

Bachelor in Business Administration (BBA)		
	ACCA	FIA
	Exemptions awarded on completion	Exemptions awarded on completion
	BT	FBT
Graduates from 01/01/2023 – 31/12/2026	Paper Financial Accounting/FFA on the basis of Financial Accounting PLUS Principles of Financial Accounting	
	Paper Financial Reporting on the basis of Corporate Accounting PLUS Corporate Accounting and Financial Statements Analysis	
	Paper Financial Management/FFM on the basis of Financial Management I PLUS Financial Management II	

Management Accounting (MA)

Exemption from paper MA cannot be awarded on the basis of Cost Accounting. A comparable level of syllabus coverage could not be located within the indicative syllabus content or examination papers provided. The areas of ACCA syllabus that could not be found were:

B Data analysis and statistical techniques

- 1 Sampling methods
- 2 Analytical techniques in budgeting and forecasting
- 3 Summarising and analysing data
- 4 Spreadsheets

D Budgeting

- 1 Nature and purpose of budgeting
- 4 Asset budgeting and investment appraisal
- 6 Behavioural aspects of budgeting

E Standard costing

- 3 Reconciliation of budgeted and actual profit

F Performance measurement

- 1 Performance measurement - overview
- 2 Performance measurement - application
- 3 Cost reductions and value enhancement
- 4 Monitoring performance and reporting

If documentation can be provided which shows these areas are taught and examined, a re-assessment can occur.



Corporate and Business Law (LW)

Exemption from paper LW cannot be awarded on the basis of Commercial Law I PLUS Civil Law PLUS Labour Law PLUS Commercial Law II PLUS Labour law II. A comparable level of syllabus coverage could not be located within the indicative syllabus content or examination papers provided. The areas of ACCA syllabus that could not be found were:

E Capital and the financing of companies

- 1 Share capital
- 2 Loan capital
- 3 Capital maintenance and dividend law

F Management, administration and regulation of companies

- 1 Company directors
- 2 Other company officers
- 3 Company meetings and resolutions

G Insolvency law

- 1 Insolvency and administration

If documentation can be provided which shows these areas are taught and examined, a re-assessment can occur.



Taxation (TX)

Exemption from paper TX cannot be awarded on the basis of Financial and Tax Law I PLUS Financial and Tax Law II. A comparable level of syllabus coverage could not be located within the indicative syllabus content or examination papers provided. The areas of ACCA syllabus that could not be found were:

B Income tax and NIC liabilities

- 2 Income from employment
- 3 Income from self-employment
- 4 Property and investment income
- 5 The comprehensive computation of taxable income and income tax liability
- 6 National insurance contributions for employed and self-employed persons

C Chargeable gains for individuals

- 1 The scope of the taxation of capital gains
- 2 The basic principles of computing gains and losses
- 3 Gains and losses on the disposal of movable and immovable property
- 4 Gains and losses on the disposal of shares and securities
- 5 The computation of capital gains tax
- 6 The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets

D Inheritance tax

- 1 The basic principles of computing transfers of value
- 2 The liabilities arising on chargeable lifetime transfers and on the death of an individual
- 3 The use of exemptions in deferring & minimising inheritance tax liabilities
- 4 Payment of inheritance tax

E Corporation tax liabilities

- 1 The scope of corporation tax
- 2 Taxable total profits
- 3 Chargeable gains for companies
- 4 The comprehensive computation of corporation tax liability
- 5 The effect of a group corporate structure for corporation tax purposes
- 6 The use of exemptions and reliefs in deferring and minimising corporation tax liabilities

F Value added tax

- 1 The VAT registration requirements
- 2 The computation of VAT liabilities

ACCA



PQApprovals@accaglobal.com

www.accaglobal.com

110 Queen Street Glasgow G1 3BX United Kingdom

3 The effect of special schemes

If documentation can be provided which shows these areas are taught and examined, a re-assessment can occur.

ACCA



PQApprovals@accaglobal.com



www.accaglobal.com



110 Queen Street Glasgow G1 3BX United Kingdom

Audit and Assurance (AA)

Exemption from paper AA cannot be awarded on the basis of Auditing as we did not receive a syllabus document in English to allow us to carry out an assessment.

ACCA

 PQAapprovals@accaglobal.com

 www.accaglobal.com

 110 Queen Street Glasgow G1 3BX United Kingdom