## ACCA Qualification digital subjects

Applied Knowledge	
Accountant in Business	<ul> <li>The application and impact of financial technology (Fin Tech) in accountancy and audit</li> <li>Big Data</li> <li>Data protection and security</li> </ul>
Management Accounting	> Big Data
Applied Skills	
Performance management	<ul> <li>Information, technologies and systems for organisational performance</li> <li>Big Data</li> </ul>
Audit and assurance	<ul> <li>Computer assisted audit techniques, including audit data analytics (ADA)</li> </ul>
Strategic Professional	
Strategic Business Leader – since 2018	<ul> <li>Technology and data analytics, including:</li> <li>Cloud and mobile technology</li> <li>Big data and data analytics – unique from ACCA!</li> <li>E-business: value chain</li> <li>IT systems security and control</li> </ul>
Strategic Business Leader – new for 2019	<ul> <li>Initial coin offerings and crypto currencies</li> <li>Fin tech and block chain</li> <li>Disruptive technologies</li> </ul>
Advanced Performance Management	<ul> <li>Performance management information systems and developments in technology</li> <li>Big Data</li> </ul>
Advanced Financial Management – new learning outcome	<ul> <li>Initial coin offerings as a source of or new way of raising finance</li> </ul>
Advanced Audit and Assurance – new learning outcome	<ul> <li>Using IT to assist the auditor and recommend the use of computer-assisted audit techniques and data analytics.</li> </ul>