - what support and resources you would need to achieve your goal and develop each competency
 - the priority and timeframe for the goal to be achieved and the competency to be developed.

We recommend setting up three SMART goals for the upcoming 12 months.

The Professional Development Plan may also incorporate your employer's performance management system competencies, and other competencies required to fulfil your longer-term career objectives.

5.3 Process to develop a Professional Development Plan

In the AT Supervised Practical Experience, it is recommended that you and your supervisor follow the steps to developing a Professional Development Plan.

Step 1: Choose your specialised technical competency area

Choose the area of specialised technical competency to be developed, in conjunction with your required core technical competency areas. In selecting your specialised technical competency area, you might like to consider:

- the work objectives and requirements of your employer
- the training available through your employer
- your current role, responsibilities and the level of seniority
- work arrangements, such as working full-time or part-time, working remotely, transitioning between employers or changing employers
- your strengths, interests, personal circumstances, prior experience and intended career path.

Step 2: Set up your long-term career goal and vision

Communicate your long-term career goal and vision. Think about your career progression, professional aspirations and long-term vision

Consider these questions:

- What is my long-term career goal?
- Where do I aspire to be once I become an Accounting Technician

Example goals: 'In a few years, I see myself ...', 'As an Accounting Technician, I want to ...', 'My aspiration is to ...'

Step 3: Identify and reflect on your strengths

Identify and reflect on the personal and professional strengths that you demonstrate in your everyday life, and that can help you achieve your long-term career goal.

Evaluate the personal and professional strengths that can help you achieve your goal of becoming an Accounting Technician and help you succeed in your new role. This is an initial self-evaluation that will help you gain a deeper insight into your strengths and capabilities. The initial self-evaluation will be your starting point, and it will also help you set a bar for planning your next steps and setting up your goals. You might like to consider your own personal and professional strengths.

Examples of personal strengths include resilience, determination, courage, authenticity, creativity, open-mindedness and fairness.

Examples of professional strengths include influence, communication, empowerment, innovation, negotiation, planning and leadership.

Consider these questions:

- What are the strengths that can help me succeed in AT Supervised Practical Experience?
- What are the personal and professional strengths that can help me become an Accounting Technician?
- Are there areas for personal and professional improvement and what would I like to improve?

Example reflections: 'I see myself as a ...', 'From feedback I received, I can see that my strengths are ...', 'In my personal life I demonstrate ...', 'In my professional role I demonstrate ...'

Step 4: Set up your SMART goals for the next 12 months

Keeping in mind your long-term goal(s) and knowing your personal and professional strengths can help you develop your Professional Development Plan and set up the SMART goals for the next 12 months. After 12 months, you will have an opportunity to look back and reflect on your experiences and challenges over the previous 12 months, and how you have managed to achieve your goals. Your goals will be your reference point.

Your supervisor will guide you and make sure your goals are SMART goals: specific, measurable, achievable, relevant and time-bound.

We recommend finding a balance between setting up goals that are too easy to complete or that are overly challenging.

You might want to think about any other factors or key considerations that may impact how effectively you can achieve your goals.

Consider these questions:

- What do I want to achieve in the next 12 months?
- How am I going to achieve it?
- What professional and technical competencies do I want to focus on in the next 12 months?
- How would I know that I achieved my goals?
- What support would I need?

Example SMART goals: 'In the next 12 months, I wish to ...', 'I will do the activities ...', 'I will reach out to ... for help and support.', 'I wish to focus on ...'

Identify success measures and success criteria

Identify success measures and success criteria to help you evaluate how you are progressing. They will help you identify whether you achieved your goal. If you did not achieve your goal, it is an opportunity for you to evaluate and reflect on your progress and identify any gaps and areas for improvement.

Plan activities and tasks

Identify opportunities to engage in activities and tasks that will help you achieve your goal and develop individual competencies. Activities may involve connecting with other people, seeking new learning opportunities or undertaking other activities relevant to your role. When planning activities, you might like to consider:

- other work opportunities available in the organisation
- what other training opportunities are available through the organisation
- incorporating the competency standards and your development objectives within your organisation's performance management system.

Identify support and resources

Identify what other supporting resources may be required for achieving your goal and the development of each competency. You might like to consider:

- what other resources are available within the organisation, for example other staff, on-the-job training, coaching
- external resources that might be required to support the development of competence, for example training courses, books, computer-based learning solutions.

Assign timeframes

Assign timeframes for achieving your goals and developing the competencies. If you like, you can break down objectives into quarterly goals. When identifying timeframes, you might like to consider:

- the employer's priorities
- how to ensure sufficient time is allowed to develop competence
- whether the scheduling of work tasks, roles and activities can be realistically accommodated within the employing organisation
- how to ensure activities are appropriately structured so you can build up to the required level of competence.

Plan a review

Have a conversation with your supervisor and agree when you will review your Professional Development Plan and your goals. You and your supervisor are required to meet at least every six months. After 12 months, you are required to complete your annual reflections and meet with your supervisor for a review.

6. Recording AT Supervised Practical Experience

After you develop a Professional Development Plan, you will be ready to start the AT Supervised Practical Experience. In the AT Supervised Practical Experience you will develop professional and technical competencies, track and record your progress and review your progress with your supervisor.

As an AT candidate, you must maintain a comprehensive and continuous record of all your AT Supervised Practical Experience. This is important to ensure you have a comprehensive reference source for you and your supervisor to track and plan your progress against Chartered Accountants ANZ's AT Supervised Practical Experience requirements.

It is your responsibility to maintain a record of your AT Supervised Practical Experience, and it is your supervisor's responsibility to verify the experience gained against the competencies set by Chartered Accountants ANZ. It is therefore important you and your supervisor keep records in case of any discrepancies.

The records you keep should have sufficient detail to justify how you have met the required competencies. Simply ticking off each competency is not sufficient – you should keep records and write statements that describe the various tasks and activities you have completed, to support achievement of each competency and the relevant elements.

6.1 Competency statements

In the AT Supervised Practical Experience, you will regularly record your progress and write statements to demonstrate how you have met technical and professional competencies. To record your progress, you will be using the logbook template – please see Section 8.

The **purpose** of the statement is to provide a clear and detailed account of how you met the competency element on the job. All details required to explain how you met the criteria should be clear to the reader. In some instances, your supervisor may need to ask you to provide more detail. When this happens, your supervisor will have a conversation with you about what they expect to see and ask you to add more detail to your statement before they approve it.

There are no particular rules around how to write statements, however, the **best practice** is for you to provide context and details about:

- activities and tasks you have undertaken to meet the competency
- when you have undertaken the activity or task
- if relevant, who assisted you or supported you in completing the activity or task (the statement needs to be anonymised)
- your role in the task or activity
- what you have learned from the activity or task.

You need to be cautious about sharing personal information, and so you must ensure you do not reveal any identifiable personal, private or confidential information in the statements.

6.2 Competency progress reflections

During the AT Supervised Practical Experience, you will have an opportunity to reflect on your progress at any point. You can reflect on your progress in each competency and think about how you could improve moving forward.

Consider these questions for each competency:

- What additional knowledge and skills do I need to develop the competency and how am I going to get it?
- How can I demonstrate that I have developed the competency?
- How am I going to write the statement(s)?
- What support do I need to develop this competency?
- What is an example of how I demonstrated the competency in my workplace?
- How did it make me feel?
- What was good and not so good about this situation?

Example reflections: 'To develop this competency, I will focus on ...', 'My statements will include ...', 'I will reach out to ... for help and support.', 'I experienced ... It made me feel ...', 'The good thing about the situation was ... The not so good thing about the situation was ...'

6.3 AT Supervised Practical Experience logbook

Throughout the AT Supervised Practical Experience, you will use the logbook to record your progress, write statements and reflect on your competency progress.

Recording progress

Use the logbook to record your AT Supervised Practical Experience to show how you are progressing with your day-to-day responsibilities and meeting the goals and objectives in your Professional Development Plan. You should update your logbook regularly (at least monthly) and take it to your meetings with your supervisor. This record will provide the basis for monitoring your progress.

Your logbook's record of evidence should clearly show:

- the areas of work in which you have gained experience
- the work activities that have contributed to that experience
- the level at which the activities have been carried out
- your competency progress reflections.

You should also note any particular issues or sections of your work that have been challenging or have raised specific ethical or professional issues. This will help you and your supervisor focus on key areas of your professional development.

Competency progress reflections

When you and your supervisor discuss your achievements you should take particular account of:

- experience you have achieved since the previous meeting
- areas of experience you had planned to achieve but did not complete

- what would have helped you to gain that experience
- areas of work in which you have achieved the appropriate level of competence
- areas that need further development before you achieve an appropriate standard.

You can then use this information to update your Professional Development Plan, as necessary.

In your workplace

When you are given a job to do, check back and identify which competency could be covered. You may find that elements from more than one competency (both technical and professional) can be covered. It will take time to develop competence to the required level, and you may need several development solutions to achieve the required level.

7. Annual Review and reflections

Self-reflection is a powerful skill that will help you succeed in your professional career and in your personal life. The AT Supervised Practical Experience has been designed as a reflective learning experience. In every step of the AT Supervised Practical Experience, including developing a Professional Development Plan, recording progress and review, you will be encouraged to reflect on your experience and think about how you could improve.

You will have opportunities to reflect on your Professional Development Plan, your SMART goals and your job progress, including the challenges, achievements and accomplishments you have experienced.

7.1 Review meeting with your supervisor

Every 12 months, you are required to complete your AT Supervised Practical Experience reflections and meet with your supervisor to review your progress.

Your supervisor will encourage you to reflect on the experience by asking prompting questions or introducing new thought-provoking topics for conversation.

Your supervisor will encourage you to look back and reflect on your progress, accomplishments, achievements and challenges. This is a key activity in your reflective learning experience. Take time to deep dive into your experiences and learn from them moving forward. Often reflection takes time – allow yourself time to step out of the situation and come back to it later. Allowing time to process the experience will give you a different perspective.

For your reflection, evaluate where you are now, compared to your original plan and goals, and what progress you have made. Think about specific experiences and situations you experienced and can learn from. Acknowledging the situation, your feelings about the experience and your responses will help you learn, grow and, if needed, act differently in the future.

You can evaluate your situation from different perspectives, perhaps from the perspective of your supervisor, colleague or study mate. Consider how your experiences have been relevant to your career and how they fit into your development as an Accounting Technician.

Consider these questions:

- What did I experience?
- How did it make me feel and what did it make me think?
- What was good and not so good about this experience?
- What lessons did I learn for the future?
- How would I respond if it happened again?
- How effectively did I respond to the situation?
- Was I biased when evaluating the situation and making a decision?

Example evaluations: 'In the last 12 months, I have learned ...', 'In the future, I would respond ...', 'Looking back, I think my response to the situation was ...', 'I would like to overcome bias to ...'

You can find a Professional Development Plan template in Section 8.

7.2 After a review meeting

Your insights can now be used to refine and create a new Professional Development Plan for the next 12 months which identifies how to define a path forward. Having clearly defined goals and objectives gives your career direction. Your career progression is in your hands. You must identify and understand what you need to do to achieve your career goals. This should be as specific as possible and include time frames

8. AT Supervised Practical Experience Logbook

About the templates

The templates and forms are provided to help you and your supervisor track your progress towards completing the AT Supervised Practical Experience requirements. These forms provide a simple tracking tool, making it easier for you and your supervisor to monitor and track progress.

Note: If you change your Supervisor and/or Manager throughout your Practical Experience period, please reprint this page and the reprinted page as an insert to this logbook. The reprinted page should recognise the start date of your new practical experience period with your new Supervisor and/or manager and end date of practical experience period with your former Supervisor and/or Manager

Candidate name	
Candidate ID	
Employer Name	
Supervisor name	
Supervisor signature This signature acknowledges that the supervisor agrees to be the AT Candidate’s supervisor for their AT Practical Experience and agrees to the Supervisor requirements listed in this logbook	
Manager name	
AT Supervised Practical Experience start date	
AT Prior Experience Recognised If candidate wants to recognise prior experience, they must provide evidence of their prior experience to their current supervisor for sign-off. For example, this may be in the form of a service letter from their employer detailing their experience and supervisor of their work during that period.	

<p>AT Supervised Practical Experience end date Expected completion date</p>	
<p>Selected Specialised Technical Competency</p>	
<p>Planned meetings with your supervisor Add dates for each meeting with your supervisor (at least every six months)</p>	
<p>Completed meetings with your supervisor Add dates for each meeting you have had with your supervisor (at least every six months)</p>	
<p>Completed Professional Development Plan Add dates for each Professional Development Plan you have developed (every 12 months)</p>	
<p>Annual Review and Reflections Add dates for each Review and reflections document you have completed (every 12 months)</p>	

8.1 Professional Development Plan (template)

Your Professional Development Plan should be developed at the beginning of your period of AT Supervised Practical Experience. It records your SMART goals for the next 12 months and plans how you will develop the required competencies.

You should regularly review the Professional Development Plan with your supervisor (at least every six months) and update it at least every 12 months. You may want to share a draft plan and goals with your supervisor at, or prior to, your meeting and ask for their feedback and suggestions.

Each time you and your supervisor review the plan you should jointly set more objectives to continue your progression.

As preparation for your AT Supervised Practical Experience, answer the following questions to complete the Professional Development Plan below.

What is your long-term career goal?

What is your long-term career goal?
Where do you aspire to be once you become an Accounting Technician?

What are your personal and professional strengths that will help you achieve your long-term career goal?

How will you achieve it? Your SMART goals

You are now ready to set your SMART goals for the next 12 months. We recommend setting up three SMART goals.

GOAL 1

<p>What would you like to achieve within the next 12 months?</p> <p>Write your SMART goal</p>	
<p>How will you know that you achieved your goal?</p> <p>Think about success criteria and success measures for your goal.</p>	
<p>What activities will you undertake to achieve your goal?</p> <p>Activities may involve connecting with other people, seeking new learning opportunities, or undertaking other activities relevant to your role.</p>	
<p>What support or resources do you need to achieve your goal?</p> <p>Think about resources and support you may need to achieve your goal and how you will ensure you have access to the resources and support you identified.</p>	
<p>By when do you aim to achieve your goal?</p> <p>The last step is to set a date for when you want to achieve your goal.</p>	

To develop **more goals**, see pages 5 and 6.

GOAL 2

<p>What would you like to achieve within the next 12 months?</p> <p>Write your SMART goal</p>	
<p>How will you know that you achieved your goal?</p> <p>Think about success criteria and success measures for your goal.</p>	
<p>What activities will you undertake to achieve your goal?</p> <p>Activities may involve connecting with other people, seeking new learning opportunities, or undertaking other activities relevant to your role.</p>	
<p>What support or resources do you need to achieve your goal?</p> <p>Think about resources and support you may need to achieve your goal and how you will ensure you have access to the resources and support you identified.</p>	
<p>By when do you aim to achieve your goal?</p> <p>The last step is to set a date for when you want to achieve your goal.</p>	

GOAL 3

<p>What would you like to achieve within the next 12 months?</p> <p>Write your SMART goal</p>	
<p>How will you know that you achieved your goal?</p> <p>Think about success criteria and success measures for your goal.</p>	
<p>What activities will you undertake to achieve your goal?</p> <p>Activities may involve connecting with other people, seeking new learning opportunities, or undertaking other activities relevant to your role.</p>	
<p>What support or resources do you need to achieve your goal?</p> <p>Think about resources and support you may need to achieve your goal and how you will ensure you have access to the resources and support you identified.</p>	
<p>By when do you aim to achieve your goal?</p> <p>The last step is to set a date for when you want to achieve your goal.</p>	

8.2 Annual Review and Reflections (template)

This is your opportunity to reflect on what has happened over the previous year, what you have learned and how you could improve moving forward. Refer to your goals, your record of competencies and reflections on how you have met the competency requirements.

For your reflection, evaluate where you are now compared to your original plan and goals and what progress you have made. Think about specific experiences and situations you can learn from. Acknowledging the situation, your feelings about the experience and your responses will help you learn, grow and, if needed, act differently in the future.

You can evaluate your situation from different perspectives, perhaps from the perspective of your supervisor, colleague or study mate. Consider how your experiences have been relevant to your career and how they fit into your development as an Accounting Technician. As preparation for developing a Professional Development Plan and goals for the next 12 months, reflect on your experience and answer the following questions.

What did you learn and experience? Your reflections

<p>Looking back at your experience over the last 12 months, what were your key accomplishments and achievements?</p>	
<p>How did your development planning help achieve your goals?</p>	
<p>What challenges and ethical dilemmas did you experience over the last 12 months? What strategies did you use to overcome them?</p>	

What are the areas you would like to improve to achieve your goal of becoming an Accounting Technician? What activities will you undertake to close the gap?

What areas, and professional and technical competencies, would you like to focus on in the next 12 months?

Questions for your supervisor

Are there any questions you would like to raise at your next meeting?

8.3 Professional competencies

You are required to demonstrate that you have developed all professional competencies.

8.3.1 Effective Communication

Description: Clearly and succinctly conveys information and ideas to individuals and groups in a variety of situations in a focused, empathetic, and compelling way that shapes others' thoughts and actions

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Prepared and delivered uncomplicated information and ideas to decision makers			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Developed and communicated information and ideas in a clear manner using a variety of communication modes or media			
Collected and organised ideas and information in an accurate, concise and logical manner			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Developed and delivered a range of basic business documents			
Engaged in two-way communication that enhances mutual understanding			

8.3.2 Collaboration and relationships

Description: Initiates and maintains authentic, strategic relationships with stakeholders and potential partners to build information, expertise and capacity to achieve organisational goals

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an ability to identify and confirm stakeholders for day-to-day work			
Demonstrated an understanding of the need to co-operate with key stakeholders to complete work activities			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an understanding of the need to act with sensitivity to the needs, cultural backgrounds, and emotions of others			
Demonstrated an understanding of the need to interact with others to plan, prioritise and complete tasks to an agreed schedule			

8.3.3 Customer Focus (Internal and External)

Description: Understands the needs of customers and demonstrates a willingness to engage with them to solve problems

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Displayed a keen regard for the customer and their needs			
Sought to engage with customers to continually monitor their experience and satisfaction			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Engaged with customers to accurately determine their requirements			
Acted with honesty and diligence to satisfy customer needs to overcome problems they encounter			

8.4 Technical competencies

The technical competencies required to be completed by AT candidates depend on the candidate's pathway to AT designation:

	Academic Pathway to AT Designation (NZ qualifications or overseas equivalent)			Professional Experience Pathway to AT
Required Competencies:	Candidates who have completed NZ Diploma of Business (Accounting) Level 5	Candidates who have completed NZ Diploma of Business (Accounting) Level 6	Candidates who have completed AT required competencies in an approved NZ Degree – Level 7	Candidates with no formal study at Diploma Level or above and with a minimum of 5 years Professional Experience
Core Technical Competency Areas (TCA)	Any 2 TCA's	Any 1 TCA	Any 1 TCA	All TCA's
Specialised Technical Competency Areas (STCA)	Any 1 STCA	Any 1 STCA	Any 1 STCA	Any 1 STCA

Candidates are expected to demonstrate the majority (at least 70%) of elements to achieve their required competency

8.4.1 Financial Accounting Fundamentals (Core Technical Competency Area)

Description: Demonstrates the ability to apply fundamental financial accounting knowledge

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an ability to understand and apply the principles of advanced double-entry bookkeeping			

Elements Provide statements about how you have	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Prepared period end adjustments			
Demonstrated an ability to produce and extend a final trial balance (to include all adjustments)			

Elements Provide statements about how you have	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated the ability to use accounting software to record transactions and produce a final trial balance			
Financial Accounting only: Demonstrated an ability to calculate and account for the acquisition and disposal of non-current assets			

Elements Provide statements about how you have	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Financial Accounting only: Prepared and recorded depreciation calculations using journal entries			
Payroll only: Maintained payroll processing system, including calculating and/or verifying staff leave balances, gross pay, tax withheld and net pay ensuring compliance with internal policies and Government regulations			

8.4.2 Preparation of Financial Statements (Core Technical Competency Area)

Description: Ability to prepare financial statements for small entities and interpret relevant financial information

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an ability to apply the appropriate financial recording and reporting requirements when maintaining financial records for sole traders and partnerships			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Prepared accounting records from incomplete information			
Produced accounts for sole traders and for partnerships			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an understanding and an ability to apply accounting and ethical principles underlying the preparation of final accounts			
Demonstrated an understanding of the key differences between preparing accounts for a company, a partnership and a sole trader			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Interpreted and communicated financial and non-financial information to a variety of stakeholders, both internal and external to assist them in making decisions			
Drafted straightforward statutory financial statements for a small company			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Interpreted financial statements using ratio analysis			

8.4.3 Management accounting and business performance (Core Technical Competency Area)

Description: Demonstrates an understanding of cost accounting, budgeting and other management accounting techniques to support an organisation's decision making.

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an understanding of the purpose and use of management accounting within an organisation			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Applied techniques required for dealing with costs			
Apportioned costs according to organisational requirements			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an understanding of how budgeting can improve organisational performance			
Prepared budgets based on estimates or forecasts of income and expenditure for a period			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Analysed and reviewed deviations from budget and reported those to management in a clear and appropriate format			
Applied management accounting techniques to support decision making			

8.4.4 Goods and Services Tax (Core Technical Competency Area)

Description: Ability to prepare Goods and Services Tax returns and understand associated implications

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an understanding of and an ability to apply Goods and Services Tax legislation requirements			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Accurately completed Goods and Services Tax returns and was aware of the need to submit them in a timely manner			
Demonstrated an understanding of the implications for the business of errors, omissions, and late filing and payment			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Reported GST related information within the organisation in accordance with regulatory and organisational requirements			

8.4.5 Audit and Assurance (Specialised Technical Competency Area)

Description: Understands the principles of auditing and evaluates associated audit procedures

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Demonstrated an understanding of the principles of auditing			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Evaluated the audited entity's system of internal control			
Evaluated audit procedures for obtaining audit evidence			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Evaluated the planning process			
Evaluated audit procedures			

8.4.6 Personal Tax (Specialised Technical Competency Area)

Description: Ability to prepare tax returns for individuals and understand the underlying principles

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Analysed the theories, principles and rules that underpin taxation systems			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Calculated a taxpayer's allowances and deductions			
Calculated a taxpayer's total taxable income and income tax			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Calculated income tax payable/refundable by a taxpayer			
Accounted for capital gains tax			

8.4.7 Business Tax (Specialised Technical Competency Area)

Description: Ability to prepare tax returns for a variety of different business entities and provide basic advice

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Completed tax returns for sole traders and partnerships and prepared supporting tax computations			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Completed tax returns for small companies and prepared supporting tax computations			
Provided advice on the tax regime and its impact on sole traders, partnerships and small companies			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Advised business clients on tax reliefs and their responsibilities and their agent's responsibilities in reporting tax to the tax authority			
Prepared tax computations for the sale of capital assets			

8.4.8 Cash and Treasury Management (Specialised Technical Competency Area)

Description: Ability to prepare cash budgets and analyse principles of cash management. Evaluate financing decisions in accordance with organisational requirements and policies

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Used statistical techniques and financial information to prepare forecasts of cash receipts and payments			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Prepared cash budgets and monitored cash flows within the organisation			
Evaluated the principles of cash management within the context of regulation and government monetary policies			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Evaluated the ways of raising finance in accordance with organisational requirements			
Evaluated ways of investing surplus funds with organisational policies			

8.4.9 Credit Management (Specialised Technical Competency Area)

Description: Analysed and evaluated information relating to credit control and credit risk

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Analysed relevant legislation and contract law that has an impact on the credit control environment			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Critically analysed information from a variety of sources to assess credit risk and grant credit in compliance with organisational policies and procedures			
Evaluated a range of techniques to collect debts			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Critically evaluated credit controls in line with organisational policies and procedures			
Presented advice and recommendations to management on the credit control system			

8.4.10 Governance and Risk Management (Specialised Technical Competency Area)

Description: Understand, recognise and apply the principles of good corporate governance

Provide a summary of self-reflection on the progress of this competency:

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Defined corporate governance, governance standards, and explored current governance issues			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Examined the role of the Board and its risk management responsibilities			
Recognised the principles and practice of effective risk governance			

Elements Provide statements about how you have:	Record of evidence Write your statements below:	Supervisor name and signature	Date dd/mm/yy
Explored risk culture assessment			
Recommended risk mitigation strategies that could be used to lessen the risk identified			