TECHNICAL

40 TECHNICAL ARTICLES

- **CHANGES TO THE ACCA QUALIFICATION IN 2013 –** ALL STUDENTS
- **AMENDMENTS TO THE FINANCE ACT 2012 –** PAPER F6 (PKN)
- **VALUE CHAINS, VALUE NETWORKS AND SUPPLY CHAIN MANAGEMENT –** PAPER P3
- **ISLAMIC FINANCE – THEORY AND PRACTICAL USE OF SUKUK BONDS –** PAPER P4
- **CAPITAL GAINS AND INHERITANCE TAX –** PAPER P6 (UK)
- **CORPORATION TAX AND GROUPS – GROUP RELIEF –** PAPER P6 (UK)
- **CORPORATION TAX AND GROUPS – CAPITAL GAINS GROUPS –** PAPER P6 (UK)
- **TRUSTS AND TAX –** PAPER P6 (UK)
- **UNDERSTANDING THE BENEFIT ARISING FROM DEBIT BALANCES** – PAPER P6 (CYP)
- **BACK-TO-BACK LOANS** – PAPER P6 (CYP)
- **BUILDING ON STRONG FOUNDATIONS** – ALL FOUNDATION LEVEL STUDENTS

Access videos to help support your studies in Papers F4, F5 (four videos), F7, F8, F9, P1, P2, P3, P4, P5 and P7. We'll be releasing more videos in the near future

PAPER F4
PAPER F5_1
PAPER F5_2
PAPER F5_3
PAPER F5_4
PAPER F7
PAPER F8
PAPER F9
PAPER P1
PAPER P2
PAPER P3
PAPER P4
PAPER P5
PAPER P7

ACCESS THE TECHNICAL ARTICLE ARCHIVE ▶

FOR MORE INFORMATION ON THE FOUNDATION LEVEL ▶

CHANGES TO THE ACCA QUALIFICATION IN 2013

RELEVANT TO ALL STUDENTS

Gareth Owen, ACCA qualifications manager, explains the planned updates to the ACCA Qualification syllabuses taking place in 2013 as part of the process of continuous syllabus maintenance and improvement. The article highlights the latest syllabus changes, including any minor structural changes to exams.

ACCESS THE ARTICLE HERE ►

AMENDMENTS TO THE FINANCE ACT 2012

RELEVANT TO ACCA QUALIFICATION PAPER F6 (PKN)

This article discusses the changes to Pakistan's Finance Act 2012, relevant to candidates sitting the exam in June and December 2013.

ACCESS THE ARTICLE HERE ►

VALUE CHAINS, VALUE NETWORKS AND SUPPLY CHAIN MANAGEMENT

RELEVANT TO ACCA QUALIFICATION PAPER P3

Sections A4, E2 and E3 of the Paper P3 *Syllabus* and *Study Guide* relate to value chains, value networks and supply chain management. This article considers writer Michael Porter's value chain framework, which has been described as a powerful analysis tool for companies in strategic planning to create value. It also highlights the various definitions of supply chain management put forward by different writers.

ACCESS THE ARTICLE HERE ►

SA TECHNICAL ARTICLE ARCHIVE

All technical content from *Student Accountant* is on ACCA's website ►

ISLAMIC FINANCE – THEORY AND PRACTICAL USE OF SUKUK BONDS

RELEVANT TO ACCA QUALIFICATION PAPER P4

From this year, Islamic finance becomes part of the Paper P4 syllabus, following its introduction to Paper F9 two years ago. This article looks at Islamic finance as a growing and important source of finance, including the success and failure of the use of sukuk bonds to finance the purchase of assets.

ACCESS THE ARTICLE HERE ►

CAPITAL GAINS TAX AND INHERITANCE TAX

RELEVANT TO ACCA QUALIFICATION PAPER P6 (UK)

This article considers the occasions where both capital gains and inheritance taxes are relevant to a transaction. It also features illustrations of some issues that need to be considered when giving advice in the context of the Paper P6 (UK) exam.

ACCESS THE ARTICLE HERE ►

CORPORATION TAX AND GROUPS – GROUP RELIEF

RELEVANT TO ACCA QUALIFICATION PAPER P6 (UK)

This article summarises the rules relating to both group relief groups and capital gains groups before going on to discuss a number of group relief tax planning issues that could be examined in Paper P6 (UK).

ACCESS THE ARTICLE HERE ►

CORPORATION TAX AND GROUPS – CAPITAL GAINS GROUPS

RELEVANT TO ACCA QUALIFICATION PAPER P6 (UK)

The second of two articles on corporation tax and groups summarises the rules relating to capital gains

groups. It then considers the various issues relating to capital gains groups that could be introduced in a Paper P6 (UK) exam question.

ACCESS THE ARTICLE HERE ►

TRUSTS AND TAX

RELEVANT TO ACCA QUALIFICATION PAPER P6 (UK)

The transfer of assets to and from trustees is a complex area of the UK tax system. This article sets out the associated rules that may be examined in Paper P6 (UK) and those areas where knowledge is not required.

ACCESS THE ARTICLE HERE ►

UNDERSTANDING THE BENEFIT ARISING FROM DEBIT BALANCES

RELEVANT TO ACCA QUALIFICATION PAPER P6 (CYP)

An article in the January issue of *Student Accountant* provided an overview of the significant changes to the Paper P6 (CYP) syllabus following a number of recent amendments to tax legislation in Cyprus. A series of articles will now consider these changes in greater detail. We begin with a focus on a new form of income recognised in income tax law – the benefit that arises from maintaining a debit balance with a company.

ACCESS THE ARTICLE HERE ►

BACK-TO-BACK LOANS

RELEVANT TO ACCA QUALIFICATION PAPER P6 (CYP)

This article explains the tax treatment of back-to-back loans, as well as an amendment relating to the deductibility of loan interest when the loan is used to purchase shares in a 100% subsidiary of a Cyprus company.

ACCESS THE ARTICLE HERE ►

BUILDING ON STRONG FOUNDATIONS

RELEVANT TO FOUNDATION LEVEL STUDENTS

Gareth Owen, ACCA qualifications development manager, explains the structure of the Foundation level qualifications and provides advice on appropriate entry points to offer better employment opportunities, higher exam success rates and promote stronger foundations for further study.

ACCESS THE ARTICLE HERE ►

IMPORTANT INFORMATION ABOUT TECHNICAL ARTICLES

The purpose of a technical article is to do one of the following:

- Elaborate on a technical area in which students perform badly in the exam
- Give extra information about areas that are newer to the syllabus, which may therefore have less coverage than more traditional areas
- Give an examiner's specific focus on a given topic

The articles are not intended for one sitting only, with the possible exception of taxation. Tax articles tend to be updated annually to comply with legal changes.

Otherwise, we aim for a suite of articles relating to a paper.

Students should give equal attention to all articles on the website in preparation for a specific exam. Articles are not simply written to target one exam.

Since changing to the new syllabus, any articles deemed equally relevant to a new paper were carried forward. These have as much value as more recent articles.

All technical articles – whether written by examiners or other writers – are equally important as no article is published if it does not assist students in some way.

APPROVED LEARNING PARTNERS

TO GUARANTEE A QUALITY LEARNING EXPERIENCE, WE RECOMMEND YOU STUDY WITH ONE OF OUR ACCA APPROVED LEARNING PARTNERS – STUDENT TUITION. FIND ONE BELOW IN YOUR REGION

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★ BICPA-FTMS

CAMBODIA
★ CamEd

CHINA
☆ HKCA Learning Media Ltd
☆ Nanjing Audit University
☆ Shanghai University of Finance and Economics
☆ Tianjin University of Finance & Economics
☆ Xi'an Jiaotong University
☆ Zhejiang University of Finance & Economics
★ Accounting School of Shanghai Institute of Foreign Trade
★ Beijing Caihuahongyuan International Education Co Ltd (Distance Learning)
★ Beijing Champion Hi-Tech Co Ltd
★ Beijing ZBCT International Financial Education Co Ltd – Guangzhou Branch
★ China Audit International Training Centre
★ Dalian Century Financial Training School
★ East Asia International Institute of Beijing
★ Golden Global
★ International Financial Training Centre
★ Kaplan Financial – China
★ Kaplan Financial – SWUFE
★ Shanghai Excel Professional Training Center
★ Shanghai Sunway Financial Training Co Ltd

HONG KONG SAR
★ Executive Training Company (International) Ltd
★ FTMS Training Systems (HK) Ltd
★ HKCA Learning Media Ltd
★ HKU School of Professional and Continuing Education
★ Kaplan Financial (HK) Ltd

MALAYSIA
☆ Sunway College – Johor Bahru
☆ Sunway College – Kuching
☆ Sunway Tes Sdn Bhd
☆ Tunku Abdul Rahman College
☆ Universiti Teknologi Mara
★ Elite International College
★ FTMS College – Kuala Lumpur
★ FTMS Training Systems (EM) Sdn Bhd – Kuching
★ HELP College of Arts and Technology
★ INTI College – Subang Jaya
★ KDU College
★ Kasturi College International – Petaling Jaya
★ Kolej Kasturi – Kuala Lumpur
★ Kolej Sinar
★ Methodist Pilley Institute
★ PTPL Penang
★ Sentral Technology College – Penang
★ Stamford – Petaling Jaya
★ Sunway College – Ipoh Sdn Bhd
★ Taylor's Business School
★ UCSI Professional Academy

SINGAPORE
☆ Kaplan Learning Institute Pte Ltd
☆ SAA Global Education Centre Pte Ltd
★ FTMS Global – Singapore
★ London School of Business & Finance – Singapore
★ Omega International College Pte Ltd

VIETNAM
☆ FTMS Training System – Vietnam
★ Hoa Sen University
★ Smart Train
★ Vietsourcing Business Services Co Ltd

EUROPE AND AMERICAS

ARMENIA
★ IAB Centre CJSC

AZERBAIJAN
★ GRBS

BARBADOS
- Prestige Accounting Bookshop & Accountancy College

BULGARIA
- BPP Professional Education – Bulgaria
- PricewaterhouseCoopers Audit OOD – Bulgaria

CAYMAN ISLANDS
- Innovative Management & Professional Training

CROATIA
- PricewaterhouseCoopers d.o.o – Croatia

CYPRUS
- Cyprus College
- Intercollege Global Training – Nicosia Centre
- School of Professional Studies – Limassol

CZECH REPUBLIC
- BPP Professional Education – Czech Republic
- PricewaterhouseCoopers Business Academy – Czech Republic

GREECE
- Altium Training Greece
- Intercollege Global Training – Athens Centre

GUYANA
- ATC Accountancy Training Centre – Guyana
- Cacique Inc

HUNGARY
- BPP Professional Education – Hungary
- PricewaterhouseCoopers – The Academy – Hungary

IRELAND
- Accountancy School at Independent Colleges Ltd
- Dublin Business School
- Griffith College – Cork
- Griffith College – Dublin
- Cork City College
- Dorset College
- Griffith College – Cork including Skerry's College
- IBAT College – Dublin
- Rathmines College

JAMAICA
- Richmond Academy

MALTA
- BPP Professional Education – Malta Ltd
- The Richard Clarke Academy

NETHERLANDS
- BPP Professional Education – Netherlands

POLAND
- BPP Professional Education Sp z o.o.
- Ernst & Young Academy of Business – Poland

ROMANIA
- BPP Professional Education – Romania
- Intercollege Global Training – Bucharest Centre
- The ExP Group – Romania
- PricewaterhouseCoopers Audit SRL – Romania

RUSSIAN FEDERATION
- ATC International – Russia
- Ernst & Young (CIS) BV – Russia
- NEI (Private Institution)
- PricewaterhouseCoopers – Russia BV
- Vocational Training Centre STEK

SERBIA
- PricewaterhouseCoopers d.o.o – Serbia

SLOVAKIA
- BPP Professional Education – Bratislava
- PricewaterhouseCoopers – Slovensko, s.r.o.

TRINIDAD AND TOBAGO
- Omardeen School of Accountancy Ltd – San Fernando
- Professional School of Accountancy Ltd
- School of Business & Computer Science
- Sital College of Tertiary Education Ltd
- Students Accountancy Centre

UK
- BPP Professional Education (Offshore) – Guernsey
- BPP Professional Education (Offshore) – Jersey
- BPP University College – Birmingham
- BPP University College – Bristol
- BPP University College – Cambridge
- BPP University College – Cardiff
- BPP University College – Croydon
- BPP University College – distance learning
- BPP University College – Glasgow
- BPP University College – Leeds
- BPP University College – Liverpool
- BPP University College – London, Procter House
- BPP University College – Maidstone
- BPP University College – Manchester
- BPP University College – Milton Keynes
- BPP University College – Newcastle
- BPP University College – Nottingham
- BPP University College – Reading

- BPP University College – Southampton
- Birmingham City University
- First Intuition – Cambridge
- First Intuition – London
- Kaplan Financial – Birmingham
- Kaplan Financial – Bristol
- Kaplan Financial – Cardiff
- Kaplan Financial – distance learning
- Kaplan Financial – Glasgow
- Kaplan Financial – Hull
- Kaplan Financial – Leeds
- Kaplan Financial – Leicester
- Kaplan Financial – Liverpool
- Kaplan Financial – London
- Kaplan Financial – Manchester
- Kaplan Financial – Milton Keynes
- Kaplan Financial – Newcastle
- Kaplan Financial – Norwich
- Kaplan Financial – Nottingham
- Kaplan Financial – Reading
- Kaplan Financial – Southampton
- Manchester Metropolitan University Business School
- Manx Professional & Educational Services Ltd
- Onestudy Training Ltd
- Reed Business School
- University of Wales – Newport
- Access College – London
- Anglia Ruskin University
- Bangor Business School, Management Centre
- Bedfordshire College
- Birmingham Management Training College Ltd
- Birmingham Metropolitan College
- City of London College
- College of Accountancy and Management Studies
- De Montfort University – Leicester
- East End Computing & Business College
- Eden College International
- FBT – Finance & Business Training
- First Intuition – Bristol
- First Intuition – Reading
- Glasgow Caledonian University
- Goldsmith International Business School
- Gower College – Swansea
- Greenwich London College
- Guernsey Business School
- Hammersmith Management College
- iCount Training
- Interlink College of Technology and Business Studies
- Katherine & King's College of London
- Leeds Metropolitan University
- London College of Accountancy
- London College of Business Management & Information Technology
- London School of Business & Finance – London
- London School of Business & Finance – Manchester
- London St Andrew's College
- London South Bank University
- Park Royal College – Kenton Campus
- Richard Huish College
- Sheffield Hallam University
- South London College
- The Finance and Management Business School Ltd
- UK College of Business and Computing
- University of Brighton
- University of Derby
- University of Glamorgan
- University of Gloucestershire
- University of Northampton
- University of Ulster
- University of Westminster
- Warwickshire College
- West London Business College
- Williams College

UKRAINE

- ATC International – Ukraine
- Academy of Business, Ernst & Young – Ukraine

MIDDLE EAST, NORTH AFRICA, SOUTH AFRICA

BAHRAIN

- Ernst & Young – Bahrain
- Global Institute for Management Science

BANGLADESH

- AMTRAS (Accountancy and Management Training & Services Ltd)
- Chartered Accountancy College (CAC)
- Chartered University College
- Chartered University College (Campus 2)
- IBS Professional Training and Services
- LCBS – Dhaka
- S@ifurs University College

EGYPT

- The Egyptian Banking Institute

INDIA

- AEC NCR School of Accounting Pvt Ltd
- Get Through Guides Pvt Ltd
- KPMG India Private Ltd
- Vidyabharathi Group of Institutions – Cochin

IRAN

- Professional Accountants Centre for Training (PACT)

JORDAN
- SARH International Company for Consulting & Training

KAZAKHSTAN
- ATC International – Kazakhstan
- Ernst & Young LLP – Kazakhstan
- PricewaterhouseCoopers LLP – Kazakhstan

KUWAIT
- Ernst & Young Training – Kuwait

NEPAL
- National College of Accountancy (NCA)

OMAN
- College of Banking & Financial Studies
- National Training Institute LLC
- Polyglot Institute Oman LLC

PAKISTAN
- CAMS – Bath Island Campus
- Professionals Academy of Commerce – Lahore
- SKANS School of Accountancy – Garden Town, Lahore
- Al-Hamd Academy
- CAMS – Pechs Campus (College of Accounting & Management Sciences)
- Centre of Financial Excellence – New Garden Town
- College of Accountancy & Professional Studies
- Escribir College of Advance Studies
- Professionals Academy of Commerce – Gujranwala
- Professionals Academy of Commerce – Khyber Campus
- Roots College International – DHA1 Campus
- Roots College International – G8 Campus
- SKANS School of Accountancy – Faislabad
- SKANS School of Accountancy – Gujranwala
- SKANS School of Accountancy – Islamabad
- SKANS School of Accountancy – Karachi
- SKANS School of Accountancy – Multan
- SKANS School of Accountancy – Peshawer
- SKANS School of Accountancy – Rawalpindi
- SKANS School of Accountancy – Shershah

SRI LANKA
- Mercury Institute of Management Ltd
- Cosmopolitan College of Business and Technology (CCBT)
- (K-AIMS) Abet Institute of Management Studies Pvt Ltd
- Knowledge Base Business Studies Pvt Ltd

UNITED ARAB EMIRATES
- Phoenix Financial Training
- Al Mihad Educational Institute
- Lynchpin Financial Training Centre
- MAS Education Centre
- PwC's Academy – Dubai

SUB-SAHARAN AFRICA

BOTSWANA
- Botswana Accountancy College

GHANA
- Simon Page Business School

KENYA
- Oshwal College Kenya
- Strathmore University
- Cornerstone Training Institute
- Jaffery Institute of Professional Studies

LESOTHO
- Centre for Accounting Studies

MAURITIUS
- BSP School of Accountancy and Management
- London College of Accountancy Ltd

NIGERIA
- Finaquest Training
- Synergy Professionals
- The Executive Business School Ltd

SOUTH AFRICA
- Boston City Campus & Business College Pty Ltd
- Emeritus Business College
- IBTC Professional Business Education (Distance Learning)

TANZANIA
- Financial Training Centre Ltd

UGANDA
- Management & Accountancy Training Company Ltd

ZAMBIA
- Zambia Centre for Accountancy Studies

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Access the directory for Approved Learning Partner courses, qualifications and contact details ▸

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'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

RESOURCES

ALL YOU NEED TO KNOW

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

48 **STAYING CONNECTED**
ACCA Connect: contact us 24/7

48 **FEES**
Exam fees and ways to pay

49 **RULES AND REGULATIONS**
Information about ACCA's Rulebook and recent disciplinary proceedings

49 **MY EXPERIENCE**
Your online tool for recording practical experience

49 **EXAM ENTRY**
Information on entering for exams and claiming exemptions

50 **OXFORD BROOKES UNIVERSITY BSc (HONS)**
Information about the BSc (Hons) in Applied Accounting from Oxford Brookes University

50 **ACCA STUDENTS NOW ONLINE**
Web-based system for exam results and other student services

APPROVED LEARNING PARTNERS ►

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

ACCA CONNECT

For all enquiries, simply 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.

CONTACT DETAILS

ACCA Connect
tel: +44 (0)141 582 2000
email: students@accaglobal.com
myACCA: https://portal.accaglobal.com

FEES

ANNUAL SUBSCRIPTION – 2013

All students eligible to attempt the June 2013 exams* will be liable for payment of the 2013 annual subscription fee. Please note that this is a separate fee to the initial registration/ re-registration fee.

* Students registering/re-registering between November 2012 and 8 May 2013, who are eligible to attempt the June 2013 exam session, will be invoiced for their 2013 annual subscription in May 2013.

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	£79
*plus unpaid fee(s)	

EXAM FEES FOR JUNE 2013 (PER EXAM)

FOUNDATION LEVEL QUALIFICATIONS

Papers FA1, MA1, FA2 and MA2	
Early (8 March 2013)	£42
Standard (8 April 2013)	£49
Late (8 May 2013)	£195
Papers FAB, FMA, FFA, FTX, FAU and FFM	
Early	£62
Standard	£71
Late	£217

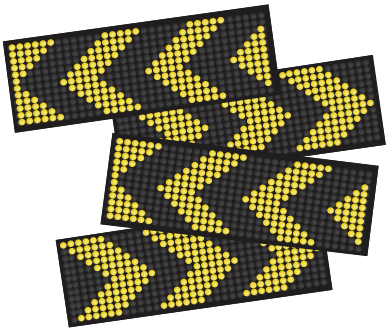
FUNDAMENTAL LEVEL SKILLS MODULE EXAMS

Papers F4, F5, F6, F7, F8 and F9	
Early	£77
Standard	£89
Late	£235

PROFESSIONAL LEVEL EXAMS

Papers P1, P2 and P3 (and any two from Papers P4, P5, P6 and P7)	
Early	£91
Standard	£103
Late	£251

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.**

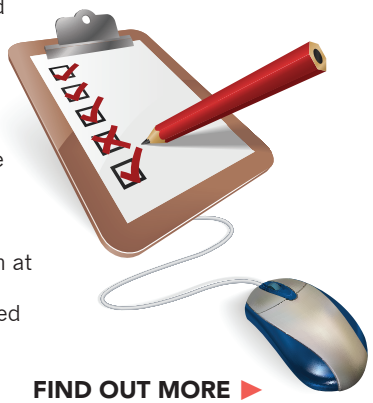
FIND OUT MORE ▶

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.

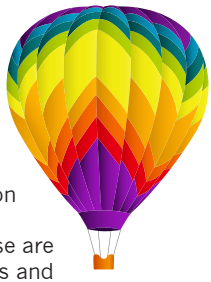
Sitting CBEs provides the following benefits:

- **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 awards. These are called exemptions and mean that you will start your studies at the right level

SHOULD I CLAIM? ▶

HOW DO I CLAIM? ▶

EXAM ENTRY INFORMATION

ACCA's exam entry process offers you flexibility and can save you money. You can now access *myACCA* to:

- submit an exam entry at any time of the year
- enter for exams early and save money
- enter for the next two exam sessions
- make amendments to existing exam entries up until the standard entry closing date – including changing exam centre, variant papers or entering for exams.

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 eligibilty 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 Fundamental 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.

ACCESS *myACCA* ▶

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 SMS) but we need you to give us your permission – it's the law.

UPDATE YOUR DETAILS AND COMMUNICATION METHOD ▶

ACCA STUDENTS GO ONLINE

ACCA ROLLS OUT WEB-BASED SYSTEM FOR EXAM RESULTS AND OTHER STUDENT SERVICES

ACCA has launched a fully online service for registration, exam entry, exam dockets, exam results and certificates to increase processing speed and reliability.

Since 1 August 2012, these services have been available exclusively online – and are no longer issued as paper documents – in China, South Africa, Russia, Romania, Poland, Czech Republic, Slovakia, Malta, Oman and the United Arab Emirates. These countries have joined Hong Kong, Singapore, Malaysia, Australia, New Zealand, the UK, Ireland and the Ukraine, all of which converted to paperless status in 2011.

Most students are currently interacting with ACCA online and this initiative reflects student demand for, and positive feedback on, our online services.

ACCA has also introduced a service that lets students print out their results via the ACCA student portal, *myACCA*.

Students in all countries can print an official notification of their results via *myACCA*. Paper copies of exam results will not be issued to students in the above listed locations.