



PRACTISING CERTIFICATE EXPERIENCE FORMS

## OPTIONAL UNITS – PART 2

To satisfy ACCA's minimum competence requirements for an ACCA practising certificate (and audit qualification) members must achieve a minimum of six optional units.

Think Ahead

Member's name

Membership number

## Area F – Corporate reporting and financial management

### Unit PC11 – Prepare financial and other statements and accounts for external purposes

Elements		Achievement date
CR1	Appraise information for the preparation of financial and other statements and accounts	
CR2	Prepare and present financial and other statements and accounts	

Principal's name	Principal's confirmation date

#### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

#### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)

# Area F – Corporate reporting and financial management

## Unit PC12 – Prepare financial information for management

Elements		Achievement date
CR3	Appraise financial information for the preparation of management information	
CR4	Prepare and present financial information for management purposes	

Principal's name	Principal's confirmation date

**Statement of achievement (Minimum 300 words)**  
(ACCA can only consider client specific examples where the member has worked or been personally involved)

**Principal's confirmation (Approximately 100 words)**  
(How has the member developed by achieving this area?)

## Area G – Business advice, development and measurement

### Unit PC13 – Provide advice and support in meeting regulatory obligations

Elements		Achievement date
BA1	Identify and advise on relevant legal regulatory obligations	
BA2	Provide support in meeting regulatory obligations	

Principal's name	Principal's confirmation date

#### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

#### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)

## Area G – Business advice, development and measurement

### Unit PC14 – Formulate business strategy, objectives and plans

Elements		Achievement date
BA3	Formulate business strategy and objectives	
BA4	Devise business plans	

Principal's name	Principal's confirmation date

#### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

#### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)

## Area G – Business advice, development and measurement

### Unit PC15 – Assist clients to raise finance for business investment

Elements		Achievement date
BA5	Assist clients to understand and evaluate their options for raising finance	
BA6	Assist clients to raise finance to achieve objectives	

Principal's name	Principal's confirmation date

#### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

#### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)

## Area G – Business advice, development and measurement

### Unit PC16 – Evaluate potential business/investment opportunities

Elements		Achievement date
BA7	Determine the risks and benefits associated with business/investment opportunities	
BA8	Recommend ways of optimising the use of assets	
BA9	Establish the value of businesses	

Principal's name	Principal's confirmation date

#### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

#### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)

# Area H – Sustainable management accounting

## Unit PC17 – Develop and implement accounting systems

Elements		Achievement date
SM1	Identify potential changes to an organisation's accounting systems	
SM2	Implement and evaluate new/changes to accounting systems	

Principal's name	Principal's confirmation date

**Statement of achievement (Minimum 300 words)**  
(ACCA can only consider client specific examples where the member has worked or been personally involved)

**Principal's confirmation (Approximately 100 words)**  
(How has the member developed by achieving this area?)



# Area H – Sustainable management accounting

## Unit PC18 – Control expenditure and monitor budgets

Elements		Achievement date
SM3	Prepare spending proposals and profiles	
SM4	Agree, monitor and report on budgets for activities	

Principal's name	Principal's confirmation date

**Statement of achievement (Minimum 300 words)**  
(ACCA can only consider client specific examples where the member has worked or been personally involved)

**Principal's confirmation (Approximately 100 words)**  
(How has the member developed by achieving this area?)

# Area H – Sustainable management accounting

## Unit PC19 – Plan and monitor business performance

Elements		Achievement date
SM5	Identify financial objectives and performance measures	
SM6	Facilitate the introduction of systems and practices to plan and monitor financial performance	
SM7	Monitor the achievement of financial performance and objectives	

Principal's name	Principal's confirmation date

### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

### Principal's confirmation (Approximately 100 words)

(How has the member developed by achieving this area?)

# Area H – Sustainable management accounting

## Unit PC20 – Identify and analyse the costs associated with products and services

Elements		Achievement date
SM8	Evaluate the potential profitability of products and services	
SM9	Calculate the actual costs of products and services	
SM10	Make recommendations to reduce costs and enhance value	

Principal's name	Principal's confirmation date

### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

### Principal's confirmation (Approximately 100 words)

(How has the member developed by achieving this area?)

# Area I – Taxation

## Unit PC21 – Tax computations and assessment

Elements		Achievement date
TA1	Compute the tax payable	

Principal's name	Principal's confirmation date

**Statement of achievement (Minimum 300 words)**  
(ACCA can only consider client specific examples where the member has worked or been personally involved)

**Principal's confirmation (Approximately 100 words)**  
(How has the member developed by achieving this area?)

# Area I – Taxation

## Unit PC22 – Tax compliance and verification

Elements		Achievement date
TA2	Provide advice on tax liabilities and payments and carry out compliance activities	
TA3	Negotiate with the tax authorities on behalf of clients	

Principal's name	Principal's confirmation date

### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)

# Area I – Taxation

## Unit PC23 – Tax planning and advice

Elements		Achievement date
TA4	Provide advice on current and future tax planning	
TA5	Provide advice about the tax implications of externally or internally initiated changes	

Principal's name	Principal's confirmation date

### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)

## Area J – Business consultancy and internal review

### Unit PC24 – Prepare for and control an internal review or investigation

Elements		Achievement date
BC1	Determine the scope, purpose and objectives of an internal review or investigation	
BC2	Deliver evidence for an internal review investigation	

Principal's name	Principal's confirmation date

#### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

#### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)

## Area J – Business consultancy and internal review

### Unit PC25 – Deliver the objectives of an internal review or investigation

Elements		Achievement date
BC3	Obtain evidence for analysis against the objectives of an internal review or investigation	
BC4	Make judgements against the objectives of an internal review or investigation	
BC5	Report on the findings and outcomes of an internal review or investigation	
BC6	Present evidence as an expert witness for litigation or criminal proceedings	

Principal's name	Principal's confirmation date

#### Statement of achievement (Minimum 300 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

#### Principal's confirmation (Approximately 100 words) (How has the member developed by achieving this area?)





For further information please contact  
ACCA Authorisation  
+44 (0)141 534 4175  
[authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)

110 Queen Street  
Glasgow G1 3BX  
United Kingdom

+44 (0)141 582 2000  
[info@accaglobal.com](mailto:info@accaglobal.com)  
[www.accaglobal.com](http://www.accaglobal.com)

The Association of Chartered Certified Accountants

Think Ahead