ACCA is a membership body for professional accountants and the route to membership and the protected title of ‘Chartered Certified Accountant’ is through the ACCA Qualification. ACCA supports more than 227,000 members, and 544,000 students and affiliates, with a network of 110 offices and centres worldwide. ACCA works to achieve and promote the highest professional, ethical and governance standards and advance the public interest. ACCA is a founding member of the International Federation of Accountants (IFAC) and meets all the requirements of the IFAC International Education Standards.

The ACCA Qualification is structured to provide development and progression from entry level to completion of the Strategic Professional examinations at Master’s degree level.

ACCA STATUTORY RECOGNITION
ACCA’s responsibilities to the UK Privy Council, under the Royal Charter granted by Her Majesty the Queen, and under statute, require it to act in the public interest. ACCA is recognised and regulated by the ‘Financial Reporting Council’ (FRC) in the UK, due to ACCA’s statutory responsibilities, to qualify and supervise ‘statutory auditors’ in the UK. ACCA’s official listing as a ‘Recognised Supervisory Body’ and ‘Recognised Qualifying Body’ for UK statutory auditors can be found on the FRC website. Similarly, ACCA is a ‘Recognised Accountancy Body’ and ‘Prescribed Accountancy Body’ in Ireland and regulated by the Irish Auditing and Accounting Supervisory Authority (IAASA). Through the European Union (EU) Statutory Audit directive, ACCA members who are EEA audit license holders can access similar regulated roles across the EU.
ACCA QUALIFICATION STANDARD

ACCA's External Examiner reports quarterly on the standard of the ACCA Strategic Professional examinations and ACCA Applied Skills examinations against the UK Framework for Higher Educational Qualifications (FHEQ) level descriptors, to assure the examinations are set at the appropriate levels outlined in the table below.

<table>
<thead>
<tr>
<th>ACCA QUALIFICATION</th>
<th>FHEQ</th>
<th>ACADEMIC BENCHMARK</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCA Strategic Professional</td>
<td>7</td>
<td>Master's Degree</td>
</tr>
<tr>
<td>ACCA Applied Skills</td>
<td>6</td>
<td>Bachelor's Degree</td>
</tr>
</tbody>
</table>

UK ENIC

UK ENIC (formerly UK NARIC) is the National Agency, managed on behalf of the UK Government, responsible for providing information, advice and expert opinion on vocational, academic and professional skills and qualifications from over 200 countries worldwide. UK ENIC equates the ACCA Qualification to a UK ‘Taught Master’s’ degree.

FRAMEWORK RECOGNITION OF THE ACCA QUALIFICATION – STRATEGIC PROFESSIONAL

<table>
<thead>
<tr>
<th>FRAMEWORK RECOGNITION OF THE ACCA QUALIFICATION – STRATEGIC PROFESSIONAL</th>
<th>NATIONAL QUALIFICATION LEVEL</th>
<th>EUROPEAN QUALIFICATIONS FRAMEWORK (EQF) LEVEL</th>
<th>ACADEMIC BENCHMARK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scottish Credit and Qualifications Framework (SCQF)</td>
<td>11</td>
<td>7</td>
<td>Master's Degree</td>
</tr>
<tr>
<td>Irish National Framework of Qualifications (NFQ)</td>
<td>9</td>
<td>7</td>
<td>Master's Degree</td>
</tr>
<tr>
<td>Malta Qualifications Framework (MQF)</td>
<td>7</td>
<td>7</td>
<td>Master's Degree</td>
</tr>
</tbody>
</table>

EDUCATION REGULATOR/FRAMEWORK

<table>
<thead>
<tr>
<th>EDUCATION REGULATOR/FRAMEWORK</th>
<th>NATIONAL QUALIFICATION LEVEL</th>
<th>ACADEMIC BENCHMARK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher Education Commission (HEC) Pakistan</td>
<td>M Comm (16 yrs of education)</td>
<td>Master's Degree</td>
</tr>
<tr>
<td>South African Qualifications Authority (SAQA)</td>
<td>8</td>
<td>Post-graduate Level</td>
</tr>
<tr>
<td>The Education and Training Quality Authority, Bahrain</td>
<td>9</td>
<td>Master's Degree</td>
</tr>
<tr>
<td>Zambia Qualifications Authority (ZQA)</td>
<td>9</td>
<td>Master's Degree</td>
</tr>
</tbody>
</table>

QUALIFICATION FRAMEWORK RECOGNITION

ACCA has secured recognition of the ACCA Qualification on a number of national and regional qualification frameworks. Official endorsement by education regulators is widely understood by employers, provides external assurance, and ensures that ACCA is leading on ‘best practice’ in qualification development and delivery.

In the UK, ACCA has been recognised as an ‘Awarding Body’ by the Scottish Qualifications Authority Accreditation (SQA Accreditation) since 2012. All levels of the ACCA Qualification have been credit rated on the Scottish Credit and Qualifications Framework (SCQF), which is one of the national qualification frameworks in the UK. The SCQF database can be viewed via the following link and entering ‘ACCA’ in the ‘Owner of Qualification’ field.

Through this recognition on the SCQF with ACCA’s Strategic Professional examinations credit rated at 180 credits at Level 11 (the same credits as a Master’s degree), the Strategic Professional exams are also referenced to the EQF at Level 7, Master’s degree level, and credit rated in the European Credit Transfer and Accumulation System (ECTS), with 90 ECTS credits for the Strategic Professional exams and 121 ECTS credits for the Applied Skills exams.

<table>
<thead>
<tr>
<th>ACCA QUALIFICATION</th>
<th>SCQF QUALIFICATION TITLE</th>
<th>SCQF CREDITS</th>
<th>EQF LEVEL</th>
<th>ECTS CREDITS</th>
<th>ACADEMIC BENCHMARK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic Professional</td>
<td>ACCA Strategic Professional at SCQF Level 11</td>
<td>180</td>
<td>7</td>
<td>90</td>
<td>Master’s Degree</td>
</tr>
<tr>
<td>Applied Skills</td>
<td>ACCA Applied Skills at SCQF Level 10</td>
<td>242</td>
<td>6</td>
<td>121</td>
<td>Bachelor’s (Hons) Degree</td>
</tr>
</tbody>
</table>

UNIVERSITY OF LONDON

ACCA has a partnership with the University of London (UoL) to offer the MSc in Professional Accountancy in parallel with the ACCA Strategic Professional Level. The MSc in Professional Accountancy award is delivered through the University of London International Programmes, with programme direction being provided by University College London’s world class faculty in the School of Management. Full details of the course can be found on our website.

OXFORD BROOKES UNIVERSITY

ACCA has a partnership with Oxford Brookes University (OBU) to offer the BSc (Honours) in Applied Accounting. This degree has been jointly designed by the University and ACCA to meet the requirements of a degree and consists of the ACCA Applied Knowledge and Applied Skills and a project. Full details of the course can be found on our website.

Find out more about formal recognition of the ACCA Qualification on our website.