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# Section 1 – Essential reading

#### WHO IS THIS DOCUMENT FOR?

This document should be completed by those in higher education institutions and professional bodies who would like to apply for exemption from the ACCA Qualification or Foundations in Accountancy suite of qualifications. Please note, this form is not for potential ACCA students. If you wish for further information on how to claim exemptions on your prior learning please refer to http://www.accaglobal.com/uk/en/qualifications/glance/acca/overview.html

#### WHO CAN APPLY?

### **Recognition status of institution**

Exemption will normally only be considered for qualifications obtained from public institutions recognised by the Ministry of Education for that country. Exemption can be considered for qualifications obtained from private sector institutions providing:

 the institution has been accredited by the Ministry of Education of that country to award the level of qualification being reviewed by ACCA

#### OR

 the programme(s) have been validated by or franchised from a recognised institution or examining board.

Professional bodies – the body must be recognised and accredited by IFAC.

#### WHAT DOCUMENTATION DO I NEED TO SUBMIT TO HAVE A PROGRAMME ACCREDITED OR REACCREDITED?

REC	DUIRED DOCUMENTATION	DEFINITION
	CA application form s document)	Please complete all sections of this application form and submit along with the following documentation. Failure to submit all necessary documentation outlined on this page will result in your application being returned to you.
MA	NDATORY DOCUMENTATION	N
1	Detailed programme structure, stating which modules are core and optional	A programme structure will list all modules/subjects taken by a student of the programme. Typically a programme structure will include information on which subjects are compulsory and which are optional. The Professional Qualifications Approvals team will aim to assess core modules for exemption and will only assess optional modules where exemption cannot be awarded on core modules. Priority will be given to the modules you provide as part of your application. It is very important that the module names and codes match throughout the entire application.
2	Syllabus details for all modules relevant to your application	Syllabus details typically include information on the topic areas that are covered within the module/subject. The syllabus details submitted along with this application must be sufficiently detailed to allow the Professional Qualifications Approvals team to conduct a comparison against ACCA's syllabus. Coverage of syllabus areas will not be assumed.
3	One copy of the most recent examination paper for all modules relevant to your application	Actual copies of past examination papers should be submitted along with your application. Only one examination paper should be submitted for each module relevant to the Fundamental level of the ACCA Qualification. Solutions are not required. If your programme is new and being offered for the first time, pilot examination papers can be considered until live examinations become available. Please ensure that the mark allocation and rubric is made available within all examinations provided for assessment. Please note that examinations should be no older than 18 months.
4	Articulation agreement	Copy of signed articulation/validation agreement should be submitted if applicable to your application. This is to cover programmes delivered at educational institutions that have been franchised or validated by another recognised institution.
OP	TIONAL DOCUMENTATION	
5	One copy of mid-term examinations relevant to your application	If you would like to ensure that you are awarded the maximum number of exemptions available to your programme it is recommended that you submit actual midterm assessments within your application. This will give the Professional Qualifications Approvals team further opportunity to ensure that your programme's assessments are aligned to ACCA examination question types. Final examinations that contribute less than 50% of total module marks should be submitted along with any relevant midterm examinations.

# WHAT HAPPENS IF I DON'T SEND IN THE FULL SELECTION OF DOCUMENTATION REQUIRED FOR EXEMPTION ASSESSMENT?

If a full and considered application for exemption accreditation has not been made to the Professional Qualifications Approvals team then your application will be returned to you and your local national office ACCA representative, or directly to you if based in the UK, with full advice as to what is missing in order to progress your application. The Professional Qualifications Approvals team will assess whether a full and considered application has been made within five working days of receipt.

Reasons for returning your application include but are not restricted to:

- Missing documentation such as application form, syllabus, assessments or course structure.
- Recognition of your institution and qualification cannot be established. If unsure please contact the Professional Qualifications Approvals team to ensure that your higher education institution or professional body is recognised for exemption purposes.
- Applications made by post or fax will not be accepted. We will make every effort to return these by post to your local national office ACCA representative or directly to you if based in the UK.

The Professional Qualifications Approvals team will aim to provide you with an indication of the exemptions awarded to your programme within three working weeks of receipt of all necessary documentation. To prevent your application being returned please refer to the check list on page 17.

# WHAT IS THE CRITERIA I MUST MEET TO ATTRACT EXEMPTION?

#### Syllabus coverage

In order to conduct an assessment for exemption accreditation, the Professional Qualifications Approvals team must review a copy of the syllabus for all modules that contain relevance to the ACCA Qualification. The minimum recommended level of comparable syllabus for an individual module or a group of modules being considered towards exemption from a particular ACCA exam is 80%.

#### **Examinations**

In addition to the syllabus, examination papers must be submitted for the modules that contain relevance to the ACCA Qualification. The assessments for any individual module or group of modules being considered towards exemption from a particular ACCA exam will be reviewed to ensure that:

- the balance of practice and theory is appropriate to the ACCA exam being considered
- the standard of examination questions and any other relevant assessment method is comparable to the ACCA exam being considered
- significant areas of the syllabus and all core ACCA examination topic areas are covered
- the structure of the assessment methods does not allow core ACCA examination topic areas to be avoided
- the mark allocation for individual examination questions is comparable to the ACCA exam being considered

Examinations which are acceptable for accreditation purposes are those which fulfil the following criteria:

- closed-book, unless taken in the final year of a bachelor degree, or as part of a postgraduate level qualification
- final module examinations and if applicable, mid-term examinations.

In order for exemption from a particular ACCA exam to be considered, the examinations for an individual module or group of modules must meet the following requirements:

#### **Examination duration**

The number of hours' examination coverage must be at least equivalent to the ACCA exam being considered with no individual final examination being less than 1.5 hours in length. This can be for one module or a combination of modules.

ACCA EXAMINATION DURATION	
Business and Technology Management Accounting Financial Accounting Corporate and Business Law	2 hours
Performance Management Taxation Financial Reporting Audit and Assurance Financial Management	3 hours

### Contribution to total module marks

Acceptable examinations must contribute at least 50% of the total module marks available for each module being considered towards exemption from a particular ACCA examination.

#### Standard

The standard of questions in each examination must be comparable to the ACCA exam being considered.

Where the examination elements for an individual module or group of modules being considered towards exemption from a particular ACCA exam do not meet the requirements; other forms of assessment such as essays, reports, presentations, case-studies, class tests, oral examinations, etc. will be considered at the discretion of the Professional Qualifications Approvals team. Assessments undertaken as group work cannot be considered for exemption purposes.

### Multiple choice questions

The table below lists the percentage of MCQs in each ACCA exam as of 2016:

ACCA EXAM	MULTIPLE CHOICE PERCENTAGE
Business and Technology (BT)	
Management Accounting (MA)	70%
Financial Accounting (FA)	70%
Corporate and Business Law (LW)	
Performance Management (PM)	60%
Taxation (TX)	60%
Financial Reporting (FR)	60%
Audit and Assurance (AA)	30%
Financial Management (FM)	60%

The Professional Qualifications Approvals team will provide you with an explanation if any of the exams for which you have applied for exemption cannot be awarded. However, if you believe that relevant information has not been taken into account in our assessment, please contact the Professional Qualifications Approvals team.

Any examination submitted as part of your application should not exceed the above percentages.

# HOW WILL ACCA KEEP UP TO DATE WITH CHANGES TO MY PROGRAMME?

Every year a member of the Professional Qualifications Approvals team will contact you to ask if you have made significant changes to your accredited programme. The following list of changes will give you an idea of the type of information we are looking for:

- Removal or addition of syllabus details.
- Changes to examination duration and style of examination methods.
- Changes to module names and codes.

Failure to do so will impact graduates from your programme when they register with ACCA. To notify the Professional Qualifications Approvals team of changes please email PQApprovals@accaglobal.com

# HOW MANY EXEMPTIONS WILL MY PROGRAMME ATTRACT?

This will be dependent upon the comparability of your qualification to ACCA's suite of qualifications in respect of content. In addition, the Professional Qualifications Approvals team considers independent comparability advice from UK ENIC (formerly known as UK NARIC).

# WHAT HAPPENS IF I DO NOT AGREE WITH THE OUTCOME?

The Professional Qualifications Approvals team will provide you with an explanation if any of the exams for which you have applied for exemption cannot be awarded. However, if you believe that relevant information has not been taken into account in our assessment, please contact the Professional Qualifications Approvals team.

# ACCA'S PASS MARK IS 50%, HOWEVER MY INSTITUTION'S PASS MARK IS 40%. WILL ACCA STILL AWARD EXEMPTION TO MY STUDENTS?

Achieving lower pass marks does not mean that passing an examination is easier. Marking schemes can differ from institution to institution. In addition, institutions may apply different marking conventions to conclude if a student has demonstrated that they meet learning outcomes at any given level. Individual exam board decisions at degree level are subject to the scrutiny of external examiners to ensure comparability of standards across the HE sector. Institutions are also overseen by national regulators. Please note that ACCA reserves the right to set a higher pass mark under exceptional circumstances and we would contact you in advance should a higher pass mark be deemed more appropriate to ensure the success of our students.

# WILL MY PROGRAMME BE MONITORED DURING THE ACCREDITATION PERIOD?

As part of our ongoing monitoring processes, the Approvals team may select institutions to take part in additional monitoring activities throughout the period of accreditation. This is to ensure that your programme's syllabus and examinations are still aligned to the ACCA Qualification and students are still in the best possible position to progress through the remainder of their ACCA examinations. If you are selected, you will be contacted by email with details of the information/documentation you will need to provide.

# Section 2 – Your details

The purpose of this application form is to provide the information necessary for an assessment to be undertaken by ACCA's Professional Qualifications Approvals team and to give you an indication of the number exemptions that can be awarded from the ACCA Qualification or Foundations in Accountancy suite of awards.

### **INSTITUTION INFORMATION**

Institution name

Address

Contact for ACCA exemption accreditation

Tel

Email

Website

#### DATA PROTECTION

We may use your personal data for the purposes of:

- managing the application process and administrating exemption accreditation
- responding to enquiries and investigating complaints
- complying with our regulatory obligations
- sending you ACCA publications and further relevant communications, such as research surveys.

You can update your information by contacting ACCA at any time. We may share information with our suppliers, auditors and regulators.

Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

For more information on how your personal information and rights are respected, please access our privacy notice (accaglobal.com/privacy), or contact privacy@accaglobal.com

**EXEMPTION ACCREDITATION APPLICATION FORM** 

п	п	CD	A B #	NIEC	DIV	ΔΤΙΩΝ

Programme title(s)							
When will students graduate from the programme with its currer Please note that accreditation will not be applied retrospectively. Accreditation will Please confirm the credit value for this qualification				ssed programme will b	e added to the Exemption C	alculator under the awarding	g institution only.
Does the programme contain an industrial placement year?  This will determine the total period of accreditation.  Please note accreditation can only be granted for five years without conducting a	Yes reassessment	No	Mode of study:	Face to face	Online learning		
Are any of the modules being submitted for review already accredit yes, please detail in Additional information.	edited und	der another	r programme for the graduati	on period request	red?		Yes N
Institution/programme pass mark			Programme entry r	requirements			
Will the programme be delivered at multiple locations?	Yes	No					
If yes, list all the centres permitted to run your programme(s)							

Multiple locations – notes
Should your programme(s) be offered at multiple locations please submit a copy of the contract and quality assurance procedures that cover the agreement between you and the associated centres.

# IT / COMPUTER SKILLS

ACCA has moved its applied knowledge and skills exams to a computer-based examination format, as such, we require ACCA students to have basic skills in spreadsheets and word processing.

Can you explain how your course content allows students to complete the below objectives?

Use computer technology to efficiently access and manipulate relevant information

Work on relevant response options, using available functions and technology, as would be required in the workplace

Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools

Present data and information effectively, using the appropriate tools.

# INVIGILATION PROCEDURES FOR ONLINE EXAMINATIONS

If your application includes online examinations please complete this section.

### Identification authentication

How will you know the student taking the exam is the correct student?

## Assessment style and structure

How will you ensure that the assessment is comparable to ACCA and is it suitable for online delivery?

### Integrity of the exam

How will you ensure content is not shared with other students? How will you ensure that the student is taking the exam unaided? How will ensure that the student doesn't have access to other resources, outside help or files?

# ADDITIONAL SUPPORTING INFORMATION

Please give details below or continue on an additional sheet if necessary.

# Section 3 – Assessment matrix

### Please select the exams you wish to apply for

### Please select the papers you wish to apply for

#### **FUNDAMENTALS - KNOWLEDGE**

Business and Technology ВТ Management Accounting MΑ Financial Accounting FΑ

#### **FUNDAMENTALS - SKILLS**

Corporate and Business Law LW Performance Management PM Taxation TX Financial Reporting FR Audit and Assurance AA Financial Management FΜ

### **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 Finances

### ACCA DIPLOMA IN ACCOUNTING AND **BUSINESS (RQF LEVEL 4)**

FBT, Business and Technology FMA, Management Accountant FFA, Financial Accounting

#### **CERTIFIED ACCOUNTING TECHNICIAN (CAT)** - OPTIONS PAPERS

FTX, Foundations in Taxation FFM, Foundations in Financial Management FAU, Foundations in Audit

EXEMPTION ACCREDITATION APPLICATION FORM

Please tell us how you assess each subject that supports your application for exemption accreditation. To complete the grid you will need to tell us the modules on which you claim your exemption and how you assess each of these modules (please note that modules can be used in other programme and/or subject major assessments). Please adapt the grid to a format that reflects your programme.

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Name of each module and code	Year examination sat	Please provide details of how module is assessed (final exam, mid-term exam, class test)	Percentage of each assessment method towards final result	Duration of examinations (if applicable)		Face to face or online exams?
Managing People 1	2020	Final closed book examination	50% of module marks from final examination	2 hours	MA, PM	In person
ABC 1	N/A	Oral examination	25% of module marks from oral examination	1 hour		
Managing People 2	Pilot exam	Final closed book examination	50% of module marks from final examination	2 hours	PM	Online
ABC 2	2019	Mid-term open book examination	50% of module marks from final examination	1 hour		

Only modules you wish to have accredited should be provided as evidence and entered in the assessment matrix. Please ensure the names and codes of the modules match the documentary evidence provided.

Should your institution use online examinations for any modules, a copy of the examination should be made available as part of the application for exemption accreditation. If you rotate questions as part of a question bank, specimen papers should still be made available.

Name of each module and code	Year examination sat	Please provide details of how module is assessed (final exam, mid-term exam, class test)	Percentage of each assessment method towards final result	Duration of examinations (if applicable)	Assess against ACCA exam	Face to face or online exams?
					_	
					-	
					_	
					<u> </u> 	

Name of each module and code	Year examination sat	Please provide details of how module is assessed (final exam, mid-term exam, class test)	Percentage of each assessment method towards final result	Duration of examinations (if applicable)	Assess against ACCA exam	Face to face or online exams?

Name of each module and code	Year examination sat	Please provide details of how module is assessed (final exam, mid-term exam, class test)	Percentage of each assessment method towards final result	Duration of examinations (if applicable)	Assess against ACCA exam	Face to face or online exams?

Name of each module and code	Year examination sat	Please provide details of how module is assessed (final exam, mid-term exam, class test)	Percentage of each assessment method towards final result	Duration of examinations (if applicable)	Assess against ACCA exam	Face to face or online exams?
					-	

Name of each module and code	Year examination sat	Please provide details of how module is assessed (final exam, mid-term exam, class test)	Percentage of each assessment method towards final result	Duration of examinations (if applicable)	Assess against ACCA exam	Face to face or online exams?

# Section 4 – Promotion of ACCA accredited programmes

You must ensure that all advertising and promotional materials produced, or advertising and promotional activities undertaken, are in accordance with our regulations.

Any breach of our advertising regulations may result in immediate suspension or removal of your exemption accreditation. We take no responsibility for any inconvenience or costs incurred from the resulting delay to the application following suspension or removal for either of the reasons detailed above.

If the identified issue with advertising cannot be resolved in an acceptable timeframe, we reserve the right to reject your application at our discretion.

Your institutions website and social media pages may be reviewed as part of your initial accreditation and reaccreditation application.

# GENERAL CONTENT OF ADVERTISING AND PROMOTIONAL MATERIALS

As our trusted partners, you are given the flexibility to advertise and promote your accredited programmes at your discretion. However, we expect that the content of any of the advertising and promotional materials you produce, and the execution of advertising and promotional activities that you undertake will be:

- legal, decent, honest, and truthful
- prepared and carried out with a sense of professional responsibility
- in conformance with the principles of fair competition.

We reserve the right to treat any perceived contravention as a breach of the advertising regulations.

# MISREPRESENTATION OF OUR PRODUCTS, POLICIES, AND PROCEDURES

You cannot include in your advertisements, websites, social media, and promotional materials any statement which intentionally or unintentionally misrepresents our products, policies, or procedures and which we consider to be misleading to students, employers, or other stakeholders.

Use of the ACCA corporate logo is prohibited, however, you have been supplied with an accredited programme logo that you may use in line with these quidelines.

#### WEBSITES, SOCIAL MEDIA, AND EMAIL ADDRESSES

You are welcome to include hyperlinks from your website and social media to relevant sections of our website. You must not copy sections of our website or lift content from it to display on your own website or social media without our prior approval. Displaying information copied from our website or using content that is subject to our copyright without permission will be in breach of our advertising regulations.

#### **BREACH OF ADVERTISING REGULATIONS**

A breach of advertising regulations will be deemed to have taken place if you have:

- produced, or have allowed a third party to produce on your behalf, any advertising or promotional material that contravenes the regulations detailed above
- undertaken, or have allowed a third party to undertake on your behalf, any advertising or promotional activity that contravenes the regulations detailed above.

If you breach these advertising regulations, we will send you a written warning and give you a deadline to respond. In the absence of your satisfactory response by the deadline, or in the event of a further breach, we may suspend or removal your accreditation immediately and without warning until we are satisfied that you have taken appropriate action to resolve the breach.

If you fail to resolve the breach in an acceptable timeframe, or in the event of repeated breaches, we may suspend or remove your accreditation. Any decisions regarding what constitutes a breach of the advertising regulations shall be at our sole discretion and shall be final. We reserve the absolute right to alter or change the advertising regulations at our own discretion.

# Section 5 – Declaration and submitting your application

#### PLAGIARISM - ACCA EXAMINATIONS

ACCA expects all examination papers submitted for exemption assessment to be unique to the institution applying for exemption accreditation. Upon receipt of your application ACCA will use specialist detection software to ascertain if your examinations are in fact unique. If plagiarism has been detected ACCA will be unable to proceed with an assessment of your programme until you have removed the plagiarised questions. ACCA has made, and continues to make, significant investment to develop globally recognised and relevant qualifications. In order to protect the integrity and quality of the whole range of qualifications, all aspects of ACCA's qualifications\* are protected by copyright. ACCA does not permit, under any circumstances, the unauthorised copying, reproduction or translation of ACCA's qualifications. ACCA's entire suite of qualifications remains the intellectual property of ACCA and should never be held out as the intellectual property of another party. Any attempt to copy, replicate or translate any aspect of ACCA's qualifications is an infringement of ACCA's intellectual property rights and, as such, provides grounds for ACCA to pursue a claim for copyright infringement. ACCA will pursue copyright infringement claims in the event that any of the circumstances outlined to the right occur:

- Copying, reproduction or translation of the content of any part of ACCA's qualifications:
  - i in full
  - ii where it is found that the substantive part of a text is a copy, reproduction or translation of any part of ACCA's qualifications.
- Copying, reproduction or translation of the style and/ or design of any part of ACCA's qualifications. ACCA expects all stakeholders and interested parties to respect the intellectual property rights subsisting in its qualifications.

http://www.accaglobal.com/content/dam/acca/global/pdf/copyright\_statement.pdf

<sup>\*</sup> ACCA's qualifications include the syllabus and examinations for the ACCA Qualification, the Foundations in Accountancy suite of qualifications, the Diploma in International Financial Reporting (DiplFR), the Certificate in International Auditing (CertIA), the Diploma in Financial Management (DipFM) as well as ACCA's Foundations in Professionalism, the Ethics and Professional Skills Module and the objectives outlined in ACCA's Practical Experience Requirement.

#### **DECLARATION**

This declaration must be signed and included with your application. All documentation must be in English.

We recognise that ACCA's Quality and Recognition department is solely responsible for all decisions regarding the awarding, renewal, and removal of exemptions.

We understand that failure to submit all necessary documentation may result in a delay.

We declare that the information provided in this application form is, to the best of our knowledge, accurate and we hereby apply for exemption accreditation from ACCA on the basis of the stated programme(s).

We understand that ACCA reserves the right to request additional information relating to matters included in this submission both prior to granting exemptions and during the period of accreditation.

We understand that it is our responsibility to ensure that ACCA is kept informed of changes to the structure or content of the mentioned programme(s) and to the contact details supplied previously on this form.

We are aware that ACCA reserves the right to withdraw exemption accreditation from any programme(s) where critical information was omitted from this application and conversely, we understand that ACCA does not award exemption retrospectively to graduates that have already registered with ACCA.

We understand that we should accurately promote the accredited programmes included in this submission to ensure that students are aware of the correct information and are not misled.

We understand that should any information come to light after this submission, such as, inaccurate promotion or malpractice may result in the removal of exemptions.

We understand that ACCA reserves the right to conduct additional monitoring exercises that could consist of requesting syllabus and/or examinations during the period of accreditation. Should it be found that your syllabus and examinations are no longer aligned in coverage, style and standard, ACCA reserves the right to reduce and/or remove exemptions. In addition, full engagement is expected of your institution. Failure to respond to requests for additional evidence during monitoring may result in a reduction or removal of exemptions.

We understand that ACCA expects that, during the period of exemption accreditation, any specific modules accredited will continue to contain 80% comparable syllabus coverage and the examination will be aligned in style and standard to the applicable ACCA exam awarded as an exemption.

We understand that it is essential exemptions are only awarded where examinations are closely aligned with the ACCA Qualification and should be refreshed on a regular basis. The integrity of our examination process must be protected at all times to ensure that students cannot predict content prior to any examination taking place. If we opt not to refresh the examination content throughout the accreditation period, then ACCA reserves the right to reduce or remove exemptions without warning.

We understand that should there be substantial changes in syllabus and/or assessments within the accreditation period, ACCA should be notified immediately to consider if a reassessment is required. CHECKLIST – ARE YOU READY TO APPLY?

#### **Required documentation**

es No

Have you completed the application form and assessment matrix?

Have you collated a course structure, articulation agreement, syllabus details and examination papers?

Are you familiar with ACCA's requirements on comparable syllabus and examinations?

Are you familiar with ACCA's approach to incomplete applications and turnaround times?

Do you know how to contact the Professional Qualifications Approvals team?

If you answered no to any of the questions above, you are not ready to submit an application for exemption assessment

#### SUBMITTING THE APPLICATION

This application pack should be submitted together with the supporting documentation outlined in the checklist and sent to PQApprovals@accaglobal.com

Should you need advice or further information on the application process please contact the Professional Qualifications Approvals team on PQApprovals@accaglobal.com or call +44 (0)141 534 4199.

Please tick this box if you have fully read and understood the above declaration. By doing so you agree to the terms and conditions stated.

Date (DD/MM/YY)

Print name



### ACCA

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Think Ahead