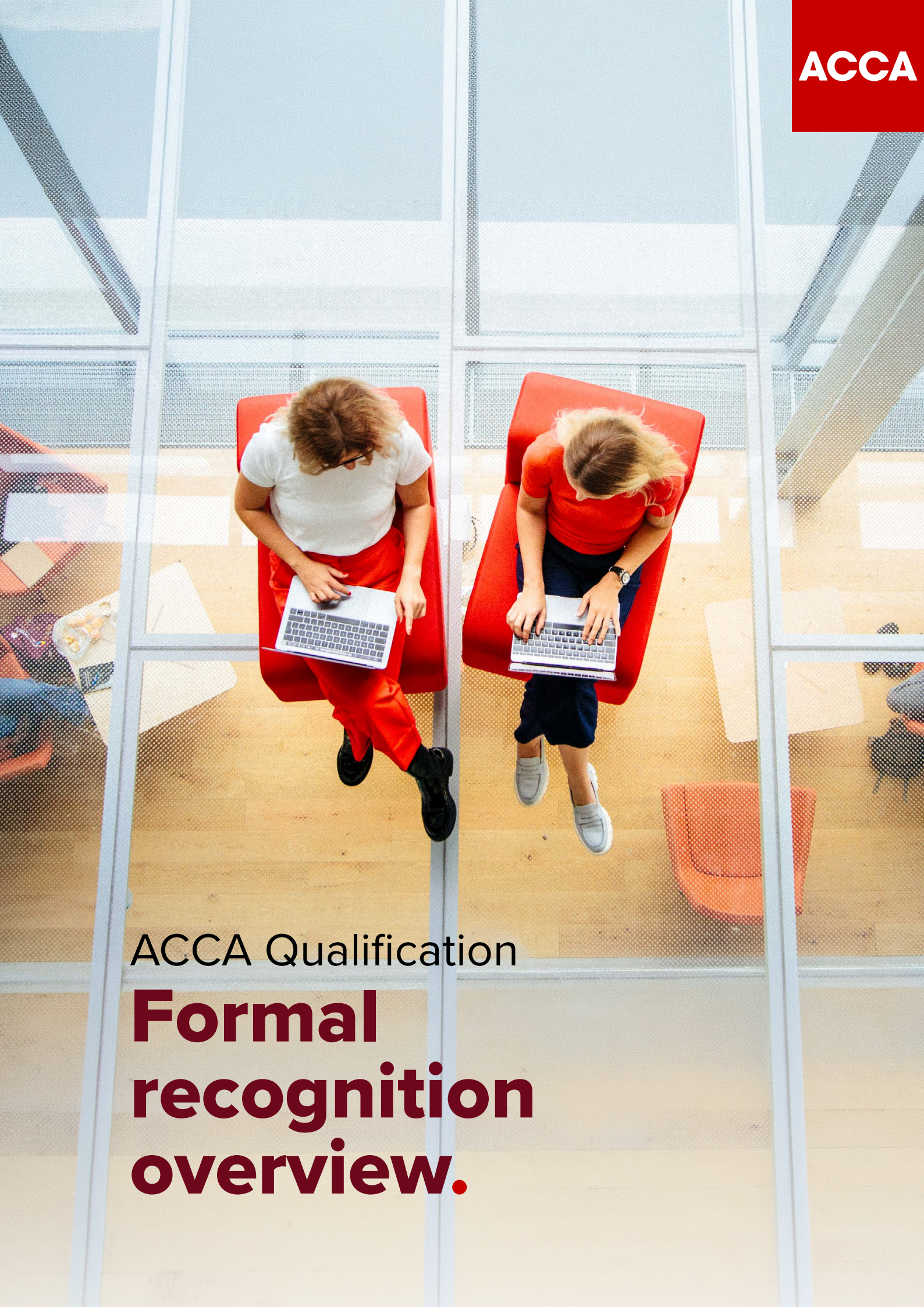


ACCA Qualification

Formal recognition overview.

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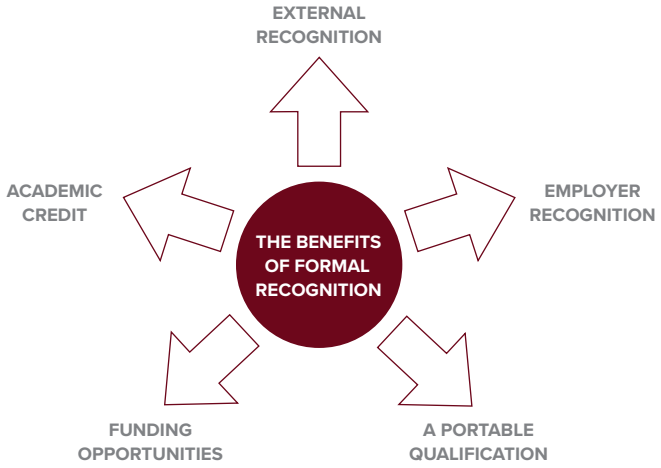
Introduction

What is formal recognition?

Formal recognition refers to the official recognition of ACCA as an awarding body and ACCA's delivery and provision of the qualification at a defined standard or level, by regulatory authorities in the financial skills and education sectors.

To ensure the ACCA Qualification provides maximum benefit and value to our members, ACCA seeks to attain and maintain formal recognition of ACCA and the ACCA Qualification.

What are the benefits of formal recognition?



- **External regulation**
  External regulation of the ACCA Qualification provides the assurance of independent oversight of the quality of our qualifications, and in some instances nationally recognised benchmarking of the level of the ACCA Qualification
- **Employer recognition**
  Employers can be confident in our members' level of ability, ensuring that they have the expertise they need. Members have access to job opportunities that are suitable for ACCA members.
- **A portable qualification**
  Having a qualification which is recognised by key regulatory and education authorities around the world provides a greater choice of locations for our members to work where all the benefits of the ACCA designation can be realised. Through Mutual Recognition Agreements with other professional bodies, ACCA members can also benefit from the professional mobility that comes through joint membership of both bodies.
- **Funding opportunities**
  Recognition of the ACCA Qualification with some governmental agencies may assist with access to public funding towards tuition.
- **Academic credit**
  The ACCA Qualification can be used to gain access to, and exemptions from, a number of other academic qualifications.

About the ACCA Qualification

About ACCA

We are ACCA (the Association of Chartered Certified Accountants), the only truly global professional accountancy body. Since we were founded in 1904, we've been breaking down barriers to the accountancy profession. Today we proudly support a diverse community of over 266,100 members and 546,500 future members in 179 countries.

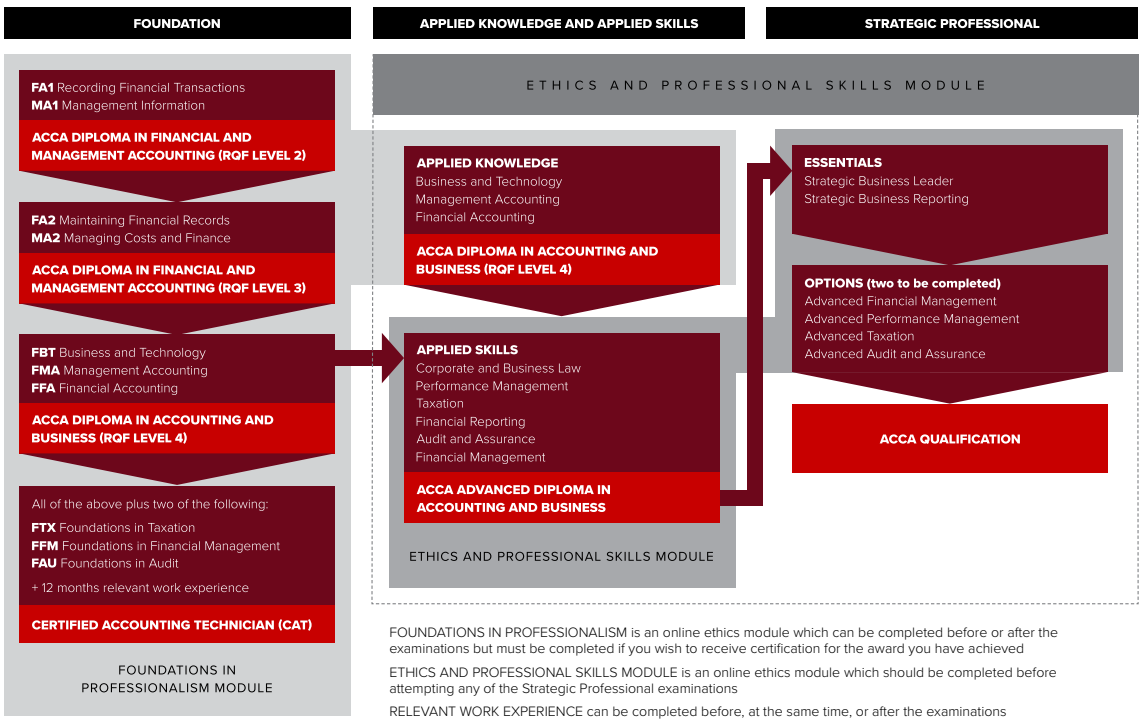
We're redefining accountancy. Our cutting-edge qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to lead and drive sustainable value in organisations and economies worldwide.

Guided by our purpose and values, we're leading the accountancy profession for a changed world. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that focuses on people, planet and prosperity to create value for all.

ACCA governance

ACCA Council is the elected governing body of ACCA and is responsible for determining ACCA's strategic policy objectives and monitoring organisational performance in relation to the organisational budget. The Council is elected by its members on a one-member, one-vote basis. The Council acts as a trustee for the membership; as such, it is ultimately responsible for ACCA affairs and is accountable to the members. Its 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. Council has the key role in ACCA's affairs and Council members have a responsibility to act in the best interests of ACCA as a whole.

ACCA Qualification structure



FOUNDATIONS IN PROFESSIONALISM is an online ethics module which can be completed before or after the examinations but must be completed if you wish to receive certification for the award you have achieved

ETHICS AND PROFESSIONAL SKILLS MODULE is an online ethics module which should be completed before attempting any of the Strategic Professional examinations

RELEVANT WORK EXPERIENCE can be completed before, at the same time, or after the examinations

ACCA Qualification

To qualify for membership of ACCA, students must complete the ACCA Qualification, which enables members to reach the highest level in accountancy. The qualification consists of 13 professional examinations, an ethics module and three years' practical experience gained before, during or after the examinations. In line with ACCA's statutory requirements, entry to the ACCA Qualification requires a UK university matriculation level qualification. ACCA also provides entry level qualifications. The Foundation-Level qualifications consist of awards, including certificates, diplomas and a Certified Accounting Technician (CAT) Qualification. The ACCA Diploma in Accounting and Business (RQF Level 4) is equivalent in level to year one of a UK Bachelor's degree and is suitable for entry and exemption to the ACCA Qualification.

The University of London recognises ACCA exams as credit towards the MSc in Professional Accountancy. ACCA members and affiliates only need to complete two modules and one capstone project to obtain the MSc in Professional Accountancy. 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.

Eligible ACCA students, affiliates and members are able to study for the BSc Professional Accountancy programme with the University of London. This provides ACCA students, affiliates and members with the opportunity to achieve a prestigious academic qualification from a world-leading university. Full details of the course can be found on our website.

Since 2001 ACCA and Oxford Brookes University have successfully combined their strengths as leaders in international education to produce a blended-learning Global MBA programme specifically designed for ACCA members. Oxford Brookes University in partnership with ACCA offered a BSc (Hons) in Applied Accounting centred on the needs of employers for practical, professional accounting which closed in May 2026. Holders of the BSc (Hons) in Applied Accounting will continue to enjoy the recognition available for this prestigious qualification.

In keeping with ACCA's commitment to lifelong learning, it has launched a range of further qualifications and a leading edge continuing professional development (CPD) scheme. These programmes are designed to suit the needs of accountants, finance-professionals and non-finance professionals with financial responsibility, at all stages of their careers.

The ACCA Qualification has been designed to provide all the competences required of professional accountants and auditors. In accordance with modern practice, ACCA takes the view that employers demand that professional accountants and auditors apply a wide business and global perspective to their work.

ACCA provides its Career Navigator tool which sets out the capabilities required both now, and going forward, to be a sustainable business and finance professional. There are seven distinct areas of capability in the tool, and in each area, the required capabilities are set out for three different levels of career. It is a valuable tool to enable ACCA members to identify and acquire new skills, explore career destinations and opportunities and to grow their talent.

UK education standard

The ACCA Qualification and Foundation-Level qualifications are assessed at a range of educational levels. The tables below specify the educational standard that each level of the ACCA Qualification and Foundation-Level qualifications equate to in the UK education system.

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.

ACCA QUALIFICATION	FHEQ	UK ACADEMIC STANDARD
ACCA Strategic Professional	7	Master's degree
ACCA Applied Skills	6	Bachelor's degree
ACCA Applied Knowledge	4	Certificate of Higher Education

ACCA's Foundation-Level qualifications are recognised on the Regulated Qualifications Framework (RQF) and globally regulated by Ofqual.

FOUNDATION-LEVEL QUALIFICATIONS	RQF	UK NATIONAL QUALIFICATION LEVEL
ACCA Diploma in Accounting and Business (RQF Level 4) / Certified Accounting Technician (CAT)	4	Certificate of Higher Education
ACCA Diploma in Financial and Management Accounting (RQF Level 3)	3	GCE Advanced Level
ACCA Diploma in Financial and Management Accounting (RQF Level 2)	2	GCSE Level

ACCA Professional Diploma in Sustainability

The ACCA Professional Diploma in Sustainability aims to provide an integrated understanding of sustainability across strategic planning, decision-making and measurement; reporting; and assurance. It develops an overarching perspective and upskills candidates with practical skills in this dynamic and emerging area. This qualification will help meet requirements to educate those reporting on sustainability and assurers of sustainability reports.

To be awarded the ACCA Professional Diploma in Sustainability, students must sit and pass an integrated case study exam that tests application of knowledge across the core areas of the syllabus. ACCA offers a flexible online integrated learning programme, comprising four main sections and a revision and practice module.

The ACCA Professional Diploma in Sustainability is accredited at level 10 on the Scottish Credit and Qualifications Framework (SCQF) with the title ACCA Professional Diploma in Sustainability at SCQF Level 10.



ACCA Qualification learning hours

As a global accountancy body, the learning profiles of ACCA students vary greatly. ACCA promotes flexibility in its range of qualifications and learning methods, and therefore ACCA does not prescribe learning hours to its students. However, we have provided notional learning hours for each of the ACCA examinations in the tables below for guidance.

Notional learning hours are typically understood to represent the average time it would take a learner to complete a unit of learning, in this case each of the ACCA Qualification examinations. They include guided learning hours, directed study, practical and work-based learning, examination preparation time and examination time. Guided learning hours are the hours in which study is directed by a tutor, usually with the tutor present. This can include tutorials, face-to-face delivery or directed open/distance learning and assessment. There may be variations in definitions of learning hours and credit systems between national education systems.

TABLE 1 LEARNING HOURS ACCA EXAMINATIONS

ACCA QUALIFICATION LEVEL	ACCA PAPER	NOTIONAL LEARNING HOURS	TOTAL NOTIONAL LEARNING HOURS
STRATEGIC PROFESSIONAL – OPTIONS (2 papers)	Advanced Audit and Assurance	400	800
	Advanced Taxation	400	
	Advanced Performance Management	400	
	Advanced Financial Management	400	
STRATEGIC PROFESSIONAL – ESSENTIALS	Strategic Business Leader	600	1,000
	Strategic Business Reporting	400	
APPLIED SKILLS Award – Advanced Diploma in Accounting and Business	Financial Management	400	2,400
	Audit and Assurance	400	
	Financial Reporting	400	
	Taxation	400	
	Performance Management	400	
	Corporate and Business Law	400	
APPLIED KNOWLEDGE Award – Diploma in Accounting and Business (RQF Level 4)	Financial Accounting	300	900
	Management Accounting	300	
	Business and Technology	300	

ACCA Qualification: Formal recognition

Regulatory status – financial skills sector

ACCA is a professional membership body for chartered certified accountants globally. Our professional qualification is a membership requirement, which meets employer specifications for working in accountancy related roles, both regulated and unregulated.

In the UK and Ireland, ACCA has statutory monitoring responsibilities in the following areas:

Registered auditors
ACCA members who are responsible for audit work must hold a valid practising certificate and audit qualification. All firms, including sole proprietorships, must hold a firm's auditing certificate to conduct audit work. Those individuals holding a practising certificate and audit qualification, as well as firms holding auditing certificates are subject to monitoring of their practices.

Practising certificate
In the designated territories, if you want to carry out work under our definition of public practice or to be a partner or director of a firm that undertakes public practice work, you must hold an ACCA practising certificate.

Investment business
In the UK, firms wishing to offer mainstream investment services are authorised and regulated by the Financial Conduct Authority (FCA) but ACCA regulates those firms undertaking only exempt regulated activities. The Central Bank of Ireland regulates firms that provide investment business services and investment advice in Ireland. ACCA regulates those firms undertaking investment activities.

In summary, ACCA's official accreditation from regulatory bodies in the UK and globally includes:

- **UK Government Privy Council Department for Business and Trade (BT):**
  The ACCA Qualification is recognised in UK law to qualify statutory auditors, making ACCA a Recognised Qualifying Body (RQB). ACCA is also officially recognised as a Recognised Supervisory Body (RSB), responsible for regulating statutory auditors. According to the UK's Companies Act 2006 and Financial Services and Markets Act 2000, only the accountancy bodies – ACCA, ICAEW, ICAI and ICAS – are able to authorise members to conduct the legally restricted works including audit and investment business work in the United Kingdom.

  The full Companies Act 2006 can be viewed online. The UK Financial FRC, reporting to the UK Government, and providing independent oversight of the auditing and accounting profession, audits ACCA's quality assurance procedures and qualification syllabus and assessments annually. For further information please visit the Financial Reporting Council (FRC) website.

- **UK Government Privy Council:**
  Incorporated through Royal Charter – requirement for at least 75% of members to have first degree level standard qualification. For further information please visit the official Privy Council website.

- **Irish Auditing and Accounting Supervisory Authority (IAASA):**
  ACCA holds 'Recognised Accountancy Body' status. A Recognised Accountancy Body is an accountancy body that has been granted recognition under section 930 of the Companies Act 2014. A recognised accountancy body is permitted to authorise its members and/or member firms to perform statutory audits and to register firms from other EU Member States to perform audits under the Companies Act 2014, provided that they satisfy certain additional conditions. The full Companies Act 2014 can be accessed online. IAASA audits ACCA's quality assurance procedures, and qualification syllabus and assessments. For further information please visit the IAASA website.

- **European Union (EU):**
  Through the EU Statutory Audit Directive and the Recognition of Professional Qualifications Directive, ACCA is also responsible for providing a route to the designation of 'Chartered Certified Accountant' and the registration and licensing of Statutory Auditors in Ireland. ACCA members who are Irish audit license holders also benefit from being able to directly access the statutory auditor role in other EU member states.
- **ACCA (South Africa)** is accredited by the Independent Regulatory Board of Auditors (IRBA) in South Africa as a recognised professional accounting body providing a route to the audit specialisation programme for aspiring registered auditors. ACCA members with the correct eligibility will be able to undertake the IRBA's Audit Development Programme.
- **International Federation of Accountants (IFAC):**
  IFAC is the global organisation for accounting, dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. IFAC is comprised of over 188 members and associates in more than 143 countries and jurisdictions, representing almost three million accountants in public practice, education, government service, industry, and commerce.

ACCA is a founding member of the International Federation of Accountants (IFAC) and commits to the adoption and application of IFAC's global standards to support and bring long-term value to economies in which we develop capacity and support professional accountants. ACCA follows the IFAC Compliance Program to meet the membership requirements. More information on the Member Compliance Program can be found on the IFAC website.

IFAC has seven Statements of Membership Obligations (SMO). These SMOs form the basis of the IFAC Member Body Compliance Program. Member bodies are required to perform self-assessments of their compliance with the applicable SMOs and develop, implement and update actions plans as necessary in order to ensure continued compliance. ACCA is fully compliant with all seven SMOs. In addition to responding to the needs of its stakeholders, ACCA has designed a qualification which also embeds the global accounting education standards set by the International Federation of Accountants (IFAC). The ACCA Qualification is fully IFAC compliant. There is a strong focus on professional values, ethics and governance. These skills are essential as the profession moves towards strengthened codes of conduct, regulation and legislation with an increasing focus on professionalism and ethics in accounting. They are examined at the highest level in the ACCA Qualification, and are a core element of students' practical experience requirements.

Representation on external bodies

ACCA has regular interaction with a number of government and regulatory bodies and interest groups around the world, helping to evolve a truly international qualification.

ACCA is represented on many committees and bodies around the world, including the following:

- Africa Capacity Building Foundation
- ASEAN Federation of Accountants (AFA)
- Association to Advance Collegiate Schools of Business (AACSB)
- Confederation of Asia Pacific Accountants (CAPA)
- The Conference Board Europe
- Consultative Committee of Accountancy Bodies (CCAB)
- European Association of Craft, Small and Medium-Sized Enterprises (UEAPME)
- European Financial Reporting Advisory Group (EFRAG)
- Fédération des Experts Comptables Européens (FEE)
- Fédération des Experts Comptables Méditerranéens (FCM)
- Global Reporting Initiative (GRI)
- IFAC Board
- IFAC International Auditing and Assurance Standards Board (IAASB)
- IFAC International Public Sector Accounting Board
- IFAC Professional Accountants in Business Committee
- IFAC Small and Medium-Sized Practices Committee
- Institute of Chartered Accountants of the Caribbean (ICAC)
- Inter-American Accounting Association (IAA)
- International Integrated Reporting Committee (IIRC)
- Organisation for Economic Co-operation and Development (OECD)
- Pan African Federation of Accountants (PAFA)
- Professional Accountancy Organization Development Committee (PAODC)

Regulatory status – education sector

ACCA seeks official endorsement of the ACCA Qualification by education regulators, through qualification framework recognition or an official equivalence statement. Education regulators are concerned with the educational value of our qualifications and the quality assurance mechanisms around their provision.

Official endorsement by education regulators is widely understood by employers, adding value to employer recognition of our qualifications. Education recognition also provides third party external assurance giving our stakeholders the benefit of impartial scrutiny of our qualifications and ensuring that ACCA is conforming to current ‘best practise’ in qualification development and delivery.

National qualification frameworks normally consist of levels with descriptors, allowing qualifications to be recognised at an appropriate level and volume. They can enable learners to make comparisons between different levels and types of qualification, allowing them to plan their learning and progression. A qualification framework can be specific to one country or region with the potential for comparison between frameworks in other countries or regions.

- **UK European National Information Centre (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 offers a service to provide UK Qualification Reference Statements. Holders of ACCA qualifications can apply for a UK Qualification Reference Statement for their qualification which provides confirmation of the level of the qualification within the UK qualification frameworks. This can be used to support the recognition of qualifications overseas. Further information is available on the UK ENIC website.

- **England – The Office of Qualifications and Examinations Regulation (Ofqual)**
  Ofqual regulates qualifications, examinations and assessments on the Regulated Qualifications Framework (RQF). Ofqual was set up in April 2010 under the Apprenticeships, Skills, Children and Learning Act 2009 and is also covered by the Education Act 2011. Ofqual are independent of government and report directly to Parliament.

  ACCA is recognised as an Awarding Organisation by Ofqual and our globally available Foundation-Level qualifications are recognised on the Regulated Qualifications Framework (RQF).

  For further details of our qualifications on the RQF please refer to page 16 and for more information on the ACCA qualifications regulated by Ofqual, visit the Register of Regulated Qualifications.

  The ACCA qualifications are also listed on the UK Learning Aims Hub. The Learning Aims Reference number is the reference number for accredited qualifications and funding in England.

- **Scotland – Qualifications Scotland Accreditation (formerly Scottish Qualifications Authority Accreditation)**
  Qualifications Scotland Accreditation quality assures qualifications offered in Scotland by approving awarding bodies and accrediting their qualifications. Qualifications Scotland Accreditation regulates awarding bodies and their qualifications against published regulatory requirements and has approved ACCA as an awarding body and accredited ACCA's qualifications.

  The Scottish Credit and Qualifications Framework (SCQF) promotes lifelong learning in Scotland. ACCA's full suite of qualifications, through their recognition by Qualifications Scotland Accreditation, have been credited and levelled and placed on the SCQF.

  Modern Apprenticeships are available across a wide range of sectors and the format of training is decided by the appropriate Sector Skills Council (SSC). ACCA worked with the SSC responsible for the UK's legal, finance and accounting sectors, Skills for Justice (SFJUK), to have ACCA qualifications incorporated in the Accounting Modern Apprenticeship frameworks in Scotland.

- **Wales – Qualification Wales**
  Qualifications Wales was established through the Qualifications Wales Act 2015 as the regulator of non-degree qualifications and the qualifications system in Wales. It is a Welsh Government Sponsored Body, independent of government, and is accountable to the National Assembly for Wales.

  ACCA is recognised as an awarding organisation by Qualification Wales and our Foundation-Level qualifications are listed on The Credit & Qualifications Framework for Wales (CQFW).

- **Northern Ireland – The Council for Curriculum, Examinations and Assessment (CCEA)**
  CCEA has responsibility for the regulation of qualifications taken by learners in Northern Ireland, as set out in the Education (Northern Ireland) Order 1998.

  CCEA Regulation works independently of the Awarding Organisation side of CCEA and is responsible for the quality assurance of qualifications offered in Northern Ireland. The work includes the recognition and monitoring of Awarding Organisations and the evaluation of qualifications against published criteria and conditions.

  Further details of the ACCA qualifications regulated by CCEA can be found on the Register of Regulated Qualifications.

- **UK Universities**
  UK Government approved providers of academic degree qualifications, UK universities, provide credit from their Master's degrees on the basis of the ACCA Qualification, and in some cases incorporate the Strategic Professional Level of the ACCA Qualification as the examined element of their Master's degree. UK universities are quality assured by the Quality Assurance Agency (QAA) in the UK. The Privy Council in the UK is responsible for approving an institution as competent to grant degrees.

  The BSc Professional Accountancy is awarded by the University of London, a recognised UK degree-awarding body established by Royal Charter. Developed in collaboration with ACCA, the programme enables students to achieve a UK bachelor's degree while progressing towards ACCA membership. Academic standards are maintained within the UK's higher education quality assurance framework, under which the Quality Assurance Agency (QAA) reviews higher education providers against the UK Quality Code for Higher Education to help safeguard academic standards and quality.

  ACCA has partnerships with a number of leading universities to provide further qualifications. For more information, please visit the ACCA website.

  To find out more about entry and exemptions from a particular programme of study on the basis of qualifications awarded by ACCA, please refer to the qualification provider directly.

- **European Qualifications Framework**
  The European Qualifications Framework (EQF) acts as a translation device to make national qualifications more readable across Europe, promoting workers' and learners' mobility between countries and facilitating their lifelong learning. Through ACCA's framework recognition in the UK the Strategic Professional Level is aligned to Level 7 on the European Qualifications Framework (EQF). Correspondences between UK and Irish frameworks with European Qualifications Framework can be found in the QAA's Qualifications can cross boundaries: Guide to comparing qualifications in the UK and Ireland. Through this referencing, the ACCA Qualification is aligned to Level 9 of the Irish National Framework of Qualifications (NFQ) in Ireland.

- **Malta regulator – Malta Further and Higher Education Authority (MFHEA)**
  The Malta Qualifications Council (MQC) was the body originally responsible for developing and overseeing the Malta Qualifications Framework (MQF). Its functions have been absorbed the Malta Further and Higher Education Authority (MFHEA), which serves as Malta's national qualifications and quality assurance authority. MQC mapped the full suite of ACCA qualifications on the MQF with the Strategic Professional Level at Level 7.

- **Pakistan regulator – Higher Education Commission (HEC)**
  HEC equated the ACCA Qualification to a Pakistan Master's in Commerce (MComm). Further information on HEC equivalence can be found here.

- **Pakistan regulator – Inter Board Committee of Chairmen (IBCC)**
  IBCC has confirmed that the ACCA Foundation Diploma in Accountancy is equivalent to a Higher Secondary School Certificate. Graduates of the Diploma from 2014 onwards are required to pass three subjects at higher secondary level and then they will become eligible to claim the intermediate equivalence certificate from IBCC.
- **South African regulator – South African Qualifications Authority (SAQA)**
  SAQA has aligned the ACCA Qualification to Level 8 of the South African National Qualifications Framework (NQF), indicating its position at postgraduate level.
- **Botswana National Credit and Qualifications Framework (NCQF)**
  The Botswana Qualifications Authority has reviewed and mapped the full ACCA suite of qualifications against the NCQF. ACCA Strategic Professional has been mapped to NCQF Level 9 which is Master's degree level.
- **Bahrain National Qualifications Framework (NQF)**
  The Education and Training Quality Authority has reviewed and aligned the full suite of ACCA qualifications against the NQF. ACCA Strategic Professional has been aligned at Level 9 which is Master's degree level.
- **Zambia regulator – Zambia Qualifications Authority (ZAQA)**
  ACCA is recognised as a Qualification Awarding and Quality Assurance Body by ZAQA. The ACCA Qualification has been accredited and benchmarked at Level 9 (Master's degree) on the Zambian Qualifications Framework.

Mapping of ACCA Qualification with education frameworks

ACCA QUALIFICATION LEVELS	UK FRAMEWORK LEVELS			INTERNATIONAL FRAMEWORK LEVELS					
	RQF	SCQF	FHEQ	Irish NFQ	South African NQF	Malta NQF	EQF	Bahrain BQF	Zambia ZQF
ACCA STRATEGIC PROFESSIONAL		11	7	9	8	7	7	9	9
ACCA APPLIED SKILLS PAPERS		10	6			6	6		7
ACCA DIPLOMA IN ACCOUNTING AND BUSINESS (RQF LEVEL 4) / ACCA APPLIED KNOWLEDGE PAPERS	4	8	4		5	5	5		4
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 3)	3	6				4	4		3
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 2)	2	5				3	3		

ACCA Qualification: SCQF credits snd ECTS credits

The table below provides the SCQF credits for each ACCA qualification, detailed into examinations. Scottish qualifications are linked to ECTS or ECTS-compatible credits.

ACCA QUALIFICATION	ACCA EXAM/COMPONENT	SCQF		EQF	ECTS
		SCQF LEVEL	REGULATOR CREDITS	EQF LEVEL	ECTS CREDITS
ACCA STRATEGIC PROFESSIONAL AT SCQF LEVEL 11		**11**	**180**	**7**	**90**
Options – two must be completed from the following examinations	Advanced Audit and Assurance	11	40	7	20
	Advanced Taxation	11	40	7	20
	Advanced Performance Management	11	40	7	20
	Advanced Financial Management	11	40	7	20
Essentials	Strategic Business Reporting	11	40	7	20
	Strategic Business Leader	11	60	7	30
ACCA APPLIED SKILLS AT SCQF LEVEL 10		**10**	**242**	**6**	**121**
	Financial Management	10	40	6	20
	Audit and Assurance	10	40	6	20
	Financial Reporting	10	40	6	20
	Taxation	9	40	6	20
	Performance Management	10	40	6	20
	Corporate and Business Law	8	40	5	20
	Ethics and Professional Skills module	10	2	6	1
ACCA DIPLOMA IN ACCOUNTING AND BUSINESS AT SCQF LEVEL 8		**8**	**91**	**5**	**45.5**
	Business and Technology	7	30	5	15
	Management Accounting	8	30	5	15
	Financial Accounting	8	30	5	15
	Foundations in Professionalism	5	1	3	0.5
ACCA CERTIFICATE IN FINANCIAL MANAGEMENT AT SCQF LEVEL 7		**7**	**25**	**5**	**12.5**
	Foundations in Financial Management	7	24	5	12
	Foundations in Professionalism	5	1	3	0.5
ACCA CERTIFICATE IN TAXATION AT SCQF LEVEL 8		**8**	**25**	**5**	**12.5**
	Foundations in Taxation	8	24	5	12
	Foundations in Professionalism	5	1	3	0.5
ACCA CERTIFICATE IN AUDIT AT SCQF LEVEL 8		**8**	**25**	**5**	**12.5**
	Foundations in Audit	8	24	5	12
	Foundations in Professionalism	5	1	3	0.5
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING AT SCQF LEVEL 6		**6**	**58**	**4**	**28.5**
	Maintaining Financial Records	6	28	4	14
	Managing Costs and Finances	6	29	4	14.5
	Foundations in Professionalism	5	1	3	0.5
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING AT SCQF LEVEL 5		**5**	**52**	**3**	**15.5**
	Recording Financial Transactions	5	27	3	13.5
	Management Information	5	24	3	12
	Foundations in Professionalism	5	1	3	0.5

ACCA Qualification recognition on the SCQF

ACCA is accredited as an 'Awarding Body' by Qualifications Scotland Accreditation. The ACCA Qualification and Foundation-Level qualifications, through recognition by Qualifications Scotland Accreditation, have been credited and levelled for placement on the SCQF.

Full details of the qualifications listed below can be found by searching the SCQF database located here.

SCQF QUALIFICATION TITLE AND LEVEL	ACCA PAPERS	GROUP AWARD NUMBER	SCOTTISH NATIONAL QUALIFICATION BENCHMARK
ACCA STRATEGIC PROFESSIONAL AT SCQF LEVEL 11	Advanced Audit and Assurance	R585 04	Master's Degree
	Advanced Taxation		
	Advanced Performance Management		
	Advanced Financial Management		
	Strategic Business Leader		
	Strategic Business Reporting		
ACCA APPLIED SKILLS AT SCQF LEVEL 10	Financial Management	R613 04	Bachelor's (Honours) Degree
	Audit and Assurance		
	Financial Reporting		
	Taxation		
	Performance Management		
	Corporate and Business Law		
	Ethics and Professional Skills module		
ACCA CERTIFICATE IN FINANCIAL MANAGEMENT AT SCQF LEVEL 7	FFM Foundations in Financial Management**	R617 04	Higher National Certificate
	Foundations in Professionalism Module*		
ACCA CERTIFICATE IN TAXATION AT SCQF LEVEL 8	FTX Foundations in Taxation**	R618 04	Higher National Diploma
	Foundations in Professionalism Module*		
ACCA CERTIFICATE IN AUDIT AT SCQF LEVEL 8	FAU Foundations in Audit**	R619 04	
	Foundations in Professionalism Module*		
ACCA DIPLOMA IN ACCOUNTING AND BUSINESS AT SCQF LEVEL 8	FFA Financial Accounting	R649 04	
	FMA Management Accounting		
	FBT Business and Technology		
	Foundations in Professionalism Module*		
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING AT SCQF LEVEL 6	FA2 Maintaining Financial Records	R615 04	Higher
	MA2 Maintaining Costs and Finances		
	Foundations in Professionalism Module*		
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING AT SCQF LEVEL 5	FA1 Recording Financial Transactions	R614 04	National 5
	MA1 Management Information		
	Foundations in Professionalism Module*		

* Students only need to successfully complete Foundations in Professionalism once, if they complete one or more qualifications from the foundation-level qualifications suite.

** Students are awarded the Certified Accounting Technician (CAT) qualification upon completion of FA1, MA1, FA2, MA2, FBT, FFA and FMA plus two of these three optional examinations (FFM, FTX or FAU) and the 'Foundations in Professionalism' module. Students are required to complete a practical experience requirement to qualify for CAT.

Foundation-level qualifications' recognition on the RQF and CQFW

ACCA is recognised as an Awarding Organisation by Ofqual, CCEA Regulation and Qualifications Wales and our Foundation-Level qualifications are recognised on the Regulated Qualifications Framework (RQF) and the Credit and Qualifications Framework for Wales (CQFW). For further information on ACCA's UK qualifications framework recognition please visit the ACCA website.

The table below provides the RQF/CQFW credits for each Foundation-Level qualification, detailed into examinations. These qualifications are linked to ECTS or ECTS-compatible credits. To convert RQF/CQFW credit points to ECTS divide the number of RQF/CQFW credit points by two.

ACCA QUALIFICATION	ACCA EXAM/COMPONENT	RQF		CQFW	
		RQF LEVEL	REGULATOR CREDITS	CQFW LEVEL	REGULATOR CREDITS
ACCA DIPLOMA IN ACCOUNTING AND BUSINESS (RQF LEVEL 4)	Business and Technology	4	89	4	89
	Management Accounting				
	Financial Accounting				
	Foundations in Professionalism				
ACCA CERTIFICATE IN FINANCIAL MANAGEMENT (RQF LEVEL 4)	Foundations in Financial Management	4	24	4	24
	Foundations in Professionalism				
ACCA CERTIFICATE IN TAXATION (RQF LEVEL 4)	Foundations in Taxation	4	24	4	24
	Foundations in Professionalism				
ACCA CERTIFICATE IN AUDIT (RQF LEVEL 4)	Foundations in Audit	4	24	4	24
	Foundations in Professionalism				
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 3)	Maintaining Financial Records	3	57	3	57
	Managing Costs and Finances				
	Foundations in Professionalism				
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 2)	Recording Financial Transactions	2	51	2	51
	Management Information				
	Foundations in Professionalism				

RQF/CQFW QUALIFICATION TITLE	ACCA PAPERS	RQF/CQFW QUALIFICATION NUMBER***	UK NATIONAL QUALIFICATION BENCHMARK
ACCA DIPLOMA IN ACCOUNTING AND BUSINESS (RQF LEVEL 4)	Business and Technology	**601/0771/6**	Certificate of Higher Education
	Management Accounting		
	Financial Accounting		
	Foundations in Professionalism		
ACCA CERTIFICATE IN FINANCIAL MANAGEMENT (RQF LEVEL 4)	Foundations in Financial Management	**601/1075/2**	
	Foundations in Professionalism		
ACCA CERTIFICATE IN TAXATION (RQF LEVEL 4)	Foundations in Taxation	**601/1074/0**	
	Foundations in Professionalism		
ACCA CERTIFICATE IN AUDIT (RQF LEVEL 4)	Foundations in Audit	**601/1076/4**	
	Foundations in Professionalism		
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 3)	Maintaining Financial Records	**601/0773/X**	GCE A Levels
	Managing Costs and Finances		
	Foundations in Professionalism		
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 2)	Recording Financial Transactions	**601/0772/8**	GCSE Grades A–C
	Management Information		
	Foundations in Professionalism		

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** Students only need to successfully complete Foundations in Professionalism once, if they complete one or more qualifications from the foundation-level qualifications suite.

*** The RQF/CQFW Qualification Number also refers to the Learning Aims Reference for the LARS Hub.

If you have a query on any aspect of the information contained here, please contact our Education Recognition Team

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THINK AHEAD

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