

## The link between the ACCA Qualification exams and practical experience

PER performance objective	Exam paper
<b>ESSENTIALS (ALL NINE TO BE COMPLETED)</b>	
<b>Professionalism, ethics and governance</b>	
1 Demonstrate the application of professional ethics, values and judgement	P1, Professional Accountant
2 Contribute to the effective governance of an organisation	
3 Raise awareness of non-financial risk	
<b>Personal effectiveness</b>	
4 Manage self	All examination syllabuses test a range of personal effectiveness skills, including time management and communications skills
5 Communicate effectively	
6 Use information and communications technology	
<b>Business management</b>	
7 Manage ongoing activities in your area of responsibility	P3, Business Analysis
8 Improve departmental performance	F1, Accountant in Business
9 Manage an assignment	
<b>OPTIONS (FOUR TO BE COMPLETED)</b>	
<b>Financial accounting and reporting</b>	
10 Prepare financial statements for external purposes	P2, Corporate Reporting
11 Interpret financial transactions and financial statements	F7, Financial Reporting F3, Financial Accounting
<b>Performance measurement and management accounting</b>	
12 Prepare financial information for management	P5, Advanced Performance Management
13 Contribute to budget planning and production	F5, Performance Management F2, Management Accounting
14 Monitor and control budgets	
<b>Finance and financial management</b>	
15 Evaluate potential business/investment opportunities and the required finance options	P4, Advanced financial management
16 Manage cash using active cash management and treasury systems	F9, Financial management
<b>Audit and assurance</b>	
17 Prepare for and collect evidence for audit	P7, Advanced Audit and Assurance F8, Audit and Assurance
18 Evaluate and report on audit	
<b>Taxation</b>	
19 Evaluate and compute taxes payable	P6, Advanced Taxation
20 Assist with tax planning	F6, Taxation
<b>Business and commercial law</b>	
Law, regulation and compliance are integrated through appropriate performance objectives	F4, Corporate and Business Law