

ACA Syllabus 2022



*Credit for prior learning available

ADVANCED LEVEL		
CORPORATE REPORTING	STRATEGIC BUSINESS MANAGEMENT	CASE STUDY
<ul style="list-style-type: none"> • corporate reporting – compliance • corporate reporting – financial statement analysis • audit and assurance • ethics 	<ul style="list-style-type: none"> • business strategy and management • financial strategy • financial structure and financial reconstruction • financial instruments and financial markets • corporate reporting • assurance • ethics 	<ul style="list-style-type: none"> • requires demonstration of knowledge, skills and practical application from multiple areas of the syllabus • tests professional skills in the context of a specific business issue • demands ability to analyse financial and non-financial information • requires demonstration of professional and ethical judgement • involves the development of conclusions and recommendations • relates to how students will be expected to work • assesses the application of professional ethics
PROFESSIONAL LEVEL		
AUDIT AND ASSURANCE*	FINANCIAL MANAGEMENT*	BUSINESS PLANNING*
<ul style="list-style-type: none"> • legal and other professional regulations, ethics, accepting and managing engagements and current issues • planning and performing engagements • concluding and reporting on engagements 	<ul style="list-style-type: none"> • financing options • managing financial risk • investment decisions and valuation 	<p>Business Planning: Banking</p> <ul style="list-style-type: none"> • risk management and financial services products • financial and regulatory reporting for banks • audit and assurance of banks • ethics <p>Business Planning: Insurance</p> <ul style="list-style-type: none"> • insurance products and risk management • financial and regulatory reporting for insurance companies • audit and assurance of insurance companies • ethics <p>Business Planning: Taxation</p> <ul style="list-style-type: none"> • ethics and law • taxation of corporate entities • taxation of owner-managed businesses • personal taxation
BUSINESS STRATEGY AND TECHNOLOGY*	TAX COMPLIANCE*	
<ul style="list-style-type: none"> • strategic analysis • strategic choice • implementation and monitoring of strategy 	<ul style="list-style-type: none"> • ethics and law • indirect taxes • capital taxes • corporation tax • income tax and NIC 	
FINANCIAL ACCOUNTING AND REPORTING: IFRS AND UK GAAP*		
<ul style="list-style-type: none"> • accounting and reporting concepts and ethics • single entity financial statements • consolidated financial statements 		
CERTIFICATE LEVEL		
ACCOUNTING*	BUSINESS, TECHNOLOGY AND FINANCE*	MANAGEMENT INFORMATION*
<ul style="list-style-type: none"> • maintaining financial records • adjustments to accounting records and financial statements • preparing financial statements 	<ul style="list-style-type: none"> • business objectives and functions • business and organisational structures • the role of finance and the finance function 	<ul style="list-style-type: none"> • costing and pricing • ethics • budgeting and forecasting • performance management and management information operations • management decision-making
ASSURANCE*	LAW*	PRINCIPLES OF TAXATION*
<ul style="list-style-type: none"> • the concept, process and need for assurance • internal controls • gathering evidence on an assurance engagement • professional ethics 	<ul style="list-style-type: none"> • key issues for the accountancy profession and business • the external environment of business • technology and data analysis • the impact of civil law on business and professional services • company and insolvency law • the impact of criminal law on business and professional services • the impact of law in the professional context 	<ul style="list-style-type: none"> • objectives, types of tax and ethics • administration of taxation • income tax and national insurance contributions • capital gains tax and chargeable gains for companies • corporation tax • VAT