



GROW

Your Business

About ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants with 424,000 trainees and 147,000 qualified members in 170 countries. We help the world's employers grow their businesses by enabling them to develop the finance leaders of today and tomorrow in all business sectors through our network of 83 offices and centres worldwide.



Why choose ACCA?

ACCA is the leading global body for professional accountants. We offer world-class finance and accountancy qualifications and opportunities to raise the profile of your organisation through our unrivalled global, regional, national and local network of offices and partners.

FINANCE CAPABILITY

We prepare accountants for business. ACCA can uniquely support your organisation in developing its finance capability as our qualifications and professional development can be tailored to deliver the finance skills it needs. Our geographical and sectoral diversity means that we provide renowned finance and accountancy qualifications for any organisation in any sector. And with 83 offices and 400 examination centres worldwide, we have the greatest network qualification delivery capability and professional development programme of any accountancy body. We will work with you to ensure flexible, accessible, cost effective training delivery at every level.

BRAND REPUTATION

As the leading global professional accountancy body we can uniquely support building your business brand through partnership opportunities. Partnership with ACCA delivers great brand exposure for your organisation as we have a leading platform with unmatched visibility, channels to market and influence at global, regional, national and local levels.

OUR NETWORK

Our people are a unique asset. We have an unparalleled network of offices and centres worldwide, staffed by professionals who understand your needs. Our network is supported by ACCA education, technical and policy experts, and by our global accountancy and education partners to help further build your organisation's finance capability and brand reputation.

We support our 147,000 qualified members and 424,000 trainees in 170 countries, helping them to develop successful careers in accounting and business, based on the skills required by employers.



**We help
businesses
grow by
developing
their finance
capability and
enhancing
their brand
reputation.**

Global opportunity, global delivery

Our diversity is our strength. ACCA members are equipped with skills that make them fit for business – regardless of business sector or country borders. Membership of ACCA now stands at **147,000** – around **48%** of whom work in the corporate sector, **13%** in financial services, **28%** in public practice and **11%** in government departments and agencies. We have **424,000** students worldwide.

ACCA and its members play key roles in building the global accountancy profession, working with many other bodies at international, regional and local level – and are influential in shaping public policy, as well as demonstrating thought leadership in education, training and ethics. We are strongly represented in key accounting organisations and committees such as the International Federation of Accountants (IFAC), the Confederation of Asia Pacific Accountants (CAPA), the European Financial Reporting Advisory Group (EFRAG), the Eastern, Central and Southern African Federation of Accountants (ECSAFA), the ASEAN Federation of Accountants (AFA), and Fédération des Experts Comptables Européens (FEE).

ACCA has achieved its position by focusing on global delivery and global opportunity. Our unrivalled global infrastructure means that exams and support are delivered at local level, together with reputation and influence building, directly benefiting stakeholders wherever they are based – or plan to move in pursuit of new career opportunities. More importantly ACCA has developed according to unique values which set it apart in the accountancy profession – in particular by championing opportunity, diversity and integrity. ACCA has an unrivalled global reach with 83 offices and 400 exam centres worldwide, providing information and support to employers, regulatory authorities, tuition providers, members, affiliates and students. Wherever your organisation is based, we have people in place to support you – a factor that has gained in significance as markets globalise and workforces become increasingly mobile.

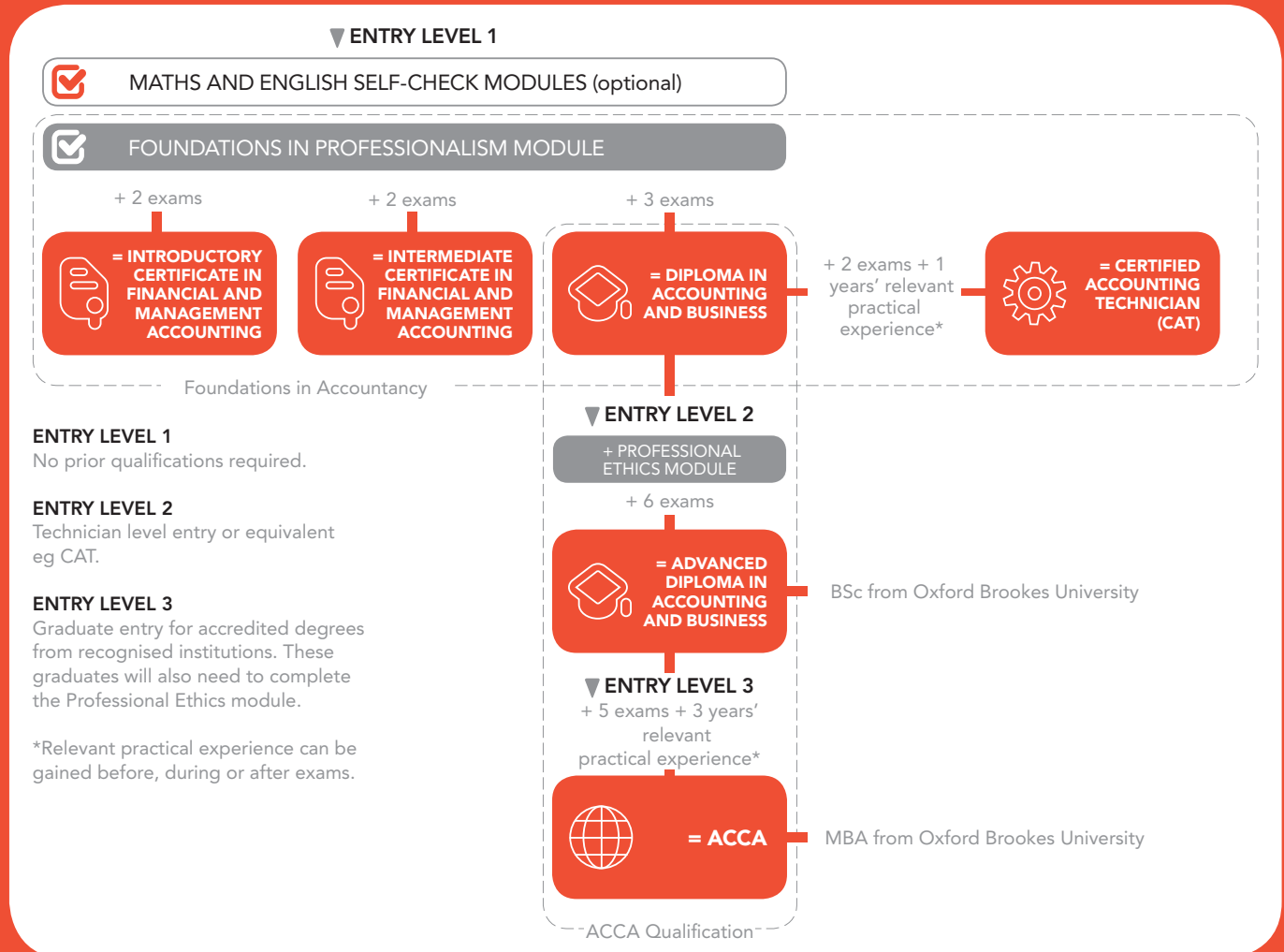


Building your finance capability

Our values are aligned to the needs of employers in all sectors. We ensure through our qualifications and professional development that we help build the finance capabilities your business needs.



Routes to qualification



Foundations in Accountancy

Foundations in Accountancy enables us to add value through a range of additional technician level qualifications, including a revised Certified Accounting Technician (CAT) Qualification. Foundations in Accountancy helps you to reach new talent pools so that you can develop competent and ethical accounting technicians cost effectively. These qualifications have built-in flexibility to ensure skill development can be tailored to your specific business needs. The programme helps you develop talented people who have the potential for career advancement, providing fast track access into the ACCA Qualification.

The core knowledge on financial management that accountants employed in the corporate sector and the public sector will need is provided by Foundations in Accountancy. It provides the overall business understanding and context of the role of accountants, outlining key principles and practices.

Foundations in Accountancy qualifications are equally relevant to public practice and accounting firms, recognising the key skills requirements of public practice and accounting firms in the current environment at entry level roles, and providing the basic knowledge on technical accounting that accountants employed in public practice will need as part of developing their career.

FOUNDATION CERTIFICATES IN TAXATION, FINANCIAL MANAGEMENT AND AUDIT

It is possible to complete the options exams as individual exams and, where the professionalism and ethics module is also completed, a certificate will be awarded in that subject area. Perfect to validate the knowledge and skills of those working in tax, financial management or audit.

Foundations in Accountancy

Exams

INTRODUCTORY CERTIFICATE IN FINANCIAL AND MANAGEMENT ACCOUNTING

FA1 Recording Financial Transactions

MA1 Management Information

INTERMEDIATE CERTIFICATE IN FINANCIAL AND MANAGEMENT ACCOUNTING

FA2 Maintaining Financial Records

MA2 Managing Costs and Finance

DIPLOMA IN ACCOUNTING AND BUSINESS

FAB Accounting in Business

FMA Management Accounting

FFA Financial Accounting

CERTIFIED ACCOUNTING TECHNICIAN

All of the above exams plus **two** of the following specialist exams:

FTX Foundations in Taxation

FFM Foundations in Financial Management

FAU Foundations in Audit

Ethics

Foundations in Professionalism online module to be completed in order to achieve any of the above awards.

To gain the CAT Qualification, students need to complete seven core exams and two specialist exams, one year's relevant practical experience and Foundations in Professionalism.

Certified Accounting Technician

Exams

FA1	Recording Financial Transactions
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MA1	Management Information
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FA2	Maintaining Financial Records
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MA2	Managing Costs and Finance
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FAB	Accounting in Business
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FMA	Management Accounting
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FFA	Financial Accounting
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plus **two** of the following specialist exams:

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

ESSENTIALS COMPETENCES

Below is the list of the Essentials Competences (EC). ALL FOUR must be achieved.

EC1: Act professionally at work

EC2: Manage self

EC3: Communicate effectively

EC4: Using information and communications technology

TECHNICAL COMPETENCES

Below is the full list of Technical Competences (TC). A total of SIX must be completed.

GROUP 1

Technical Competences linked to papers FA1 and MA1

Minimum of ONE to be achieved

- 1 TC1: Verify and record income and receipts from originating documents
- 2 TC2: Verify and record purchases and payments from originating documents
- 3 TC3: Prepare ledger accounts and an initial trial balance
- 4 TC4: Provide basic information on costs and revenues.

GROUP 2

Technical Competences linked to papers FA2 and MA2

Minimum of TWO to be achieved

- 1 TC5: Correct errors and process accounting adjustments in the extended trial balance
- 2 TC6: Maintain records relating to capital acquisition and disposal
- 3 TC7: Prepare the final accounts of unincorporated entities
- 4 TC8: Prepare and complete sales tax/vat returns
- 5 TC9: Record and analyse information relating to direct costs
- 6 TC10: Record and analyse information relating to indirect costs
- 7 TC11: Record and analyse information relating to costs, revenues and profit
- 8 TC12: Manage and control cash receipts, payments and balances.

GROUP 3

Technical Competences linked to the Diploma and specialist Options papers

Minimum of THREE to be achieved

- 1 TC13: Draft financial statements for different business sectors
- 2 TC14: Interpret financial statements for different business sectors
- 3 TC15: Use management accounting techniques to support planning and decision-making
- 4 TC16: Measure and evaluate financial performance
- 5 TC17: Plan and control financial performance
- 6 TC18: Use and evaluate accounting systems and financial controls
- 7 TC19: Implement internal and external audit procedures
- 8 TC20: Prepare personal taxation computations and complete tax returns
- 9 TC21: Prepare business taxation computations and complete tax returns
- 10 TC22: Grant credit and monitor and control the collection of debts.

The ACCA Qualification

Our finance and accounting professionals gain membership through our core product – the ACCA Qualification. It delivers the accounting and finance knowledge, skills and professional values needed by all organisations – regardless of sector or the country from which they operate.

The ACCA Qualification is designed to be the finance qualification for employers in all sectors and of all sizes. ACCA accountants in the corporate and public sectors transform the finance capabilities of their organisations through their in-depth skills in finance strategy, business analysis, investment appraisal, cost control, financial management, performance management, risk management, and financial reporting. In public practice, ACCA accountants play a critical role in advising businesses through their deep skills and knowledge in corporate and business law, taxation and audit and assurance.

The ACCA Qualification provides a framework of leading-edge examinations, practical experience requirements and ethical development to help you achieve the breadth and depth of skills

you require in your finance team. The ACCA Qualification is set to one global standard but offers the choice of global or national focus for some papers, and the opportunity for specialism in the later stages.

Exams
+
Ethics
+
Experience
=
ACCA membership

The ACCA Qualification: is internationally recognised; offers flexible study options which can be built round your business needs; has flexible entry requirements to attract a diverse range of candidates – essential in a world where demand for talent continues to outstrip supply; comprehensively covers the main technical areas any accountant would be expected to master.

Exams

Trainees should complete 14 papers in total. A maximum of nine papers in the Fundamentals level are available for exemption.

FUNDAMENTALS (nine papers in total)

Knowledge

- F1 Accountant in Business
- F2 Management Accounting
- F3 Financial Accounting

Skills

- F4 Corporate and Business Law
- F5 Performance Management
- F6 Taxation
- F7 Financial Reporting
- F8 Audit and Assurance
- F9 Financial Management

PROFESSIONAL (five papers in total)

Essentials (all three to be completed)

- P1 Governance Risk and Ethics
- P2 Corporate Reporting
- P3 Business Analysis

Options (two to be completed)

- P4 Advanced Financial Management
- P5 Advanced Performance Management
- P6 Advanced Taxation
- P7 Audit and Assurance

Ethics

Professional ethics is at the heart of the ACCA Qualification. It is covered in 11 of the 16 exam papers – including all papers at Professional level – and in three of the Essentials performance objectives. Underpinning the educational syllabus and the practical experience is the Professional Ethics module. The aim of the Professional Ethics module is to give trainees exposure to a range of ethical perspectives. Ideally, this should be completed before, at the same time or soon after completing Paper P1, *Governance Risk and Ethics*, but must be completed before applying for membership.

Experience

Trainees must complete three-years' relevant practical experience and achieve 13 of the performance objectives listed below.

ESSENTIALS (all nine to be completed)

Professionalism, ethics and governance

- 1 Demonstrate the application of professional ethics, values and judgement
- 2 Contribute to the effective governance of an organisation
- 3 Raise awareness of non-financial risk

Personal effectiveness

- 4 Manage self
- 5 Communicate effectively
- 6 Use information and communications technology

Business management

- 7 Manage ongoing activities in your area of responsibility
- 8 Improve departmental performance
- 9 Manage an assignment

OPTIONS (four to be completed)

Financial accounting and reporting

- 10 Prepare financial statements for external purposes
- 11 Interpret financial transactions and financial statements

Performance measurement and management accounting

- 12 Prepare financial information for management
- 13 Contribute to budget planning and production
- 14 Monitor and control budgets

Finance and financial management

- 15 Evaluate potential business/ investment opportunities and the required finance options
- 16 Manage cash using active cash management and treasury systems

Audit and assurance

- 17 Prepare for and collect evidence for audit
- 18 Evaluate and report on audit

Taxation

- 19 Evaluate and compute taxes payable
- 20 Assist with tax planning

Building your brand reputation

As the leading global professional accountancy body, we can uniquely support building your business brand because we can offer you opportunities to raise your profile through our local, regional and global network of offices and partners.

RESEARCH AND PUBLICATIONS

From participation in ACCA research forums to featuring in ACCA publications and joint branding of major research, there are many ways for your organisation to get involved with ACCA.

EVENTS AND NETWORKING

ACCA regularly works with partners on ACCA conferences, forums and roundtables giving opportunities for shared hosting, keynote speakers, collateral contribution and advertising.

If you would like more information on ways to work with us, speak to your local ACCA office or email employers@accaglobal.com



Think differently

Take advantage of ACCA's work identifying future trends for the profession. We research and comment on key areas of business, the global economy and human capital and you can access our reports, executive summaries and findings of select round table groups on key topics.

ACCOUNTANTS FOR BUSINESS

As the global body for professional accountants, we have a keen eye on the role of the finance professional and the state of the global economy. And as an awarding and membership body, we champion the profession's greatest resource – human capital.

We share our research and opinion on what's affecting individuals and the profession now, as well as insight into what the future could look like. Visit www.accaglobal.com/accountants_business to access our latest research.

ACCOUNTANCY FUTURES

The economic, political and environmental climate has exposed shortcomings in the way public policy and regulation have developed in areas such as financial regulation, financial reporting, corporate transparency, climate change and assurance provision.

In response to the challenges presented to the accountancy profession by this new business environment, ACCA's Accountancy Futures programme has four areas of focus – access to finance, audit and society, carbon accounting and narrative reporting. Through research, comment and events ACCA contributes to the forward agenda of the international profession, business and society at large and shares the latest thinking through our dedicated **website** www.accaglobal.com/af



Interested?

Contact us to find out how we can help you to grow your business.

Simply visit www.accaglobal.com/employers to find your nearest ACCA office or email employers@accaglobal.com