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22nd February, 10am-2pm

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*Based on the combined teaching experience of a faculty of 18 tutors. Correct as of November 2013. **Pass 1st Time Guarantee™ ensures that if you do not pass your paper at the first attempt, you will be able to attend a free re-sit course (full-time students), or free revision class (part-time students) - for the next available exam sitting, at no extra cost. London, Birmingham, Manchester and Singapore campuses only.

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OXFORD BROOKES GLOBAL MBA AT A GLANCE



FOUNDATIONS OF MANAGEMENT

This module provides a broad understanding of management processes, and the needs and contexts of organisations. As well as tackling organisations in general, you learn how marketing, operations management and information management all contribute to an organisation's success.

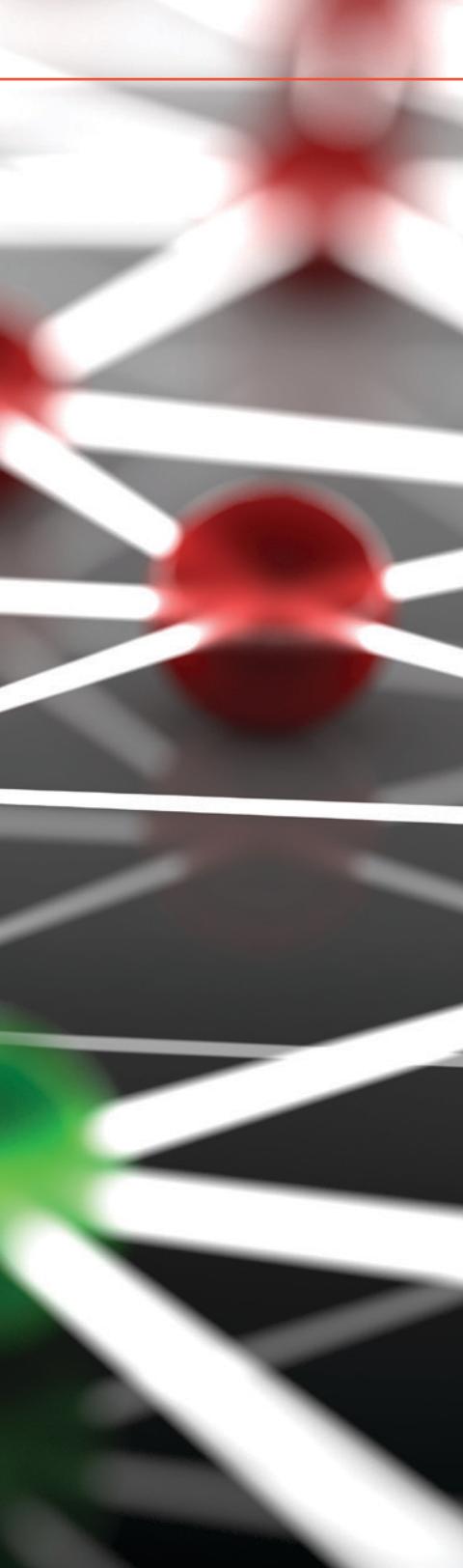
LEADERSHIP DEVELOPMENT

This module enhances your leadership skills by teaching you about effective leadership and about the impact of your behaviour on people around you. You also get to develop an awareness of your leadership style.

ORGANISATIONAL INNOVATION AND CHANGE

You learn about the management of change and innovation. The focus is on the strategy of managing people, and how to garner their support for innovation and change.

VISIT WWW.ACCAGLOBAL.COM/EN/QUALIFICATIONS/GLANCE/MBA/OVERVIEW.HTML ▶



MBA: THE LOWDOWN

UPON GAINING ACCA MEMBERSHIP, SHOULD YOU CONSIDER A MASTERS IN BUSINESS ADMINISTRATION? IWONA TOKC-WILDE LOOKS AT THIS HIGHLY SOUGHT-AFTER MANAGERIAL QUALIFICATION

To have a successful finance career in a modern business environment, you need to constantly build on your professional and managerial experience, and think and lead across borders.

Whether you aspire to a senior financial or general management role, or whether you want to run your own business one day, a Masters in Business Administration (MBA) could make a real difference on your professional journey there. The MBA is a global management qualification that gives you an in-depth understanding of effective management practice and teaches you the skills you need to lead across many different industries and markets.

The MBA comes in many different shapes and sizes, so prospective students have to find the right fit.

MBA FOR ACCA MEMBERS

There are several modes of study to choose from depending on your personal needs and circumstances – for example, full-time MBA, part-time MBA, flexible MBA and online/distance MBA, offered by countless business schools all over the world.

MBAs are further divided into traditional general courses and those

geared to a particular industry – there are specialist MBAs in luxury goods and brand management, in global energy, space studies, hospitality and sport and tourism management. Finance professionals, however, need an MBA that fits their specific needs.

This is why ACCA joined forces with Oxford Brookes University Business School more than 10 years ago to offer an internationally-recognised global MBA programme specifically designed for ACCA members. To apply, you must be an ACCA member (ACCA students and affiliates are not eligible) with a minimum of three years' professional or managerial work experience. There is an accelerated route available, which can be completed entirely through distance learning in 21 months.

At Manchester Business School, ACCA members also receive exemptions on their global MBA accelerated pathway, as they do in some business schools outside the UK – for example, at Macquarie Graduate School of Management in Hong Kong.

HOW IT WORKS

'I was concerned about finding the time to study as it wasn't an option for me to leave employment

to do the MBA, but choosing a well-supported online distance learning course solved that problem,' says Kelvin Kayombo, Oxford Brookes global MBA graduate and principal lecturer at Zambia Centre for Accountancy Studies.

The Oxford Brookes programme is delivered online and via self-study materials, and you will probably need to devote around 15 hours per week to studying. Online seminars take place throughout the year over a two-week period, so you can take part when it is most convenient to you. The programme also includes three-day face-to-face workshops and you will need to attend at least two of these during your studies, either in Oxford or at locations outside the UK.

You will get support from dedicated tutors and 24-hour access to resources in a virtual library. There is even a Virtual Campus where you can interact with tutors and fellow students from around the world. 'I could get in touch with others from home, from work and from anywhere else, as long as there were mobile phone facilities,' says Kayombo.

ACCA SCHOLARSHIP

MBA programmes are expensive and only some lucky students are either fully or partially funded by their employers. Others are left to their own devices, which may mean self-financing or seeking grants and scholarships. 'I didn't qualify for financial assistance towards MBA studies from my employer at the time,' says Kayombo. 'However, I managed to get a full scholarship from ACCA for the MBA, which solved the cost problem,' he says.

ACCA awards two scholarships each year for the global MBA programme with Oxford Brookes.



The applicants must be of good standing and must be able to show how the MBA programme will make a positive contribution to their own career, the accountancy profession and the community in which they live.

The scholarship is worth £10,000 and includes access to all learning materials including online seminars and the Virtual Campus, as well as the tuition and accommodation costs of face-to-face workshops. ACCA also contributes up to £1,500 for scholarship winners outside Europe (and up to £500 for scholarship winners in Europe) towards travel costs when attending the face-to-face workshops.

BENEFITS

According to a Prospective Students Survey from the Graduate Management Admission Council (GMAC), most students enrol on MBA programmes because they want better job opportunities, career progression and better salaries.

Most graduates from MBA programmes achieve these, although perhaps gradually rather than immediately. 'The MBA is a long-term investment that brings value to a graduate throughout their career,' said Vanessa Harwood-Whitcher, chief operating officer at the Association of MBAs

(AMBA). The results of the AMBA Careers Survey 2013, conducted among 1,000 MBA graduates from 75 countries, show that over half of them were either in senior management, CEO or directorship positions within 10 years of gaining an MBA.

Graduates also get to develop their business acumen and become more rounded managers of people. 'I have acquired more business management knowledge and skills and I am now more aware of the impact of my behaviour and personality on other people,' says Kayombo. 'In the future, I hope to use these skills to achieve my ambition of moving into a more senior managerial position in my organisation,' he adds.

And let's not forget your continuing professional development (CPD) – the Oxford Brookes MBA may fully meet the 40 unit CPD requirement for ACCA members during each year of study.

Various surveys around the world suggest that global employers continue to report a shortage of management and leadership skills. This is why a management degree like the MBA may prove more valuable than ever now and in the coming years. According to GMAC, this year alone 76% of companies globally were expected to hire MBAs, compared to 69% in 2012. 'Employers recognise that employees with graduate business degrees are a wise investment to meet the changing demands of these uncertain times,' says Dave Wilson, GMAC president and CEO.

'THE MBA IS A LONG-TERM INVESTMENT THAT BRINGS VALUE TO A GRADUATE THROUGHOUT THEIR CAREER'



A DEGREE of confidence

'Gaining the degree shows employers that you have the key graduate skills of self-reflection and communication.'

Affan Ali

Gain a BSc Degree in Applied Accounting from Oxford Brookes University while studying for your ACCA Qualification, and get two qualifications without doubling your workload.

For more information visit
www.accaglobal.com

TURNING INTERNSHIPS INTO JOB OFFERS

THE LATEST ARTICLE IN OUR SERIES ON INTERNSHIP OPPORTUNITIES EXPLORES HOW BEST TO APPROACH AN INTERNSHIP TO INCREASE YOUR CHANCES OF RECEIVING A JOB OFFER

An internship is a great opportunity to land a job offer, assuming you approach it in the correct way.

Anecdotal evidence suggests that 30% of formal internships have the potential to translate into a permanent position. As a result, it is important that interns stand out from the crowd to ensure they have the best chance of a full-time position in what are competitive employment markets.

One of the biggest contributing factors is to try to strike the right balance between enthusiasm and over-familiarity. The desired outcome is for the team you are working with to see the value in your contribution, rather than view you as the annoying newcomer who thinks they know it all.

Show your enthusiasm and motivation by asking to be included in meetings and professional workshops. Enthusiastic employees tend to rub off on each other and have a positive impact on the organisation as a whole. If you are looking to be hired as a full-time employee after your internship ends, look to demonstrate the qualities of an enthusiastic worker during the short time you have to make a positive impact on both your managers and colleagues.

Phil Sheridan, UK managing director of Robert Half, says: 'A departmental team is like a family with its own corporate know-how and relationships – as a

temporary member of that family it is important you provide support without creating any friction. How you fit in with the rest of the team is just as important as your knowledge of the work and the effort that you put into completing a task.

'It also pays to demonstrate good organisational skills. Request deadlines for any tasks that you are asked to undertake and ensure that you fully understand what they entail.

'If you realise that you will be unable to complete a task by the deadline requested, make sure that you let your manager know in plenty of time so that priorities can be reset. Reliability is a vital characteristic to display when seeking to prove value.'

Image is also vitally important. Observe the dress code in the office, including any dress down days and recognise that not every company will expect you to be suited and booted. Your aim is to blend in as far as possible with the team (without losing your personality).

Maintain a positive and professional image both inside and outside the office by avoiding gossip

and office politics at all costs. Maintaining professionalism and image while interning also means making efficient use of your time by avoiding the use of company time for personal phone calls and emails.

Ellis King, manager at Morgan McKinley, says: 'Whether you have secured an internship or are undertaking a placement year during your degree, turning these experiences into a full-time job is certainly feasible.

'However it is imperative that candidates don't solely rely on their technical abilities to stand out – after all, most people you will be competing against will hold the same qualification. You must be personable and show a flare for commercial acumen.

'The stereotypical idea of the accountant as a number cruncher in a pinstripe suit has long gone. Today, would be accountants need to be business savvy to be part of the team, which is ultimately the engine of the organisation.'

While on an internship it is vitally important to remember to ask questions and show a general interest in the team, the wider company and its commercial

'WHETHER YOU HAVE SECURED AN INTERNSHIP OR ARE UNDERTAKING A PLACEMENT YEAR DURING YOUR DEGREE, TURNING THESE EXPERIENCES INTO A FULL-TIME JOB IS CERTAINLY FEASIBLE'



objectives and environment. As well as demonstrating intellectual curiosity, this should help you to identify where opportunities for full-time employee roles are likely to come up in the short to mid-term.

Conversely, a failure to network sufficiently during an internship should be viewed as a terrible waste of an opportunity, especially since many interns have to work very hard to get the placement in the first place.

Start networking immediately and approach people to introduce yourself, find out what their role at the company is and express an interest in not only learning from them, but also assisting them if and when possible.

Making and building successful work-based relationships requires excellent communication skills as well as a positive attitude. Your managers and colleagues may be immersed in projects and deadlines and not take the time to introduce themselves to the new employee, so make sure you take the initiative to introduce yourself and demonstrate a positive and friendly attitude to everyone you meet, whether they are the receptionist, cleaner or finance director.

Nicholas Kirk, senior managing director at Page Personnel Finance, concurs: 'Make sure you ask lots of questions and show your enthusiasm. Employers like to see interns who are engaged and eager to learn – it's a good way to find out more about the business and the area you would want to work in the long term.

'This can also open up the opportunity for you to meet more people in the business – the more you learn about the company the easier it will be to assess how you might fit in on a more permanent basis.'

While working as an intern, take advantage of your student status to ask questions about everything you don't understand. Employers generally believe that students who ask questions are motivated and really want to learn all they can about the industry.

As an intern, employers do not expect you to know everything about the job or industry. As a result, internships can be a great learning experience and the more questions you ask the more you will

learn about the job and how the industry operates.

At the same time, look to learn from senior colleagues and look to develop mentoring relationships you can continue even after your internship has ended.

Most professionals tend to enjoy sharing their expertise and, where possible, are happy to assist new professionals entering the field. A good mentor is someone who is willing to share their knowledge and expertise and wants to see their mentee succeed in their careers.

While on placement also ensure you regularly communicate with managers and colleagues to keep yourself in the loop with office communications and developments to ensure you are up to speed and able to react the right way if a situation calls for it.

James Smith, associate director at Morgan McKinley, concludes: 'Last but by no means least, don't assume that your employer knows that you would like a permanent position.

'When you leave, make it clear that you have enjoyed it, that you would like to stay in touch and that you are very keen to be considered for full-time employment. Remember – accountancy is a small world. Even if the company where your intern took place does not have an opening, if you impress enough people then somebody's colleague or friend may have a position available.'



HAVE YOU HAD ANY EXPERIENCE OF INTERNSHIPS?

IF YOU WANT TO APPEAR IN A FUTURE ARTICLE, EMAIL YOUR DETAILS TO US AT

STUDENTACCOUNTANT@ACCGLOBAL.COM ▶

WITH 'INTERNSHIPS' AS THE TITLE OF THE EMAIL.



FLEXIBLE ACCA STUDY AT LSBF

Fit your ACCA around you with our flexible study options.

On Campus: Study in the evening or at weekends with our flexible tuition, revision courses and question based days.

Online: Learn from expert tutors around the clock via online studio lectures.



Find out more at an
Open Day:

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22nd February, 10am-2pm

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*London, Birmingham, Manchester and Singapore campuses only.

ACHIEVE MORE. BECOME MORE.

KEEP CALM AND CARRY ON

WE TAKE A LOOK AT SOME AWKWARD JOB INTERVIEW SITUATIONS... AND HOW TO BEST HANDLE THEM. IWONA TOKC-WILDE REPORTS

Many of us have been there; others have heard cringeworthy stories that usually go something like this.

Everything starts well – your handshake is met with a smile from the interviewer, some small talk follows and you relax a bit. Then the interview proper begins and, because you have prepared, you manage to answer all their questions confidently. You can already see what your desk will look like until, suddenly, the interview takes a nosedive. Either it is a question you did not expect or the interviewer says or does something that throws you off balance, and you end up waving the job a mental goodbye.

You needn't be too worried – you can still salvage the interview and come out on top. Let's take a look at some of those tricky interview questions and moments, and how you can best deal with them.

TRICKY QUESTIONS

When you are asked an awkward question, it is probably not because they want to catch you out and see you get flustered, but because they try to test your ability to think on your feet. 'These questions are designed to reveal more of the "real you",' adds Tony Stevens, regional manager at Hays Senior Finance.

'Why did you leave your last job?' is a classic and can be

tricky to answer if you were made redundant or left on bad terms. 'Be honest, say how you've learnt from the experience and that you are ready for the next challenge,' says Nicholas Kirk, senior managing director at Page Personnel Finance. Whenever you get a question you could easily give a negatively-charged answer to, always put a positive spin on it. 'What would you say your weaknesses are?' is another example. 'Think of your weaknesses as development areas and explain you've started to address them – this will reflect well on you,' says Stevens. 'Briefly outline the situation which led to the "difficulty" or issue, the action you took to resolve it and the result.'

IF YOU ARE UNHAPPY WITH SOMETHING YOU HAVE SAID, START OVER OR GO BACK TO IT LATER

'Why would you like to work here?' may not appear tricky at first, but ask yourself – what is it they really want to know? 'They are checking if you've researched the company, its products and services, culture and values,' says Julie Cooper, co-author of *The Job Interview Toolkit*. 'It's crucial to demonstrate enthusiasm for working for this specific company, rather than coming over as "any job will do",' she says.

The question that may follow is: 'Why should we employ you, rather than one of the other candidates?' 'This is your chance to make yourself stand out,' says Kirk. The interviewer wants to know which of your skills and qualities make you the best person for the job. Assuming you researched the requirements of the job prior to the interview, the best way to answer this is to list your key competencies that match these requirements. 'For example, your analytical skills, communication and presentations skills, positive attitude and leadership spirit,' says Nadim Choudhury, head of careers services and employability at the London School of Business and Finance. 'Make sure you can

illustrate each with a real-life example,' he adds.

And what if they ask about a skill you do not have, perhaps in relation to a specific task? Bring out other skills you would use to accomplish the same thing, or demonstrate your ability to learn new things quickly by giving them a specific example.

Faced with a question you do not understand, try not to freeze but immediately ask for clarification.

'You can also ask for time to think so you don't get it wrong, which could mean you ruin an otherwise successful interview,' says Stevens. On occasion, you may get a question that feels inappropriate – for example, about your age or family status. 'There are still employers that use questions like these even though it's bad practice,' says Cooper. 'It might be a sign they are not the right employer for you, but they might just be trying to get to know you. You don't have to reveal anything you don't want to – smile and ask them why they need the information.'

If you are unhappy with something you have said, start over or go back to it later. 'An interview is a two-way process so it's acceptable for you to take the initiative,' says Cooper. 'You could say "could we go back to something I said earlier? I didn't explain myself well",' she recommends.

At the end, you usually hear 'do you have any questions for me?' and all you really want to know is if they are going to hire you. Don't be tempted to answer with a stock response, though – it shows a lack of interest in the company. 'Instead, you could ask about their plans for the future – expansion, new products or areas – or about ways of working and how teams are managed,' says Cooper. 'Have the questions written down beforehand and check your list when they ask.' This again shows you have done your homework.

AWKWARD MOMENTS

Before going into a job interview, you will no doubt turn off your phone so not to cause any interruptions, but the interviewers themselves might get interrupted by knocks on the door, phone calls, emails and text messages.

'IF THE INTERVIEWER NEEDS TO LEAVE THE ROOM, IT'LL LOOK UNPROFESSIONAL IF THEY ASK, ON THEIR RETURN, WHERE THE CONVERSATION WAS LEFT AND YOU ARE UNABLE TO TELL THEM'

'If they take a phone call, it's probably best not to say anything as it could be urgent, but if it happens more than once you may want to ask whether this is a good time and, if not, say that you'll be happy to reschedule the interview,' recommends Choudhury.

The interviewer may also duck out during the interview. 'One of the most valuable interview skills is the ability to pay attention to what the other person is saying,' says Phil Sheridan, UK managing director at Robert Half. 'If the interviewer needs to leave the room, it will look unprofessional if they ask, on their return, where the conversation was left and you are unable to tell them.'

If they are distracted, the interviewer may mispronounce your name or even call you by the wrong name. 'It's better to correct them at the beginning, rather than wait until the end – it saves the interviewer embarrassment and stops you from getting annoyed,' says Choudhury. Don't make a big deal of it, though – smile and say 'everyone struggles with that one', or something similar. 'Correcting them shows them you are confident

and capable of speaking up for yourself,' adds Choudhury.

Interviews are nerve-wracking and often it is not just your voice that shakes a bit, but your hands do too. Nerves may also make you want to use the bathroom half way through the interview. Awkward, but it happens, so just excuse yourself for five minutes. The interviewer will probably be grateful for a break.

Finally, if you find the interview has not gone well and you are told you are not a good fit for the job, ask for feedback. 'They may say you failed to highlight particular skills required for the role and this may give you the chance to discuss them further,' says Sheridan.





EXAM TECHNIQUE



PAPER F4 ANSWERING SCENARIO QUESTIONS

Gordon Faragher from Kaplan Financial provides some guidance on approaching scenario questions in the Paper F4 exam



PAPER F5 BREAK EVEN AND PROFIT VOLUME CHARTS

Karl Ballard from Kaplan Financial takes a look at how to answer exam questions on break even and profit charts



PAPER F5 DECISION-MAKING TECHNIQUES

Jo Ryan from BPP provides an overview of how to develop good exam technique when attempting questions on decision making for relevant costing



PAPER F5 DECISION TREES

Jo Ryan from BPP explains how to approach Paper F5 exam questions on decision trees including a look at the definitions relevant to preparing decision trees, with reference to how to attempt Question 1 in the June 2013 paper



PAPER F5 QUESTION 1 DEBRIEF

Karl Ballard from Kaplan Financial provides a question debrief for Question 1 of the June 2012 Paper F5 exam, which covered short-term decision making, limiting factor analysis and non-financial factors in outsourcing



PAPER F5 QUESTION 5 DEBRIEF

Karl Ballard from Kaplan Financial provides a question debrief for Question 5 of the June 2012 Paper F5 exam, which covered performance measurement



PAPER F5 TRANSFER PRICING

Karl Ballard from Kaplan Financial provides an explanation on how to answer Paper F5 exam questions on transfer pricing



PAPER F5 VARIANCES

Jo Ryan from BPP considers how to answer exam questions on variances by focusing on the Paper F5 syllabus areas D2, D3, D4 and D5



TAKE A LOOK AT OUR EXAM TECHNIQUE VIDEOS FOR A RANGE OF ACCA QUALIFICATION PAPERS



PAPER F6 GAINING THE EASY MARKS

Helen Gray from BPP suggests ways to gain the easy marks in the Paper F6 exam by looking at examiner's comments on how students performed in past sittings, general exam tips and specific tips for Paper F6



PAPER F6 GAINING THE HARDER MARKS

Stuart Williams from Kaplan Financial explains how to tackle the more difficult questions in the Paper F6 exam



PAPER F7 CASH FLOWS AND INTERPRETATIONS

Gemma Rudrum from BPP provides some guidance on tackling Question 3 in Paper F7 on cash flows and interpretations



PAPER F8 AUDIT EVIDENCE

Sally Vernon from BPP focuses on the area of audit evidence including a discussion on the theory of audit evidence and tests of control versus substantive procedures



PAPER F8 AUDIT RISK

John Glover from Kaplan Financial takes a look at how to approach audit risk questions using past ACCA exam questions to illustrate the key points



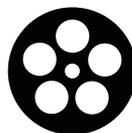
PAPER F9 BUSINESS FINANCE

Jo Ryan from BPP provides an overview of how to develop good exam technique for Paper F9 questions



PAPER F9 WORKING CAPITAL MANAGEMENT

Chris Walsh from Kaplan Financial outlines some useful ways to answer Paper F9 exam questions on working capital management



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YOUTUBE?**

**ALL OF THESE VIDEOS ARE
AVAILABLE HERE ▶**





**PAPER P1
FOCUS ON RISK**

Steph Crook from Kaplan Financial outlines some of the key aspects of the risk element of Paper P1



**PAPER P2
GROUPS WITH ACCOUNTING STANDARDS**

Lindsay Hoyle from Kaplan Financial focuses on the compulsory Question 1 about groups with accounting standards, looking at how to approach Part A (the technical requirement) and Parts B and C (the written requirements)



**PAPER P3
APPROACHING QUESTION 1**

Gordon Faragher from Kaplan Financial provides exam technique advice on how to best approach Question 1



**PAPER P4
APPLYING THE OPTION PRICING THEORY TO INVESTMENTS**

Doug Haste from BPP takes a look at the application of option pricing theory to investments, which is relevant to Syllabus area C of Paper P4



**PAPER P5
PERFORMANCE MEASUREMENT**

Doug Haste from BPP takes a look at performance measurement, which is relevant to Syllabus area E of Paper P5



**PAPER P6
CAPITAL GAINS TAX**

Steve Singleton from Kaplan Financial outlines how to approach capital gains tax questions in a Paper P6 (UK) exam using previous exam questions as examples



**PAPER P7
RISK ASSESSMENT AND AUDIT PROCEDURES**

Steve Whittenbury from BPP provides some exam technique advice on approaching Paper P7, including what to expect in Question 1, syllabus requirements, examinable documents and examiner comments



RESOURCES

ALL YOU NEED TO KNOW

From exam results to recording practical experience, the following pages contain essential information for your journey to membership

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Important exam rules for students intending to take exams in December 2013

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APPROVED LEARNING PARTNERS ►

Search for a tuition provider using ACCA's Tuition Provider Directory

ACCA CONNECT



STUDENTS@ACCAGLOBAL.COM
+44 (0)141 582 2000

FOR ALL ENQUIRIES, CONTACT ACCA CONNECT – OUR GLOBAL CUSTOMER SERVICE CENTRE. HOWEVER YOU WANT TO CONTACT US – BY PHONE OR EMAIL – ONE OF OUR EXPERT ADVISERS WILL BE HAPPY TO ASSIST YOU.

STAY CONNECTED

ACCA Connect is available 24 hours a day, seven days a week, 365 days a year providing global support at times convenient to you.

You can also access your *myACCA* account and the ACCA website for answers to many queries.

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FEES

ANNUAL SUBSCRIPTION – 2014

Please note, as a student, you are required to pay an annual subscription for each year you are registered with ACCA.



The payment enables ACCA to provide you with services and support to assist you with your studies and training as you work towards gaining your qualification. Students who fail to pay fees when due (including exam/exemption fees) will have their names removed from the ACCA register.

The following fees and subscriptions apply:

Initial registration	£79
Re-registration	*£79
Annual subscription (from 1 January 2014)	£81
*plus unpaid fee(s)	

EXAM FEES FOR JUNE 2014 (PER EXAM)

FOUNDATION LEVEL EXAMS

Papers FA1, MA1, FA2 and MA2

Early (if you enter for exam by 8 March)	£48
Standard (if you enter for exam by 8 April)	£51
Late (if you enter for exam by 8 May)	£202

Papers FAB, FMA, FFA, FTX, FAU and FFM

Early	£69
Standard	£74
Late	£225

FUNDAMENTALS LEVEL KNOWLEDGE EXAMS

Papers F1, F2 and F3

Early	£69
Standard	£74
Late	£225

FUNDAMENTALS LEVEL SKILLS EXAMS

Papers F4, F5, F6, F7, F8 and F9

Early	£87
Standard	£93
Late	£245

PROFESSIONAL LEVEL EXAMS

Papers P1, P2, P3, P4, P5, P6 and P7

Early	£100
Standard	£108
Late	£259

RULES AND REGULATIONS

ACCA's disciplinary procedures cover matters such as professional misconduct, misconduct in exams and breaches of regulations, which include any actions likely to bring discredit to you, ACCA, or the accountancy profession.



READ THE ACCA RULEBOOK ONLINE ►

PRACTICAL EXPERIENCE

My Experience is ACCA's tool for recording your practical experience. Its launch followed a consultation with trainees globally, the aim of which was to improve the process of recording practical experience and, therefore, make the journey to membership easier.

FIND OUT MORE ►

COMPUTER-BASED EXAMS

Computer-based exams (CBEs) are available for the first seven of the Foundation level exams – Papers FA1, MA1, FA2, MA2, FAB, FMA and FFA (but not the specialist papers) – as well as for the Knowledge module exams (Papers F1, F2 and F3) of the ACCA Qualification.

Sitting CBEs provides the following benefits:

- ▣ **Flexibility** – You are not restricted to June and December paper-based exam sessions as you can sit CBEs at any time of year. CBEs also offer flexibility for re-sits, which you can take at any time. There is no restriction on the number of times you can resit the exams by CBE.
- ▣ **Instant results** – Your result is displayed on the computer screen at the end of the exam.
- ▣ **Results** – Your results are uploaded by the licensed centre and will be transferred to your ACCA account within 72 hours.



FIND OUT MORE ►

EXAM EXEMPTIONS

If you already have some qualifications, you may not have to take all of the exams in the ACCA Qualification or Foundation level. These are called exemptions and mean that you will start your studies at the right level for your knowledge and skill.

SHOULD I CLAIM? ►

HOW DO I CLAIM? ►

EXAM RESULTS

ACCA will release the December 2013 exam results electronically by email and text message and make them available to view online from 8 February 2014. Students will need to opt in to receive results by email or text message by 12 noon on 31 January.

Simply log on to *myACCA* and update your preference and contact details within 'Account administration'. Paper results will follow one week later from 15 February for those students who are eligible to receive paper copies.

FIND OUT MORE ►



OXFORD BROOKES BSc (HONS)



ELIGIBILITY

The degree must be completed within 10 years of your initial registration on to ACCA's professional qualification, otherwise your eligibility will be withdrawn.

CHECK YOUR ELIGIBILITY STATUS ▶



PROFESSIONAL ETHICS MODULE

In order to qualify for the BSc (Hons) in Applied Accounting, all students must first complete the nine Fundamentals exams as well as the online Professional Ethics module.

The Professional Ethics module is accessed via *myACCA*, but you

will only be given access to the module once you are eligible to sit Paper P1. The module does not need to be completed in one go, and you may therefore find yourself re-visiting the module as it takes approximately two to three hours in total to complete. Once you have fully completed it, you are required to write a completion statement, and a certificate will subsequently be sent to you.

By completing this module, you will be gaining a better understanding of ethical issues in accounting, while giving you a chance to reflect on your own behaviours.



KEEP ON TRACK WITH ACCA'S STUDENT APP



ACCA is constantly making changes to its Student Planner app to keep it fresh and to ensure that it remains a useful tool for all ACCA students.

The latest features recently added include push notifications (or alerts) and contacts.

The push notifications function will enable ACCA to highlight important messages that are relevant to your studies. In order for us to be able to do this, you will have to enable this function on the app and then enter your country and the qualification you are studying.

You can now also contact ACCA Connect through the app. You can email any query you may have or, if you prefer, you can phone ACCA Connect directly or phone your local ACCA office as these numbers have now been included.

If you haven't yet downloaded the app, what are you waiting for?

**DOWNLOAD THE
IPHONE APP ▶**

**DOWNLOAD THE
ANDROID APP ▶**



KEEPING YOU INFORMED

The quickest way for us to send you important information such as changes to exam entry and exam results is by e-communication (such as email or text message) but we need you to give us your permission – it's the law.

UPDATE YOUR DETAILS AND COMMUNICATION METHOD ▶

DECEMBER 2013 EXAM SESSION

THE FOLLOWING DATES HAVE BEEN CONFIRMED FOR THE NEXT EXAM SESSION



EXAMS WILL TAKE PLACE OVER AN EIGHT-DAY PERIOD WITH ONE SESSION OF EXAMS EACH DAY

Friday 6 December

- F1** Accountant in Business
- P6** Advanced Taxation
- F9** Financial Management

Monday 9 December

- F4** Corporate and Business Law
- P3** Business Analysis

Tuesday 10 December

- F3** Financial Accounting
- P2** Corporate Reporting

Wednesday 11 December

- F2** Management Accounting
- P1** Governance, Risk and Ethics

FOUNDATION LEVEL

Monday 2 December

- FTX** Foundations in Taxation

Tuesday 3 December

- MA2** Managing Costs and Finances
- FFM** Foundations in Financial Management

Wednesday 4 December

- FA2** Maintaining Financial Records

Thursday 5 December

- MA1** Management Information

Friday 6 December

- FAB** Accountant in Business

Monday 9 December

- FAU** Foundations in Audit

Tuesday 10 December

- FFA** Financial Accounting

Wednesday 11 December

- FA1** Recording Financial Transactions
- FMA** Management Accounting

DECEMBER 2013

- Week 1** 2 to 6 December
- Week 2** 9 to 11 December

Exams will take place over an eight-day period with one session of exams each day.

The exams will be held concurrently in five different time zones. The base starting times in each of these time zones will be:

- Zone 1 (Caribbean) – 08.00hrs
- Zone 2 (UK) – 10.00hrs
- Zone 3 (Pakistan and South Asia) – 14.00hrs
- Zone 4 (Asia Pacific) – 15.00hrs
- Zone 5 (Australasia) – 17.00hrs.

Local starting times will be set falling out from these base start times for every centre. Details of local start times can be found against each centre on the *Examination Centre List*

accompanying your *Examination Entry Form*. Papers F1 to F3 are two-hour exams, and Papers F4 to F9 and P1 to P7 are three-hour exams.

ACCA QUALIFICATION

Monday 2 December

- F5** Performance Management
- P7** Advanced Audit and Assurance

Tuesday 3 December

- F6** Taxation
- P4** Advanced Financial Management

Wednesday 4 December

- F7** Financial Reporting

Thursday 5 December

- F8** Audit and Assurance
- P5** Advanced Performance Management

EXAMINATION REGULATIONS

Taking your ACCA exams is part of your journey towards becoming an ACCA professional accountant and we therefore expect you to act in a professional manner when taking them. The following rules on conduct apply to students sitting paper-based and computer-based exams, as well as those taking internally-assessed ACCA courses.

- 1 You are required to comply in all respects with any instructions issued by the exam supervisor/s, invigilator/s and any ACCA personnel before and during an exam.
- 2 You may not attempt to deceive the exam supervisor/s, invigilator/s and ACCA personnel by giving false or misleading information.
- 3 If you are given reading time at the beginning of the exam, you are not allowed to open or write in your candidate answer booklet during this time. You are, however, permitted to write on your question paper.
- 4 If you are given reading time at the beginning of the exam, the exam is considered to be in progress from the start of the reading time.
- 5 You are not allowed to take to your exam desk any books, notes or other materials except those outlined in the guidelines below. These are known as 'unauthorised materials'.
- 6 You are not allowed to possess any unauthorised materials while the exam is in progress (whether at your desk or otherwise).
- 7 You are not permitted to use a dictionary or an electronic translator of any kind or have on or at your desk a calculator which can store or display text. You are also not permitted to use or have on or at your desk a mobile phone, tablet, pager, etc, of any kind. Any kept in bags or briefcases must be switched off at all times in the examination hall.
- 8 You are not allowed to use, or attempt to use, or intend to use, any unauthorised materials while the exam is in progress.
- 9 If you breach exam regulation 5, 6, 7 or 8 and the unauthorised materials are relevant to the syllabus being examined, it will be assumed that you intended to use them to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not intend to use the unauthorised materials to gain an unfair advantage in the exam.
- 10 You may not assist, attempt to assist, obtain or attempt to obtain assistance by improper means from any other person during your exams.
- 11 You are required to adhere at all times to the Examination Guidelines.
- 12 You are required to comply with the ruling of supervisor/s, invigilator/s and any ACCA personnel. They are obliged to report any cases of irregularity or improper conduct to ACCA. They are also empowered to discontinue your exam if you are suspected of misconduct and to exclude you from the exam hall.
- 13 You may not engage in any other unprofessional conduct designed to assist you in your exam attempt.
- 14 You are not permitted to remove either your candidate answer booklet(s) or your question paper from the exam hall. All exam candidate answer booklets remain the property of ACCA.
- 15 Once the exam has started, you are not allowed to leave the exam hall permanently until the end of the session and then only when instructed by the supervisor.
- 16 If you attempt to gain an unfair advantage in the exam (whether by breaching an exam regulation or otherwise) you are likely to be removed from ACCA's student register following disciplinary proceedings.
- 17 Candidates must not talk to, or attempt to communicate with, other candidates during the exam under any circumstances.
- 18 You must not attempt to obtain and/or obtain your examination results prior to ACCA's official published results release date.



SUPERVISOR'S ANNOUNCEMENTS



The following important announcements will be made before the start of each examination session

BEFORE THE EXAMINATION BEGINS

- 1** The examination will be conducted in accordance with the regulations and guidelines outlined in your attendance docket.
 - 2** You will be asked to check that you are sitting at the correct desk and that you have been given the correct examination paper with the appropriate tax/law variant. If you are in any doubt please contact an invigilator before the examination begins.
 - 3** Do not open your question paper until told to do so.
 - 4** Your answer booklet will be electronically marked. You must therefore ensure that you complete the details on the front cover of this and all continuation booklets used, using the information from your attendance docket. Failure to do so will result in your booklet not being marked.
 - 5** To complete the details, you must write the relevant information in the spaces provided. Once you have done this, you must then shade the relevant circle in the column below each number or letter. Only one number or letter must be selected from each column.
- Black ballpoint pen only must be used for this and for all writing inside your answer booklet.
- 6** You will be asked to remove all items, other than those listed on your attendance docket, from your desk. Candidates found in possession of unauthorised materials are in breach of the examination regulations and their conduct will be reported to ACCA. If you attempt to gain an unfair advantage in the examination, you are likely to be removed from ACCA's student register following disciplinary proceedings.
 - 7** You are not permitted to take mobile phones or pagers to your desk under any circumstances. If you choose to leave such items in your bag they must be switched off.
 - 8** You are not permitted to use a personal organiser, language translator or calculator with the facility to store or display text or a dictionary.
 - 9** Please note that you may not leave the hall permanently until the conclusion of the examination. If you require to leave your desk for any reason, you will be escorted by an invigilator.
 - 10** Invigilators will collect your attendance docket and check your identification during the examination. Please place them on your desk ready for this validation process.
 - 11** Candidates sitting examinations with multiple-choice questions must record their answers on page 2 of their answer booklet.
- You must complete the answer grid on this page as this is the only information processed for marking. Answers indicated on any other pages of the booklet or on the question paper will not be marked.
- 12** Candidates attempting three-hour papers will be given 15 minutes reading time at the beginning of the examination. You must not open or write on your answer booklet until told to do so at the end of the 15 minutes. You are, however, permitted to write on your question paper during this time.
 - 13** You will be told when there is one hour remaining and when there are 15 minutes to go.
 - 14** You must submit your answer booklet at the end of the examination.
 - 15** You cannot keep your question paper and these will be collected at the end of the examination. Your answer booklet will not be marked unless your question paper has been collected.
 - 16** Candidates attempting two-hour papers will be requested to leave the room quietly at the end of their examination as there will still be examinations in progress.
 - 17** If there is a problem during the examination, you shall be escorted to the nearest emergency exit.