

How does the ACCA Qualification help students to develop skills relevant to sustainable business?

Exams



- > We believe that everyone should have the opportunity to embark on a career in finance and reach their potential. That's why we don't set any barriers to entry and our exams are structured so that there is a suitable starting point for everyone.
- > We were the first professional body globally to introduce integrated reporting <IR> into our core qualification. This is currently assessed in five out of the six Strategic Professional exams in the ACCA Qualification. We were also first to assess social and environmental reporting as part of our syllabus.
- > We're committed to delivering our exams in a more environmentally friendly way. In many markets, we've reduced our carbon footprint by moving all of our exams to a computer-based format.
- > During the Covid-19 pandemic, we accelerated the introduction of remotely invigilated exams. This enabled thousands of our students to stay on track with their exam journey by taking their exams at home, or in another location, in circumstances where our centre-based exams were disrupted.

Ethics



- > Sustainable business must be built on solid ethics, and that's why we put ethics at the heart of the ACCA Qualification.
- > Our Ethics and Professional Skills model supports sustainable business by providing students with key employability skills to support workplace effectiveness. Using realistic business simulations, they can develop professional skills like leadership, communication and ethics.

PER



- > To complete the ACCA Qualification, our future members must show that they can support business by effectively performing in the role of a financial professional for a minimum of 36 months and demonstrating their skills through the achievement of defined performance objectives.
- > Performance objective 1 focuses specifically on ethics and professionalism and requires future members to use their professional judgement and to think in a rounded, sustainable way by always acting in the wider public interest.
- > Performance objective 3 covers strategy and innovation and develops the skills required to support sustainable business by encouraging the use of innovation to solve business problems, keeping up with emerging technologies and recommending business process changes and improvements.
- > Future members can choose which technical objectives to complete and objectives 12, 13 and 14 focus specifically on management accounting. These objectives require them to think sustainably by evaluating the management accounting techniques and approaches used in their organisation and to plan, monitor and improve performance against key external factors – which could relate to many aspects of corporate sustainability such as financial, environmental or socio-economic.