

# ACA Syllabus 2021



\*Credit for prior learning available

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