

ACA SYLLABUS 2023



*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 demonstrates 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 key issues for the accountancy profession and business the external environment of business technology and data analysis 	<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 and regulatory issues 	<ul style="list-style-type: none"> 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