PO8: Improve departmental performance

In any team it is important for trainees to consider more than simply their own desk or their own specific tasks; the ACCA Qualification syllabus reflects the growing role of accountants as business managers. Applying management and organisational behaviour theory in practice will help them to make an impact beyond their own responsibilities.

Identifying opportunities to make improvement-driven changes, reviewing how closely those changes impact on performance, and keeping relevant stakeholders informed and involved, are essential elements of the practical experience trainees must demonstrate to be an effective professional accountant. Trainees need to ensure that their suggestions are both well-founded (piloted first if feasible) and in line with their employer's vision and objectives.

Being vigilant for opportunities for improvements is not something trainees should consider only in the run-up to PER sign-off by their workplace mentor. It is a state of mind to remain in if they want to make the best contribution to their employer (and enjoy a more rewarding career). Activities to demonstrate their vigilance and initiative might include:

- Developing and implementing accounting and business processes, or suggesting improvements to existing processes
- Monitoring business performance and setting performance measures
- Proactively advising managers on becoming more cost-effective
- Helping individuals improve their individual performance for the additional good of the team

The next step is to answer the challenge questions for this objective in the trainee development matrix (TDM):

- Trainees should describe an occasion when they have identified an opportunity to improve departmental performance (for instance, suggesting and planning a visit to colleagues in a spending department, such as marketing, to explain relevant procedures and encourage better use of, say, purchase orders, through explaining the benefits to the company of proper records).
- How did you contribute to developing the opportunity for development? (This could be as simple as setting up a weekly half-hour refresher

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