

# What you need to know about the Ethics and Professional Skills module (EPSM)

## Introduction

EPSM is an online learning module that tests your decision making and behaviour in a number of real-world business scenarios. It is an essential part of the ACCA qualification, helping to increase your employability and workplace effectiveness.

You'll work through 10 units that develop the critical workplace skills employers are looking for.

Each unit is designed to help you become a confident, trusted finance professional with a skill set that includes problem solving, digital skills, communication and negotiation. These skills will all help you achieve exam success in your Strategic Professional exams.

[Access EPSM now](#)



## EPSM supports your Strategic Professional studies

### Strategic Professional

Select the exam titles to access relevant support video content:

#### Essentials

Strategic Business Leader (SBL)

Strategic Business Reporting (SBR)

#### Options (pick 2)

Advanced Audit and Assurance (AAA)

Advanced Financial Management (AFM)

Advanced Performance Management (APM)

Advanced Taxation (ATX)

### Ethics and Professional Skills module (EPSM)

EPSM prepares you for the Strategic Professional exams as well as providing you with the skills needed to become a trusted finance professional in today's digital world.

### Applied Skills

**ACCA** Think Ahead

## EPSM will:

- 1 Develop your ethical knowledge.
- 2 Develop your understanding of professional skills and how to demonstrate professionalism.
- 3 Prepare you for how ethics and professional skills will be tested in Strategic Professional exams. Note: 20 marks are awarded for professional skills in SBL, APM, AFM, ATX and AAA.

“ Completing EPSM before Strategic Professional exams increases pass rates by up to 25%.



Based on recent ACCA Strategic Professional pass rates

### Links to useful resources:



- [EPSM syllabus](#)
- [FAQs on EPSM](#)

## EPSM knowledge in Strategic Professional exams

EXAM	EXAMPLE OF APPLICATION OF EPSM KNOWLEDGE
SBL	<b>Unit 7: Data analytics</b> explains how you can use commercial awareness to articulate business questions, identify and manipulate relevant data and deeply analyse such data by applying appropriate techniques. The SBL exam may require you to analyse a business which is losing or gaining competitive advantage.
SBR	<b>Unit 4: Commercial awareness</b> focusses on analysis and evaluation, which is relevant to multiple syllabus areas of SBR. For example, when discussing the arguments for or against, or discussing the application of the qualitative characteristics of financial statements, you will need to draw upon professional skills relating to analysis and evaluation.
AFM	<b>Unit 6: Innovation and scepticism</b> – scepticism is an important skill in financial management, particularly when advising clients or senior management of the viability of potential investments, as you may be asked to do in the AFM exam.
APM	<b>Unit 4: Commercial awareness</b> – performance management is an area that is dependent upon the situation and environment presented. You will be able to draw upon the skills gained in this unit to ensure you relate the points you make to the information given in the question scenario of the APM exam.
ATX	<b>Unit 3: Communication and interpersonal skills</b> – a tax professional will be required to communicate with a variety of audiences in a clear and tactful way. This could include a client who may need something clearly explained to them, or a tax officer who needs to have important information or corroborating evidence supplied to them.
AAA	<b>Unit 1: Ethics and professionalism</b> may introduce ethical dilemmas and issues which finance professionals might face at work. The AAA exam may introduce ethical issues or a moral dimension into a technical requirement.