

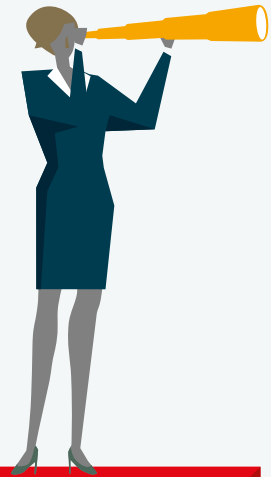


**BE FLUENT IN FINANCE  
AND BUSINESS.**

The ACCA Qualification

Think Ahead

# Contents



The ACCA Qualification

3

The career that takes you where you want to go

4

The business qualification for a fast-changing world

6

What does the ACCA Qualification cover?

9

Find the ACCA pathway that's right for you

12

Support on your journey

20

What our members say

21

A lifelong, global partnership

22

# The ACCA Qualification



More than ever, our fast-changing, increasingly digital world needs forward-thinking finance professionals: people who can innovate and lead positive change wherever they work; who work to the highest professional and ethical standards, and; who see a bigger and better picture.

**If this sounds like the kind of professional you want to become, then ACCA is for you.**

Choose to study with us and you're choosing a future packed with opportunity. We are the world's largest accountancy body – with more than:



**200,000 members  
and 500,000 students**



**in 176 countries**

For more than 115 years, we've been helping ambitious, talented people like you to build exciting and rewarding careers, all over the world.



## The **career** that takes you where you want to go

All industries need forward-thinking finance professionals. So, whether you're targeting a role in the film industry or pharmaceuticals, fast cars or fast food, premium brands or the premier league, a finance and accountancy qualification will help you get there – and help you make an impact when you do.

Where better to study than with the world's most forward-thinking accountancy body? Employers seek out our professionals because they know that people with ACCA after their names will think strategically, act with integrity and add value to their organisations from day one.



**“** The ACCA Qualification gave me the foundation I needed to really excel in the workplace. Since I became ACCA qualified my life has never been the same. It’s an organisation that is thinking and shaping and leading the profession, and that’s something I feel really proud to be a part of. **”**

*Babajide Ibironke FCCA, CFO, Mantrac Nigeria Limited*

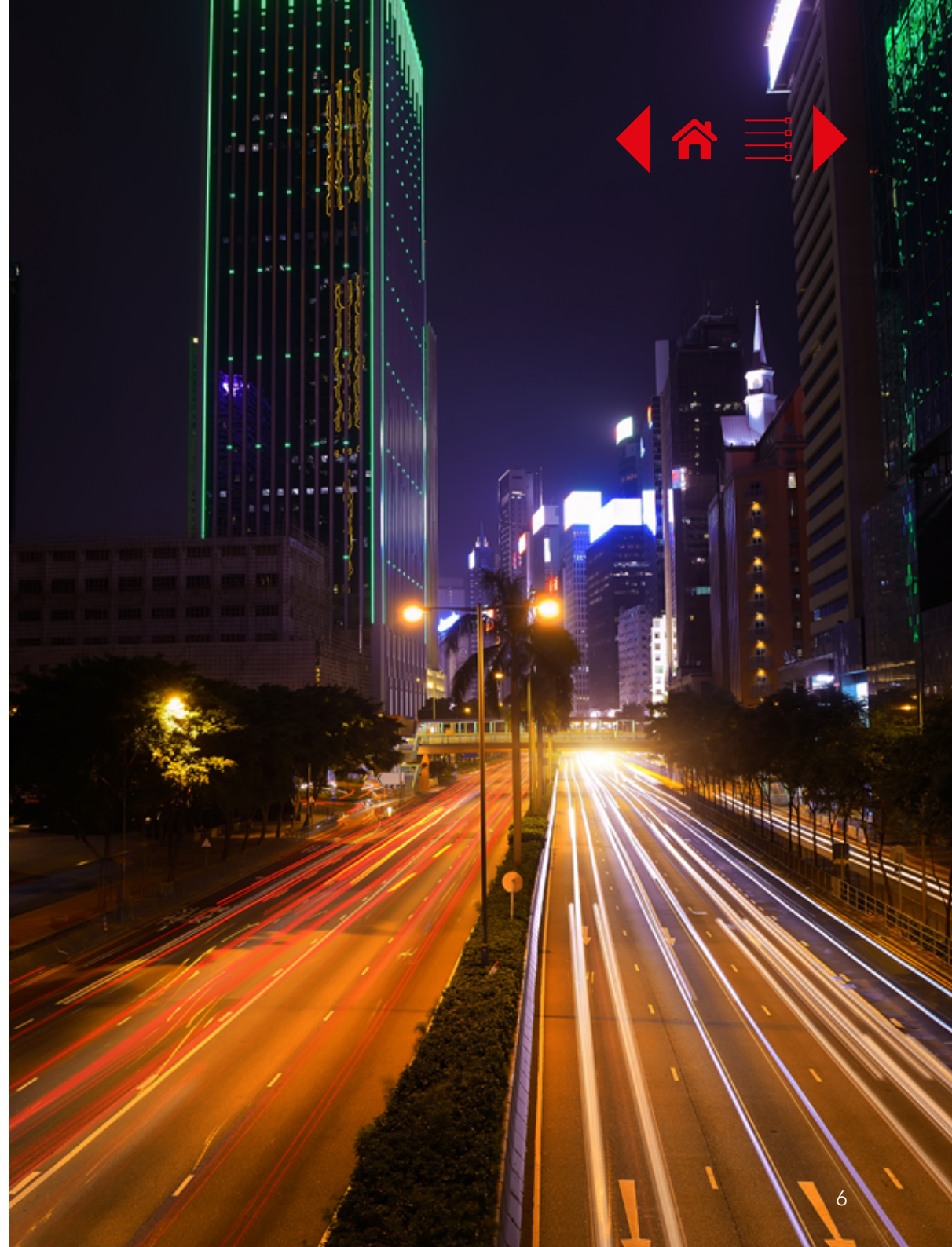


**“** When I took up ACCA, I thought I was just going to be an accountant, a finance manager or a management accountant. After a couple of years in the industry and having observed the opportunities available, I realised that accountants with the right skills can do a lot more. It’s just a matter of being a bit bolder, open-minded and having the right qualification. **”**

*Jeffrey Chew FCCA, Group CEO & Director, Paramount Corporation Bhd*

# The business qualification for a **fast-changing** world

The role of the finance professional is constantly changing. Here at ACCA we are constantly adapting our qualification, staying relevant to today and anticipating the challenges for the professionals of tomorrow. We regularly research the evolving needs of employers to make sure we continue to produce accountants with the knowledge and skillset to stay at the forefront of the profession – and in demand all over the world.





## With the ACCA qualification, you can...

### ■ Choose your career path

If you're looking for an international career, you've come to the right place. The ACCA Qualification is recognised all over the world. It's flexible too – giving you a broad base as well as opportunities to specialise. So, you can pursue a career you're passionate about, almost anywhere.

### ■ Stand out to top employers

When you become an ACCA member, you'll have a skillset that organisations everywhere are looking for, now and in the future. Why? Because we shape our qualification around the needs of employers and the evolving challenges they face.

### ■ Make an impact

ACCA gives you the skills to add value in any environment. The ACCA Qualification requires practical experience as well as technical learning, so by the time you qualify you'll already have at least three years' hands-on experience and know how to leverage your skills to make a difference.





**“ ACCA students and members will be well-armed to face the needs and challenges of the modern business world. ”**

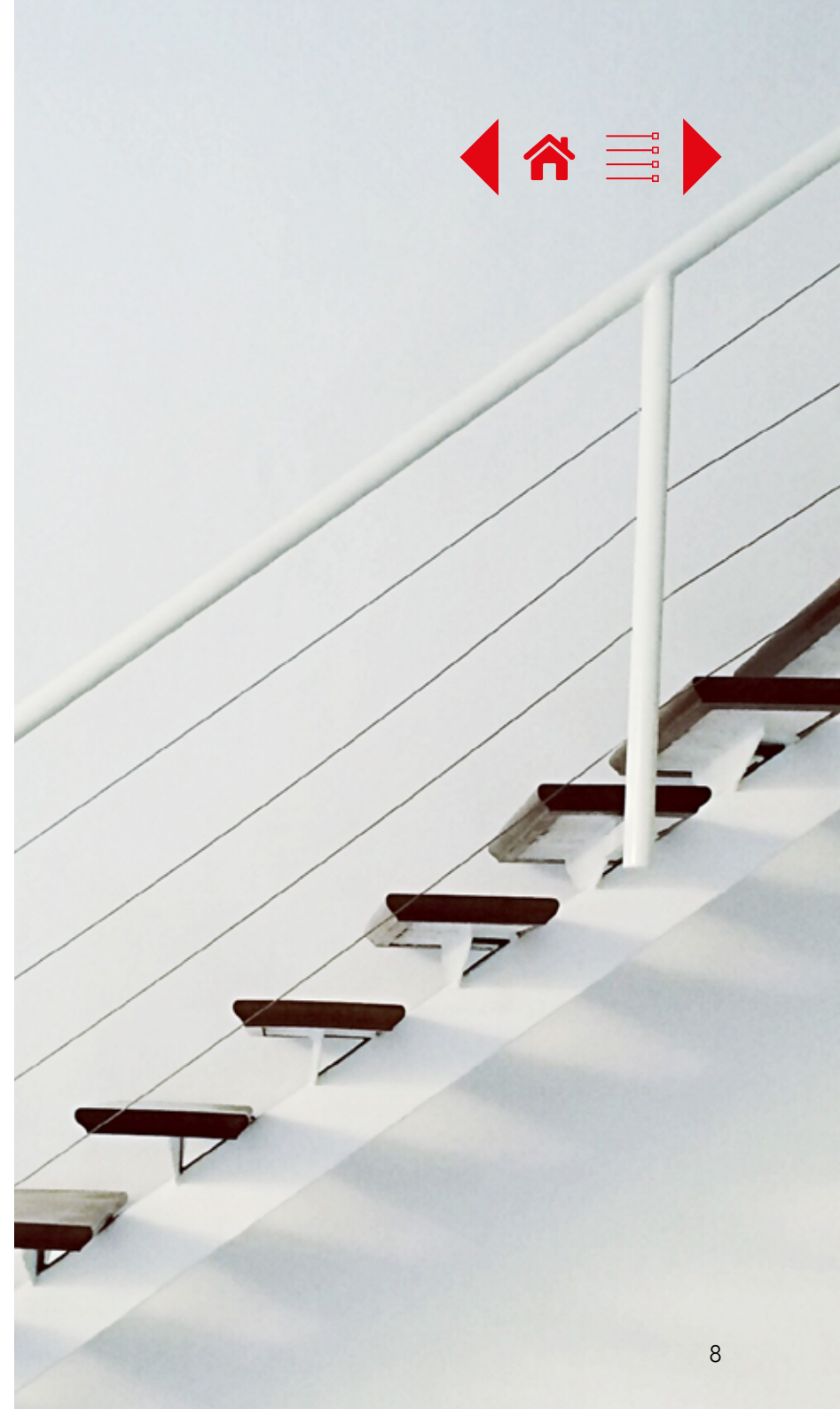
*Shuhua Yang, Finance Director, MSC Software Corporation*

#### ■ Become a leader

You'll develop the skills and behaviours to lead people, drive decision-making and implement change. You'll learn how to get the best out of new technologies and you'll have access to the latest insights and a global network of forward-thinking professionals to help you keep your organisation ahead of the curve.

#### ■ Prepare for the future

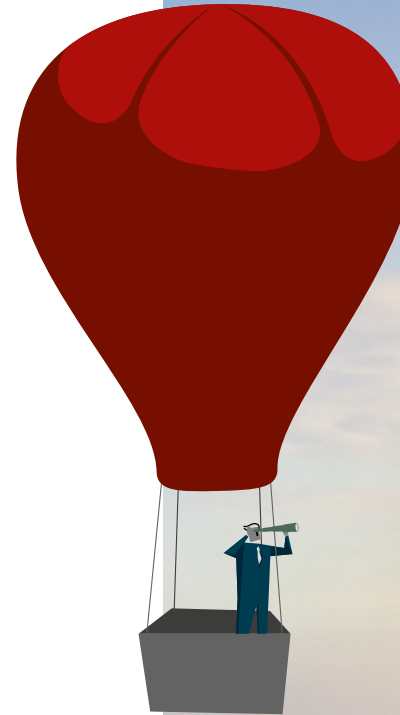
Our world is changing rapidly and organisations need finance professionals who can help them adapt, harness new technologies and look beyond what's possible now. Studying with ACCA, you'll address the big themes in business and finance and how to get the most from them. You'll develop the ability to work across geographies. And you'll act to the highest professional and ethical standards. Whatever the future brings, you'll be ready.



# What does the ACCA Qualification cover?



Through a powerful combination of exams, ethics and experience, you'll develop the strategic skillset, technical ability and professional mindset to add immediate value to any organisation – and take your career to new heights.



**“** Whichever career path you take, ACCA gives that solid foundation of financial expertise, integrity and ethics that is required for a fulfilling and rewarding career. ACCA has given me the confidence to expand my professional experience in any industry, country and across a number of diverse roles. **”**

*Dato' Merina Abu Tahir FCCA, Chief Internal Auditor, Malaysia Airlines Bhd*





## ■ Applied Knowledge

Gain a broad understanding of essential accounting techniques such as effective business operations, management accounting and financial accounting.

## ■ Applied Skills

Develop the strong, practical skills that are part of the strategic finance professional's toolkit – including taxation, financial reporting and audit.

## ■ Strategic Professional

Develop the technical expertise, ethics and professional skills you need to make an impact in the workplace. Every element of the Strategic Professional level has a real-world focus:

### ■ Strategic Business Leader

This innovative case study exam is designed to mirror the workplace. You'll draw on strategy, leadership, governance and risk, innovation and sustainable performance to show you have the blend of skills employers are looking for.

### ■ Strategic Business Reporting

This exam takes reporting to a new level – helping you develop the skills to communicate the implications of transactions and reporting to different stakeholders.

### ■ Options exams

This is an opportunity to specialise in an area that's relevant to your career goals.



## ■ Practical Experience Requirement (PER)

This is where you put your learning into practice and gain the real-world knowledge and experience employers are looking for. To qualify as an ACCA member, you need three years' relevant professional experience – and you have to achieve a number of performance objectives. You can do all your PER in one go or in multiple blocks of time, and you can start working towards it at any stage of the ACCA Qualification.

## ■ Ethics and Professional Skills

This interactive module puts you in the role of an accountant in range of practical real-world scenarios. You'll work through 10 units, developing the critical workplace skills, such as problem-solving, communication and negotiation, that employers are looking for and on which you can build a career.



**“ The quality of the ACCA Qualification makes a candidate well-rounded with not just technical accounting skills, but also with communication skills which is very critical as it's important to be able to communicate with those who do not also have a finance background. ”**

Deepa Chandrashekar, *Acting CFO, Qatar General Insurance*



**“ The ACCA Qualification tests the cognitive skills of students and develops their ability to apply technical knowledge in real life scenarios. ”**

Masood Pervaiz, *Director, Centric Consulting*



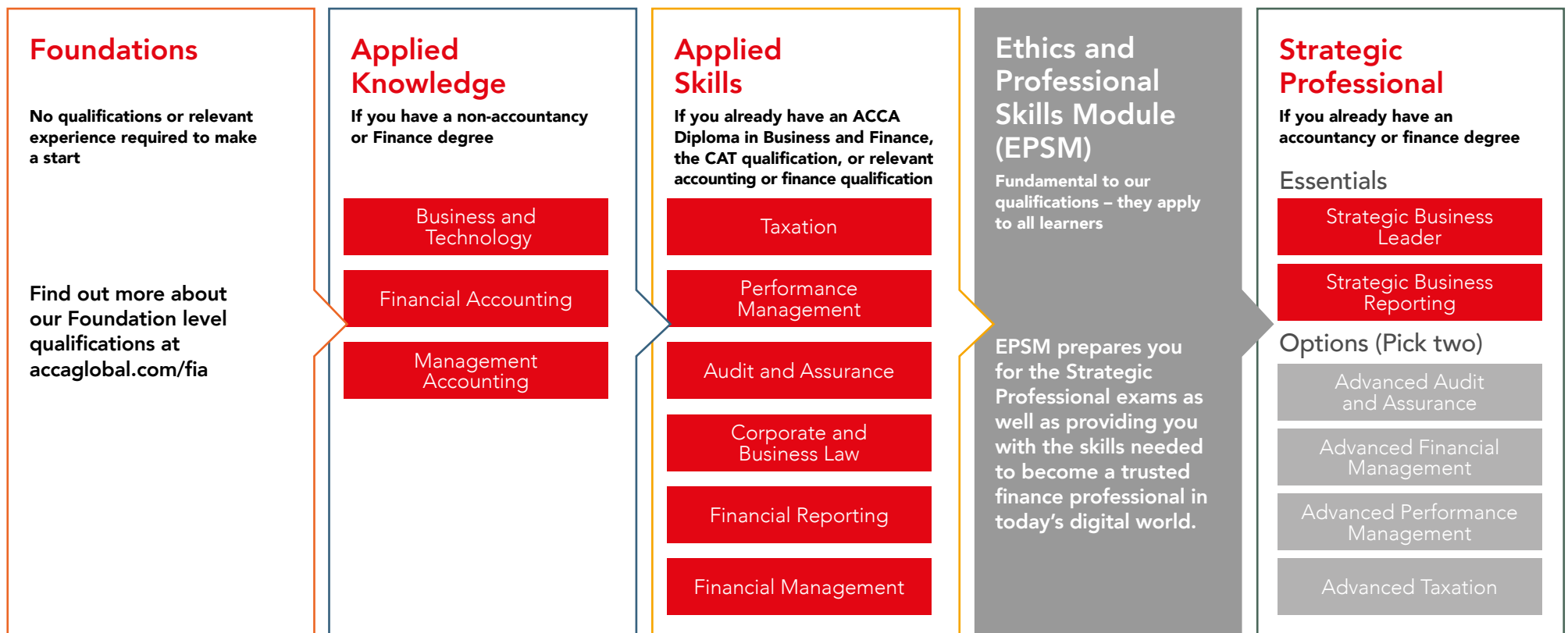
# Find the **ACCA starting point** that's right for you



There are many ways to begin your ACCA journey. Whether you've just left school, are studying at university, or are looking for a career change – there's an entry point for you. Exactly where you start depends on the qualifications you already have.

Please click on the boxes to find out more.

## Practical Experience Requirement (PER) – three years' practical experience





# ACCA member

## CONGRATULATIONS

Once you complete the ACCA exams, your three years' Practical Experience Requirement, and the Ethics and Professional Skills module you can become an ACCA member.

### ■ Access even more opportunities

Through our academic partnerships, you can choose to work towards a degree alongside your ACCA qualification – making you even more attractive to top employers:

- Learn more about our partnership with Oxford Brookes University at [accaglobal.com/bsc](https://accaglobal.com/bsc)
- Learn more about our partnership with the University of London at [accaglobal.com/msc](https://accaglobal.com/msc)

### ■ Do my existing qualifications count towards ACCA?

Your previous qualifications may mean that you are eligible for exemption from some of the ACCA exams. Check using our online calculator at [accaglobal.com/minimum-entry](https://accaglobal.com/minimum-entry)



# Foundations in Accountancy



The Foundations in Accountancy qualifications are the perfect place to start if you are new to accountancy or if you're already working in finance but have no qualifications. You'll be starting at the right level to suit your ability and will gain a solid platform of essential skills, knowledge and behaviours to underpin your financial career.

- Achieving these qualifications would equip you to work in a variety of accounts-support roles including:
  - A junior accounts or cost clerk/junior bookkeeper role in a small or medium-sized enterprise.
  - A range of junior or cost accounting administration roles within an accounting department of a larger organisation or financial shared service centre.

- There are three levels of Foundations in Accountancy:

## **ACCA Diploma in Financial and Management Accounting (RQF Level 2)**

- FA1 Recording Financial Transactions
- MA1 Management Information

## **ACCA Diploma in Financial and Management Accounting (RQF Level 3)**

- FA2 Maintaining Financial Records
- MA2 Managing Costs and Finance

## **ACCA Diploma in Accounting and Business (RQF Level 4)**

- FBT Business and Technology
- FMA Management Accounting
- FFA Financial Accounting

 [Back to Chart](#)

# Applied Knowledge



The Applied Knowledge level will give you a broad understanding of essential accounting techniques including effective business operations, management accounting and financial accounting. The qualification is divided into three parts:

## Business and Technology

Business and Technology teaches you how businesses operate effectively, efficiently and ethically and will show the critical role finance professionals play in achieving this.

You will understand business in the context of its environment, including economic, legal and regulatory influences on aspects like governance, employment, health and safety, data protection and security.



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## Financial Accounting

You will learn the underlying principles and concepts of financial accounting, accounting techniques and the preparation of basic financial statements including:

- Double-entry and accounting systems
- The context and purpose of financial reporting
- Preparing a trial balance
- Simple consolidated financial statements
- Interpreting financial statements



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## Management Accounting

You will learn the management accounting techniques to help support businesses plan, control and monitor performance including:

- How organisations finance their operations
- How to plan and control cash flows
- How to make the best use of working capital
- The principles of making capital investment decisions.



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- Completion of all the Applied Knowledge exams along with the foundations in professionalism module, will lead students to receiving an ACCA Diploma in Accounting and Business (RQF Level 4).
- With this qualification you will be ready to apply for roles such as:
  - Trainee bookkeeper
  - Administrator
  - Trainee accountant

 [Back to Chart](#)

# Applied Skills



Applied Skills builds on existing knowledge and understanding to develop the strong, broad and practical finance qualities required of strategic professional accountants in any sector or industry. There are six exams:

<p><b>Taxation (TX)</b></p> <p>You will develop a deep understanding of the tax system within your jurisdiction, the obligations for tax-payers and the implications of non-compliance. You'll learn how to explain and calculate tax liabilities for individuals, companies and groups of companies. Should your national jurisdiction not be covered, we recommend students select the UK variant.</p> 	<p><b>Performance Management (PM)</b></p> <p>You will develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control.</p> 	<p><b>Audit and Assurance (AA)</b></p> <p>You will develop knowledge and understanding of the process involved in carrying out the assurance engagement and its application in the context of the professional regulatory framework.</p> 	<p><b>Corporate and Business Law (LW)</b></p> <p>You will develop an understanding of the general legal framework operating both in your jurisdiction and internationally and how this applies to the regulation and operation of business entities and finance. You will also develop an understanding of corporate fraudulent and criminal behaviour.</p> 	<p><b>Financial Reporting (FR)</b></p> <p>You will develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups, and how to analyse and interpret those financial statements.</p> 	<p><b>Financial Management (FM)</b></p> <p>You will develop the knowledge and skills expected of a finance manager, in relation to investment, financing and dividend policy decisions.</p> 
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Completion of the Applied Skills exams, plus the Ethics and Professional Skills module, leads to the award of an Advanced Diploma in Accounting and Business.

The Advanced Diploma in Accounting and Business is benchmarked at a UK Bachelor's university degree. You can also gain a BSc (Hons) degree in Applied Accounting at the same time as studying for the Applied Skills exams through our partnership with Oxford Brookes University. Students are automatically opted into the degree when they register.

For more information on the BSc degree scheme [visit our Oxford Brookes section](#).

 [Back to Chart](#)

# Ethics and Professional Skills module

Our Ethics and Professional Skills module will provide you with the complete range of skills, knowledge and behaviours that employers need.

This interactive online module supports your development as a trusted and confident finance professional, putting you in realistic business situations.

The skills you will develop within the module will greatly enhance your chances of success in the other ACCA exams. We therefore recommend that all students complete the module before attempting Strategic Professional exams.

On completion of the module you will receive a certificate of achievement to evidence your professionalism to existing and future employers.

 [Back to Chart](#)

# Strategic Professional



Develop the technical expertise, ethics and professional skills you need to make an impact in the workplace. Every element of the Strategic Professional level has a real-world focus:

## Essentials

## Options

This is an opportunity to specialise in an area that's relevant to your career goals

### Strategic Business Leader (SBL)

This innovative case study exam is designed to mirror the workplace. You'll draw on strategy, leadership, governance and risk, innovation and sustainable performance to show you have the blend of skills employers are looking for.



Watch the video

### Strategic Business Reporting (SBR)

This exam takes reporting to a new level – helping you develop the skills to communicate the implications of transactions and reporting to different stakeholders.



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### Advanced Financial Management (AFM)

You will apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.



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### Advanced Performance Management (APM)

All organisations need to have their performance and strategic development evaluated regularly. In this exam, you will do this by using relevant knowledge and skills and exercising professional judgment to select and apply strategic management accounting techniques in different business contexts.



Watch the video

### Advanced Taxation (ATX)

Tax has a major impact on business and financial decision-making in all jurisdictions. You will learn about applying your national tax laws to the finances of individuals and businesses and exercising professional judgment in relation to different tax frameworks. Should your national jurisdiction not be covered, we recommend students select the UK variant.



Watch the video

### Advanced Audit and Assurance (AAA)

You will learn how to analyse, evaluate and draw conclusions on the assurance engagement and other audit and assurance issues in the context of best practice and current developments. You can choose whether to study the International (INT) or United Kingdom (UK) standards.



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 [Back to Chart](#)

# Practical Experience Requirement



To complete PER you'll need to achieve 36 months of supervised experience in a relevant accounting or finance role. You'll also complete nine performance objectives. These allow you to demonstrate your knowledge, skills and techniques in the workplace.

## You need to achieve all five of the Essentials objectives:

- Ethics and professionalism
- Stakeholder relationship management
- Strategy and innovation
- Governance, risk and control
- Leadership and management

## In addition, you need to achieve any four of the 17 Technical objectives:

### Corporate and business reporting

- Record and process transactions and events
- Prepare external financial reports
- Analyse and interpret financial reports

### Financial management

- Evaluate investment and financing decisions
- Manage and control working capital
- Identify and manage financial risk

### Management accounting

- Evaluate management accounting systems
- Plan and control performance
- Monitor performance

### Taxation

- Tax computations and assessments
- Tax compliance and verification
- Tax planning and advice

### Audit and assurance

- Prepare for and plan the audit and assurance process
- Collect and evaluate evidence for an audit or assurance engagement
- Review and report on the findings of an audit or assurance engagement

### Advisory and consultancy

- Business advisory

### Data, digital and technology

- Data analysis and decision support

You'll demonstrate your achievement of the performance objectives by performing activities in the workplace. You'll then write a statement to provide examples of your experience which demonstrates to your [practical experience supervisor](#) that you have achieved the objectives. Your supervisor will typically be your line manager or the person you report to on particular projects or activities.

Find out more about PER at [www.accaglobal.com/gb/en/student/practical-experience-per.html](http://www.accaglobal.com/gb/en/student/practical-experience-per.html)



# Support on your **journey**

## ■ Learn in your own way, at your own pace

There are many different ways to study for the ACCA Qualification. Choose the path that works best for you. We recommend studying through one of our Approved Learning Partners.

## ■ You can study:

- Online or face-to-face
- Full-time or part-time, to suit your schedule. You can also join revision classes to prepare for specific exams. And of course, you can access fantastic resources and learning support on our website. Learn more at [accaglobal.com/studyoptions](https://accaglobal.com/studyoptions)

## ■ Take exams when it suits you

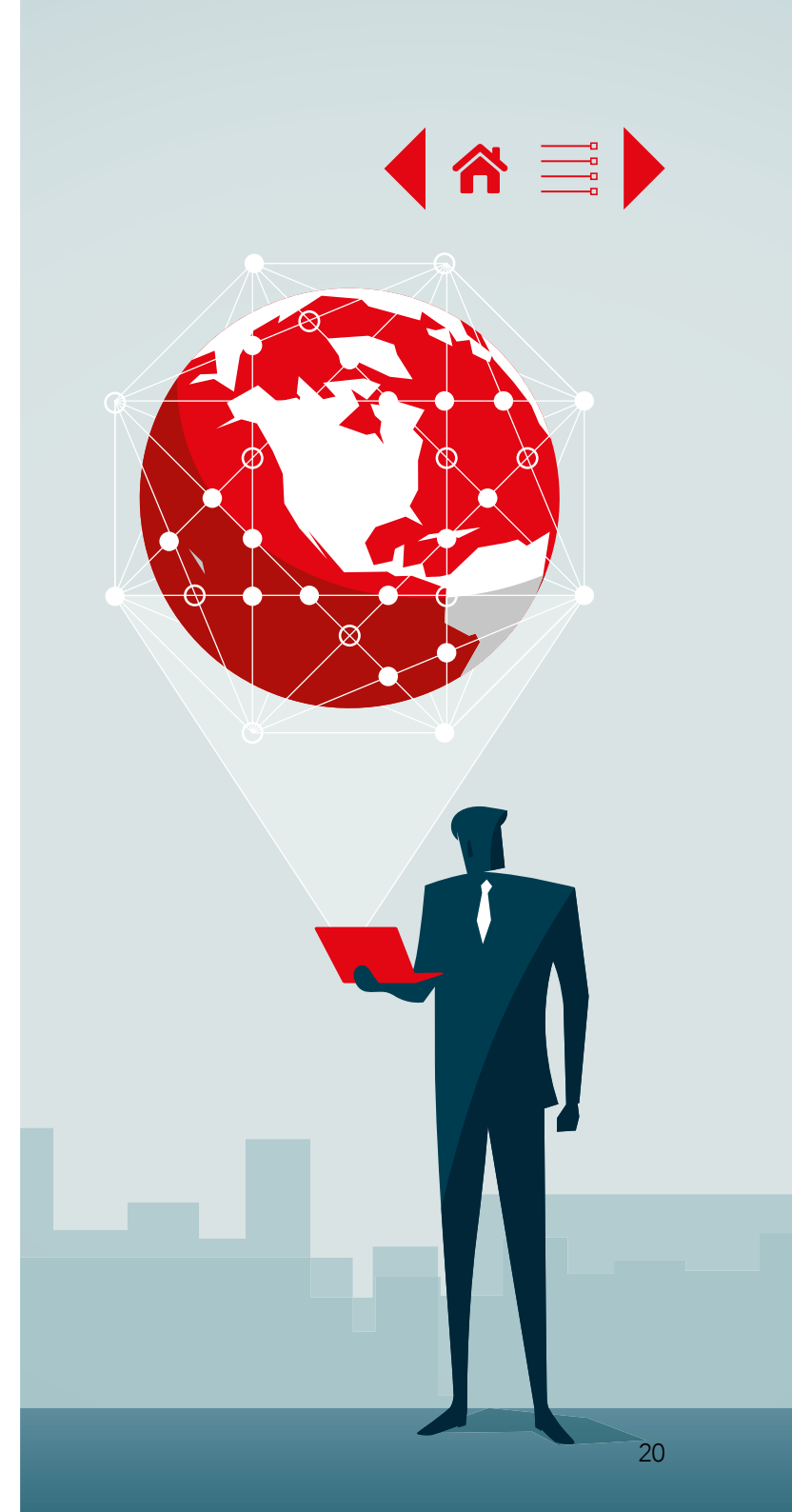
We offer four exam sessions a year – at over 500 centres around the world. Many of our exams are computer-based, giving you an experience that's aligned to the modern workplace and an opportunity to use the same technology professional accountants use on a daily basis.

## ■ Access 24/7 support

If you have questions or need advice, there is always someone at ACCA to help. Contact ACCA Connect year-round – by phone, email or webchat.

## ■ Help with English language

If English is not your first language you can get free support from our training partner, BPP. They'll give you specific advice for each exam and help you become more confident at using business English. Learn more at [englishforacca.bppuniversity.ac.uk](https://englishforacca.bppuniversity.ac.uk)



# What our members say



**" ACCA develops individuals who not only have a fantastic technical and ethical foundation, but also business and leadership skillsets which are critical to a long sustaining career in accounting."**

Timothy Braun, *Partner, Grant Thornton*



**" Being an ACCA member means that you are part of a global network. The qualification gives you credibility as a finance professional and gives you the opportunity to work in every part of the world."**

Gde Yoga Prawita, *ACCA Associate Director, EY Indonesia*



**" I've had an amazing journey completing my ACCA Qualification. I found that the curriculum covers the full spectrum of skills required of finance professionals and complemented my practical experience very well."**

Volker Giebitz, *CFO, Home Credit Indonesia*



**" I wanted to have international exposure, so I chose something that would support me on an international journey and ACCA is a globally recognised brand for finance professionals. Everything I learned through ACCA, the logic, the thinking, the approach allowed me to see the bigger picture more clearly, to analyse and to put a strategy in place."**

Angela Dong, *FCCA Global Vice President and General Manager, Greater China, Nike*

# A lifelong, global partnership



When you become part of ACCA, you become part of a network of professionals and business leaders that spans the globe.

## ■ ACCA Careers

When it's time to find your next role, our online portal ACCA Careers will connect you with the best employers and with networks that will help you advance your career.

## ■ Continuing Professional Development (CPD)

Forward-thinking professionals never stop learning and our extensive resources are there to help you continue your development. You'll also be able to access our specialist qualifications. Throughout your professional life, we'll be here to support you, encourage you and help you succeed.

**501** exam  
centres  
in **148**  
countries

**348**  
quality-checked  
tuition  
providers

**2,000**  
exemption accredited  
programmes  
from **943**  
institutions

**552**  
strategic  
partnerships

**110** offices  
and centres  
in **49**  
countries

