



ACCA exemption accreditation application form

Think Ahead

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Section 1 – Essential reading

WHO IS THIS DOCUMENT FOR?

This document should be completed by those in higher education institutions and professional bodies who would like to apply for exemption from the ACCA Qualification or Foundations in Accountancy suite of qualifications. Please note, this form is not for potential ACCA students. If you wish for further information on how to claim exemptions on your prior learning please refer to <http://www.accaglobal.com/uk/en/qualifications/glance/acca/overview.html>

WHO CAN APPLY?

Recognition status of institution

Exemption will normally only be considered for qualifications obtained from public institutions recognised by the Ministry of Education for that country. Exemption can be considered for qualifications obtained from private sector institutions providing:

- the institution has been accredited by the Ministry of Education of that country to award the level of qualification being reviewed by ACCA

OR

- the programme(s) have been validated by or franchised from a recognised institution or examining board.

Professional bodies – the body must be recognised and accredited by IFAC.

WHAT DOCUMENTATION DO I NEED TO SUBMIT TO HAVE A PROGRAMME ACCREDITED OR REACCREDITED?

REQUIRED DOCUMENTATION		DEFINITION
ACCA application form (this document)		Please complete all sections of this application form and submit along with the following documentation. Failure to submit all necessary documentation outlined on this page will result in your application being returned to you.
MANDATORY DOCUMENTATION		
1	Detailed programme structure, stating which modules are core and optional	A programme structure will list all modules/subjects taken by a student of the programme. Typically a programme structure will include information on which subjects are compulsory and which are optional. The Professional Qualifications Approvals team will aim to assess core modules for exemption and will only assess optional modules where exemption cannot be awarded on core modules. Priority will be given to the modules you provide as part of your application. It is very important that the module names and codes match throughout the entire application.
2	Syllabus details for all modules relevant to your application	Syllabus details typically include information on the topic areas that are covered within the module/subject. The syllabus details submitted along with this application must be sufficiently detailed to allow the Professional Qualifications Approvals team to conduct a comparison against ACCA's syllabus. Coverage of syllabus areas will not be assumed.
3	One copy of the most recent examination paper for all modules relevant to your application	Actual copies of past examination papers should be submitted along with your application. Only one examination paper should be submitted for each module relevant to the Fundamental level of the ACCA Qualification. Solutions are not required. If your programme is new and being offered for the first time, pilot examination papers can be considered until live examinations become available. Please ensure that the mark allocation and rubric is made available within all examinations provided for assessment. Please note that examinations should be no older than 18 months.
4	Articulation agreement	Copy of signed articulation/validation agreement should be submitted if applicable to your application. This is to cover programmes delivered at educational institutions that have been franchised or validated by another recognised institution.
OPTIONAL DOCUMENTATION		
5	One copy of mid-term examinations relevant to your application	If you would like to ensure that you are awarded the maximum number of exemptions available to your programme it is recommended that you submit actual midterm assessments within your application. This will give the Professional Qualifications Approvals team further opportunity to ensure that your programme's assessments are aligned to ACCA examination question types. Final examinations that contribute less than 50% of total module marks should be submitted along with any relevant midterm examinations.

All documentation must be submitted in English and preferably in word or writable .pdf format.

WHAT HAPPENS IF I DON'T SEND IN THE FULL SELECTION OF DOCUMENTATION REQUIRED FOR EXEMPTION ASSESSMENT?

If a full and considered application for exemption accreditation has not been made to the Professional Qualifications Approvals team then your application will be returned to you and your local national office ACCA representative, or directly to you if based in the UK, with full advice as to what is missing in order to progress your application. The Professional Qualifications Approvals team will assess whether a full and considered application has been made within five working days of receipt.

Reasons for returning your application include but are not restricted to:

- Missing documentation such as application form, syllabus, assessments or course structure.
- Recognition of your institution and qualification cannot be established. If unsure please contact the Professional Qualifications Approvals team to ensure that your higher education institution or professional body is recognised for exemption purposes.
- Applications made by post or fax will not be accepted. We will make every effort to return these by post to your local national office ACCA representative or directly to you if based in the UK.

The Professional Qualifications Approvals team will aim to provide you with an indication of the exemptions awarded to your programme within three working weeks of receipt of all necessary documentation. To prevent your application being returned please refer to the check list on page 17.

WHAT IS THE CRITERIA I MUST MEET TO ATTRACT EXEMPTION?

Syllabus coverage

In order to conduct an assessment for exemption accreditation, the Professional Qualifications Approvals team must review a copy of the syllabus for all modules that contain relevance to the ACCA Qualification. The minimum recommended level of comparable syllabus for an individual module or a group of modules being considered towards exemption from a particular ACCA exam is 80%.

Examinations

In addition to the syllabus, examination papers must be submitted for the modules that contain relevance to the ACCA Qualification. The assessments for any individual module or group of modules being considered towards exemption from a particular ACCA exam will be reviewed to ensure that:

- the balance of practice and theory is appropriate to the ACCA exam being considered
- the standard of examination questions and any other relevant assessment method is comparable to the ACCA exam being considered
- significant areas of the syllabus and all core ACCA examination topic areas are covered
- the structure of the assessment methods does not allow core ACCA examination topic areas to be avoided
- the mark allocation for individual examination questions is comparable to the ACCA exam being considered

Examinations which are acceptable for accreditation purposes are those which fulfil the following criteria:

- closed-book, unless taken in the final year of a bachelor degree, or as part of a postgraduate level qualification
- final module examinations and if applicable, mid-term examinations.

In order for exemption from a particular ACCA exam to be considered, the examinations for an individual module or group of modules must meet the following requirements:

Examination duration

The number of hours' examination coverage must be at least equivalent to the ACCA exam being considered with no individual final examination being less than 1.5 hours in length. This can be for one module or a combination of modules.

ACCA EXAMINATION DURATION	
Business and Technology Management Accounting Financial Accounting Corporate and Business Law	2 hours
Performance Management Taxation Financial Reporting Audit and Assurance Financial Management	3 hours

Contribution to total module marks

Acceptable examinations must contribute at least 50% of the total module marks available for each module being considered towards exemption from a particular ACCA examination.

Standard

The standard of questions in each examination must be comparable to the ACCA exam being considered.

Where the examination elements for an individual module or group of modules being considered towards exemption from a particular ACCA exam do not meet the requirements; other forms of assessment such as essays, reports, presentations, case-studies, class tests, oral examinations, etc. will be considered at the discretion of the Professional Qualifications Approvals team. Assessments undertaken as group work cannot be considered for exemption purposes.

Multiple choice questions

The table below lists the percentage of MCQs in each ACCA exam as of 2016:

ACCA EXAM	MULTIPLE CHOICE PERCENTAGE
Business and Technology (BT)	70%
Management Accounting (MA)	
Financial Accounting (FA)	
Corporate and Business Law (LW)	
Performance Management (PM)	60%
Taxation (TX)	60%
Financial Reporting (FR)	60%
Audit and Assurance (AA)	30%
Financial Management (FM)	60%

The Professional Qualifications Approvals team will provide you with an explanation if any of the exams for which you have applied for exemption cannot be awarded. However, if you believe that relevant information has not been taken into account in our assessment, please contact the Professional Qualifications Approvals team.

Any examination submitted as part of your application should not exceed the above percentages.

HOW WILL ACCA KEEP UP TO DATE WITH CHANGES TO MY PROGRAMME?

Every year a member of the Professional Qualifications Approvals team will contact you to ask if you have made significant changes to your accredited programme. The following list of changes will give you an idea of the type of information we are looking for:

- Removal or addition of syllabus details.
- Changes to examination duration and style of examination methods.
- Changes to module names and codes.

Failure to do so will impact graduates from your programme when they register with ACCA. To notify the Professional Qualifications Approvals team of changes please email PQApprovals@accaglobal.com

HOW MANY EXEMPTIONS WILL MY PROGRAMME ATTRACT?

This will be dependent upon the comparability of your qualification to ACCA's suite of qualifications in respect of content. In addition, the Professional Qualifications Approvals team considers independent comparability advice from UK NARIC.

WHAT HAPPENS IF I DO NOT AGREE WITH THE OUTCOME?

The Professional Qualifications Approvals team will provide you with an explanation if any of the exams for which you have applied for exemption cannot be awarded. However, if you believe that relevant information has not been taken into account in our assessment, please contact the Professional Qualifications Approvals team.

ACCA'S PASS MARK IS 50%, HOWEVER MY INSTITUTION'S PASS MARK IS 40%. WILL ACCA STILL AWARD EXEMPTION TO MY STUDENTS?

Achieving lower pass marks does not mean that passing an examination is easier. Marking schemes can differ from institution to institution. In addition, institutions may apply different marking conventions to conclude if a student has demonstrated that they meet learning outcomes at any given level. Individual exam board decisions at degree level are subject to the scrutiny of external examiners to ensure comparability of standards across the HE sector. Institutions are also overseen by national regulators. Please note that ACCA reserves the right to set a higher pass mark under exceptional circumstances and we would contact you in advance should a higher pass mark be deemed more appropriate to ensure the success of our students.

Section 2 – Your details

The purpose of this application form is to provide the information necessary for an assessment to be undertaken by ACCA's Professional Qualifications Approvals team and to give you an indication of the number exemptions that can be awarded from the ACCA Qualification or Foundations in Accountancy suite of awards.

INSTITUTION INFORMATION

Institution name

Address

Contact for ACCA exemption accreditation

Tel

Email

Website

DATA PROTECTION

We may use your personal data for the purposes of:

- managing the application process and administering exemption accreditation
- responding to enquiries and investigating complaints
- complying with our regulatory obligations
- sending you ACCA publications and further relevant communications, such as research surveys.

You can update your information by contacting ACCA at any time. We may share information with our suppliers, auditors and regulators.

Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the EU, but may also transfer data outside of EU as part of its operations and service delivery.

For more information on how your personal information and rights are respected, please access our [privacy notice](https://accaglobal.com/privacy) (accaglobal.com/privacy), or contact privacy@accaglobal.com

PROGRAMME INFORMATION

Programme title(s)

When will students graduate from the programme with its current content (DD/MM/YYYY)?

Please note that accreditation will not be applied retrospectively. Accreditation will be applicable from the application year onwards, and the assessed programme will be added to the Exemption Calculator under the awarding institution only.

Does the programme contain an industrial placement year? Yes No Mode of study: Full time Part time Distance learning

This will determine the total period of accreditation.

Please note accreditation can only be granted for five years without conducting a reassessment.

Are any of the modules being submitted for review already accredited under another programme for the graduation period requested? Yes No
If yes, please detail in Additional information.

Institution/programme pass mark

Programme entry requirements

Will the programme be delivered at multiple locations? Yes No

If yes, list all the centres permitted to run your programme(s)

Multiple locations – notes

Should your programme(s) be offered at multiple locations please submit a copy of the contract and quality assurance procedures that cover the agreement between you and the associated centres.

IT / COMPUTER SKILLS

ACCA has moved its applied knowledge and skills exams to a computer-based examination format, as such, we require ACCA students to have basic skills in spreadsheets and word processing. Please provide information relating to any support that is provided to your students as part of this programme.

ADDITIONAL INFORMATION FOR 2021 GRADUATES

Please provide details of the approach to teaching of students for 2021 graduates

Please provide details of the approach to ensure that the quality of learning will be maintained for 2021 graduates

Details of any plans for future graduates on learning and assessment strategies

ADDITIONAL SUPPORTING INFORMATION

Please give details below or continue on an additional sheet if necessary.

Section 3 – Assessment matrix

Please select the exams
you wish to apply for

FUNDAMENTALS – KNOWLEDGE

Business and Technology	BT	<input type="checkbox"/>
Management Accounting	MA	<input type="checkbox"/>
Financial Accounting	FA	<input type="checkbox"/>

FUNDAMENTALS – SKILLS

Corporate and Business Law	LW	<input type="checkbox"/>
Performance Management	PM	<input type="checkbox"/>
Taxation	TX	<input type="checkbox"/>
Financial Reporting	FR	<input type="checkbox"/>
Audit and Assurance	AA	<input type="checkbox"/>
Financial Management	FM	<input type="checkbox"/>

Please select the papers
you wish to apply for

ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 2)

FA1, Recording Financial Transactions	<input type="checkbox"/>
MA1, Management Information	<input type="checkbox"/>

ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 3)

FA2, Maintaining Financial Records	<input type="checkbox"/>
MA2, Managing Costs and Finances	<input type="checkbox"/>

ACCA DIPLOMA IN ACCOUNTING AND BUSINESS (RQF LEVEL 4)

FBT, Business and Technology	<input type="checkbox"/>
FMA, Management Accountant	<input type="checkbox"/>
FFA, Financial Accounting	<input type="checkbox"/>

CERTIFIED ACCOUNTING TECHNICIAN (CAT) – OPTIONS PAPERS

FTX, Foundations in Taxation	<input type="checkbox"/>
FFM, Foundations in Financial Management	<input type="checkbox"/>
FAU, Foundations in Audit	<input type="checkbox"/>

Please note that you are not required to apply for exemptions from Foundation Level qualifications if you are solely interested in exemptions from the ACCA Qualification and vice versa.

Please tell us how you assess each subject that supports your application for exemption accreditation. To complete the grid you will need to tell us the modules on which you claim your exemption and how you assess each of these modules (please note that modules can be used in other programme and/or subject major assessments). Please adapt the grid to a format that reflects your programme.

Name of each module and code	Year examination sat	Please provide details of how module is assessed (final exam, mid-term exam, class test)	Percentage of each assessment method towards final result	Duration of examinations (if applicable)	Assess against ACCA exam
Managing People 1 ABC 1	2020	Final closed book examination	50% of module marks from final examination	2 hours	MA, PM
	N/A	Oral examination	25% of module marks from oral examination	1 hour	
Managing People 2 ABC 2	Pilot exam	Final closed book examination	50% of module marks from final examination	2 hours	PM
	2019	Mid-term open book examination	50% of module marks from final examination	1 hour	

Only modules you wish to have accredited should be provided as evidence and entered in the assessment matrix. Please ensure the names and codes of the modules match the documentary evidence provided.

Should your institution use Computer-based Examinations (CBE) for any modules, specimen papers can be accepted as part of the application.

Section 4 – Declaration and submitting your application

PLAGIARISM – ACCA EXAMINATIONS

ACCA expects all examination papers submitted for exemption assessment to be unique to the institution applying for exemption accreditation. Upon receipt of your application ACCA will use specialist detection software to ascertain if your examinations are in fact unique. If plagiarism has been detected ACCA will be unable to proceed with an assessment of your programme until you have removed the plagiarised questions. ACCA has made, and continues to make, significant investment to develop globally recognised and relevant qualifications. In order to protect the integrity and quality of the whole range of qualifications, all aspects of ACCA's qualifications* are protected by copyright. ACCA does not permit, under any circumstances, the unauthorised copying, reproduction or translation of ACCA's qualifications. ACCA's entire suite of qualifications remains the intellectual property of ACCA and should never be held out as the intellectual property of another party. Any attempt to copy, replicate or translate any aspect of ACCA's qualifications is an infringement of ACCA's intellectual property rights and, as such, provides grounds for ACCA to pursue a claim for copyright infringement. ACCA will pursue copyright infringement claims in the event that any of the circumstances outlined to the right occur:

- Copying, reproduction or translation of the content of any part of ACCA's qualifications:
 - i in full
 - ii where it is found that the substantive part of a text is a copy, reproduction or translation of any part of ACCA's qualifications
- Copying, reproduction or translation of the style and/or design of any part of ACCA's qualifications. ACCA expects all stakeholders and interested parties to respect the intellectual property rights subsisting in its qualifications.

http://www.accaglobal.com/content/dam/acca/global/pdf/copyright_statement.pdf

* ACCA's qualifications include the syllabus and examinations for the ACCA Qualification, the Foundations in Accountancy suite of qualifications, the Diploma in International Financial Reporting (DipIFR), the Certificate in International Financial Reporting (CertIFR), the Certificate in International Auditing (CertIA), the Diploma in Financial Management (DipFM) as well as ACCA's Foundations in Professionalism, the Ethics and Professional Skills Module and the objectives outlined in ACCA's Practical Experience Requirement.

DECLARATION

This declaration must be signed and included with your application. All documentation must be in English.

We declare that the information provided in this application form is, to the best of our knowledge, correct and we hereby apply for exemption accreditation from ACCA on the basis of the stated programme(s)

We understand that it is our responsibility to ensure that ACCA is kept informed of changes to the structure or content of the mentioned programme(s) and to the contact details supplied previously on this form.

We understand that ACCA reserves the right to request additional information relating to matters included in this submission and that ACCA's Professional Qualifications Approvals team is solely responsible for all decisions relating to the award of exemption accreditation. We understand that failure to submit all necessary documentation may result in a delay.

We are aware that ACCA reserves the right to withdraw exemption accreditation from any programme(s) where critical information was omitted from this application and conversely we understand that ACCA does not award exemption retrospectively to graduates that have already registered with ACCA.

Please tick this box if you have fully read and understood the above declaration. By doing so you agree to the terms and conditions stated.

Print name _____

Date (DD/MM/YY) / /

CHECKLIST – ARE YOU READY TO APPLY?**Required documentation**

	Yes	No
Have you completed the application form and assessment matrix?	<input type="checkbox"/>	<input type="checkbox"/>
Have you collated a course structure, articulation agreement, syllabus details and examination papers?	<input type="checkbox"/>	<input type="checkbox"/>
Are you familiar with ACCA's requirements on comparable syllabus and examinations?	<input type="checkbox"/>	<input type="checkbox"/>
Are you familiar with ACCA's approach to incomplete applications and turnaround times?	<input type="checkbox"/>	<input type="checkbox"/>
Do you know how to contact the Professional Qualifications Approvals team?	<input type="checkbox"/>	<input type="checkbox"/>

If you answered no to any of the questions above, you are not ready to submit an application for exemption assessment.

SUBMITTING THE APPLICATION

This application pack should be submitted together with the supporting documentation outlined in the checklist and sent to PQApprovals@accaglobal.com

Should you need advice or further information on the application process please contact the Professional Qualifications Approvals team on PQApprovals@accaglobal.com or call +44 (0)141 534 4199.



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