

ACCA Professional Accounting
Technician Apprenticeship
(Level 4)

Role Scenario Assessment (RSA)

This document is applicable for the
December 2026, March 2027 and June 2027
sittings

Pre-seen Material

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

RSA

Think Ahead

ACCA

**The Association of
Chartered Certified
Accountants**

Exhibit 1 – Pre-seen role scenario material

You are an apprentice accountant working in the finance department of UPulse Health Ltd (UHL), a UK-based medical technology company.

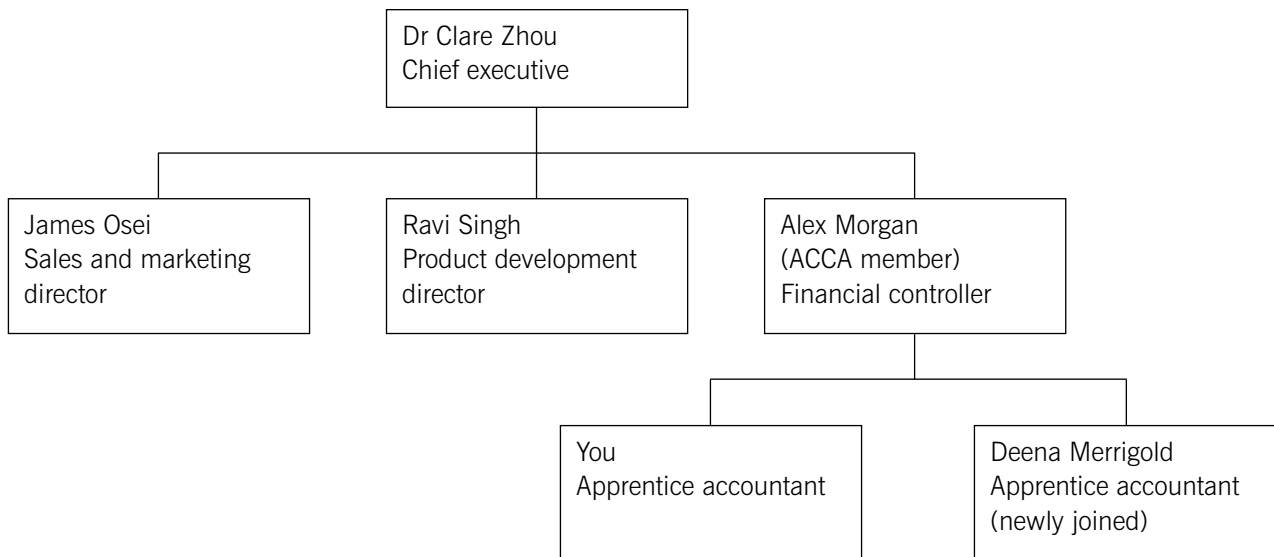
Background information

UHL designs and sells wearable health devices which record information such as heart rate, sleep patterns and activity levels. These devices are integrated with the UHL mobile phone app which provides users with personalised health insights, fitness goals and early warning alerts for potential health issues. UHL has sold a range of smart watches for several years and launched the UWear smart ring during 20X5.

The company's website includes the following mission statement:

'UHL empowers people to take control of their health through innovative technology. We are committed to improving lives by making wellness more accessible, personalised, and impactful for everyone.'

The UHL organisational chart at 31 December 20X5 is as follows:



Matters affecting the current year

- UHL has had high levels of revenue for the last two years. It receives income from two sources: the sale of its products and app subscription income. Customers pay for an app subscription either monthly or annually in advance.
- UHL recently received negative attention on social media relating to the poor durability of the band on one of its smart watch product lines. It has a number of these watches in inventories at 31 December 20X5.
- UHL launched UTrack, a vital signs tracker, which allows for the continuous monitoring of the wearer's temperature, pulse rate and respiration rate. The directors have requested that the finance department carry out a review of the cost of the UTrack.
- The UWear smart ring was launched in June 20X5 and demand has exceeded expectations. Data collected in the six-month period since its launch has shown that using the UWear smart ring improves the health of users.

Future developments

- The directors plan to promote the health benefits of the UWear smart ring to the public in January 20X6. Demand for the product is expected to increase significantly as a result. The directors have decided to purchase new equipment to increase production of the UWear smart ring from 20X6, allowing UHL to meet the expected increase in demand.
- The directors are exploring a potential investment in Smart4Sport Ltd (S4S). S4S manufactures smart clothing, such as sports t-shirts, which track posture, breathing and heart rate.
- The directors have acknowledged they have not given sufficient attention to budgeting and forecasting in the past and plan to make improvements in this area of management control.

Instructions

You should familiarise yourself with this pre-seen role scenario, the pre-seen draft trial balance and pre-seen extract from the ACCA *Code of Ethics and Conduct*.

Further information and detailed tasks will be provided in the exam.

Exhibit 2 – Pre-seen trial balance and notes

Draft trial balance of UPulse Health Ltd as at 31 December 20X5

	Dr £'000	Cr £'000
Land and buildings – cost	2,752	
Land and buildings – accumulated depreciation		484
Equipment – cost	3,906	
Equipment – accumulated depreciation		1,802
Intangible assets – cost	12,787	
Intangible assets – accumulated amortisation		5,073
Inventories	1,386	
Trade receivables	1,090	
Allowance for irrecoverable debts		112
Prepayments	101	
Cash and cash equivalents	3,073	
Ordinary share capital		8,000
Retained earnings		2,598
Non-current bank loan (20X7)		3,000
Trade payables		1,432
Accruals		210
Deferred income		220
Income taxes payable		130
Revenue		7,894
Cost of sales	3,008	
Selling expenses	197	
General and administrative expenses	1,503	
Other operating expenses	740	
Investment income		100
Income tax expense	512	
	<u>31,055</u>	<u>31,055</u>

Notes to the trial balance:

- Land and buildings cost includes land with a cost of £700,000
- Buildings are depreciated pro-rata on the straight-line basis over their estimated useful life of 25 years
- Equipment is depreciated pro-rata on the straight-line basis over its estimated useful life of 10 years
- Intangible assets are amortised pro-rata on the straight-line basis over their estimated useful life of 10 years

Exhibit 3 – Pre-seen extract from the ACCA *Code of Ethics and Conduct*

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.