



**TAKE YOUR FIRST STEP  
TOWARDS A CAREER  
IN ACCOUNTING.**

ACCA Foundations in Accountancy (FIA)

Think Ahead

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# About ACCA

More than ever, our fast-changing, increasingly digital world needs forward-thinking finance professionals: people who can innovate and lead positive change wherever they work; who work to the highest professional and ethical standards, and; who see a bigger and better picture.

**If this sounds like the kind of professional you want to become, then ACCA is for you.**

**501** exam centres  
in **148** countries

**348**  
quality-checked  
tuition providers

**2,000**  
exemption accredited  
programmes  
from **943**  
institutions

**552**  
strategic  
partnerships

**110** offices  
and centres  
in **49**  
countries



Choose to study with us and you're choosing a future packed with opportunity. We are the world's largest accountancy body – with more than:



**200,000 members  
and 500,000 students**



**in 176 countries**

For more than 115 years, we've been helping ambitious, talented people like you to build exciting and rewarding careers, all over the world.





**“** The ACCA Qualification gave me the foundation I needed to really excel in the workplace. Since I became ACCA qualified my life has never been the same, it’s gone from one level to another. It’s an organisation that is thinking and shaping and leading the profession, and that’s something I feel really proud to be a part of. **”**

*Babajide Ibiroke FCCA, CFO, Mantrac Nigeria Limited*



## The **career** that takes you where you want to go

All industries need forward-thinking finance professionals. So, whether you're targeting a role in the film industry or pharmaceuticals, fast cars or fast food, premium brands or the premier league, a finance and accountancy qualification will help you get there – and help you make an impact when you do.

Where better to study than with the world's most forward-thinking accountancy body? Employers seek out our professionals because they know that people with ACCA after their names will think strategically, act with integrity and add value to their organisations from day one.





**" I've had an amazing journey completing my ACCA Qualification. I found that the curriculum covers the full spectrum of skills required of a finance professional and complemented my practical experience very well. "**

*Volker Giebitz, CFO, Home Credit Indonesia*



**" Being an ACCA member means that you are part of a global network. The qualification gives you credibility as a finance professional and gives you the opportunity to work in every part of the world. "**

*Gde Yoga Prawita, ACCA Associate Director, EY Indonesia*



**" Whichever career path you take, ACCA gives that solid foundation of financial expertise, integrity and ethics that is required for a fulfilling and rewarding career. ACCA has given me the confidence to expand my professional experience in any industry, country and across a number of diverse roles. "**

*Dato' Merina Abu Tahir FCCA, Chief Internal Auditor, Malaysia Airlines Bhd*

# Your **starting point:** Foundations in Accountancy

**If you're new to accounting and finance or you're already working in a finance-related role but you don't have any formal qualifications yet, this may be the perfect place to start.**

Foundations in Accountancy will give you a broad understanding of accounting fundamentals and the essential techniques you need to begin building a rewarding career in business and finance. It comprises seven exams and a professional ethics module. As you work through it you can also achieve certificates and diplomas along the way.

Foundations in Accountancy is also a stepping-stone towards the ACCA Qualification – the global benchmark qualification for accountancy – and all the opportunities that being an ACCA member offers. The great thing is, you don't need any formal qualifications to study Foundations in Accountancy. All you need is ambition, a strong work ethic and a will to succeed.





# Get ready for work and ready for the workplace



With the Foundations in Accountancy Qualification you'll gain the technical knowledge and tools to take on and excel in any accounting technician role. And you'll also gain an appreciation of the trends shaping the finance sector.

## ■ You'll work to the highest standards

When you study Foundations in Accountancy, you'll learn about what it means to work professionally and ethically, and what it means to uphold the highest professional standards – both for yourself and your organisation.





■ **You'll embrace digital**

Around the world, technology is changing the roles finance professionals play and the way they work. So, our qualifications have been designed to help you understand how digital financial systems work – and how you can get the most from them. You'll gain insight into technology that can help you stay ahead and help your organisation succeed.

With a Foundations in Accountancy Qualification, you'll be ready to work in businesses and organisations of any size and take on roles such as:

- Junior bookkeeper
- Accounting administrator
- Accounts clerk
- Junior accountant

# Content and structure of Foundations Qualifications





# Choose the **path** that's right for you

Foundations in Accountancy allows you to choose from a number of routes, each one combining technical exams with the Foundations in Professionalism module – a vital grounding in professional standards and ethics. Each one gives you a solid grounding in accountancy theory and covers skills including recording financial transactions, managing costs and keeping financial records.

Where you start is up to you. But if you're completely new to finance and accountancy, we recommend starting at level 2 and working through each qualification, gaining awards along the way.

Broadly equivalent  
to GCSE level

Broadly equivalent  
to A level

Broadly equivalent to HND  
level/first year of a degree

**All Foundations in Accountancy students are required to complete  
the Foundations in Professionalism module**

# Take your **first step** towards a career in finance

The ACCA Diploma in Accounting and Business RQF Level 4 is a stepping-stone towards the ACCA Qualification and becoming a qualified finance professional. Once you've completed it, you can start our Applied Skills exams.

## ■ Become a Certified Accounting Technician (CAT)

To obtain the CAT Qualification you will need to complete all the Foundations in Accountancy exams. You'll also need to complete two of the Specialist Options Awards. Choose from:

- FAU Foundations in Audit
- FFM Foundations in Financial Management
- FTX Foundations in Taxation

The Specialist Options Awards can also be taken as standalone exams.

You'll also need to complete one year of relevant work experience known as your Foundations in Practical Experience Requirement (FPER). Completing the FPER also means that you will be exempt from one year and three performance objectives in the Practical Experience Requirement (PER) within the main ACCA Qualification.

Employers recognise the CAT Qualification as evidence that you have the skills and knowledge to work at technician level – and that you are serious about a career in finance and accounting. You'll also be a step closer to the ACCA Qualification – and can start at the Applied Skills level.





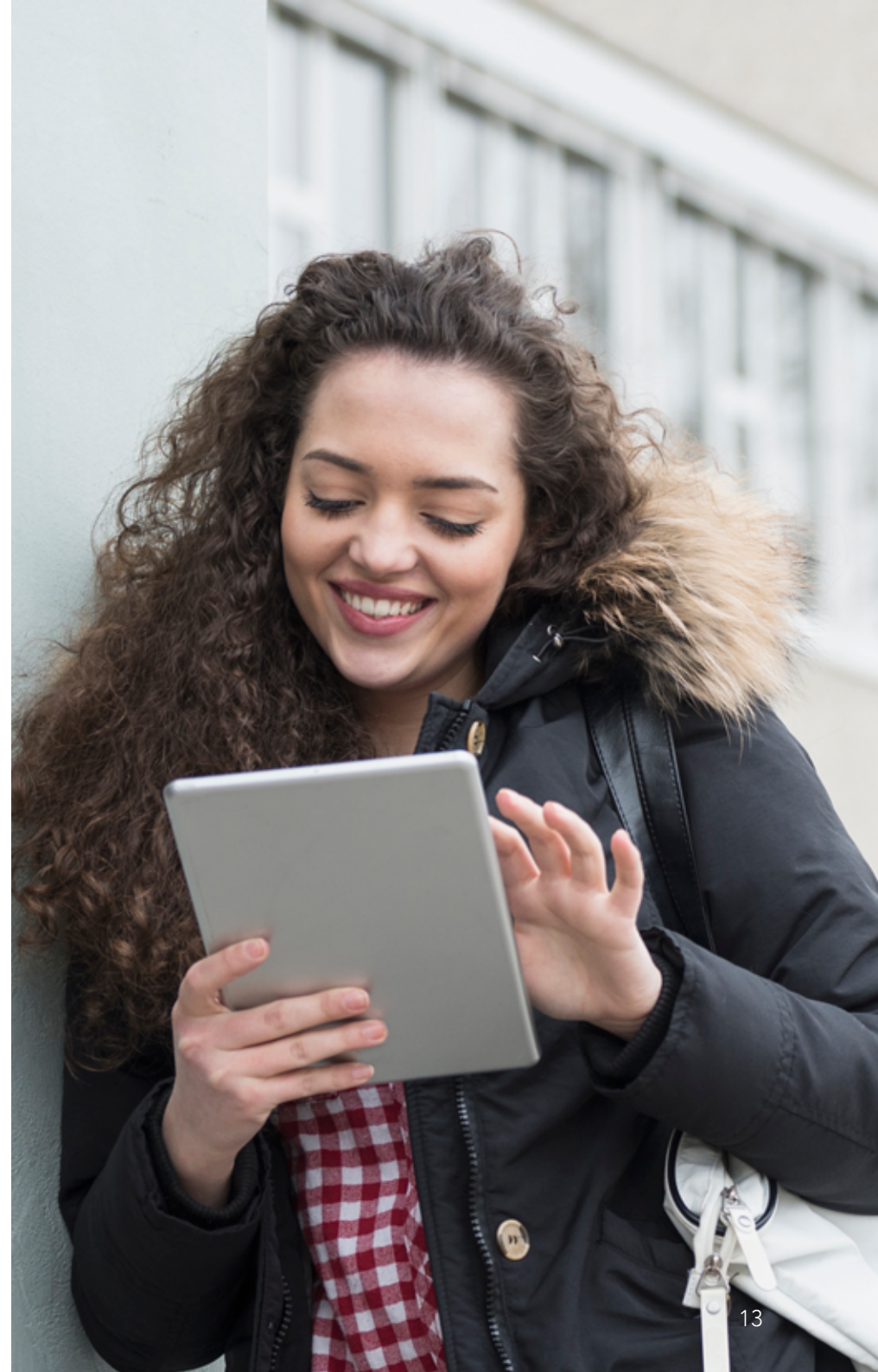
# ACCA Diploma in Financial and Management Accounting (RQF Level 2)

## ■ FA1 Financial Record Keeping

You'll develop knowledge and understanding of the main types of business transactions and documentation and how these are recorded in an accounting system up to the trial balance stage.

## ■ MA1 Management Information

You'll develop knowledge and understanding of providing basic management information in an organisation to support management in planning and decision-making.



# ACCA Diploma in Financial and Management Accounting (RQF Level 3)

## ■ FA2 Maintaining Financial Records

You'll develop knowledge and understanding of the underlying principles and concepts relating to Maintaining Financial Records and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

## ■ MA2 Managing Costs and Finance

You'll learn how to prepare, process and present basic cost information to support management in planning and decision-making in a variety of business contexts.





# ACCA Diploma in Accounting and Business (RQF Level 4)

## ■ FBT Business and Technology

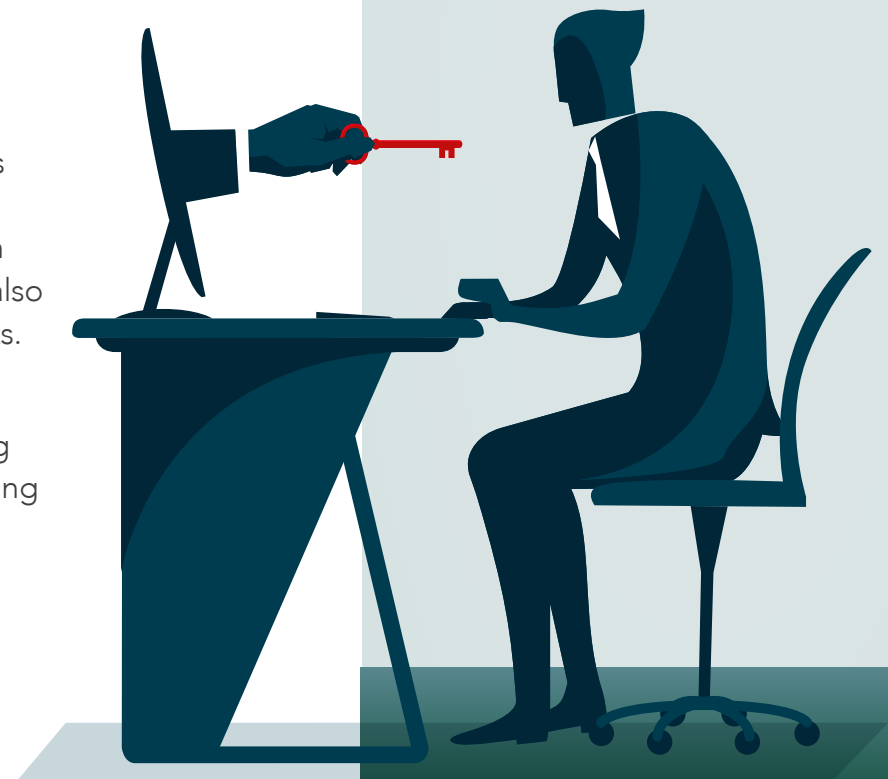
You'll develop knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role of accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organisation and its people and systems.

## ■ FFA Financial Accounting

You'll develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques, including the preparation of basic financial statements for single entities and simple groups. You'll also be introduced to basic techniques of interpretation of financial statements.

## ■ FMA Management Accounting

You'll develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts.



# Foundations in Professionalism module

It's important for all students, irrespective of what qualification they are studying or their career aspirations, to understand what it means to work and act professionally and ethically in the workplace.

That's why all Foundations in Accountancy students are required to complete the Foundations in Professionalism module.

Online and interactive, the module helps develop your understanding of what it means to act professionally and ethically as a finance professional. The module can be completed before or after the exam component of your qualification and only needs to be completed once – great news if you plan to study further Foundations in Accountancy qualifications.

There is no time limit, the module is flexible so you can complete it at your own pace.





# Start your **journey** to ACCA membership



When you complete the ACCA Diploma in Accounting and Business RQF Level 4, you can progress to the ACCA Qualification – our flagship qualification that turns you into a professional accountant and opens doors to exciting careers all over the world.

By this stage you will have passed the first set of exams so you will already be on your journey. In addition to passing exams, to achieve ACCA membership you'll need to gain three years' relevant work experience and complete the Ethics and Professional Skills module to qualify.



**“ The quality of the ACCA Qualification makes a candidate well rounded with not just technical accounting skills, but also with communication skills, which is critical as it’s important to be able to communicate with those who do not also have a finance background. ”**

*Deepa Chandrashekar, Acting CFO, Qatar General Insurance and Reinsurance*

#### ■ Gain an academic degree

When you start the ACCA Qualification, you can also choose to work towards a BSC in Applied Accounting from Oxford Brookes University. This is the perfect way to gain a degree alongside your professional qualification – and will help you stand out even more to top employers worldwide.

#### ■ The opportunities are unlimited

Remember, ACCA is flexible. You can progress to the ACCA Qualification, decide to specialise and pursue a degree. Or, you can do all three. There are no limits to what you can achieve with ACCA.

#### ■ ACCA Careers

Wherever you decide to take your career, we’ll be there to support you every step of the way.

You’ll also have access to ACCA Careers – our online job board, connecting you with the best employers and networks to help advance your career.



# Content and structure of the ACCA Qualification

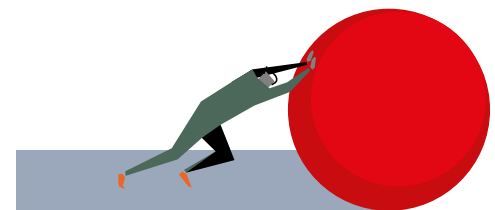




# Keep **learning**, keep developing

Once you've completed Foundations in Accountancy, you can access even more opportunities from ACCA:

Please click on the boxes to find out more.



# Congratulations

**You'll be a new member of ACCA,  
the world's most forward-thinking  
professional accounting body.**



**“** When I took up ACCA, I thought I was just going to be an accountant, a finance manager or a management accountant. After a couple of years in the industry and having observed the opportunities available, I realised that accountants with the right skills can do a lot more. It's just a matter of being a bit bolder, open-minded and having the right qualification. **”**

*Jeffrey Chew FCCA, Group CEO & Director, Paramount Corporation Bhd*



# Applied Knowledge

The Applied Knowledge level will give you a broad understanding of essential accounting techniques including effective business operations, management accounting and financial accounting. The qualification is divided into three parts:

- Completion of all the Applied Knowledge exams along with the Foundations in professionalism module, will lead students to receiving an ACCA Diploma in Accounting and Business (RQF Level 4).
- With this qualification you will be ready to apply for roles such as:
  - Trainee bookkeeper
  - Administrator
  - Trainee accountant

[Watch the video](#)

[Watch the video](#)

[Watch the video](#)



# Applied Skills

Applied Skills builds on existing knowledge and understanding to develop the strong, broad and practical finance qualities required of strategic professional accountants in any sector or industry. There are six exams:

[Watch the video](#)

[Watch the video](#)

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Completion of the Applied Skills exams, plus the Ethics and Professional Skills module, leads to the award of an Advanced Diploma in Accounting and Business.

The Advanced Diploma in Accounting and Business is benchmarked at a UK Bachelor's university degree. You can also gain a BSc (Hons) degree in Applied Accounting at the same time as studying for the Applied Skills exams through our partnership with Oxford Brookes University.

For more information on the BSc degree scheme [visit our Oxford Brookes section](#).

# Ethics and Professional Skills module

Our Ethics and Professional Skills module will provide you with the complete range of skills, knowledge and behaviours that employers need.

This interactive online module supports your development as a trusted and confident finance professional, putting you in realistic business situations.

The skills you will develop within the module will greatly enhance your chances of success in the other ACCA exams. We therefore recommend that all students complete the module before attempting Strategic Professional exams.

On completion of the module you will receive a certificate of achievement to evidence your professionalism to existing and future employers.



# Strategic Professional

Develop the technical expertise, ethics and professional skills you need to make an impact in the workplace. Every element of the Strategic Professional level has a real-world focus:

Essentials

Options This is an opportunity to specialise in an area that's relevant to your career goals

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# Practical Experience Requirement

To complete PER you'll need to achieve 36 months of supervised experience in a relevant accounting or finance role. You'll also complete nine performance objectives. These allow you to demonstrate your knowledge, skills and techniques in the workplace.

## You need to achieve all five of the Essential objectives:

- Ethics and professionalism
- Stakeholder relationship management
- Strategy and innovation
- Governance, risk and control
- Leadership and management

## In addition, you need to achieve any four of the 17 Technical objectives:

### Corporate and business reporting

- Record and process transactions and events
- Prepare external financial reports
- Analyse and interpret financial reports

### Financial management

- Evaluate investment and financing decisions
- Manage and control working capital
- Identify and manage financial risk

### Management accounting

- Evaluate management accounting systems
- Plan and control performance
- Monitor performance

### Taxation

- Tax computations and assessments
- Tax compliance and verification
- Tax planning and advice

### Audit and assurance

- Prepare for and plan the audit and assurance process
- Collect and evaluate evidence for an audit or assurance engagement
- Review and report on the findings of an audit or assurance engagement

### Advisory and consultancy

- Business advisory

### Data, digital and technology

- Data analysis and decision support

You'll demonstrate your achievement of the performance objectives by performing activities in the workplace. You'll then write a statement to provide examples of your experience which demonstrates to your [practical experience supervisor](#) that you have achieved the objectives. Your supervisor will typically be your line manager or the person you report to on particular projects or activities.

Find out more about PER at [www.accaglobal.com/gb/en/student/practical-experience-per.html](http://www.accaglobal.com/gb/en/student/practical-experience-per.html)