


The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font.

ACCA

The background of the cover features a photograph of three students in front of a building with 'ACADEMIC' written on it. A young woman in the foreground is smiling and talking on a mobile phone. Behind her, a young man in a green and white striped shirt and a young woman in a light blue top are also smiling. The building's name 'ACADEMIC' is visible in large, grey, sans-serif letters at the top of the frame.

# Exemption accreditation handbook

Think Ahead

# | Contents

Exemption and accreditation	3
Assessment for exemption	7
Exemption accredited applications	10
Appendices	14

# Exemption and accreditation

What is exemption accreditation?	4
What types of programmes can be accredited?	4
Who is this handbook intended for?	4
What are the benefits of accreditation?	4
Who deals with accreditation issues within ACCA?	4
Why does ACCA award exemption?	4
What level of exemption can ACCA award?	4
What are the key points of ACCA's exemption guidelines?	5
Who deals with exemption issues within ACCA?	5

**WHAT IS EXEMPTION ACCREDITATION?**

Exemption accreditation enables ACCA to award a specific level of exemption to graduates of an educational programme following a full assessment of the programme's syllabus and assessments.

**WHAT TYPES OF PROGRAMMES CAN ACCREDITATION BE AWARDED TO?**

ACCA accredits programmes conducted by educational institutions worldwide. ACCA can accredit the following types of qualifications for exemption:

- Certificates
- Diplomas
- Foundation degrees
- Bachelor degrees
- Postgraduate qualifications
- Professional qualifications.

Programmes delivered at educational institutions that have been franchised or validated by another recognised institution or examining board may also be accredited, subject to satisfactory articulation arrangements.

**WHO IS THIS HANDBOOK INTENDED FOR?**

The *Exemption accreditation handbook* is primarily intended as a source of information for course leaders of educational programmes for which accreditation is already held, or is being sought.

The handbook may also provide useful information for other parties, such as departmental heads, student advisers, and anyone with an interest in ACCA's accreditation and exemption guidelines.

Please note, this handbook is not for potential ACCA students. If you wish for further information on how to claim exemptions on your prior learning please refer to <http://www.accaglobal.com/uk/en/qualifications/glance/acca/overview.html>

**WHAT ARE THE BENEFITS OF ACCREDITATION?**

Exemption accreditation of your programmes ensures that students registering with ACCA will receive a level of exemption which matches the knowledge and skills gained from their previous qualification.

Your students will benefit from knowing which module choices will lead to maximum exemption from ACCA's examinations, and will be assured of receiving the appropriate level of exemption immediately upon registration with ACCA.

Exemption accreditation by the largest, fastest growing international accounting body will also provide you with the opportunity to attract more students who wish to pursue a professional accountancy qualification on completion of their academic studies by providing them with an accelerated route to ACCA membership.

**WHO DEALS WITH ACCREDITATION ISSUES WITHIN ACCA?****The Professional Qualifications Approvals team**

Exemption accreditation is a function of ACCA's Professional Qualifications directorate. The Professional Qualifications Approvals team forms part of the Quality and Recognition Department, and is responsible for:

- formulation and dissemination of ACCA's global entry and exemption information
- benchmarking of global education systems to ensure consistency and fairness in the application of ACCA's entry requirements and exemption awards
- development of ACCA's accreditation regulations and criteria (including syllabus, exams and programme standards), which govern the accreditation of relevant educational programmes.
- assessment of exemption accreditation applications from educational institutions
- provision of advice to institutions seeking exemption accreditation of new programmes and accredited institutions seeking further exemption
- review of all programme changes within exemption accredited programmes and maintenance of ACCA's exemption calculator
- review of the performance of ACCA's exemption policy and programme exemption accreditation assessments to maintain appropriate levels of exemptions being awarded.

**WHY DOES ACCA AWARD EXEMPTION?**

There are several routes to ACCA membership and many students undertake prior learning which is equivalent to ACCA exams. Where appropriate, ACCA wishes to ensure that students' entry points match the knowledge and skills they have acquired from their previous qualifications and, in doing so, we aim to provide students with the quickest possible route to membership.

APPLIED KNOWLEDGE	
Business and Technology	BT
Management Accounting	MA
Financial Accounting	FA
APPLIED SKILLS	
Corporate and Business Law	LW
Performance Management	PM
Taxation	TX
Financial Reporting	FR
Audit and Assurance	AA
Financial Management	FM
STRATEGIC PROFESSIONAL – ESSENTIALS	
Strategic Business Leader	SBL
Strategic Business Reporting	SBR
STRATEGIC PROFESSIONAL – OPTIONS	
Advanced Financial Management	AFM
Advanced Performance Management	APM
Advanced Taxation	ATA
Advanced Audit and Assurance	AAA

**WHAT LEVEL OF EXEMPTION CAN ACCA AWARD?****ACCA Qualification**

Exemption from all nine papers at the Applied Knowledge and Applied Skills levels can be considered (see Appendix – Qualification standard, equivalence and recognition). No exemption is awarded from any exam at Strategic Professional.

**Foundations in Accountancy (FIA)**

Exemption accreditation can be considered from all qualifications within the FIA suite of awards, depending on the standard and equivalence of the qualification.

ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 2)
FA1, Recording Financial Transactions
MA1, Management Information
ACCA DIPLOMA IN FINANCIAL AND MANAGEMENT ACCOUNTING (RQF LEVEL 3)
FA2, Maintaining Financial Records
MA2, Managing Costs and Finances
ACCA DIPLOMA IN ACCOUNTING AND BUSINESS (RQF LEVEL 4)
FBT, Business and Technology
FMA, Management Accounting
FFA, Financial Accounting
CERTIFIED ACCOUNTING TECHNICIAN (CAT) – OPTIONS PAPERS
FTX, Foundations in Taxation
FFM, Foundations in Financial Management
FAU, Foundations in Audit

**NOTE:** Whilst exemption from the FIA suite of awards is available, this handbook deals only with the policies and procedures employed in the award of exemption from the ACCA Qualification. Any institution wishing to apply for accreditation of a programme specifically in respect of the FIA suite of awards should contact the Professional Qualifications Approvals team for further information.

**Post-professional qualifications**

Exemption is not awarded from the following post-professional qualifications:

- Diploma in Financial Management (DipFM)
- Diploma in International Financial Reporting (DipIFR)
- Certificate in International Financial Reporting
- Certificate in International Auditing.

**WHAT ARE THE KEY POINTS OF ACCA'S EXEMPTION POLICY?**

An exemption will only be awarded when ACCA is completely satisfied that it matches a student's prior learning, and will ensure that the student has an equivalent level of knowledge to students who have completed the same exam of the ACCA Qualification.

The key points of ACCA's exemption regulations, which allow us to fulfil these requirements, are:

- Exemption is only awarded on the basis of qualifications, and cannot be considered on the basis of work experience
- Exemption is only awarded on the basis of qualifications which contain relevant content to exams at the Applied Knowledge and Applied Skills levels of the ACCA Qualification
- To preserve the ownership of the ACCA Qualification and ensure that all students share a common experience, no exemptions are awarded from the Strategic Professional.

**WHO DEALS WITH EXEMPTION ISSUES WITHIN ACCA?**


The process of awarding exemptions to students is a function of ACCA's Finance and Operations directorate.

**ACCA Connect**

*ACCA Connect*, our global customer services centre, is a function of service delivery – contact, and is responsible for handling all contact via telephone or email relating to student exemptions.

**Customer Operations**

This department is responsible for the processing of all student applications, which includes awarding exemptions.



# Assessment for exemption accreditation

How does ACCA assess for exemption accreditation?	8
How much of ACCA's syllabus needs to be covered, and can this be spread across a range of modules?	8
Are there any restrictions on course duration for the award of exemption?	8
What does ACCA look for when reviewing a programme's assessments?	8
What criteria does ACCA use to assess the comparability of examinations?	8
Can ACCA consider assessments other than examinations for exemption?	9
How does ACCA assess modules which are based on national laws and accounting standards?	9

### HOW DOES ACCA ASSESS FOR EXEMPTION ACCREDITATION?

As a member body of IFAC (the International Federation of Accountants), ACCA is required to meet specific benchmarks in the preparation and continual development of professional accountants.

ACCA is required to comply with IFAC's International Education Standards, which include provisions for entry requirements, programme content and assessment methods.

We must ensure, therefore, that accreditation is awarded only to programmes whose syllabus and assessments are closely matched to ACCA's.

In order to assess for exemption from the ACCA Qualification, the Professional Qualifications Approvals team reviews the syllabus content and assessment methods for each module that contains relevance to any exam at the Applied Knowledge and Applied Skills levels.

**NOTE:** ACCA can award up to the first four exams of the Applied Knowledge and Applied Skills levels as a set award in accordance with our exemption framework (see Appendix – ACCA's exemption framework). The remaining exams at ACCA's Applied Knowledge and Applied Skills levels are assessed on an individual basis up to a maximum of nine exams (see Appendix – Qualification standard, equivalence and recognition).

### HOW MUCH OF ACCA'S SYLLABUS NEEDS TO BE COVERED, AND CAN THIS BE SPREAD ACROSS A RANGE OF MODULES?

The minimum recommended level of comparable syllabus for an individual module or group of modules being considered towards exemption from a particular ACCA exam is 80%.

Where exemption is to be awarded on the basis of an individual module, that module will normally be dedicated to the subject area of one ACCA exam.

Where an individual module addresses topics from a combination of ACCA exams, exemption from multiple exams will be considered providing the subject areas of the ACCA exams being considered are also addressed in additional modules, and the module combination meets the syllabus and assessment requirements for those ACCA exams.

### ARE THERE ANY RESTRICTIONS ON COURSE DURATION FOR THE AWARD OF EXEMPTION?

Learning hours describes the length of learning time estimated on average to achieve specified learning outcomes. This includes independent and directed study as well as direct teaching time.

The minimum recommended number of learning hours is 350 per ACCA exam. These hours may be covered within one module, or within a combination of modules.

Information on recommended learning hours is provided as a guide for defining a comparable level of learning to an ACCA exam. Although this criteria is not compulsory for the exemption accreditation assessment, a comparable number of learning hours is expected.

### WHAT DOES ACCA LOOK FOR WHEN REVIEWING A PROGRAMME'S ASSESSMENTS?

The assessments for any individual module or group of modules being considered towards exemption from a particular ACCA exam will be reviewed to ensure that:

- the balance of practice and theory is appropriate to the ACCA exam being considered
- the standard of examination questions and any other relevant assessment method is comparable to the ACCA exam being considered
- significant areas of the syllabus and all core ACCA examination topic areas are covered
- the structure of the examination and any other relevant assessment method does not allow core ACCA examination topic areas to be avoided
- the mark allocation for individual examination questions is comparable to the ACCA exam being considered.

### WHAT CRITERIA DOES ACCA USE TO ASSESS THE COMPARABILITY OF EXAMINATIONS?

Exemption from individual ACCA exams will normally only be considered on the basis of modules which are assessed by means of final examination and, if applicable, mid-term examinations.

Examinations which are acceptable for accreditation purposes are those which fulfil the following criteria:

- Closed-book, unless taken in the final year of a Bachelor degree, or as part of a postgraduate level qualification
- Final module examinations and, if applicable, mid-term examinations.

In order for exemption from a particular ACCA exam to be considered, the examinations for an individual module or group of modules must meet the following requirements:

#### Examination duration

The number of hours' examination coverage must be at least equivalent to the ACCA exam being considered (two hours for exams within Applied Knowledge and three hours for exams within Applied Skills) with no individual final examination being less than 1.5 hours in length. This can be for one module or a combination of modules.

#### Contribution to total module marks

Acceptable examinations must contribute at least 50% of the total module marks available for each module being considered towards exemption from a particular ACCA examination.

#### Online examinations

Should your institution offer online examinations for any modules, a copy of the examination should be made available as part of the application for exemption accreditation. If you rotate questions as part of a question bank, then specimen papers should still be made available. In addition, details of online invigilation procedures will be requested as part of the exemption accreditation application process.



**Standard**

The standard of questions in each examination must be comparable to the ACCA exam being considered.

Assessments undertaken as essays, reports, presentations, case-studies, oral examinations and group work cannot be considered for exemption purposes.

**Multiple Choice Questions**

The table below lists the percentage of MCQs in each exam as of 2016:

ACCA EXAM	MULTIPLE CHOICE PERCENTAGE
Business and Technology (BT)	70%
Management Accounting (MA)	
Financial Accounting (FA)	
Corporate and Business Law (LW)	
Performance Management (PM)	60%
Taxation (TX)	60%
Financial Reporting (FR)	60%
Audit and Assurance (AA)	30%
Financial Management (FM)	60%

Any examination submitted as part of your application should not exceed the above percentages.

**CAN ACCA CONSIDER ASSESSMENTS OTHER THAN EXAMINATIONS FOR EXEMPTION?**

Where the examination elements for an individual module or group of modules being considered towards exemption from a particular ACCA exam do not meet these requirements, other forms of assessment such as essays, reports, presentations, case-studies, class tests, oral examinations, etc. will be considered at the discretion of the Professional Qualifications Approvals team. Assessments undertaken as group work cannot be considered for exemption purposes.

**ACCA'S PASS MARK IS 50%, HOWEVER MY INSTITUTION'S PASS MARK IS 40%. WILL ACCA STILL AWARD EXEMPTION TO MY STUDENTS?**

Achieving lower pass marks does not mean that passing an examination is easier. Marking schemes can differ from institution to institution. In addition, institutions may apply different marking conventions to conclude if a student has demonstrated that they meet learning outcomes at any given level. Individual exam board decisions at degree level are subject to the scrutiny of external examiners to ensure comparability of standards across the HE sector. Institutions are also overseen by national regulators. Please note that ACCA reserves the right to set a higher pass mark under exceptional circumstances and we would contact you in advance should a higher pass mark be deemed more appropriate to ensure the success of our students.

**HOW DOES ACCA ASSESS MODULES WHICH ARE BASED ON NATIONAL LAWS AND ACCOUNTING STANDARDS?**

As a global organisation, ACCA combines its international scope with consideration of local laws and procedures through the availability of tax and law variants within the ACCA Qualification.

**Tax and law variants**

In a number of countries, students have the opportunity of taking exams based on national tax and law – referred to as variant exams.

Where a national variant exists, the Professional Qualifications Approvals team will assess individual modules for exemption from exams LW and TX against the syllabus of the relevant national variant exam. Where no national variant exists, the Professional Qualifications Approvals team will assess the module against the most appropriate version of exams LW and TX.

Information on the current list of tax and law variants is available at [www.accaglobal.com/gb/en/student/exam-entry-and-administration/variant-papers.html](http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/variant-papers.html)

**NOTE:** Please note that, whilst eligibility for exemption will be assessed against the most relevant variant, exemption will be awarded against the student's chosen variant.



# Assessment accreditation applications

How do I make an exemption accreditation application?	11
What supporting documentation is required?	11
What else does ACCA need to know?	11
What happens after I have submitted an application for accreditation?	12
How will ACCA exemption accreditation be advertised to students?	12
How will ACCA keep my exemption accreditation information up to date?	12
Will my programme be monitored during the accreditation period?	13
Advertising regulations	13

## HOW DO I MAKE AN EXEMPTION ACCREDITATION APPLICATION?

To make an application for exemption accreditation please submit a completed application pack. You can obtain an application pack at <http://www.accaglobal.com/uk/en/learning-provider/learningproviders-exemptions.html>

Alternatively, please contact the Professional Qualifications Approvals team at [PQApprovals@accaglobal.com](mailto:PQApprovals@accaglobal.com)

Supporting documentation may also be submitted through any of our national offices (full details available at [www.accaglobal.com](http://www.accaglobal.com)), which will then be forwarded to the Professional Qualifications Approvals team in Glasgow.

## WHAT SUPPORTING DOCUMENTATION IS REQUIRED?

In order to complete the assessment, the Professional Qualifications Approvals team must receive the following supporting documentation:

MANDATORY DOCUMENTATION
<ul style="list-style-type: none"> <li>Detailed programme structure, stating which modules are core and optional</li> <li>Syllabus details for all modules relevant to your application.</li> <li>One copy of the most recent examination for all modules relevant to your application.</li> <li>Articulation agreement</li> </ul>
OPTIONAL DOCUMENTATION
<ul style="list-style-type: none"> <li>One copy of mid-term examinations relevant to your application.</li> </ul>

## WHAT ELSE DOES ACCA NEED TO KNOW?

### Programme leader

We require contact details for the programme leader, or the member of staff responsible for submitting the application. This ensures that if we require any further information, or clarification of any issues, the Professional Qualifications Approvals team can contact you immediately.

### Date of first graduates

It is important that you advise us of the date of the first graduates for which the assessment is to be applied. We also need to know if the students of the same cohort will all graduate at the same time. This is important information as it allows our exemption assessment to accommodate any students that would otherwise miss out on their exemption entitlement if alternative graduation dates were not given consideration. Please note that assessment decisions cannot be applied retrospectively to past graduates.

### Period of programme validation

Where possible, ACCA attempts to link accreditation dates to the internal validation period set by your institution. This ensures that our accreditation extends to the full period for which graduates are due to emerge from the programme and that our future assessment coincides with your institution's internal re-validation.

ACCA will normally award exemption accreditation for a period covering up to a maximum of five years or until the date of the next specified re-validation exercise (whichever is sooner). In order to extend exemption accreditation beyond the maximum five year period, we will request that you re-submit your programmes for a new assessment, regardless of whether or not there have been major changes to the programme. This ensures that our exemption information remains as up to date and as relevant as possible and takes into account changes in ACCA's syllabus and exemption policies, as well as changes to your programme.

### Pass marks

ACCA recognises the module pass marks set by the institution for the purposes of accreditation.

In order that exemptions are correctly processed against students' records at the time of their registration, it is important that you advise us of the grades or codes used to describe a module pass on a student's academic transcript.

ACCA cannot award exemption on the basis of a condoned or compensated pass in any module that is specified as a requirement for exemption from an ACCA exam. This relates to those occasions where:

- a student is awarded a module pass even though the programme requirements for a pass have not been satisfied
- a compensated pass has been awarded as a result of the overall strength of a student's performance.

ACCA understands that students' marks may be compensated between the assessment elements of a module according to the institution's own regulations. In order for exemption to be awarded the overall pass mark must be achieved for each module that entitles the student to exemption from individual ACCA exams.

Where double-unit modules are in use within a programme, institutions should be aware that the assessments for each unit of a double module specified for exemption must be passed individually. Where this is not indicated on the official academic transcript, students may be required to provide a letter from the institution confirming that the overall pass mark has been achieved in each unit.

### Modules which may be taken within multiple programmes

ACCA can award exemption from individual ACCA exams based on an individual module or a group of modules. If students of programmes other than those initially submitted for exemption accreditation assessment are able to take the same module combinations as the assessed programme, they may also be able to benefit from these exemptions.

Should any individual modules or module combinations within your submitted programme also be available to students as part of another academic programme, please advise us at the time of submitting your application.

## WHAT HAPPENS AFTER I HAVE SUBMITTED AN APPLICATION FOR ACCREDITATION?

ACTIVITY	SERVICE LEVEL AGREEMENTS
Pre-checks	We will aim to provide you with an indication as to whether all necessary information has been received within five working days of receipt of an application. If this turnaround is not possible we will provide an estimated date of completion upon receipt of the full application.
Full assessments	We will aim to provide you with a full outcome within three weeks of receipt of all necessary documentation. If this turnaround is not possible we will provide an estimated date of completion.

Should you require clarification on any aspect of the outcome, you may contact a member of the Professional Qualifications Approvals team at [PQApprovals@accaglobal.com](mailto:PQApprovals@accaglobal.com)

## HOW WILL ACCA EXEMPTION ACCREDITATION BE ADVERTISED TO STUDENTS?

Outcomes for all assessments are made available on our online exemption calculator at [www.accaglobal.com](http://www.accaglobal.com)

This is a useful tool which enables prospective ACCA students to view the exemptions they will be entitled to upon registration, or to plan their future module choices to maximise their exemptions.

As an institution, you may also find it useful to keep track of the level of exemption currently awarded to all of your accredited programmes through the exemption calculator.

## HOW WILL ACCA KEEP MY EXEMPTION ACCREDITATION INFORMATION UP TO DATE?

As ACCA's contact for your institution, you have the responsibility of keeping ACCA up to date with any significant programme changes. Informing us of these will ensure that your graduates registering with ACCA receive appropriate recognition for their prior learning and that they have exemptions awarded accurately and without delay.

ACCA conducts an annual accreditation exercise yearly, which requires contacts to provide us with an update regarding their accredited programmes. Participation in this exercise is crucial to the continued accreditation of your programmes, and ACCA will contact you in advance of expiry of your accreditation period to request updated information.

It is important to ensure that all changes are recorded as part of the annual accreditation exercise, including (but not restricted to) changes to:

- module content
- assessment methods, style or weighting
- module titles or codes
- format and content of academic transcripts.

Failure to inform ACCA of any of the above changes may result in students being refused exemption upon registration with ACCA.

## ACCA EXAMINATIONS

ACCA expects all examinations submitted for exemption assessment to be unique to the institution applying for exemption accreditation.

Upon receipt of your application ACCA will use specialist detection software to ascertain if your examinations are in fact unique. If plagiarism has been detected ACCA will be unable to proceed with an assessment of your programme until you have removed the plagiarised questions.

ACCA has made, and continues to make, significant investment to develop globally recognised and relevant qualifications. In order to protect the integrity and quality of the whole range of qualifications, all aspects of ACCA's qualifications\* are protected by copyright.

ACCA does not permit, under any circumstances, the unauthorised copying, reproduction or translation of ACCA's qualifications. ACCA's entire suite of qualifications remains the intellectual property of ACCA and should never be held out as the intellectual property of another party.

Any attempt to copy, replicate or translate any aspect of ACCA's qualifications is an infringement of ACCA's intellectual property rights and, as such, provides grounds for ACCA to pursue a claim for copyright infringement.

ACCA will pursue copyright infringement claims in the event that any of the circumstances outlined below occur:

- Copying, reproduction or translation of the content of any part of ACCA's qualifications:
  - i in full
  - ii where it is found that the substantive part of a text is a copy, reproduction or translation of any part of ACCA's qualifications
- Copying, reproduction or translation of the style and/or design of any part of ACCA's qualifications.

ACCA expects all stakeholders and interested parties to respect the intellectual property rights subsisting in its qualifications.

\* ACCA's qualifications include the syllabus and examinations for the ACCA Qualification, the Foundations in Accountancy suite of qualifications, the Diploma in International Financial Reporting (DiplFR), the Certificate in International Financial Reporting (CertIFR), the Certificate in International Auditing (CertIA), the Diploma in Financial Management (DipFM) as well as ACCA's Foundations in Professionalism, the Ethics and Professional Skills Module and the objectives outlined in ACCA's Practical Experience Requirement.

ACCA has moved its applied knowledge and skills exams to a computer-based examination format, as such, we require ACCA students to have basic skills in spreadsheets and word processing. You will be asked to provide information relating to any support that is provided to your students as part of the programmes submitted as part of your application.

### **WILL MY PROGRAMME BE MONITORED DURING THE ACCREDITATION PERIOD?**

As part of our ongoing monitoring processes, the Approvals team may select institutions to take part in additional monitoring activities throughout the period of accreditation. This is to ensure that your programme's syllabus and examinations are still aligned to the ACCA Qualification and students are still in the best possible position to progress through the remainder of their ACCA examinations. If you are selected, you will be contacted by email with details of the information/documentation you will need to provide.

### **REFRESHED EXAM CONTENT**

ACCA expects that for the duration of exemption accreditation, any specific modules accredited will continue to contain 80% comparable syllabus coverage and the examination will be aligned in style and standard to the applicable ACCA exam. However, it is also expected that examination content is refreshed through the accreditation period.

Should there be substantial changes in syllabus and/or assessments within the accreditation period, ACCA should be notified immediately to consider if a re-assessment is required. Should you opt not to refresh your exam content throughout the accreditation period, then ACCA reserves the right to reduce or remove exemptions without prior warning.

It is essential that exemptions are only awarded where examinations are closely aligned with ACCA and be refreshed on a regular basis to ensure that students cannot predict the content of examinations. The integrity of your examination process must be protected at all times.

### **ADVERTISING REGULATIONS**

#### **Promotion of ACCA accredited programmes**

You must ensure that all advertising and promotional materials produced, or advertising and promotional activities undertaken, are in accordance with our regulations.

Any breach of our advertising regulations may result in immediate suspension or removal of your exemption accreditation. We take no responsibility for any inconvenience or costs incurred from the resulting delay to the application following suspension or removal for either of the reasons detailed above.

If the identified issue with advertising cannot be resolved in an acceptable timeframe, we reserve the right to reject your application at our discretion.

Your institutions website and social media pages may be reviewed as part of your initial accreditation and re-accreditation application.

#### **General content of advertising and promotional materials**

As our trusted partners, you are given the flexibility to advertise and promote your accredited programmes at your discretion. However, we expect that the content of any of the advertising and promotional materials you produce, and the execution of advertising and promotional activities that you undertake will be:

- legal, decent, honest, and truthful
- prepared and carried out with a sense of professional responsibility
- in conformance with the principles of fair competition.

We reserve the right to treat any perceived contravention as a breach of the advertising regulations.

#### **Misrepresentation of our products, policies, and procedures**

You cannot include in your advertisements, websites, social media, and promotional materials any statement which intentionally or unintentionally misrepresents our products, policies, or procedures and which we consider to be misleading to students, employers, or other stakeholders.

Use of the ACCA corporate logo is prohibited, however, you have been supplied with an accredited programme logo that you may use in line with these guidelines.

#### **Websites, social media, and email addresses**

You are welcome to include hyperlinks from your website and social media to relevant sections of our website. You must not copy sections of our website or lift content from it to display on your own website or social media without our prior approval. Displaying information copied from our website or using content that is subject to our copyright without permission will be in breach of our advertising regulations.



# Appendices

Qualification standard and equivalence	15
ACCA's exemption framework	15
Frequently asked questions	17
Glossary	18

## QUALIFICATION STANDARD AND EQUIVALENCE

### ACCA equivalence

The Applied Knowledge and Applied Skills levels of the ACCA Qualification, plus a research project, has been credit rated at 360 CAT (Credit Accumulation Transfer) points by Oxford Brookes University and is, therefore, deemed to be equivalent to a UK honours degree.

The examinations at Strategic Professional of the ACCA Qualification are set to a standard comparable to that required in the final examination of a UK masters degree. Please note that you will be required to advise the Professional Qualifications Approvals team of the credit value for the qualification submitted for accreditation.

### Qualification standards

In setting levels of exemption from ACCA's examinations, the Professional Qualifications Approvals team considers the equivalence of the ACCA Qualification together with independent comparability advice on the standard of qualifications.

ACCA uses UK ENIC (formerly known as UK NARIC), an internationally recognised equivalence agency, to compare the standard of qualifications worldwide to the ACCA Qualification.

ACCA uses this independent information to determine the maximum levels of exemption which we can apply to different qualifications from around the world.

The table below shows the maximum exemption which can be considered for qualifications which fall within each level of UK equivalence:

UK EQUIVALENCE OF QUALIFICATION	MAXIMUM EXEMPTION GAINED
Final year of a degree	Applied Knowledge Applied Skills
Year 2 of a degree	Applied Knowledge Corporate and Business Law Performance Management Taxation
Year 1 of a degree	Applied Knowledge
University matriculation	Registration only

### Recognition of institutions

ACCA only awards exemption on the basis of qualifications gained from recognised institutions. UK ENIC (formerly known as UK NARIC) is utilised to verify the recognition status of each institution.

Where an institution is not listed in ACCA's reference texts, the following information must be supplied:

- Confirmation of the institution's status from the local Ministry of Education, confirming that it is recognised as a public sector institution (or its equivalent status under their regulations);  
and
- Confirmation of the level of qualifications the institution is authorised to award.

Please be aware that ACCA reserves the right to refuse to accredit programmes or to award exemption on the basis of programmes conducted by educational establishments regardless of their recognition status at its own discretion.

Exemptions can be considered on the basis of qualifications obtained from private sector institutions providing that:

- the institution has been accredited by the Ministry of Education to award the level of qualification being assessed;  
or
- the programme to be assessed has been validated by, or franchised from, a recognised institution or examining board.

## ACCA'S EXEMPTION FRAMEWORK

### What is the exemption framework?

The exemption framework enables ACCA to apply an appropriate level of exemption to specific qualification types, which have not been accredited.

ACCA has used the independent equivalency advice provided by UK ENIC (formerly known as UK NARIC) to create four discrete exemption levels which can be defined as follows:

Exemption level	UK equivalence
Entry	University matriculation
Exemption level 1	Year 1 of a degree
Exemption level 2	Year 2 of a degree
Exemption level 3	Final year of a degree

Specific examples of the national qualifications included within each exemption level can be accessed through our online exemption calculator at [www.accaglobal.com](http://www.accaglobal.com)

A student who has completed a programme which has not been accredited by ACCA can still be awarded exemptions from ACCA examinations BT, MA, FA and LW on the basis of full completion of their programme of study. Should the institution have programmes with accredited modules for a student's graduate year, exemption from further exams may be available.

When ACCA receives an exemption accreditation application from an institution, an appropriate level of exemption is awarded automatically in accordance with the exemption framework. The Professional Qualifications Approvals team then assess for additional exams, depending which level the qualification falls into, using the criteria described in Section 3.

TYPE OF QUALIFICATION	EXEMPTION LEVEL 3	EXEMPTION LEVEL 2	EXEMPTION LEVEL 1	ENTRY LEVEL
Accounting – major	BT, MA, FA, LW	BT, MA, FA, LW	BT, MA, FA	Reg – no exemptions
Accounting – joint/minor	BT, MA, FA	BT, MA, FA	BT	Reg – no exemptions
Finance	BT, MA, FA	BT, MA, FA	BT	Reg – no exemptions
General business and management	BT	BT	BT	Reg – no exemptions
Law	LW	LW	Reg – no exemptions	Reg – no exemptions
Non relevant	Reg – no exemptions	Reg – no exemptions	Reg – no exemptions	Reg – no exemptions
MBA	BT, MA, FA	BT, MA, FA	N/A	N/A

### What does the exemption framework look like?

#### Exemption level 3

Can be assessed for all additional exams at the Applied Knowledge and Applied Skills levels.

#### Exemption level 2

Can be assessed for the following ACCA exams: BT, MA, FA, LW, PM and TX.

#### Exemption level 1

Can be assessed for the following ACCA exams: BT, MA and FA.

#### Entry level

Can be considered for registration only.

### Which subject area of qualification will our programme be identified as?

ACCA has undertaken extensive research to categorise the most common qualification titles within the qualification types outlined above. Full lists and subject titles within each subject area can be accessed through the online exemption calculator.

These lists will be updated on an ongoing basis to ensure that all relevant qualification subject titles are correctly categorised under each subject area.

ACCA are aware that qualification subject titles and content can differ between countries. The Professional Qualifications Approvals team works closely with ACCA's national offices, therefore, to ensure that all national qualifications are correctly categorised within the exemption framework.



## FREQUENTLY ASKED QUESTIONS

### How long does it take to conduct an assessment?

The Professional Qualifications Approvals team will aim to provide you with a full outcome within three working weeks of receipt of all of the necessary documentation. If any delay is expected, a member of the Professional Qualifications Approvals team will advise you of this at the earliest opportunity.

### Who will conduct the assessment of our programme?

The Professional Qualifications Approvals team is based in our Glasgow office and is responsible for the assessment and accreditation of qualifications for exemption.

### Can we appeal against the outcome of the assessment?

The Professional Qualifications Approvals team will provide you with an explanation if any of the exams for which you have applied for exemption cannot be awarded. However, if you believe that relevant information has not been taken into account in our assessment, please contact the Professional Qualifications Approvals team.

### We have a new programme which we would like to submit for accreditation, but the examinations cannot be released until they have been taken by students. Can we still apply for accreditation?

We can accept pilot examinations for accreditation purposes. If pilot papers are used for the assessment, we would require a copy of the live papers, once taken, for an informal review.

If pilot papers cannot be supplied, we can provide you with a provisional outcome based on our assessment of your syllabus details. The exemption award will not be confirmed until such time as the live papers are provided.

### Do we have to undertake a matching exercise before sending the documents to ACCA?

No. The Professional Qualifications Approvals team will conduct the matching exercise upon receipt of the relevant syllabus details and examinations. It is therefore vital that the syllabus information submitted is as detailed as possible.

If the programme is very complex, or if there is significant translation work involved, you may wish only to submit details of the programme structure in the first instance; the Professional Qualifications Approvals team will then advise you which modules you are required to provide syllabus details and examinations for in order for the full assessment to be made.

### Should we submit all of our programmes for accreditation?

ACCA welcomes accreditation applications for all programmes which contain syllabus coverage of any of our exams at ACCA's Applied Knowledge and Applied Skills levels.

### How much does it cost to gain accreditation for our programmes?

There is no charge to the institution for accreditation of programmes. Students are charged a one-off fee for each exemption awarded to cover the cost of exemption administration.

### Is it possible for an ACCA representative to discuss the accreditation process with us?

The Professional Qualifications Approvals team can always be contacted by telephone or email if you require clarification on specific issues.

Where more complex issues cannot be addressed remotely, a meeting between a member of the Professional Qualifications Approvals team and the institution contact may be requested either by the institution or by ACCA. Meetings can be arranged either at your premises, or at our offices in Glasgow.

Visits to institutions located outside the UK will be conducted by representatives from ACCA's national offices where possible.

### We have a new programme which we would like to submit that gives students direct entry to the second and/or third year. Can these students benefit from exemption accreditation?

Yes. When assessing a programme for exemption accreditation, we take into consideration the entry points of the programme to ensure that we base the accreditation at a level where most students will benefit. Where this is not possible, we can look at accrediting prior programmes in their own right, or in conjunction with the upper level programme modules. The Professional Qualifications Approvals team will aim to accommodate as many graduates as possible in establishing the basis for accreditation; however institutions should be aware that it may not be possible to provide an outcome for all possible combinations.

### Can ACCA grant exemptions to students who have been awarded exemption or credit transfer for their prior studies by my institution?

No. ACCA cannot award exemptions to students who have received credit for studies on the basis of credit transfer or exemption granted by the awarding institution. To meet our regulatory requirements, ACCA must have the assurance of conducting the exemption accreditation exercise directly against our criteria for exemption accreditation to ensure that a student's prior learning matches the knowledge and skills required of the ACCA Applied Knowledge and Applied Skills levels exams.

## GLOSSARY

### Accredited module(s)

A module or group of modules that has been awarded exemption accreditation of an ACCA exam(s) and may be sat by programmes other than those that have been accredited

### Assessment

The means by which an individual module is assessed – may be examination, coursework, continuous assessment, groupwork, etc.

### CAT points

Credit Accumulation Transfer (CAT) is a process by which credits accumulated through the successful completion of units on one course may be transferred at an appropriate level into another course of study.

### Compensated/Condoned pass

Where a student is awarded a passing grade in a module on the basis of the strength of their overall performance, although the usual requirements for a pass have not been satisfied

### ECTS credits

European Credit Transfer System (ECTS) is a method that is used to compare the marks given in education across the European Union. One academic year corresponds to 60 ECTS-credits in all countries irrespective of standard or qualification type and is used to facilitate transfer and progression throughout the union.

### Exemption

Credit award that means that a student is not required to sit a particular ACCA examination.

### Exemption accreditation

A set level of exemption awarded to all graduates of a specific educational programme, following a full assessment of that programme's syllabus content and assessments.

### Exemption framework

The exemption framework enables ACCA to award one or more of the following ACCA exams: AB, MA, FA and LW of the ACCA Qualification automatically on the basis of certain qualifications, without the need for accreditation.

### IFAC

The International Federation of Accountants

### Learning hours

The length of learning time estimated on average to achieve specified learning outcomes.

### Live exam

An examination that has been taken by students under examination conditions.

### MCQ

Multiple choice question.

### Ministry of Education

The department of a country's government that is responsible for the regulation of educational qualifications.

### Pilot exam

An examination which has been produced to demonstrate the level at which future examinations will be set.

### Recognition (institutions)

The status of an institution as a public sector institution (or equivalent) as confirmed by the local Ministry of Education.

### Recognition (ACCA qualifications)

The level of entry and exemptions available to ACCA members and students from other qualifications.

### Relevance

The amount by which a programme or an individual module matches the content of ACCA's examinations.

### UK ENIC (formerly known as UK NARIC)

UK ENIC, managed by Ecctis, is used to verify the recognition status of each institution. Ecctis operates official recognition services on behalf of the UK Government and is an official source of information on the recognition of international higher education institutions and qualifications.

### Variant exam

Exams set by ACCA in accordance with national law and/or tax systems – information on the current list of tax and law variants is available at [www.accaglobal.com/gb/en/student/exam-entry-and-administration/variant-papers.html](http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/variant-papers.html)



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**Think Ahead**