

FOUNDATIONS IN PROFESSIONALISM

At ACCA we believe accountants who are good – ie are professional and ethical – make good accountants. As a professional accountancy body, it is important for ACCA to ensure all our students understand what it means to work and act professionally and ethically in the workplace.

If you study for any of our Foundation level qualifications and want a certificate as proof of the exams you have completed, you are required to complete Foundations in Professionalism. This is an online, interactive module, designed to help you develop your understanding of what it means to act professionally and ethically in the work you carry out.

Each section of the module contains a range of interactive exercises and tasks to develop and consolidate learning and understanding. If, after finishing the test, you are deemed not to have demonstrated sufficient knowledge, you are automatically informed of your weakest areas so that you can be referred to these sections directly to review the materials, re-work the end of section exercises and then take the test again.

PROFESSIONALISM IS AT THE HEART OF ALL ACCA'S MAINSTREAM QUALIFICATIONS

You can complete Foundations in Professionalism before or after completing the exam component of the qualification you are aiming to achieve, and you only need to successfully complete the module once – even if you decide to complete one or more of our qualifications.

There is no set time allocated to completing Foundations in Professionalism. You are encouraged to complete the module at your own pace to allow yourself time to reflect on what you have learnt.

You can access Foundations in Professionalism through *myACCA*.

Professionalism is at the heart of all ACCA's mainstream qualifications. Globally, there is an increasing emphasis on the need to integrate ethics and professionalism into accounting qualifications because everyone recognises the need for accountants working and studying at all levels to behave professionally and ethically.

PRACTICAL EXPERIENCE

FOUNDATIONS FOR CAT WORK EXPERIENCE

The practical experience requirement for Certified Accounting Technicians, known as Foundations in Practical Experience Requirement (FPER), is an essential element of the CAT Qualification.

To complete the FPER, you must obtain at least one year's supervised work experience in a relevant accounting or finance role and meet the minimum competence requirements for the Certified Accounting Technician (CAT) Qualification.

You must also provide evidence that you have fulfilled the Foundations in Practical Experience Requirement by completing the FPER Record.

WHY IS PRACTICAL EXPERIENCE IMPORTANT?

To work effectively in an accounting technician role, it is very important that you are able to demonstrate competences in a wide range of both personal effectiveness and technical skills. These will enable you to work independently and to support professional accounting staff in a range of business areas, including bookkeeping, financial administration, cost accounting and in other roles within financial accounting, management accounting, treasury, finance, within the private or public sector, or within financial shared service centres. The CAT exams provide you with the knowledge and understanding that underpins competent performance in the workplace; however, to be fully effective at work, the knowledge and skills acquired through study should be applied and demonstrated practically.

To find out more about practical experience at the Foundation level, please visit www.accaglobal.com/en/student/qualification-resources/foundation-accountancy/foundations-cat/cat-practical.html

