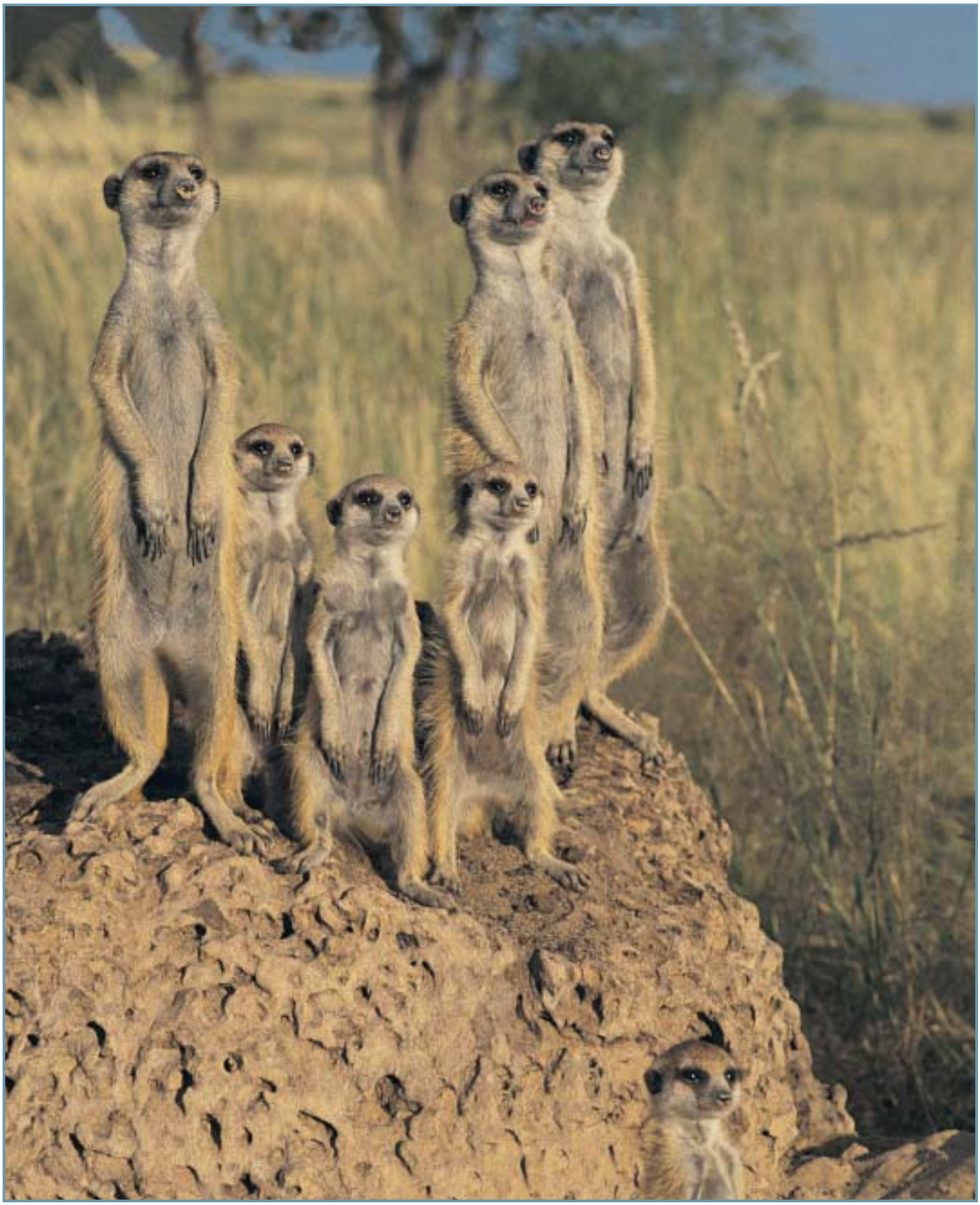

Student Handbook

Welcome to ACCA. We are delighted that you have registered with us.

You are now an important part of the world's largest and fastest-growing international accountancy body, with over 320,000 members and students in 160 countries.

ACCA's Professional Scheme combines relevant and targeted study with practical experience. Worldwide, approaching 10,000 people qualify each year; quite an achievement when you consider the high level and demands of this programme. It is our commitment to maintaining high standards which ensures ACCA students are highly regarded by employers around the world.

We now look forward to working with you in a partnership which will last throughout your studies and beyond into membership.

We wish you every success with your studies.

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5 Entering for your exams

6 Your exam results

7 Your first degree of success...

8 Student disciplinary procedures

1

The basics

As a recently registered student you are about to embark on a valuable educational experience, gaining new skills and acquiring technical knowledge. We hope this will be part of an experience that continues into membership and beyond. At the outset, there is certain practical information you need to know. This section outlines some of the information that will be particularly useful to you in your early student days.

1 The basics

ACCA CONNECT

ACCA Connect is a state-of-the-art global customer service centre designed specifically to meet your needs wherever you are in the world. For all enquiries, simply contact us using the details below for a fast, efficient response.

ACCA Connect
64 Finnieston Square
Glasgow G3 8DT
United Kingdom
tel: +44 (0)141 582 2000
fax: +44 (0)141 582 2222
e-mail: students@accaglobal.com

STUDENT REGISTRATION (ID) CARD

Your student registration (ID) card is included in this pack. Please take care of it and bring it with you whenever you attend an ACCA exam centre. If you forget or lose your ID card when you attend an exam it is important that you bring another form of identification. Your passport or other national identity card will normally be acceptable.

You will need to inform ACCA Admissions (in writing) straightaway if:

- you lose your student registration card
- you change your name by deed poll
- you change your name by marriage/Decree Nisi*.

If you need a new card please send a payment for £10 to cover the cost of replacement (*except in these circumstances) along with copies of any relevant certificates. Where possible, you should also return the original card.

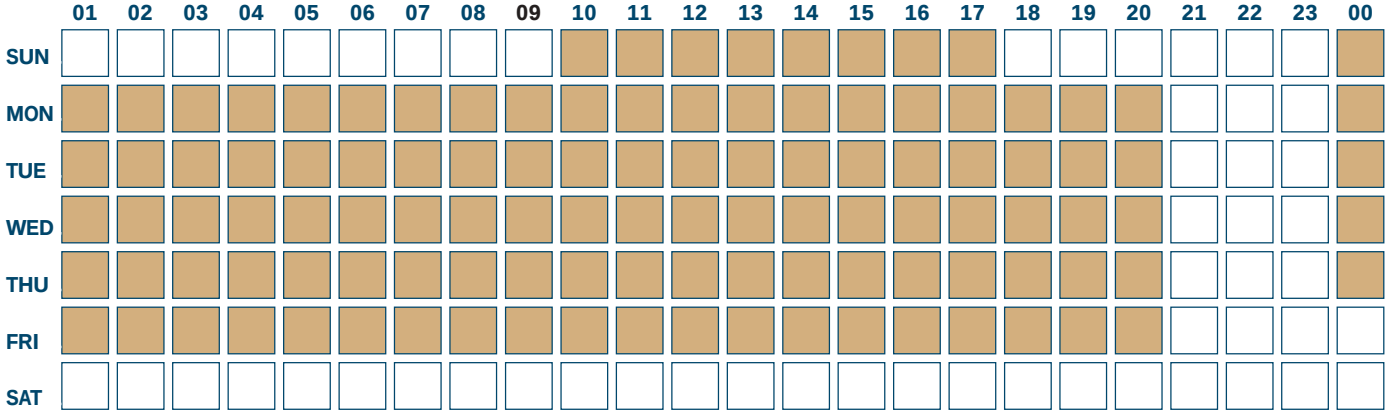
STUDENT PASSCODE

In addition to your student ID card, you have also been issued with a four-digit passcode (you will find it in the profile letter sent with this pack). Your passcode is important as it allows you to gain access to the myACCA section on the website where you can access a whole range of online services. You will find more detailed information about online services in the 'How we can help' section in this booklet.

ACCA Connect

Open **Closed** (GMT/BST as appropriate)

Time (24 hour clock)



CHANGING YOUR ADDRESS

It is important that you notify us as soon as you have a change of address. In an effort to simplify the process, you can now go online to change your business or home address details instantly. Simply visit our website at www.accaglobal.com and sign in at the myACCA section. If you prefer not to amend your details online, then let us know your new details by writing to *ACCA Connect*. A change of address form is regularly reproduced in the monthly magazine *student accountant*. Alternatively e-mail us at: students@accaglobal.com

Due to the large number of address changes sent to us we cannot acknowledge changes. The next communication you receive from us should confirm that your details have been correctly amended. Please allow up to two weeks for a change of address to be implemented and ensure that you can access your mail in the meantime.

FEES FOR THE YEAR

Your first annual payment needs to be made by 1 January following the date of your registration – irrespective of the month in which you registered. For example, if you register in December, then you will be required to pay your annual subscription by the next January.

The payment helps us to provide you with administrative support, and also helps us to publish and distribute your monthly edition of *student accountant*.

FEES RELATING TO EXEMPTIONS

Have you obtained any additional qualifications since registering as a student and do you wish to claim an exemption? If so, please use the special exemption claim form which can be found online at www.accaglobal.com

To support your application please include photocopies (not originals) of all transcripts and completion certificates issued by the awarding body. You will also need to provide official translations into English where documentation is in any other language.

Please note, that exemptions are awarded only for relevant qualifications and there are no exemptions from Part 3 papers.

If you are taking an internally examined ACCA course you should ask your course tutor for details of how to apply for exemptions.

Exemption fees

The exemption fee is the same as the exam fee for the individual paper(s) concerned. A notification and an invoice will be sent to you.

Please ensure that you make prompt payment. Failure to pay promptly may jeopardise your student status and result in your removal from the register. In addition, if you enter for a paper and are subsequently awarded an exemption or are awarded an exemption and subsequently enter for that paper you will be liable for payment of **both** fees. We strongly recommend that you wait for official confirmation of your exemptions from ACCA before entering for examinations.

Notification of additional exemptions

Your next exam entry form will reflect any additional exemptions you have been awarded since the last statement was produced, provided your exemption application was received by the appropriate date (31 January for the June sitting, 31 July for the December sitting).

REMOVAL FROM THE REGISTER/RESIGNATION

If your student balance is in arrears, you will not normally be entitled to remain on the register and your name will be removed.

If you would like to resign from the ACCA student register, please notify ACCA Admissions (in writing) by 31 December in the year for which you have paid your annual

subscription. You should also return your student registration card.

Your notice of resignation will not be accepted if a complaint against you has been received by ACCA until such time as the matter has been finally resolved, including the payment of any order costs.

HOW TO RE-REGISTER

If your registration has lapsed for any reason and you want to take the exams, you will need to re-register. A re-registration form (RR) can be obtained from your local ACCA office or from *ACCA Connect*. The application closing dates for re-registration are the same as for initial registration.

You will need to pay a re-registration fee, which will be the same as the initial subscription fee. An additional administrative charge will also be made if any fees were outstanding when you left the register. Outstanding exemption or exam fees will also need to be paid.

Exemption fees will be charged at the current rate at the time of re-registration but exam fees will be charged at the rate at the time of initial registration.

Exam history

Students with an initial registration date after 16 August 1994 will have their passes/exemptions transferred to the current scheme on a paper for paper basis. Students with an initial registration date before 15 August 1994 should contact *ACCA Connect* to determine the papers they will have to sit. All students who re-register will have 10 years from December 2001 to complete the scheme.

If you are a student who registered via the Mature Student Entry Route and you have been removed from the register, because your time limit has expired, you cannot re-join the mature entry register. You can apply for the Professional Scheme exams if you have since gained qualifications which meet our minimum entry requirements. Alternatively, you can join the Certified Accounting Technician (CAT) register and proceed with this qualification.

If you have obtained any additional qualifications since leaving the register, please submit full details to us for assessment. Any exemption award is based on the policy in place at the time of your re-registration.

Your exemption status will not be reviewed unless you have gained additional qualifications since leaving the register.

HOW TO PAY FEES

Payment can be made by Visa, Master Card, AMEX, Switch and Solo or a Sterling cheque valid in the UK, Sterling bank drafts drawn on a UK bank or Crossed British Postal Orders. Charges arising from other methods of payment – for example, Sterling cheques drawn by banks outside the UK – will need to be added to the payment.

Payment can also be made online by Visa, Master Card, AMEX, Switch and Solo only, at www.accaglobal.com

To avoid any delay in transmission of completed forms from outside the UK, please take them to your bank as soon as possible after completion and comply with any Exchange Control Regulations.

We attempt to keep the fees and subscriptions as low as possible. In order to avoid high administration and postage costs, receipts will not normally be issued. If you are required by your college, employer or bank to provide evidence of payment, please ensure that you retain proof of the transaction.

2

Dates for your diary

Please use the following checklist as a helpful reminder of key dates – we suggest you use this pull-out guide or mark the dates in your diary.

To avoid disappointment it is important that you keep to the dates shown in this guide.

Please note that students registered under the Joint Examination Schemes may need to work to different dates. Please refer to the *International Elements* booklet in your welcome pack.

JANUARY

Payment of Annual Subscription (please enclose your Remittance Advice Note with your payment).

Applications for exemptions for June exams should be received by our Glasgow office in the UK by **31 January** (or at least two weeks earlier if submitting to an office outside the UK).

FEBRUARY

Results will be normally sent to you if you sat your exams in December. Results can also be found online.

An Examination Entry Form and Status Report will be sent to you if you are eligible to sit the exams in June.

MARCH

We need to receive your request for a Special Exam Centre for the June sitting or for any conditions which require special facilities at a regular centre, by **15 March**.

APRIL

Examination Entry Forms for the June exams should be received by our Glasgow office in the UK by **15 April**.

Applications to change your Variant/Stream exams for the June sitting should be received by **15 April**.

An Examination Entry Acknowledgement will be sent to you if you are entered to sit the exams in June.

MAY

You will receive your Examination Attendance Docket detailing the subjects you are entered to sit in the June exams and the address of the exam centre.

JUNE

Exams will normally be held over an eight-day period in the first and second week.

JULY

Applications for exemptions for December exams should arrive with us by **31 July** (or at least two weeks earlier if submitting to an office outside the UK).

AUGUST

If you have resigned or have been removed from the ACCA register, your application for re-registration should arrive with us by **15 August** (or at least two weeks earlier if submitting to an office outside the UK) if you wish to sit exams in December.

Results will be normally sent to you if you sat the exams in June. They can also be found online.

An Examination Entry Form and Status Report will be sent to you if you are eligible to sit the exams in December.

SEPTEMBER

We need to receive your request for a Special Exam Centre for the December sitting or for any conditions which require special facilities at a regular centre, by **15 September**.

OCTOBER

Examination Entry Forms for the December exams should be received by our Glasgow office in the UK by **15 October**.

Applications to change your Variant/Stream exams for the December sitting should be received by us by **15 October**.

An Examination Entry Acknowledgement will be sent to you if you are entered to sit the exams in December.

NOVEMBER

You will receive your Examination Attendance Docket detailing the subjects you are entered to sit in the December exams and the address of the exam centre.

A Subscription Invoice will be sent to you for your Annual Subscription for the following calendar year.

DECEMBER

Exams will normally be held over an eight-day period in the first and second week.

If you have resigned or been removed from the ACCA register, your application for re-registration should arrive with us by **31 December** (or at least two weeks earlier if submitting to an office outside the UK) if you wish to sit exams in June.

If you wish to resign from the register, please notify ACCA by **31 December** in the year for which you have paid your annual subscription. If you resign with fees outstanding you will be liable to pay a penalty fee upon any future re-registration.

3

How we can help

As a student you are very important to us. We want to help you progress through your exams and ultimately to achieve membership status. At ACCA, we pride ourselves on the range of services we provide. We offer a flexible approach and provide accessible services to help you work your way through the syllabus. This section outlines the services and support we offer you during your student days.

STUDENT ACCOUNTANT

GLOBAL NETWORK OF OFFICES

ONLINE FACILITIES

ACCA COMMUNITIES

ACCA INDICATOR

UNIVERSITY AND COLLEGE REGISTRATION SCHEME (UCRS)

3 How we can help

STUDENT ACCOUNTANT

As an ACCA student, you will receive a monthly edition of our magazine, *student accountant* – it is an invaluable source of information and is one of our main methods of keeping in touch with you. In addition to all the latest news, this publication contains regular updates and technical articles – all designed to provide maximum support, from registration to taking exams and beyond. It is essential reading for all ACCA students.

A GLOBAL NETWORK

You should contact *ACCA Connect* – our dedicated global customer service centre based in Glasgow, UK with any enquiries. The contact details can be found on page 8 of this handbook and also in the list of offices below. We also have a global network of offices to provide you with any local support you may need as a student, including organising a number of student events. These include induction sessions, study and revision schools, STR workshops and other events designed to develop your professional skills.

GLOBAL NETWORK

AUSTRALIA	**ACCA Australia and New Zealand Centre** Level 25 Chifley Tower 2 Chifley Square Sydney NSW 2000 tel: +61 (0)2 9747 2444 fax: +61 (0)2 9747 2403 e-mail: info@au.accaglobal.com http://australia.accaglobal.com
BARBADOS	**Institute of Chartered Accountants of Barbados** PO Box 43B St Michael West Indies tel: +1 246 429 5678 fax: +1 246 426 0970 e-mail: icab@sjds.net
BELIZE	**The Institute of Chartered Accountants of Belize** PO Box 1223 Belize City tel: +501 227 6012 e-mail: icab@btl.net
BOTSWANA	**ACCA Botswana** Private Bag 00225 Gaborone tel: +267 318 8756 fax: +267 318 8757 e-mail: info@bw.accaglobal.com **Botswana Institute of Accountants** Private Bag 0021 Gaborone tel: +267 397 2992 fax: +267 318 8757 e-mail: bia@info.bw
CAMBODIA	**ACCA Cambodia** PO Box 922 Phnom Penh tel: +855 (0)23 224 321 fax: +855 (0)23 991 677 e-mail: info@kh.accaglobal.com **Kampuchea Institute of Certified Public Accountant and Auditors (KICPAA)** Contact ACCA Cambodia
CAMEROON	**Chartered Certified Accountants Students' Society in Cameroon (CCASSIC)** Fako Pharmacy Building PO Box 27 Tiko SWP tel: +237 755 393 fax: +237 391 660 e-mail: ccassic@yahoo.com
CANADA	**ACCA Canada** 55 St Clair Avenue West Suite 255 Toronto Ontario M4V 2Y7 tel: +1 416 966 2225 fax: +1 416 967 6320 e-mail: info@ca.accaglobal.com http://canada.accaglobal.com
CYPRUS	**Institute of Certified Public Accountants of Cyprus** PO Box 24935 CY-1355 Nicosia tel: +357 (0)22 769 866 fax: +357 (0)22 766 360 e-mail: info@icpac.org.cy
ETHIOPIA	**ACCA Ethiopia** Tebaber Berta Business Center Wollo Sefer Room 601 PO Box 566 Code 1250 Addis Ababa tel: +251 1 159533 fax: +251 1 159553 e-mail: info@et.accaglobal.com
GHANA	**ACCA Ghana** PO Box OS3110 Osu Accra tel: +233 (0)21 7010615/688362/688436 fax: +233 (0)21 250857 e-mail: info@gh.accaglobal.com

GREATER CHINA	**ACCA Beijing Representative Office** c/o Seacron Ltd Unit 1820 Tower 2 Beijing Bright China Chang An Building No. 7 Jianguomennei Avenue Beijing 100005 tel: +86 (0)10 6526 9776 or 6522 4885/6 fax: +86 (0)10 6526 9778 e-mail: info@cn.accaglobal.com http://china.accaglobal.com **ACCA Guangzhou Representative Office** c/o Seacron Ltd Room 3211-12 Guangzhou Metro Plaza 183 Tian He Bei Road Guangzhou 510620 tel: +86 (0)20 8755 7932/3/6012 fax: +86 (0)20 8755 7935 e-mail: info@cn.accaglobal.com http://china.accaglobal.com **ACCA Hong Kong** Room 1901 19/F World Wide House 19 Des Voeux Road Central tel: +852 2524 4988 fax: +852 2868 4909 e-mail: info@hk.accaglobal.com http://hongkong.accaglobal.com **ACCA Shanghai Representative Office** Room 2929 Shanghai Central Plaza 381 Huai Hai Zhong Road Shanghai 200020 tel: +86 (0)21 6391 6777 fax: +86 (0)21 6391 5661 e-mail: info@cn.accaglobal.com http://china.accaglobal.com **Macau Society of Certified Practising Accountants** Rua do Campo No 13 11-Andar Edif Mei Mei Macau tel: +853 373261 fax: +853 373259
GUYANA	**Institute of Chartered Accountants of Guyana** PO Box 101055 Georgetown Demarara tel: +592 223 7547 fax: +592 227 5564
IRAN	**ACCA Iran Representative** PO Box 15745 – 1177 Tehran e-mail: info@ir.accaglobal.com
IRELAND	**ACCA Ireland** 9 Leeson Park Dublin 6 tel: +353 (0)1 498 8900 fax: +353 (0)1 496 3615 e-mail: info@ie.accaglobal.com http://ireland.accaglobal.com
JAMAICA	**Institute of Chartered Accountants of Jamaica** PO Box 333 Kingston 10 West Indies tel: +1 876 929 6082/5869 fax: +1 876 929 9416 e-mail: services@cwjamaica.com
KENYA	**ACCA Kenya** PO Box 42502 Nairobi tel: +254 (0)20 2730728/9 fax: + 254 (0)20 2730730 e-mail: info@ke.accaglobal.com
LESOTHO	**The Lesotho Institute of Accountants** Contact ACCA South Africa
MALAWI	**Public Accountants Examination Council of Malawi** PO Box 2271 Blantyre tel: +265 620423/318 fax: +265 622354
MALAYSIA	**ACCA Malaysia Sdn Bhd (473007P)** 27th Floor Wisma Denmark No. 86 Jalan Ampang 50450 Kuala Lumpur tel: +60 (0)3 2713 5051 fax: +60 (0)3 2713 5052 e-mail: info@my.accaglobal.com http://malaysia.accaglobal.com **ACCA Malaysia (Kuching Branch)** Unit #8.01 8th Floor Gateway Kuching no 9 Jalan Bukit Mata 93100 Kuching Sarawak tel: +60 (82)426051 fax: +60 (82)426061 e-mail: info@my.accaglobal.com http://malaysia.accaglobal.com
MALTA	**The Malta Institute of Accountants** Accountancy House 14 Princess Elizabeth Street Ta' Xbiex MSD 11 tel +356 21 323991/2 fax +356 21 323990 e-mail: info@miamalta.org
MAURITIUS	**ACCA Mauritius** Fon Sing Building 4th Floor 12 Edith Cavell Street Port Louis tel: +230 210 9701 fax: +230 210 9699 e-mail: info@mu.accaglobal.com
NEPAL	**ACCA Nepal Representative** c/o P P Pradhan & Co Chartered Certified Accountants Kalimati Kha 1–13 PO Box 3242 Kathmandu tel: +977 1 4270495 fax: +977 1 4270346 e-mail: info@np.accaglobal.com
OMAN	**ACCA Oman Representative** PO Box 57 Al-Harthy Complex Postal Code 118 tel: +968 571320 fax: +968 571324 e-mail: info@om.accaglobal.com
PAKISTAN	**ACCA Pakistan** 61-C Main Gulberg Main Boulevard Lahore 54660 tel: +92 (0)42 575 9129/571 4361 fax: +92 (0)42 575 9346 e-mail: info@pk.accaglobal.com http://pakistan.accaglobal.com **ACCA Islamabad Office** Office #13 1st Floor Mohammadi Plaza 1-C Jinnah Avenue Between Sector F-6 and G-6 Blue Area Islamabad tel: +92 (0)51 287 6637/6654 fax: +92 (0)51 287 6605 e-mail: info@pk.accaglobal.com http://pakistan.accaglobal.com **ACCA Karachi Office** 603 6th Floor Fortune Centre Block-6 PECHS Shahrah-e-Faisal Karachi tel: +92 (0)21 431 5301/438 6612 fax: +92 (0)21 438 6613 e-mail: info@pk.accaglobal.com http://pakistan.accaglobal.com
POLAND	**ACCA Poland** ul. Chmielna 1/3 no 13 00-021 Warsaw tel: +48 (0)22 692 41 10 fax: +48 (0)22 692 87 00 e-mail: info@pl.accaglobal.com

RUSSIA	**ACCA Russia Representative Office** Room 223 Building 1 Petrovka Street 27 103031 Moscow tel/fax: +7 095 737 5542 e-mail: info@ru.accaglobal.com http://russia.accaglobal.com
SIERRA LEONE	**Institute of Chartered Accountants of Sierra Leone** Private Mail Bag 632 Freetown tel: +232 22 228176 fax: +232 22 228149
SINGAPORE	**ACCA Singapore** 435 Orchard Road #15-04/05 Wisma Atria Singapore 238877 tel: +65 6734 8110 fax: +65 6734 2248 e-mail: info@sg.accaglobal.com http://singapore.accaglobal.com **Institute of Certified Public Accountants of Singapore** Singapore Accountancy Academy 20 Aljunied Road # 01–04 CPA House Singapore 389805 tel: +65 6744 9700 fax: +65 6744 9796 e-mail: enquiry@saacademy.org.sg
SOUTH AFRICA	**ACCA South Africa** PO Box 924 Saxonwold 2132 tel: +27 (0)11 537 1760 fax: +27 (0)11 537 1761 e-mail: info@za.accaglobal.com http://southafrica.accaglobal.com
SRI LANKA	**ACCA Sri Lanka** No.9 Rosmead Place Colombo 7 tel: +94 (0)11 2679129/2688593 fax: +94 (0)11 2676599 e-mail: info@lk.accaglobal.com
SUDAN	**The Sudan Council of Certified Accountants** PO Box 10295 Khartoum tel/fax: +249 11 784 887
SWAZILAND	**Swaziland Institute of Accountants** PO Box 2653 Mbabane tel: +268 404 5566 fax: +268 404 6827 e-mail: sia@realnet.co.sz
TRINIDAD AND TOBAGO	**Institute of Chartered Accountants of Trinidad and Tobago** PO Box 864 Port of Spain West Indies tel: +1 868 623 8000 fax: +1 868 623 0176
UGANDA	**ACCA Uganda** PO Box 33000 Kampala tel: +256 (0)41 251328/9 or +256 (0)31 262503 fax: +256 (0)41 251330 e-mail: info@ug.accaglobal.com
UNITED KINGDOM	**ACCA UK** 64 Finnieston Square Glasgow G3 8DT tel: +44 (0)141 582 2000 fax: + 44 (0)141 582 2222 e-mail: students@accaglobal.com www.accaglobal.com
USA	**ACCA US** e-mail: info@us.accaglobal.com http://usa.accaglobal.com
VIETNAM	**ACCA Vietnam** Unit 605A - 6th Floor of Saigon Trade Center 37 Ton Duc Thang Street District 1 Ho Chi Minh City tel: +84 (0)8 910 3488 fax: +84 (0)8 910 3489 e-mail: info@vn.accaglobal.com
ZAMBIA	**ACCA Zambia** Postnet #135 Private Bag E835 Lusaka tel: +260 (0)1 223 810 fax: +260 (0)1 223 824 e-mail: info@zm.accaglobal.com **Zambia Institute of Chartered Accountants** PO Box 32005 Lusaka tel: +260 (0)1 222773/224489 fax: +260 (0)1 224490 e-mail: zica@coppernet.com
ZIMBABWE	**ACCA Zimbabwe** PO Box BE896 Belvedere Harare tel: +263 (0)4 704 798 tel/fax: +263 (0)4 704 777 e-mail: info@zw.accaglobal.com

REGIONAL NETWORK

CARIBBEAN	**ACCA Caribbean** PO Box 5047 Newtown Port of Spain Trinidad West Indies tel: +1 868 622 3434 fax: +1 868 622 1358 e-mail: info@wi.accaglobal.com http://caribbean.accaglobal.com
CENTRAL AND EASTERN EUROPE	**ACCA Central and Eastern Europe** Na Prikope 9/11 110 00 Praha 1 Czech Republic tel: + 420 2 2224 0855 fax: +420 2 2423 9720 e-mail: info@cz.accaglobal.com
EAST AFRICA	**ACCA East Africa** PO Box 42502 Nairobi Kenya tel: +254 (0)20 2730728/9 fax: + 254 (0)20 2730730 e-mail: info@ke.accaglobal.com
GULF STATES	**ACCA Gulf States** PO Box 500671 Knowledge Village Dubai United Arab Emirates tel: +971 (0)4 391 5451 fax: +971 (0)4 366 4068 e-mail: info@ae.accaglobal.com
SOUTHERN AFRICA	ACCA Southern Africa PO Box 924 Saxonwold 2132 South Africa tel: +27 (0)11 537 1760 fax: +27 (0)11 537 1761 e-mail: info@za.accaglobal.com http://southafrica.accaglobal.com

ONLINE FACILITIES

We provide a host of online services at www.accaglobal.com. Please remember to have your student registration number and passcode with you if you want to enter the my ACCA section.

You can:

- download free exam question and answer booklets
- make changes to your student details (for example, your address or the business sector in which you work)
- make secure payments to us for such items as annual subscription payments and exam fees via selected credit and debit cards – please refer to the 'how to pay fees' section for accepted credit and debit cards
- view all items held in your personal student record
- enter for exams
- change your accounting stream
- request a duplicate exam docket
- register to receive notification of results by e-mail and/or view your exam results online
- register for a twice weekly electronic newswire of accounting and business news
- set up or participate in virtual discussion groups via *ACCA Communities*
- ACCA Indicator – an interactive tool that lets you assess your practical work experience
- make your next career move by searching *ACCA Careers* – a global jobs database
- create your own free e-mail account using accamail.

Please note that you should have received your passcode shortly after joining as a student. If you have forgotten your passcode, you can request a new one by accessing the website. You will be asked to enter your registration number and confirm your personal details. A revised passcode will then be e-mailed to you within 24 hours.

ACCA COMMUNITIES

ACCA Communities is a free internet service that promotes the exchange of knowledge between ACCA, its students and members and their business contacts. Logging onto *ACCA Communities* enables you to set up or participate in virtual groups. These groups can address topics of interest, act as a study or discussion area or provide a secure virtual workspace for collaboration in business deals or projects. To take a tour and see how you can benefit from using ACCA Communities visit the website at www.accaglobal.com

ACCA INDICATOR

ACCA Indicator is an interactive tool that lets you assess your practical experience and find out how close you could be to achieving the practical experience required for membership. By answering five simple questions on your experience, you will be instantly advised whether you meet the practical experience requirement for membership – or provided with a personalised action plan detailing areas you need to address in order to be eligible. To find out how far you meet the practical experience requirement for membership log on to *ACCA Indicator* at www.accaglobal.com/indicator

Please supply your name and student ID number when contacting ACCA. This will help us to deal with your enquiry quickly and efficiently.

UNIVERSITY AND COLLEGE REGISTRATION SCHEME (UCRS)

ACCA's University and College Registration Scheme (UCRS) was established to guide students in their choice of tuition provider by approving those institutions which meet certain quality criteria. Students studying with a tuition provider registered under UCRS should expect to receive a defined standard of facilities, tuition and student support. You can also be sure that ACCA will intervene should you feel you have been treated unjustly by your UCRS tuition provider.

The three levels of registration are Registered, Premier and Premier Plus. Tuition providers are initially required to apply for Registered status, and each subsequent level of registration requires the tuition provider to meet additional criteria. Tuition providers are assessed against five areas of performance:

- facilities
- student support
- materials (promotional, support and study)
- tuition
- course management.

Premier and Premier Plus tuition providers have their students' results analysed against ACCA's world-wide pass rates and they are visited by ACCA staff on an annual basis. Such close monitoring ensures that these tuition providers are kept informed about developments within ACCA and continually encouraged to raise their standards.

The scheme has three major benefits for students:

1. Choice of tuition provider
The three levels of accreditation provide clear differentiation between tuition providers. This allows you to make an informed choice before commencing your professional studies.

2. Improvement in quality of tuition offered by universities and colleges
Through the annual review process and best practice guidelines, the University and College Registration Scheme strengthens links between ACCA and tuition providers, offering them the support and encouragement necessary to improve standards of tuition for ACCA students.

As a condition of the scheme tuition providers are required to collect and monitor student feedback on their administration, tuition and facilities. This feedback is then used to contribute towards the continuing development of the course.

3. Investigation of student complaints against tuition providers
ACCA investigates any student complaint made against a registered tuition provider. Following a complaint made to ACCA, the university or college is required to report to ACCA on how the complaint was dealt with through the institution's complaints procedures. ACCA may conduct a visit to the tuition provider to investigate further. Upheld complaints may be grounds for removal from the scheme.

If you have a complaint against a registered tuition provider you should make this in writing to:

Education Department
ACCA
29 Lincoln's Inn Fields
London WC2A 3EE

A database of all approved tuition providers and the ACCA qualifications they offer can be found at http:// www.accaglobal.com/ students/tuitionproviders/ where you can search by institution name, city or country.

4

About the syllabus

The ACCA qualification is highly flexible and easily accessible for students studying anywhere in the world. Not only can you progress through the syllabus at your own pace, you also have the option of taking variant and adapted papers. This means that you will have a qualification that is both relevant to your local working environment and internationally respected.

STEP BY STEP GUIDE TO THE SYLLABUS

ACCOUNTING AND AUDITING STREAMS

TAX AND LAW VARIANTS

WHAT WILL BE EXAMINED?

4 About the syllabus

THE SYLLABUS

One of the greatest strengths of the ACCA syllabus is the breadth and depth of subjects that it covers. Not only will you have a qualification that is relevant on a global scale, but by having the option to take variant papers, in law and tax, your qualification will be relevant to your local working environment. We cannot guarantee you exam success but we can guarantee that if you study hard and prepare well for the exams then the whole experience of studying and training for your professional qualification will be more interesting and rewarding.

Good preparation not only involves covering the contents of the syllabus but also involves familiarising yourself with the rules governing taking exams and progression through the syllabus. Spending time doing this now will save you valuable time later – time you can use constructively towards achieving exam success.

THE EXAM SYLLABUS

PART 1	1.1 Preparing Financial Statements 1.2 Financial Information for Management 1.3 Managing People
PART 2	2.1 Information Systems 2.2 Corporate and Business Law 2.3 Business Taxation 2.4 Financial Management and Control 2.5 Financial Reporting 2.6 Audit and Internal Review
PART 3	**Any two of the following:** 3.1 Audit and Assurance Services 3.2 Advanced Taxation 3.3 Performance Management 3.4 Business Information Management
	And all three core papers: 3.5 Strategic Business Planning and Development 3.6 Advanced Corporate Reporting 3.7 Strategic Financial Management

STEP BY STEP GUIDE TO THE SYLLABUS

Listed below are some points to remember when you are working your way through the syllabus.

- There are 16 papers in total divided into three Parts but you only need to pass 14 papers (unless you have been awarded exemptions), because you only choose two out of four option papers in Part 3.
- One of the huge benefits of the syllabus is its flexibility as it allows you to progress through the exams entirely at your own pace. You can sit one paper at a time or up to a maximum of four papers at each exam session – but make sure you sit the papers in order.
- You can sit up to four papers from Parts 1 and 2 or from Parts 2 and 3 at each exam session but remember that you will have to complete all papers in Part 1 before you can attempt any papers in Part 3.
- When you get to the option papers, you can take one or both at any exam session in any order. You can also change your option papers at a later exam session – you may have a job change and another option

paper may become more relevant to your new role, or you may fail a paper and wish to try another paper instead.

- The three core papers (3.5, 3.6 and 3.7) have to be taken at the same exam session but you can take these papers alongside one of the option papers (as long as you have already passed an option paper) or alongside an outstanding paper from Part 2 (as long as you have passed both option papers).
- If you would like to obtain UK Registered Auditor status then you will need to pass option paper 3.1 Audit and Assurance Services, but you can choose any one of the other three option papers.
- If you have received the maximum number of nine exemptions from Parts 1 and 2 and would like to proceed to UK Registered Auditor Status, please note that you will have five years from the date of registration (or 10 consecutive exam sessions) to complete your Part 3 exams.
- Unless you fall into the above category, you have 10 years to complete all the exams – which starts from the date you registered as a student (not the date when you start taking exams).

Important information for students registered under the Mature Student Entry Route

M1 Preparing Financial Statements

M2 Financial Information for Management

For those of you who have registered under the Mature Student Entry Route, you will have up to two years (four consecutive exam sessions starting from the date of your first eligible exam session) to pass the first two papers in Part 1. You will not have to sit any extra papers or different papers to students that meet minimum entry requirements. The papers are referred to as M1 and M2 instead of 1.1 and 1.2 in order to highlight the fact that you have registered as a mature student. If you successfully pass these papers within this time scale then you will be transferred automatically onto the main student register and can progress through the rest of the syllabus. You will have 10 years to complete the remaining 12 papers of the syllabus.

ACCOUNTING AND AUDITING STREAMS

ACCA's syllabus offers flexibility by allowing you the option of taking exams based on International Financial Reporting Standards (IFRSs), which means you will have a portable qualification with a truly global perspective. As a reminder, the papers that are based on international standards are:

1.1 Preparing Financial Statements (or M1 for mature students)
2.5 Financial Reporting
2.6 Audit and Internal Review
3.1 Audit and Assurance Services
3.6 Advanced Corporate Reporting

In Hong Kong, Ireland, Malaysia, Scotland, Singapore and the UK, these papers have been adapted for national accountancy practices. When filling in your initial registration form you should have opted to take either the international accounting and auditing stream papers or the national adapted papers. If you live in a country where there is no adapted national stream then you should have chosen either the UK or international stream. It would be advisable to select the international stream if you are studying or intending to work in a country where International Accounting and Auditing Standards are used as the basis for national accounting standards e.g. Eastern and Central Europe.

Don't worry if you think you have registered for the wrong accounting and auditing stream or a change of circumstances means you now wish to opt for a different

stream. Simply submit your request to change stream to ACCA Exams, by 15 April if you are taking exams in June or 15 October if you are taking exams in December. You can also change your stream on your exam entry form.

TAX AND LAW VARIANTS

You also have the opportunity of taking exams in local tax and law, referred to as variant papers. This is relevant to papers 2.2, 2.3 and 3.2. Again, you would have chosen your variant papers when you completed your initial registration form. As a reminder, variant papers are available in Botswana, China, Cyprus, Czech Republic, England (law only), Global (law only), Hong Kong, Hungary (tax only), India, Ireland, Lesotho, Malawi (tax only), Malaysia, Malta, Pakistan, Poland, Russia, Scotland (law only), Singapore, South Africa, UK (tax only), Vietnam (from June 2006) and Zimbabwe.

Global law variant

ACCA has a variant covering global corporate and business law. This option is available if you chose the UK law variant at the time of initial registration and you intend to work in a region where ACCA does not offer a local law paper.

For more detailed information on variant papers please refer to the 'International Elements' booklet included with this pack.

Please note that your choice of law/tax variant will determine the choice of accounting and auditing stream options available to you. We will let you know if new variants are introduced by publishing details in *student accountant* and on the website. It is important to sit the exams that are relevant to you and your career.

When deciding which streams and variant papers to choose it is important to consider:

- the country where you currently work or study
- where you hope to work in the future
- who you work for or the type of company you hope to work for (e.g. local or multinational company)
- what tuition is available locally
- the rules regarding recognition to become a registered auditor in your country.

If you wish to change your law/tax variant then please remember to do so by contacting *ACCA Connect* by 15 April for June exams and 15 October for December exams.

WHAT WILL BE EXAMINED?

Questions requiring a knowledge of new legislation will not be set until at least six months after the last day of the month in which it becomes law (or similar procedure in other countries). Questions involving a knowledge of new accounting standards, auditing standards, exposure drafts etc., will not be set until at least six months after the last day of the month in which the document was published. Prior to each exam session *student accountant* will contain exam notes which provide guidance on examinable material, including relevant accounting and auditing documents.

If you wish to change your tax and law variant papers or your accounting and auditing stream, please remember to do so by 15 April if you are sitting exams in June and 15 October if you are sitting exams in December.

5

Entering for your exams

We hope that taking our exams will be a rewarding experience. We strive to make the process of registering for exams as convenient as possible. You have the choice of sitting exams in any one of over 300 exam centres around the world as well as the option of taking certain papers via computer-based exams. In addition, we provide the facility to register and pay for exams online.

5 Entering for your exams

EXAM TIMETABLE

Exams are normally held in June and December over an eight-day period with one exam scheduled each day. Our exams are held at the same time throughout the world to ensure maximum security; this involves operating over five separate time zones. We also take into account local time differences. You will be automatically sent a list of exam centres including the start times along with your exam entry form. You can also find information on the website www.accaglobal.com and in *student accountant*.

COMPUTER-BASED EXAMS

To allow even greater flexibility when sitting your exams, it is possible to sit paper 1.1 and paper 1.2 by computer-based exams. You can sit these exams outside the set paper exam sessions of June and December. Through this route, you can receive your results instantly on conclusion of each exam.

If you choose to sit computer-based exams, then you must be a registered student and in possession of your student registration number.

Computer-based exams must be taken at an ACCA Approved Licensed Centre. For full information, visit www.accaglobal.com

WEEK 1

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
2.1 Information Systems or **3.4** Business Information Management	**2.2** Corporate & Business Law or **3.1** Audit & Assurance Services	**2.3** Business Taxation or **3.2** Advanced Taxation	**1.1 (M1)** Preparing Financial Statements or **2.5** Financial Reporting	**1.2 (M2)** Financial Information for Management or **3.3** Performance Management

WEEK 2

MONDAY	TUESDAY	WEDNESDAY
1.3 Managing People or **3.5** Strategic Business Planning & Development	**3.6** Advanced Corporate Reporting or **2.6** Audit & Internal Review	**2.4** Financial Management & Control or **3.7** Strategic Financial Management

EXAM CENTRES

Armenia Yerevan • **Bahamas** Nassau • **Bahrain** Bahrain • **Barbados** St Michael • **Botswana** Gaborone • **Brunei** Brunei • **Bulgaria** Sofia • **Cambodia** Phnom Penh • **Cameroon** Buea • **Canada** Toronto • **China** Beijing, Changsha City, Cheng Du, Dalian, Guangzhou, Nanjing, Shanghai (Education Hall), Shanghai (SUFE), Shenzhen, Tianjin, Wuhan • **Cyprus** Nicosia • **Czech Republic** Prague • **Ethiopia** Addis Ababa • **France** Paris • **Gambia** Banjul • **Georgia** Tbilisi • **Ghana** Accra, Kumasi, Takoradi • **Guyana** Berbice, Georgetown • **Greece** Athens • **Hong Kong** HKCEC - Wanchai • **Hungary** Budapest • **India** Calcutta, Chennai (Madras), Mumbai (Bombay), New Delhi • **Ireland** Athlone, Cork, Dublin, Dundalk, Galway, Limerick, Sligo, Waterford • **Jamaica** Kingston, Moneague College, Montego Bay • **Kazakhstan** Almaty • **Kenya** Mombasa, Nairobi • **Kuwait** Kuwait • **Latvia** Riga • **Lesotho** Maseru • **Lithuania** Vilnius • **Macau** Macau • **Malawi** Blantyre, Lilongwe • **Malaysia** Alor Setar, Federal Territory*, Ipoh, Johor Bahru, Kota Kinabalu, Kuala Terengganu, Kuantan, Kuching, Melaka, Muar, Miri, Penang, Seremban, Selangor*, Sibu • **Malta** Malta • **Mauritius** North, South & West, Central & East • **Myanmar** Yangon • **Nepal** Kathmandu • **Nigeria** Kaduna, Kano, Lagos • **Oman** Muscat • **Pakistan** Islamabad, Karachi, Lahore, Peshawar • **Poland** Warsaw • **Romania** Bucharest • **Russia** Moscow, St Petersburg • **Rwanda** Kigali • **Sierra Leone** Freetown • **Singapore** Central, East, West • **Slovakia** Bratislava • **South Africa** Cape Town, Durban, Johannesburg • **Sri Lanka** Colombo • **St Lucia** Castries • **Sudan** Khartoum • **Swaziland** Mbabane • **Tanzania** Dar es Salaam • **Trinidad & Tobago** Chaguanas, Port of Spain, San Fernando, Tobago, Tunapuna • **Uganda** Kampala • **Ukraine** Kiev • **UAE** Dubai • **UK** Aberdeen, Belfast, Birmingham, Bournemouth, Bristol, Cardiff, Chelmsford, Crawley, Douglas (Isle of Man), Dundee, Edinburgh, Farnborough, Glasgow, Guernsey, Hull, Jersey, Leeds, Leicester, Liverpool, London (Chessington, Crystal Palace, Excel Centre, Wembley), Maidstone, Manchester, Newcastle upon Tyne, Norwich, Nottingham, Oxford, Peterborough, Plymouth, Preston, Reading, Redruth, Sheffield, Southampton, Stevenage, Swansea • **USA** New York • **Vietnam** Hanoi, Ho Chi Minh City • **Zambia** Chingola, Lusaka • **Zimbabwe** Bulawayo, Harare

* various centres at these locations may change at each session.

Special exam centres can be arranged – please see the following section.

Any changes to the available centres will be detailed in *student accountant* and on the website at www.accaglobal.com. Please note that, due to limited facilities being available at some centres, we reserve the right to transfer candidates to alternative centres.

We also reserve the right, in exceptional circumstances, to hold exams at times and places other than those listed in this handbook.

5 Entering for your exams

HOW TO ARRANGE A SPECIAL EXAM CENTRE

It is possible to arrange exams at centres other than those listed (referred to as special centres). Requests for special centres should be sent to *ACCA Connect* by 15 March for June exams and by 15 September for December exams. It is only possible for us to arrange special centres if we are satisfied that the same standards of facilities and invigilation that exist at our regular centres will be available. If you are taking the exams at a special centre, you will be required to pay any additional local invigilation and accommodation fees involved which are normally paid direct to the Exam Supervisor in advance of the exam date.

We can also make special arrangements for you if you are disabled or have special needs. Let us know if you require special facilities when you submit your exam entry forms by 15 March for June exams and by 15 September for December exams. Please note that you will need to submit medical evidence confirming the nature of the disability.

MAKING AN EXAM ENTRY

Registering for your exams is a simple process. You can register online by visiting myACCA on the website. Not only will you receive automatic confirmation of receipt of entry but you will also be able to take advantage of the facility to change your exam centre any time before the exam entry closing date. It is also possible to register for exams by post. We will automatically send your exam entry forms in mid-February and mid-August. Please ensure your completed forms and payment reach us by 15 April for June exams and by 15 October for December exams. There is no need to return the form if you decide not to sit exams at a particular session. If you do not receive your exam entry form around mid-February and mid-August please contact *ACCA Connect* for a duplicate.

PAYING FOR EXAMS

Remember to submit your exam fees with your completed exam entry form. Failure to do so will delay the acceptance and processing of your entry and may invalidate it. Also, if you have any other fees outstanding, these will be indicated at the bottom of your exam entry form. Your entry will be processed only if these are paid in full, by the time your completed form is returned to us.

You will receive acknowledgement of your exam entry once your exam entry form and fees have been processed, which will confirm the exam centre you have selected and the papers to be attempted. Please check these details carefully and advise *ACCA Connect* **immediately** if they are not correct.

An exam attendance docket will be sent to you no later than three weeks before the exams which will include details of the following:

Your exam entry form is sent to the mailing address held on your ACCA student file, so it is important that we have your correct address. If you change your address, you should notify *ACCA Connect* as soon as possible.

- your exam centre address
- papers for which you have been entered
- your allocated desk number
- exam dates
- exam start times
- your chosen stream/variant.

If you do not receive your exam attendance docket by this time you will need to request a duplicate by completing the coupon that appears in the May and November issues of *student accountant*.

ABSENCE FROM AN EXAM

Due to the number of exam entry forms we have to process prior to each exam session, we regret that it is not possible to offer students the option of withdrawing an exam entry once it has been submitted. Also, it is not possible to refund exam fees or transfer fees to subsequent exam fees if you are unable to attend the exams for any reason.

If you are unable to attend a particular exam that you have registered to sit, you will be marked absent. This will not affect the marks of other exams you may take at the same exam session (unless you are absent from any of the core papers which you have to take and complete at the same session). You will be given the opportunity to take the exam you were absent from at the next exam session.

Your exam entry form and fees should be received by our Exams department in Glasgow by 15 April for June exams and 15 October for December exams.

EXAM REGULATIONS

Taking your ACCA exams is the first step towards becoming an ACCA professional accountant and we therefore expect you to act in a professional manner when taking your exams. The following rules give guidance on conduct. Please note that these exam regulations also apply to students sitting exams for internally assessed ACCA courses.

- You are required to comply in all respects with any instructions issued by the Registrar, Exam Supervisor and Invigilators before and during an exam.
- You may not attempt to deceive the Registrar or the Exam Supervisor by giving false or misleading information.
- You are not allowed to take to your exam desk, or use or possess while at that desk, any books, notes or other materials except those authorised by the Registrar.
- You may not assist, attempt to assist, obtain or attempt to obtain assistance by improper means from any other person during your exams.
- You are required to adhere at all times to the 'Instructions to Candidates', which you receive with your Exam Attendance Docket.
- You are required to comply with the Exam Supervisor's ruling. Supervisors are obliged to report any cases of irregularity or improper conduct to the Registrar. The Supervisor is empowered to discontinue your exam if you are suspected of misconduct and to exclude you from the exam hall.
- You may not engage in any other unprofessional conduct designed to assist you in your exam attempt.
- You are not permitted to remove either your script booklet or your question paper from the

exam hall. All exam scripts remain the property of ACCA.

- You are required to remain in the exam hall for the three hour duration of the exam.

WHAT TO DO AT THE EXAM CENTRE

Remember to take your student registration card and exam attendance docket with you to the exam centre and keep it with you as we will need to check it during the course of the exam.

You are allowed to take your own rulers, pencils, pens, erasers and/or correction fluid, geometrical instruments, slide-rules, logarithm tables and charting templates.

You are allowed to use only a noiseless, cordless pocket calculator, which may be programmable but which may not have a printout or graphic/word display facility. If you use a calculator you must show **all** workings.

Complaints

At ACCA we make every effort to ensure you sit the exams in the best conditions possible. However, should you need to make a complaint about the centre operation, please notify the Exam Supervisor in the first instance. The Supervisor will do everything possible to resolve the matter to your satisfaction immediately. If the complaint is proven, we will take whatever further remedial action is considered appropriate in the circumstances. We regret that we cannot re-schedule exams that have been suspended or cancelled due to circumstances beyond our control.

CIRCUMSTANCES AFFECTING EXAM PERFORMANCE

With a candidate entry of around 110,000 at each exam session, we recognise that some of you may sit exams in difficult personal circumstances, which may include:

- your own ill health or that of close family members
- bereavement within your close circle of family/friends
- some other material irregularity during the exam that might affect your exam result to such a degree that it would have been different had the error or irregularity not occurred.

If you feel that your exam performance has been adversely affected by circumstances of this kind, please write to our Exams department in Glasgow immediately after the exams in question (but certainly no later than four weeks after the exams) and include documentary evidence and certification to support your case. We will consider your case and may take appropriate action. On receipt of your letter and supporting evidence, we will send an acknowledgement to confirm that your circumstances will be considered by the exam panel prior to the exam result release date.

If there are good reasons why notification of these circumstances cannot take place within this four-week period, then you should make a request for special consideration detailing the reasons why this information was not communicated within the normal four-week period. You must remember to do this **before exam results are published.** Any information you submit during the period before exam results are published will be treated as private and confidential.

6

Your exam results

At ACCA we believe in the quality and integrity of our qualifications. We do this by ensuring quality standards are maintained at all times during the setting, sitting and marking of our exams.

The following section gives you a useful insight into the whole exam results process which includes:

PASSING THE EXAMS

THE LIFE OF AN ACCA EXAM PAPER

PUBLICATION OF RESULTS

APPEALS

SCRIPT REVIEW SERVICE

EXAM PRIZES

LOOKING TO THE FUTURE – THE BENEFITS OF MEMBERSHIP

6 Your exam results

PASSING THE EXAMS

The pass mark for all papers is 50%. You can keep any individual passes you achieve in papers in Parts 1 and 2 and option papers 3.1 – 3.4.

You must attempt and successfully complete the three core papers (3.5, 3.6 and 3.7) at the same exam session. However, if you successfully pass two of the three core papers and achieve a mark of between 30 – 49% (called a referral) in the third paper, you will be allowed the next two exam sessions to pass your outstanding core paper. If you are unsuccessful in passing your referral paper within the next two exam sessions then you will have to take all three core papers again.

The core papers cover several subjects and you will be tested on your ability to draw on your previous studies to solve problems. In view of this, your performance in all three papers will be reviewed and this may lead to a good performance in one paper compensating for a marginal fail in another to give an overall pass in the core papers. Any compensated pass will be described as pass on the results notice and will not be identifiable as a compensated pass on your student file.

Important information for MSER students

If you are a mature student, you will be transferred automatically to the ACCA Professional Scheme exams on successful completion of papers M1 and M2. At this time, you will be awarded exemption from papers 1.1 and 1.2 of the ACCA Part 1 exams but will not have to pay any exemption or registration/transfer fees. You will then have 10 years to complete the remaining 12 exams in the syllabus.

If you do not pass M1 and M2 within the given time period, you will be removed from the mature entry register. You will then not be able to continue with your Professional Scheme studies until you obtain qualifications that meet our minimum entry requirements. However, you will be automatically transferred to the ACCA Certified Accounting Technician (CAT) register.

If during your time on the mature entry scheme you successfully completed either paper M1 or M2, you will be credited with exemptions from the CAT qualification as follows:

- Completed paper M1 Preparing Financial Statements – exemption from A1, B1 and C1 (or 1, 3 and 6 on the new CAT scheme)
- Completed paper M2 Financial Information for Management – exemption from A2, B2 and C2 (or 2, 4 and 7 on the new CAT scheme).

THE LIFE OF AN EXAM PAPER

We go to great lengths to ensure that each exam paper is rigorously checked and tested so that it fairly and accurately tests the abilities of well prepared students. This section explains the process involved when setting and checking all ACCA exam papers.

Setting the exam papers

ACCA's exam papers are set by a team of Examiners and subsequently checked by a panel comprising the Examiner, an Assessor, Subject Co-ordinator and Exam Sitter. Each Examiner is responsible for setting the question paper, writing the suggested published answers and producing a marking scheme. No member of the team is permitted to teach students who may be sitting any of the papers for which he/she is responsible. Examiners are required to report to us any attempt made by a student to discuss future papers with them.

Once an exam paper has been drafted, it is reviewed by an Assessor whose job it is to ensure that the questions are relevant to the syllabus and that the paper is fair and balanced throughout. The Assessor also ensures that the suggested answers and marking schemes are suitable for publication.

Next, a Subject Co-ordinator examines the agreed version of the

question paper, suggested answers and marking scheme to ensure that they have been set in accordance with the standards required for that level of the exams. The Subject Co-ordinator also checks to see that the exams are consistent with previous exam sessions, avoid unnecessary overlap with other papers and ensure progression.

Once the paper has been fully considered, it is attempted by the Exam Sitter – our examiners don't expect you to sit a paper that they are not prepared to sit themselves! The purpose of this is to ensure that the paper can be completed by an average student in the time available. The Exam Sitter then produces a report outlining in detail any problems encountered sitting the question paper.

At all stages, the Examiner, Assessor and Subject Co-ordinator for each paper works with ACCA's full-time team of Education Advisers who co-ordinate and monitor the papers throughout the process, providing an additional level of quality assurance.

Marking exam scripts

Each Examiner co-ordinates a team of Qualified Markers responsible for marking candidates' scripts. Markers' meetings are held as soon as possible after the final paper for each exam session to discuss potential problems and establish a clear marking strategy. To ensure fairness in the marking of scripts, the marking team does not know the identity of the candidates.

We do not set a target percentage of candidates to be successful at each exam sitting. Your results in each and any paper are totally uninfluenced by any previous exam record, or the performance of other candidates. Examiners and Markers pay particular attention to borderline scripts and the need to ensure consistency between exam markers.

PUBLICATION OF RESULTS

You will normally receive notification of your results approximately nine weeks after the exams. Your results will indicate the overall exam mark for each paper and whether you have passed, failed or been referred. Following the release of exam results in February for December exams and August for June exams the names of Affiliates (students who have completed all the ACCA exams but have yet to apply for full ACCA membership) will be published on our website. In addition, we will normally publish the names of Affiliates in national newspapers.

We hope that you will allow us to publicise your success when you achieve Affiliate status. However, if you do not wish your name to be published in either of the above formats, please submit a request in writing to this effect to *ACCA Connect* no later than 1 July if you sat exams at the June session and 1 January if you sat exams at the December session. We will confirm receipt of your request in writing in advance of the results release date.

APPEALS

You may not appeal against your exam results based on a disagreement with the academic judgement of the Examiners.

Normally any information that should be taken into account by the Examiners concerning the exams will have been received prior to the publication of the results. There is a nine-week period in which this may take place. Please see the previous section on circumstances affecting exam performance.

Following the publication of the results, appeals against the Examiners' decisions can only be considered if you receive an absent mark but you were present at the exam and submitted an exam paper, or if you were not present at an exam but received a mark for the paper. In these circumstances, please submit an appeal against the exam result to ACCA's Executive Director of Education, Training and Development (at our London office, UK) who will consider your appeal

and forward this to the Exam Board for consideration.

SCRIPT REVIEW SERVICE

Following each exam session, we offer those of you who have failed papers at Part 2 and 3 the opportunity to have your exam scripts reviewed. We would like to stress this is not a re-marking exercise but a review of your script(s) by a Qualified Marker. You will be provided with a report on your exam performance including guidance on how improvements can be made at the next session. The script review is accompanied by the Examiner's general report on the paper and a copy of the relevant Question and Answer booklet(s). The Script Review Service costs UK £55 for each paper review at Part 2 and UK £60 for each paper review at Part 3.

EXAM PRIZES

Outstanding exam achievement deserves recognition. We organise prestigious award ceremonies for each exam session. Prizes are awarded to the top candidates worldwide completing core papers 3.5, 3.6 and 3.7 based on their aggregate marks.

Cash prizes sponsored by major employers and educational institutions are also awarded to candidates attaining the highest mark worldwide for individual papers.

Prize-winning students will normally be notified about three weeks after the publication of results. In countries where ACCA has offices, branches and student societies, or Joint Scheme arrangements with the local professional body, additional local prizes may be awarded. In addition, a number of prizes are awarded from trust funds each year to specific categories of students.

LOOKING TO THE FUTURE – THE BENEFITS OF MEMBERSHIP

Successful completion of the ACCA exams means you are part way to obtaining full ACCA membership. In addition to passing exams, you will need to gain a period of relevant and supervised practical training. As with the exams, a high level of flexibility is allowed when gaining your relevant practical experience. Experience can be gained in any employment sector and completed before, during or after taking exams. For more detailed information on practical training requirements, please refer to the 'Student Training Record' included with this pack.

The combination of your exam results and relevant practical training provides evidence of your abilities to future employers and ensures that the reputation and standard of ACCA membership remains as high as ever.

Membership benefits include:

- access to lifelong learning: a portfolio of further qualifications and courses for personal and professional development. This includes a unique MBA programme for ACCA members in partnership with Oxford Brookes University
- receiving a monthly members' magazine, *accounting and business,* which contains industry related articles, latest news, regular updates and technical articles
- discount and benefit schemes with a number of commercial services which includes credit cards, business support and merchandise
- networking opportunities with other ACCA members via participation in district societies, members' networks and international branches
- ethics and technical advisory services to provide guidance to members on a range of matters, including the applicability of auditing/financial reporting standards, tax legislation/practice and company law matters
- free copy of the *ACCA Rulebook* as well as many other handbooks and advisory booklets.

7

Your first degree of success... ACCA and Oxford Brookes University partnership degree scheme

ACCA's unique partnership with Oxford Brookes University means that part way through your ACCA studies you have the opportunity to obtain a BSc (Hons) in Applied Accounting awarded by Oxford Brookes University. This section includes information on:

7 Your first degree of success...

ACCA and Oxford Brookes University partnership degree scheme

THE PARTNERSHIP

ACCA has established a degree partnership with Oxford Brookes University. We chose this university for the following reasons:

- Founded in 1865, Oxford Brookes has consistently maintained a commitment to diversity and equal opportunities in education, which echoes ACCA's 'open access' policy for student admission.
- Oxford Brookes was ranked Best New University in the UK by the *Sunday Times* for the ninth consecutive year.
- Oxford Brookes shares ACCA's international perspective and has extensive links with educational institutions worldwide.
- Like ACCA, Oxford Brookes is a modern, forward-looking institution, keen to develop new products and services for students.

HOW MUCH WORK IS INVOLVED?

If you have opted to apply for the award of the BSc (Hons) in Applied Accounting, in addition to completing Parts 1 and 2 of the ACCA exams, you will be required to demonstrate that you can research, analyse and use key skills as determined by Oxford Brookes University. This will be done by completing a Research and Analysis Project which is designed to complement your ACCA exams and test those skills which Oxford Brookes has determined to be the most vital for accounting graduates. The project involves completing a 5,000 word report and a 1,500 word key skills statement.

Your project must be monitored by a nominated mentor (usually your employer, college tutor or an ACCA member), who will be required to provide you with guidance and authenticate your work.

As a UK University, Oxford Brookes has to comply with the requirements of the Quality Assurance Agency (QAA) for the award of any degrees. Therefore to ensure that the degree awarded is of the highest possible standards and meets QAA approval, Oxford Brookes is involved in the validation process of all ACCA exams in Parts 1 and 2.

ELIGIBILITY FOR THE DEGREE AND EXEMPTIONS

The degree is exclusive to ACCA students, irrespective of whether you registered under the main student register or under the Mature Student Entry Route. To be eligible for the degree, you must:

1. Have an English language qualification e.g. GCSE English, Cambridge Proficiency Exam in English or equivalent (an equivalent includes Paper 1.3 Managing People).
2. Have completed Parts 1 and 2 of the ACCA exams.
3. Opt in prior to attempting Papers 2.4, 2.5 and 2.6.
4. Not hold any ACCA exemptions based on qualifications gained more than 10 years ago.

If you have been awarded exemptions from ACCA exams in Parts 1 and 2 (e.g. because of a relevant degree or equivalent) you may still be eligible to obtain the degree. You can claim exemptions from Part 1, Papers 2.1, 2.2 and 2.3. However, you will have to sit papers 2.4, 2.5 and 2.6. You will therefore have to decide between sitting these papers to be eligible to obtain the degree, or claiming your exemptions for papers 2.4, 2.5 and 2.6, which means you will not be eligible for the degree.

All students must be registered with Oxford Brookes University in order to be eligible to obtain the BSc (Hons) in Applied Accounting awarded by Oxford Brookes University. Registration takes place automatically if you indicated to ACCA that you wished to be opted

into the degree programme when you initially registered. If you did not opt into the degree scheme when you initially registered, but would like to do so now, contact ACCA Admissions who can opt you into the scheme – on the condition that you are eligible to take the degree and have not yet attempted Papers 2.4, 2.5 and 2.6.

STUDY METHODS

A set of guidelines are available for the Research and Analysis Project. You can download these from the ACCA website at www.accaglobal.com or buy a hard copy direct from ACCA at a cost of UK £3.

These guidelines should be sufficient for you to fulfil the requirements of the project. However, if you feel after reading the guidelines that you need some instruction in these techniques then you should consider using one/some of the following study methods:

- tuition from a college offering ACCA courses leading to the Oxford Brookes University award
- correspondence or distance learning material which follows the ACCA syllabus and the Oxford Brookes University award
- Research and Analysis Project Text produced by publishers BPP.

SUBMISSION OF PROJECTS

You can submit your Research and Analysis Project as soon as you have received your official results showing that you have successfully completed the appropriate ACCA exams in Parts 1 and 2.

If you submit your project before you have passed your appropriate ACCA exams your project will be returned unmarked.

You will need to submit your project to Oxford Brookes in the UK by sending it with the two Submission Forms for the Research and Analysis Project (which can be found in the project guidelines booklet and also on the ACCA website), along with the project fee of UK £50 by some secure means of delivery.

There are two assessment periods each year – specific dates can be found on the ACCA website. Oxford Brookes will send you acknowledgement of receipt of your project and project fee. If your project is received after the deadline then it will be held until the next half-yearly assessment period.

You must submit your Research and Analysis Project within ten years from the first date of registration.

EXAM PROCEDURES

Exam procedures and committees are conducted by ACCA in accordance with its regulations.

External Examiners are appointed by Oxford Brookes, who attend ACCA Exam Review Board meetings. The duties and powers of the External Examiners are in accordance with their rights and responsibilities as laid down by the Academic Regulations of Oxford Brookes University.

Exam Board meetings, chaired by the Head of the Oxford Brookes Business School or his/her nominee, are held to consider the award of BSc (Hons) in Applied Accounting. The Exam Board meetings will be attended by a minimum of two additional members of the Business School, normally including the Liaison Manager, and a minimum of one of the External Examiners.

Conditions for progression

ACCA's regulations in relation to syllabus progression apply – please refer to the 'About the syllabus' section of this booklet.

7 Your first degree of success...

ACCA and Oxford Brookes University partnership degree scheme

DEGREE RESULTS

After the meeting of the appropriate Oxford Brookes University Exam Board, you will receive a personal notification of your project result and the class of degree awarded.

The Research and Analysis Project is marked as a pass or fail and does not contribute towards the calculation of degree classification. If you fail your project, you will be given some brief indication of the areas you should focus on in order to be successful next time. If you would like to receive more detailed feedback then you may get a written commentary from Oxford Brookes University for a fee of UK £60.

Your honours classification is calculated by taking the average of the marks obtained in completing ACCA papers in Parts 1 and 2 of the syllabus by external examination. Papers completed by exemption will not be included in the classification calculation. Please refer to the table which shows how the degree classification is calculated.

Please note that to qualify for the award of BSc (Hons) in Applied Accounting, within 10 years of first registering with ACCA you must have:

- passed the required ACCA exams validated by Oxford Brookes University
- passed the Research and Analysis Project
- been a registered student with ACCA throughout that period.

A student may be permitted to suspend registration for a determined period. However, to be eligible for the degree, the required papers and the Research and Analysis Project must still be passed within 10 years of the initial registration for the Professional Scheme exams.

AVERAGE ACCA MARK	DEGREE CLASSIFICATION	OXFORD BROOKES AVERAGE MARK %
66% or above	First Class	70% and above
58% – 65%	Second Class, first division	60% – 69%
54% – 57%	Second Class, second division	50% – 59%
50% – 53%	Third Class	40% – 49%
Below 50%	Fail	Below 40%

Appeals

- The University's regulations for the review of and appeals against decisions of an exam committee apply to students taking the Research and Analysis Project. Details of the regulations are available on the ACCA website at www.accaglobal.com
- Students are not allowed to ask for a review of the exam committee's decision based on a disagreement with the academic judgement of the examiners.
- Students in exceptional circumstances, e.g. illness, should delay submitting their projects until they are sure that their work is of an appropriate standard.

OXFORD BROOKES' POLICY ON CHEATING

Please note that like ACCA, Oxford Brookes University has very strict rules regarding cheating, plagiarism and syndication.

These rules are designed to ensure that the work submitted for assessment by each student is the result of their individual effort, skills and knowledge and has not been produced by means that will give an unfair advantage over other students. These rules apply to both the exams and the project.

All assessments are intended to determine the skills, abilities, understanding and knowledge of each of the individual students undertaking the assessment.

Cheating is defined as obtaining an unfair academic advantage and any student found using any form of cheating, attempting to cheat or assisting someone else to cheat may be subject to disciplinary action in accordance with the University's Disciplinary Procedures. The University takes this issue very seriously and students have been expelled or had their degrees withheld for cheating in assessments.

The University's regulations define a number of different forms of cheating, although any form of cheating is strictly forbidden. These are detailed below:

- Submitting other people's work as your own – either with or without their knowledge. This includes copying in exams.
- Using notes or unauthorised materials in exams.
- Impersonation – taking an assessment on behalf of or pretending to be another student, or allowing another person to take an assessment on your behalf or pretend to be you.
- Plagiarism – taking or using another person's thoughts, writings or inventions as your own. To avoid plagiarism you must make sure that quotations from whatever source are clearly identified and attributed where they occur in the text of your work, by using one of the standard conventions for referencing. It is not enough just to list sources in a bibliography at the end of your project if you do not acknowledge the actual quotations in the text. Neither is it acceptable to change some of the words or the order of sentences if, by failing to acknowledge the source properly, you give the impression that it is your own work.
- Collusion – you must not collude with others to produce a piece of work jointly, copy or share another student's work or lend your work to another student in the reasonable knowledge that some or all of it will be copied.
- Duplication – submitting work for assessment that is the same as, or broadly similar to, work submitted earlier for academic credit, without acknowledgement of the previous submission.
- Falsification – the invention of data, its alteration, its copying from any other source, or otherwise obtaining it by unfair means, or inventing quotations and/or references.

TRANSITIONAL ARRANGEMENTS FOR PREVIOUSLY REGISTERED STUDENTS, AFFILIATES AND MEMBERS

Transitional arrangements were put in place for students registered prior to the 2001 ACCA new syllabus i.e. with a registration date earlier than 1 January 2001, to allow as many of our students as possible the opportunity to obtain the degree.

If you were affected by the transitional arrangements you should have already opted into the scheme – the deadline to opt in was 30 November 2001.

If you have not yet opted into the scheme and are affected by the transitional arrangements you will need to contact Oxford Brookes University who will consider your case. Please put your case in writing to: The ACCA Office, Oxford Brookes University, Wheatley Campus, Wheatley, Oxford, OX33 1HX United Kingdom.

As a reminder, the transitional arrangements that were put in place for students registered before 1 January 2001 are listed below.

The exam criteria for transitional students are passes at the following papers at or after the June 2000 exam session:

Paper 6 or 2.4
Paper 8 or 2.6
Paper 10 or 2.5.

Alternatively, students who already hold passes or exemptions in any of the above papers from sessions prior to June 2000 but who passed ALL papers at Module E between June 2000 and June 2001 are eligible for the degree.

Any student who, prior to the June 2000 exam session, held conditional passes or exemptions at Module E or had completed Module E is not eligible to be awarded the degree.

The table in the 'degree results' section of this chapter is used to convert the average mark calculated from the above into a degree classification.

Full details of the degree award scheme, including the guidelines for the Research and Analysis Project, can be downloaded from the ACCA website www.accaglobal.com

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Disciplinary procedures

Being an ACCA student or member will certainly bring you benefits. However, with those benefits we are sure that you will understand that there are certain obligations. ACCA has public interest responsibilities, and we must ensure that our members and registered students act with integrity and to high standards. Consequently, registered students, as well as members, come within the jurisdiction of ACCA's disciplinary procedures.

8 Disciplinary procedures

STUDENT DISCIPLINARY PROCEDURES

The 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.

The rules governing disciplinary procedures for students (and members) are set out in ACCA's Bye-laws and Regulations. All registered students are bound by these Bye-laws and Regulations.

If you wish to make further enquiries about matters which may be subject to disciplinary procedures, please write to our Professional Conduct Department at our London office in the UK. ACCA's Rulebook, which contains the Bye-laws and Regulations, is available for reading online at the ACCA website, or at ACCA offices.

Principles related to misconduct in examinations are reproduced here for easy reference.

MISCONDUCT IN AN EXAMINATION

a. The Supervisor is empowered to discontinue the examination of a registered student suspected of misconduct and require him or her to leave the examination room.

b. A registered student found guilty of contravening an examination regulation may be disqualified from any examinations for which the results have not yet been issued, barred from sitting examinations for a specified period, removed from the student register, and/or be liable to such other penalty as the Disciplinary Committee may determine. A registered student found guilty of a breach of the examination regulations will normally be removed from the register.

c. Publicity will always be given to the Disciplinary Committee's decision and in all but exceptional circumstances the registered student will be named. ACCA reserves the right to withhold the results of a registered student's examination while a complaint against him or her is under investigation or consideration.

d. The Examination Regulations and disciplinary procedures also apply to registered students sitting examinations for internally examined courses.

LIABILITY TO DISCIPLINARY ACTION

A registered student is liable to disciplinary action, whether or not he or she was a registered student at the time of the offence, if he or she falls within any of the circumstances set out in Bye-law 8. These include being guilty of misconduct in the course of carrying out his or her professional duties or otherwise, or breaching any regulation, in particular, the regulations set out in this Handbook. Misconduct includes (but is not limited to) any act likely to bring discredit upon the registered student, ACCA, or the accountancy profession.

DISCIPLINARY PROCEDURES

It is the duty of every member, firm or registered student to co-operate throughout the course of the investigation.

If the Assessor concludes that a prima facie case amounting to liability to disciplinary action has been made out against the registered student, he or she has two alternative courses of action:

a. to refer the matter to the Disciplinary Committee; or

b. to rest the matter on the registered student's file. This option is reserved for complaints which the Assessor believes renders the registered student liable to disciplinary action, but which are not serious.

DISCIPLINARY COMMITTEE

When a complaint is referred to the Disciplinary Committee, the Professional Conduct Department will notify the registered student of the date when it proposes to hear the case. The registered student is entitled to be heard before the Committee and is permitted to be represented and to call witnesses and cross-examine witnesses called against him or her. The disciplinary hearing will normally be held in public. If the Disciplinary Committee is satisfied that the complaint has been proved wholly or in part, it can make any one or more of the following orders:

(i) that he or she be removed from the student register;

(ii) that the period specified in the order shall not be reckoned as part of the registered student's approved professional experience;

(iii) that he or she be declared ineligible for such period as shall respectively be specified in the order to sit such examination or examinations of ACCA (or such part or parts thereof) as shall be specified in the order;

(iv) that he or she be disqualified from such examination or examinations of ACCA (or such part or part thereof) as shall be specified in the order not being an examination (or part thereof) the result of which shall have been duly notified to him or her by ACCA prior to the date of the order;

(v) that he or she be severely reprimanded, reprimanded or admonished.

In addition, the registered student may be ordered to pay costs (see later section on costs).

Sometimes a registered student's conduct may be investigated under these disciplinary procedures after he or she has taken ACCA examinations, but has not yet received the results. In these situations, the results will be withheld until the case has been concluded. If the registered student is removed from the ACCA student register, the examination results will not be released.

APPEAL COMMITTEE

If an order is made by the Disciplinary Committee against a registered student, he or she has 30 days, from service of the notice of the Committee's findings, in which to appeal. His or her notice of appeal must be in writing addressed to the Professional Conduct Department and must state the grounds of appeal.

If the registered student appeals against the findings made by the Disciplinary Committee, the appeal hearing will be a fresh hearing. The Appeal Committee may affirm, vary or set aside the decision of the Disciplinary Committee, and may substitute any other order that the Disciplinary Committee could have made.

COSTS

The Disciplinary Committee and the Appeal Committee may order the student to pay a sum by way of costs to ACCA. Where the Disciplinary Committee orders that a student be removed from the student register, and that student appeals against such a finding, he or she must ensure that he or she pays any costs so ordered by the Disciplinary Committee before his or her appeal is heard. Failure to do so will result in the notice of appeal being treated as invalid.

PUBLICATION OF FINDINGS

The findings and orders of the Disciplinary and Appeal Committees are always published in ACCA's publications *accounting&business* and *student accountant*. Press releases are also sent to local, national and professional press. In all but exceptional circumstances the registered student is named. As these hearings are held in public the press may attend. ACCA has no control over what may be published in the press.

ACCA/PSH/003

For further information please contact *ACCA Connect*, our dedicated global customer service centre

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The Association of Chartered Certified Accountants