

ACCA Accounting Technician  
Apprenticeship  
(Level 4)

# Technician Role Simulation (TRS)

Thursday 4 June 2026

Pre-seen Material

**You must familiarise yourself with this pre-seen material before you attempt the Technician Role Simulation examination.**

**You are NOT permitted to bring a copy of this pre-seen material into the examination hall.**

**The pre-seen material will be provided again on the day of the examination as part of the Technician Role Simulation examination.**

# TRS

Think Ahead

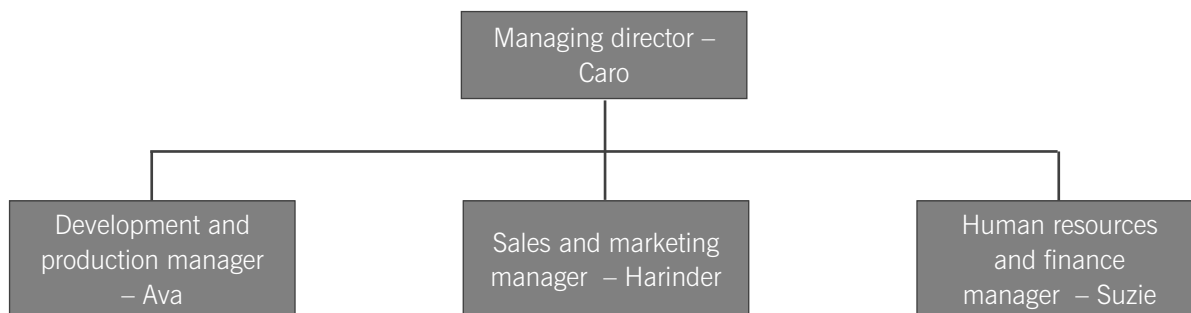
**ACCA**

The Association of  
Chartered Certified  
Accountants

## Section 1 – Technician Role Simulation pre-seen material

You are the apprentice accountant for CaroCleans Ltd. The company was set up in 20X3 by Caro Greco, a successful author of health and wellbeing books. Caro regularly posts videos discussing the connection between indoor environments, such as homes and offices, and the wellbeing of those who use them. One of Caro's videos went viral after showing how some popular chemical-based cleaning products have a negative impact on health when used in indoor spaces. Caro saw an opportunity to capitalise on the viral video and decided to launch the 'CaroCleans' range of probiotic cleaning products and to promote the brand on his social media channels.

The company has grown rapidly since it was set up. The management structure of CaroCleans Ltd at 1 January 20X5 was as follows:



Caro is responsible for the company's strategic direction and for making all major decisions. He is known to be very authoritarian, and the managers find it difficult to challenge the decisions he makes.

CaroCleans Ltd has a range of ten products which are sold on the CaroCleans Ltd website and through a chain of healthcare stores in the UK. The chain has exclusivity over the sale of the products in retail stores until April 20X6. Online sales have fallen in the final quarter of 20X5, which Caro believes is due to negative media attention following the company's website being subject to a hacking cyber-attack in October 20X5. The forthcoming end of the retail store exclusivity agreement and declining online sales mean Caro must now consider the future direction of the company.

The CaroCleans Ltd website includes the following information explaining what customers can expect from its products:

<p style="text-align: center;"><b>Probiotic</b></p> <p>Our products use good bacteria to fight bad bacteria. Because the good bacteria are alive, they continue to work long after you have put your feet up.</p>	<p style="text-align: center;"><b>100% natural</b></p> <p>Our products are all chemical-free, non-toxic and not harmful to humans or pets. They contain plant-based essential oils which will make your home smell good too.</p>
<p style="text-align: center;"><b>Sustainable</b></p> <p>Good bacteria are sustainable as they are live organisms. Producing probiotic products takes less energy than traditional chemical cleaners and releases less carbon dioxide emissions.</p>	<p style="text-align: center;"><b>Concentrated</b></p> <p>Our products are concentrated so they can be efficiently packaged and take up less space in delivery vehicles.</p>

One of the most successful products is a probiotic multi-surface cleaner named 'MultiPro' which is sold in a plastic spray bottle. A marketing campaign compared the positive effects of MultiPro to the negative impact of the UK's best-selling chemical-based cleaning product on people with asthma and other respiratory problems. The owner of the chemical-based product commenced legal action against CaroCleans Ltd in 20X4, which remains ongoing.

Caro has received data from the company's website reviews and social media sites which has identified that the main criticism of CaroCleans Ltd is that using plastic bottles undermines the fact that the products themselves are natural and sustainable. Harinder has strongly recommended to Caro that the company should move to refillable bottles and has offered to provide information to allow the company to plan and budget for such a change, but Caro does not believe the change will be financially viable.

Caro has been approached by Scrublish Ltd, a large commercial cleaning company, which provides cleaning services to businesses across the UK. Scrublish Ltd would like to use CaroCleans Ltd's products in its commercial contracts. This would be a significant contract for CaroCleans Ltd and represents a potential area of growth. Caro wishes to analyse the competitive

environment for commercial cleaning products before proceeding with this contract. Caro also recognises that a significant investment in the company's production line would be needed to fulfil the order. Ava has advised Caro that the production staff are already overworked and are regularly working more than their contracted hours for no additional pay as company policy is not to pay overtime to staff. Caro responded by saying he did not see the problem with expecting staff to work hard and that he would happily replace them with people who wanted to do the job.

Caro has not carefully managed the cash position of the company, which has resulted in a substantial overdraft at 31 December 20X5. He does not understand how this has happened as the company has been profitable. Caro has approached the bank for additional funding and has been advised to prepare a business plan for an upcoming meeting.

Your manager, Suzie, who is an ACCA member, has called you to explain what you need to help with:

*'As you know, Caro has big ambitions for the company and there are lots of exciting developments ongoing, but we need to make sure the company is well managed. We use process costing to cost our products and need to look into why we have experienced unexpected losses in our processes and the impact this has had on the business before we consider increasing our production for the potential contract with Scrublish Ltd. We also need to look at how we manage our inventory to ensure the ordering and holding of inventory is appropriately controlled.*

*The bank has asked for a business plan which includes:*

- the financial statements for the year ended 31 December 20X5, including the statement of cash flows;*
- ratios based on those financial statements showing the company's profitability, working capital and debt to equity ratios;*
- a cash budget for the year ending 31 December 20X6 and information relating to any proposed asset expenditure.*

*I will likely be asking for your help with preparing this information.*

*Also, we need to make sure that Caro understands what is included in the business plan so he can communicate it to the bank. We need to help him understand the difference between profit and cash, and I will think of a couple of specific examples we can use to do so. We also need to remind him of some of the risks faced by the company at the moment, particularly in respect of the ongoing legal case and reputational damage caused by the cyber-attack. I also expect more information relating to the potential contract with Scrublish Ltd to become available soon, as well as some proposals from suppliers of refillable bottles. So, plenty to keep us busy, as always!'*

Suzie has asked you to familiarise yourself with the draft trial balance extracted from CaroCleans Ltd's accounting software, along with some relevant accounting policy information and the ACCA *Code of Ethics and Conduct*.

**Appendix 1 – Draft trial balance for CaroCleans Ltd as at 31 December 20X5**

	Dr £'000	Cr £'000
Land and buildings – cost	575	
Land and buildings – accumulated depreciation at 31 December 20X5		118
Fixtures and fittings – cost	380	
Fixtures and fittings – accumulated depreciation at 31 December 20X4		115
Equipment – cost	428	
Equipment – accumulated depreciation at 31 December 20X5		257
Inventories at 31 December 20X4	385	
Trade receivables	352	
Prepayments	26	
Ordinary share capital		300
Retained earnings at 31 December 20X4		408
Non-current bank loan		200
Bank overdraft		112
Trade payables		108
Accruals		13
Provision for legal claims		100
Income taxes payable		80
Revenue		1,360
Purchases	690	
Selling expenses	62	
General and administrative expenses	112	
Other operating expenses	72	
Other operating income		16
Interest expense on borrowings	20	
Income tax expense	85	
	3,187	3,187

**Accounting policy information:**

- Fixtures and fittings are depreciated on the diminishing-balance basis at a rate of 20% per annum.
- Fixtures and fittings are depreciated pro-rata with a full month of depreciation charged in the month of purchase and none in the month of disposal.
- Depreciation on fixtures and fittings is presented in general and administrative expenses.

**PART 1 – COMPLYING WITH THE CODE, FUNDAMENTAL PRINCIPLES AND CONCEPTUAL FRAMEWORK**

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# **PART 1 – COMPLYING WITH THE CODE, FUNDAMENTAL PRINCIPLES AND CONCEPTUAL FRAMEWORK**

## **SECTION 100**

### **COMPLYING WITH THE CODE**

#### **Introduction**

100.1 A distinguishing mark of the accountancy profession is its acceptance of the responsibility to act in the public interest.

100.2 Confidence in the accountancy profession is a reason why businesses, governments and other organizations involve professional accountants in a broad range of areas, including financial and corporate reporting, assurance and other professional activities. Accountants understand and acknowledge that such confidence is based on the skills and values that accountants bring to the professional activities they undertake, including:

- (a) Adherence to ethical principles and professional standards;
- (b) Use of business acumen;
- (c) Application of expertise on technical and other matters; and
- (d) Exercise of professional judgment.

The application of these skills and values enables accountants to provide advice or other output that meets the purpose for which it was provided, and which can be relied upon by the intended users of such output.

100.3 The Code sets out high quality standards of ethical behavior expected of professional accountants for adoption by professional accountancy organizations which are members of the International Federation of Accountants (IFAC), or for use by such members as a basis for their codes of ethics. The Code may also be used or adopted by those responsible for setting ethics standards for professional accountants in particular sectors or jurisdictions and by firms in developing their ethics and independence policies.

100.4 The Code establishes five fundamental principles to be complied with by all professional accountants. It also includes a conceptual framework that sets out the approach to be taken to identify, evaluate and address threats to compliance with those fundamental principles and, for audits and other assurance engagements, threats to independence. The Code also applies the fundamental principles and

the conceptual framework to a range of facts and circumstances that accountants might encounter, whether in business or in public practice.

## **Requirements and Application Material**

100.5 A1 The requirements in the Code, designated with the letter “R,” impose obligations.

100.5 A2 Application material, designated with the letter “A,” provides context, explanations, suggestions for actions or matters to consider, illustrations and other guidance relevant to a proper understanding of the Code. In particular, the application material is intended to help a professional accountant to understand how to apply the conceptual framework to a particular set of circumstances and to understand and comply with a specific requirement. While such application material does not of itself impose a requirement, consideration of the material is necessary to the proper application of the requirements of the Code, including application of the conceptual framework.

**R100.6** A professional accountant shall comply with the Code.

100.6 A1 Upholding the fundamental principles and compliance with the specific requirements of the Code enable professional accountants to meet their responsibility to act in the public interest.

100.6 A2 Complying with the Code includes giving appropriate regard to the aim and intent of the specific requirements.

100.6 A3 Compliance with the requirements of the Code does not mean that professional accountants will have always met their responsibility to act in the public interest. There might be unusual or exceptional circumstances in which an accountant believes that complying with a requirement or requirements of the Code might not be in the public interest or would lead to a disproportionate outcome. In those circumstances, the accountant is encouraged to consult with an appropriate body such as a professional or regulatory body.

100.6 A4 In acting in the public interest, a professional accountant considers not only the preferences or requirements of an individual client or employing organization, but also the interests of other stakeholders when performing professional activities.

**R100.7** If there are circumstances where laws or regulations preclude a professional accountant from complying with certain parts of the Code, those laws and regulations prevail, and the accountant shall comply with all other parts of the Code.

100.7 A1 The principle of professional behavior requires a professional accountant to comply with relevant laws and regulations. Some

jurisdictions might have provisions that differ from or go beyond those set out in the Code. Accountants in those jurisdictions need to be aware of those differences and comply with the more stringent provisions unless prohibited by law or regulation.

### **Breaches of the Code**

**R100.8** Paragraphs R400.80 to R400.89 and R900.50 to R900.55 address a breach of *International Independence Standards*. A professional accountant who identifies a breach of any other provision of the Code shall evaluate the significance of the breach and its impact on the accountant's ability to comply with the fundamental principles. The accountant shall also:

- (a) Take whatever actions might be available, as soon as possible, to address the consequences of the breach satisfactorily; and
- (b) Determine whether to report the breach to the relevant parties.

100.8 A1 Relevant parties to whom such a breach might be reported include those who might have been affected by it, a professional or regulatory body or an oversight authority.

## SECTION 110

### THE FUNDAMENTAL PRINCIPLES

#### General

110.1 A1 There are five fundamental principles of ethics for professional accountants:

- (a) Integrity – to be straightforward and honest in all professional and business relationships.
- (b) Objectivity – to exercise professional or business judgment without being compromised by:
  - (i) Bias;
  - (ii) Conflict of interest; or
  - (iii) Undue influence of, or undue reliance on, individuals, organizations, technology or other factors.
- (c) Professional Competence and Due Care – to:
  - (i) Attain and maintain professional knowledge and skill at the level required to ensure that a client or employing organization receives competent professional service, based on current technical and professional standards and relevant legislation; and
  - (ii) Act diligently and in accordance with applicable technical and professional standards.
- (d) Confidentiality – to respect the confidentiality of information acquired as a result of professional and business relationships.
- (e) Professional Behavior – to:
  - (i) Comply with relevant laws and regulations;
  - (ii) Behave in a manner consistent with the profession's responsibility to act in the public interest in all professional activities and business relationships; and
  - (iii) Avoid any conduct that the professional accountant knows or should know might discredit the profession.

**R110.2** A professional accountant shall comply with each of the fundamental principles.

110.2 A1 The fundamental principles of ethics establish the standard of behavior expected of a professional accountant. The conceptual framework establishes the approach which an accountant is required to apply in

complying with those fundamental principles. Subsections 111 to 115 set out requirements and application material related to each of the fundamental principles.

110.2 A2 A professional accountant might face a situation in which complying with one fundamental principle conflicts with complying with one or more other fundamental principles. In such a situation, the accountant might consider consulting, on an anonymous basis if necessary, with:

- Others within the firm or employing organization.
- Those charged with governance.
- A professional body.
- A regulatory body.
- Legal counsel.

However, such consultation does not relieve the accountant from the responsibility to exercise professional judgment to resolve the conflict or, if necessary, and unless prohibited by law or regulation, disassociate from the matter creating the conflict.

110.2 A3 The professional accountant is encouraged to document the substance of the issue, the details of any discussions, the decisions made and the rationale for those decisions.

## **SUBSECTION 111 – INTEGRITY**

**R111.1** A professional accountant shall comply with the principle of integrity, which requires an accountant to be straightforward and honest in all professional and business relationships.

111.1 A1 Integrity involves fair dealing, truthfulness and having the strength of character to act appropriately, even when facing pressure to do otherwise or when doing so might create potential adverse personal or organizational consequences.

111.1 A2 Acting appropriately involves:

- (a) Standing one's ground when confronted by dilemmas and difficult situations; or
- (b) Challenging others as and when circumstances warrant, in a manner appropriate to the circumstances.

**R111.2** A professional accountant shall not knowingly be associated with reports, returns, communications or other information where the accountant believes that the information:

- (a) Contains a materially false or misleading statement;
- (b) Contains statements or information provided recklessly; or
- (c) Omits or obscures required information where such omission or obscurity would be misleading.

111.2 A1 If a professional accountant provides a modified report in respect of such a report, return, communication or other information, the accountant is not in breach of paragraph R111.2.

**R111.3** When a professional accountant becomes aware of having been associated with information described in paragraph R111.2, the accountant shall take steps to be disassociated from that information.

## **SUBSECTION 112 – OBJECTIVITY**

**R112.1** A professional accountant shall comply with the principle of objectivity, which requires an accountant to exercise professional or business judgment without being compromised by:

- (a) Bias;
- (b) Conflict of interest; or
- (c) Undue influence of, or undue reliance on, individuals, organizations, technology or other factors.

**R112.2** A professional accountant shall not undertake a professional activity if a circumstance or relationship unduly influences the accountant's professional judgment regarding that activity.

## **SUBSECTION 113 – PROFESSIONAL COMPETENCE AND DUE CARE**

**R113.1** A professional accountant shall comply with the principle of professional competence and due care, which requires an accountant to:

- (a) Attain and maintain professional knowledge and skills at the level required to ensure that a client or employing organization receives competent professional service, based on current technical and professional standards and relevant legislation; and
- (b) Act diligently and in accordance with applicable technical and professional standards.

113.1 A1 Serving clients and employing organizations with professional competence involves the exercise of sound judgment in applying professional knowledge and skills.

- 113.1 A2 The knowledge and skills necessary for a professional activity vary depending on the nature of the activity being undertaken. For example, in addition to the application of any technical knowledge relevant to the professional activity, interpersonal, communication and organizational skills facilitate the professional accountant's interaction with entities and individuals with whom the accountant interacts.
- 113.1 A3 Maintaining professional competence requires a professional accountant to have a continuing awareness and understanding of technical, professional, business and technology-related developments relevant to the professional activities undertaken by the accountant. Continuing professional development enables an accountant to develop and maintain the capabilities to perform competently within the professional environment.
- 113.1 A4 Diligence encompasses the responsibility to act in accordance with the requirements of an assignment, carefully, thoroughly and on a timely basis.
- R113.2** In complying with the principle of professional competence and due care, a professional accountant shall take reasonable steps to ensure that those working in a professional capacity under the accountant's authority have appropriate training and supervision.
- R113.3** Where appropriate, a professional accountant shall make clients, the employing organization, or other users of the accountant's professional activities, aware of the limitations inherent in the activities and explain the implications of those limitations.

## **SUBSECTION 114 – CONFIDENTIALITY**

- R114.1** A professional accountant shall comply with the principle of confidentiality, which requires an accountant to respect the confidentiality of information acquired in the course of professional and business relationships. An accountant shall:
- (a)** Be alert to the possibility of inadvertent disclosure, including in a social environment, and particularly to a close business associate or an immediate or a close family member;
  - (b)** Maintain confidentiality of information within the firm or employing organization;
  - (c)** Maintain confidentiality of information disclosed by a prospective client or employing organization; and
  - (d)** Take reasonable steps to ensure that personnel under the accountant's control, and individuals from whom advice and

assistance are obtained, comply with the accountant's duty of confidentiality.

114.1 A1 Maintaining the confidentiality of information acquired in the course of professional and business relationships involves the professional accountant taking appropriate action to protect the confidentiality of such information in the course of its collection, use, transfer, storage or retention, dissemination and lawful destruction.

**R114.2** Subject to paragraph R114.3, a professional accountant shall not:

- (a) Disclose confidential information acquired in the course of professional and business relationships;
- (b) Use confidential information acquired in the course of professional and business relationships for the advantage of the accountant, the firm, the employing organization or a third party;
- (c) Use or disclose any confidential information, either acquired or received in the course of a professional or business relationship, after that relationship has ended; and
- (d) Use or disclose information in respect of which the duty of confidentiality applies notwithstanding that the information has become publicly available, whether properly or improperly.

**R114.3** As an exception to paragraph R114.2, a professional accountant may disclose or use confidential information where:

- (a) There is a legal or professional duty or right to do so; or
- (b) This is authorized by the client or any person with the authority to permit disclosure or use of the confidential information and this is not prohibited by law or regulation.

114.3 A1 Confidentiality serves the public interest because it facilitates the free flow of information from the professional accountant's client or employing organization to the accountant in the knowledge that the information will not be disclosed to a third party. Nevertheless, the following are circumstances where professional accountants might be required or have the duty or right to disclose confidential information:

- (a) Disclosure is required by law or regulation, for example:
  - (i) Production of documents or other provision of evidence in the course of legal proceedings; or
  - (ii) Disclosure to the appropriate public authorities of infringements of the law that come to light; and

- (b) There is a professional duty or right to disclose or use, when not prohibited by law or regulation:
  - (i) To comply with the quality review of a professional body;
  - (ii) To respond to an inquiry or investigation by a professional or regulatory body;
  - (iii) To protect the professional interests of a professional accountant in legal proceedings; or
  - (iv) To comply with technical and professional standards, including ethics requirements.

114.3 A2 In deciding whether to disclose or use confidential information, factors to consider, depending on the circumstances, include:

- Whether the interests of any parties, including third parties whose interests might be affected, could be harmed if the client or employing organization authorizes the disclosure or use of information by the professional accountant.
- Whether all the relevant information is known and substantiated, to the extent practicable. Factors affecting the decision to disclose or use the information include:
  - Unsubstantiated facts.
  - Incomplete information.
  - Unsubstantiated conclusions.
- The proposed means of communicating the information.
- Whether the parties to whom the information is to be provided or access is to be granted are appropriate recipients.
- Any applicable law or regulation (including those governing privacy) in a jurisdiction where disclosure might take place and, if different, the jurisdiction where the confidential information originates.

114.3 A3 The circumstances in which a firm or employing organization seeks authorization to use or disclose confidential information, include where the information is to be used for training purposes, in the development of products or technology, in research or as source material for industry or other benchmarking data or studies. Such authorization might be general in its application (for example, in relation to use of the information for internal training purposes or quality enhancement initiatives). When obtaining the authorization of the individual or entity that provided such information for use in specific circumstances,

relevant considerations to be communicated (preferably in writing) might include:

- The nature of the information to be used or disclosed.
- The purpose for which the information is to be used or disclosed (for example, technology development, research or benchmarking data or studies).
- The individual or entity who will undertake the activity for which the information is to be used or disclosed.
- Whether the identity of the individual or entity that provided such information or any individuals or entities to which such information relates will be identifiable from the output of the activity for which the information is to be used or disclosed.

**R114.4** A professional accountant shall continue to comply with the principle of confidentiality even after the end of the relationship between the accountant and a client or employing organization. When changing employment or acquiring a new client, the accountant is entitled to use prior experience but shall not use or disclose any confidential information acquired or received in the course of a professional or business relationship.

## **SUBSECTION 115 – PROFESSIONAL BEHAVIOR**

**R115.1** A professional accountant shall comply with the principle of professional behavior, which requires an accountant to:

- (a) Comply with relevant laws and regulations;
- (b) Behave in a manner consistent with the profession's responsibility to act in the public interest in all professional activities and business relationships; and
- (c) Avoid any conduct that the accountant knows or should know might discredit the profession.

A professional accountant shall not knowingly engage in any business, occupation or activity that impairs or might impair the integrity, objectivity or good reputation of the profession, and as a result would be incompatible with the fundamental principles.

115.1 A1 Conduct that might discredit the profession includes conduct that a reasonable and informed third party would be likely to conclude adversely affects the good reputation of the profession.

**R115.2** When undertaking marketing or promotional activities, a professional accountant shall not bring the profession into disrepute. A professional accountant shall be honest and truthful and shall not make:

- (a) Exaggerated claims for the services offered by, or the qualifications or experience of, the accountant; or
- (b) Disparaging references or unsubstantiated comparisons to the work of others.

115.2 A1 If a professional accountant is in doubt about whether a form of advertising or marketing is appropriate, the accountant is encouraged to consult with the relevant professional body.