



BUSINESS AND TECHNOLOGY (BT/FBT)

# Syllabus and study guide

SEPTEMBER 2025 TO AUGUST 2026

Designed to help with planning study and to  
provide detailed information on what could be  
assessed in any examination session



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## 1. Overall aim of the syllabus

To introduce knowledge and understanding of the business, its environment and its people. The syllabus considers the influence of the environment on how organisations are structured, the role of accounting and other key business functions and how people and their interaction with technology, data and information systems contribute to the efficient, effective, sustainable and ethical management and development of an organisation.

## 2. Introduction to the syllabus

The Business and Technology (BT/FBT) syllabus introduces students who may not have a business background, to the business, which as an entity is made up of people and systems which interact with the environment and with each other.

The syllabus begins with examining the purpose and types of business which exist, the key stakeholders and the rights and responsibilities that businesses have in connection with them, exploring the external influences that affect the business in its environment, including legal, economic, social, technological and sustainability factors.

The syllabus then examines the structure and functions of business, focusing on culture, corporate governance, sustainability and regulation. The syllabus covers specific accounting related roles in this process, particularly in financial reporting and internal control. The syllabus also covers financial systems and the impact of technology.

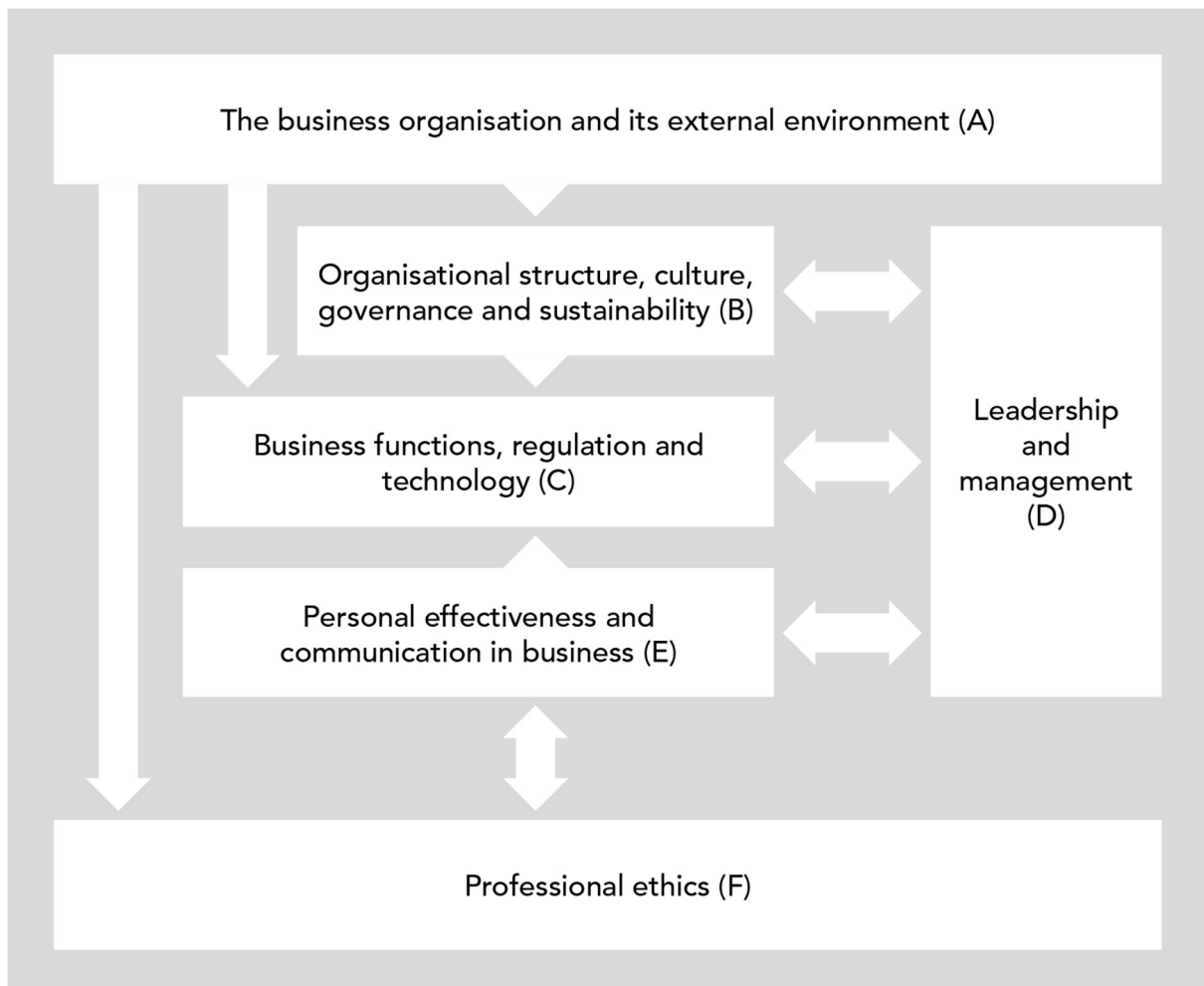
The syllabus then introduces key leadership, management and people issues such as effective individual and team behaviour, motivation, training, performance appraisal, communication and personal effectiveness.

The final section of the syllabus examines how behaviour at all levels within business should be underpinned by accepted professional ethics and professional values.

### 3. Main capabilities

On successful completion of this exam, candidates should be able to:

- A Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
- B Understand organisational structure, culture, the role of corporate governance and sustainability.
- C Recognise accounting and finance functions in business and the regulations, systems, controls and technologies that affect them.
- D Recognise the principles of leadership and how teams and individuals are managed, motivated and developed.
- E Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.
- F Recognise that all aspects of business and finance should be conducted in a manner which complies with, and is in the spirit of, accepted professional ethics and professional values.



## 4. Intellectual levels

ACCA qualifications are designed to progressively broaden and deepen the knowledge and skills demonstrated by the student at a range of levels on their way through each qualification.

Throughout, the study guides assess both knowledge and skills. Therefore, a clear distinction is drawn, within each subject area, between assessing knowledge and skills and in assessing their application within an accounting or business context. The assessment of knowledge is denoted by a superscript <sup>K</sup> and the assessment of skills is denoted by the superscript <sup>S</sup>.

## 5. The syllabus

### A The business organisation and its external environment

1. The purpose and types of business organisation
2. Stakeholders in business organisations
3. Political and legal factors affecting business
4. Macroeconomic factors
5. Microeconomic factors
6. Social and demographic factors
7. Technological factors
8. Environmental and sustainability factors
9. Competitive factors

### B Organisational structure, culture, governance and sustainability

1. The formal and informal business organisation
2. Business organisational structure
3. Organisational culture
4. Governance in business organisations
5. Sustainable business practices

### C Business functions, regulation and technology

1. The relationship between accounting and other business functions
2. Accounting and finance functions within business organisations
3. Regulation and financial crime

4. Financial information provided by business
5. Financial systems and technology
6. Internal controls
7. The impact of advances in technology

### D Leadership and management

1. Leadership, management, and supervision
2. Individual and group behaviour in business organisations
3. Team formation, development, and management
4. Motivating individuals and teams
5. Learning and training at work
6. Review and appraisal of individual performance

### E Personal effectiveness and communication in business

1. Personal effectiveness
2. Consequences of ineffectiveness at work
3. Competence frameworks and personal development
4. Sources of conflicts and techniques for conflict resolution
5. Communicating in business

### F Professional ethics

1. Fundamental principles of ethical behaviour
2. The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession

3. Corporate codes of ethics
4. Ethical conflicts and dilemmas

## 6. Detailed study guide

### A The business organisation and its external environment

#### 1. The purpose and types of business organisation

- a) Define 'business organisations' and explain why they are formed.<sup>[K]</sup>
- b) Describe common features of business organisations.<sup>[K]</sup>
- c) Describe how business organisations differ.<sup>[K]</sup>
- d) List the sectors in which business organisations operate.<sup>[K]</sup>
- e) Identify the different types of business organisation and their main characteristics:<sup>[K]</sup>
  - i) Commercial
  - ii) Not-for-profit
  - iii) Public sector
  - iv) Non-governmental organisations
  - v) Cooperatives.

#### 2. Stakeholders in business organisations

- a) Define stakeholders and explain the agency relationship and how it may vary in different types of business organisations.<sup>[K]</sup>
- b) Define internal, connected and external stakeholders and explain their impact on the organisation.<sup>[K]</sup>
- c) Identify the main stakeholder groups and the objectives of each group.<sup>[K]</sup>
- d) Explain how the different stakeholder groups interact and how their objectives may conflict with one another.<sup>[K]</sup>
- e) Compare the power and interest of various stakeholder groups and how their needs should be accounted for, such as under the Mendelow matrix.<sup>[K]</sup>

### 3. Political and legal factors affecting business

- a) Explain how the political system and government policy affect the organisation.<sup>[K]</sup>
- b) Describe the sources of legal authority, including supra-national bodies, national and regional governments.<sup>[K]</sup>
- c) Identify the principles of data protection and security.<sup>[K]</sup>
- d) Describe the legal responsibility of the individual and the organisation in relation to data protection and security.<sup>[K]</sup>

### 4. Macroeconomic factors

- a) Define macroeconomic policy and explain its objectives.<sup>[K]</sup>
- b) Explain the main determinants of the level of business activity in the economy and how variations in the level of business activity affect individuals, households and businesses.<sup>[K]</sup>
- c) Explain the impact of economic issues on the individual, the household and the business:<sup>[K]</sup>
  - i) Inflation
  - ii) Unemployment
  - iii) Economic growth
  - iv) International payments disequilibrium.
- d) Describe the main types of economic policy that may be implemented by government and supra-national bodies to maximise economic welfare.<sup>[K]</sup>
- e) Describe the impact of fiscal and monetary policy measures on the individual, the household and businesses.<sup>[K]</sup>

### 5. Microeconomic factors

- a) Define the concept of demand and supply for goods and services.<sup>[K]</sup>



- b) Explain elasticity of demand and the impact of substitute and complementary goods.<sup>[K]</sup>
- c) Explain the economic behaviour of costs in the short and long-term.<sup>[K]</sup>
- d) Describe perfect competition, oligopoly, monopolistic competition and monopoly.<sup>[K]</sup>

## 6. Social and demographic factors

- a) Explain the medium and long-term effects of social and demographic trends on business outcomes and the economy.<sup>[K]</sup>
- b) Identify and explain the measures that governments may take in response to the medium and long-term impact of demographic change.<sup>[K]</sup>

## 7. Technological factors

- a) Explain the potential effects of technological change on organisational structure and strategy.<sup>[K]</sup>
  - i) Downsizing
  - ii) Delaying
  - iii) Outsourcing.
- b) Describe the impact of information technology and information systems development on business processes and the changing role of the accountant in business as a result of technological advances.<sup>[K]</sup>

## 8. Environmental and sustainability factors

- a) List ways in which the business can affect or be affected by its physical environment.<sup>[K]</sup>
- b) Describe ways in which businesses can operate more sustainably to limit damage to the environment.<sup>[K]</sup>
- c) Identify the benefits of economic sustainability to stakeholders.<sup>[K]</sup>

## 9. Competitive factors

- a) Identify a business's strengths, weaknesses, opportunities and threats (SWOT) in a market and the main sources of competitive advantage.<sup>[K]</sup>
- b) Identify the main elements within Porter's value chain and explain the meaning of a value network.<sup>[K]</sup>
- c) Explain the factors or forces that influence the level of competitiveness in an industry or sector using Porter's five forces model.<sup>[K]</sup>
- d) Describe the key activities of an organisation that affect its competitiveness.<sup>[K]</sup>

## B Organisational structure, culture, governance and sustainability

### 1. The formal and informal business organisation

- a) Explain the informal organisation and its relationship with the formal organisation.<sup>[K]</sup>
- b) Describe the impact of the informal organisation on the business.<sup>[K]</sup>

### 2. Business organisational structure

- a) Explain the different ways in which formal organisations may be structured <sup>[K]</sup>:
  - i) Entrepreneurial
  - ii) Functional
  - iii) Matrix
  - iv) Divisional (geographical, by product, or by customer type)
  - v) Boundaryless: (virtual, hollow or modular).

- b) Explain basic organisational structure concepts.<sup>[K]</sup>
  - i) Separation of ownership and management
  - ii) Separation of direction and management
  - iii) Span of control and scalar chain
  - iv) Tall and flat organisations
  - v) Outsourcing and offshoring
  - vi) Shared services approach.
- c) Explain the characteristics of the strategic, tactical and operational levels in the organisation in the context of Anthony's hierarchy.<sup>[K]</sup>
- d) Explain centralisation and decentralisation and list their advantages and disadvantages.<sup>[K]</sup>
- e) Describe the roles and functions of the main departments in a business organisation.<sup>[K]</sup>
  - i) Research and development
  - ii) Purchasing
  - iii) Production
  - iv) Service operations
  - v) Marketing
  - vi) Administration
  - vii) Finance.
- f) Explain the role of marketing in an organisation.<sup>[K]</sup>
  - i) Definition of marketing
  - ii) Marketing mix
  - iii) Relationship of the marketing plan to the strategic plan

### 3. Organisational culture

- a) Define organisational culture.<sup>[K]</sup>
- b) Describe the factors that shape the culture of the organisation.<sup>[K]</sup>
- c) Explain the contribution made by writers on culture (Schein, Handy and Hofstede).<sup>[K]</sup>

### 4. Governance in business organisations

- a) Explain the purposes of business committees.<sup>[K]</sup>

- b) Describe the types of committee used by business organisations.<sup>[K]</sup>
- c) List the advantages and disadvantages of committees.<sup>[K]</sup>
- d) Explain the roles of the Chair and Secretary of a committee.<sup>[K]</sup>
- e) Explain the agency concept in relation to corporate governance.<sup>[K]</sup>
- f) Briefly explain the main recommendations of best practice in effective corporate governance.<sup>[K]</sup>
  - i) Executive and non-executive directors
  - ii) Remuneration committees
  - iii) Audit committees
  - iv) Public oversight.

### 5. Sustainable business practices

- a) Define social responsibility and explain its importance in contemporary organisations.<sup>[K]</sup>
- b) Explain the responsibility of organisations to maintain appropriate standards of corporate social responsibility.<sup>[K]</sup>
- c) Explain how organisations take account of their social responsibility objectives through analysis of the needs of internal, connected and external stakeholders.<sup>[K]</sup>
- d) Identify the social and environmental responsibilities of business organisations to internal, connected and external stakeholders.<sup>[K]</sup>

## C Business functions, regulation and technology

### 1. The relationship between accounting and other business functions

- a) Explain the relationship between accounting and other key functions within the business such as procurement, production and marketing.<sup>[K]</sup>

- b) Explain financial considerations in production and production planning.<sup>[K]</sup>
- c) Identify the financial issues associated with marketing.<sup>[S]</sup>
- d) Identify the financial costs and benefits of effective service provision.<sup>[S]</sup>

## 2. Accounting and finance functions within business organisations

- a) Explain the contribution of the accounting function to the formulation, implementation, and control of the organisation's policies, procedures, and performance.<sup>[K]</sup>
- b) Describe the main financial accounting functions in business:<sup>[K]</sup>
  - i) Recording financial information
  - ii) Codifying and processing financial information
  - iii) Preparing financial statements.
- c) Describe the main management accounting functions in business:<sup>[K]</sup>
  - i) Recording and analysing costs and revenues
  - ii) Providing management accounting information for decision-making
  - iii) Planning and preparing budgets and exercising budgetary control.
- d) Describe the main finance and treasury functions:<sup>[K]</sup>
  - i) Calculating and mitigating business tax liabilities
  - ii) Evaluating and obtaining finance
  - iii) Managing working capital
  - iv) Treasury and risk management.
- e) Describe the main audit and assurance roles in business:<sup>[K]</sup>
  - i) Internal audit
  - ii) External audit.

## 3. Regulation and financial crime

- a) Explain basic legal requirements in relation to retaining and submitting proper records and preparing and auditing financial reports.<sup>[K]</sup>

- b) Explain the broad consequences of failing to comply with the legal requirements for maintaining and filing accounting records.<sup>[K]</sup>
- c) Explain how the international accountancy profession regulates itself through the establishment of reporting standards and their monitoring.<sup>[K]</sup>
- d) Explain the circumstances under which fraud is likely to arise.<sup>[K]</sup>
- e) Identify different types of fraud in the organisation.<sup>[K]</sup>
- f) Explain the implications of fraud for the organisation.<sup>[K]</sup>
- g) Explain the role and duties of individual managers in the fraud detection and prevention process.<sup>[K]</sup>
- h) Explain why it is important to adhere to policies and procedures for handling clients' money.<sup>[K]</sup>
- i) Define the term money laundering.<sup>[K]</sup>
- j) Give examples of recognised offences under money laundering regulations.<sup>[K]</sup>
- k) Identify methods for detecting, preventing and reporting money laundering.<sup>[K]</sup>

## 4. Financial information provided by business

- a) Explain the various business purposes for which the following financial information is required:<sup>[K]</sup>
  - i) The statement of profit or loss
  - ii) The statement of financial position
  - iii) The statement of cash flows
  - iv) Sustainability and integrated reports.
- b) Describe the main purposes of the following types of management accounting reports:<sup>[K]</sup>
  - i) Cost schedules
  - ii) Budgets
  - iii) Variance reports.

**5. Financial systems and technology**

- a) Identify an organisation's system requirements in relation to the objectives and policies of the organisation.<sup>[S]</sup>
- b) Describe the main financial systems used within an organisation.<sup>[S]</sup>
  - i) Purchases and sales invoicing
  - ii) Payroll
  - iii) Credit control
  - iv) Cash and working capital management.
- c) Identify weaknesses, potential for error and inefficiencies in accounting systems.<sup>[S]</sup>
- d) Identify business uses of computers and IT software applications.<sup>[S]</sup>
  - i) Spreadsheet applications
  - ii) Database systems
  - iii) Accounting packages.

**6. Internal controls**

- a) Explain internal control and internal checks.<sup>[K]</sup>
- b) Explain the importance of internal financial controls in an organisation.<sup>[K]</sup>
- c) Describe the responsibilities of management for internal financial control.<sup>[K]</sup>
- d) Describe the features of effective internal financial control procedures in an organisation, including authorisation.<sup>[K]</sup>
- e) Describe general and application systems controls in business.<sup>[K]</sup>

**7. The impact of advances in technology**

- a) Describe cloud computing as a capability in accountancy and how it creates benefits for the organisation.<sup>[K]</sup>
- b) Explain how automation and artificial intelligence (AI) in accounting systems can affect the role and effectiveness of accountants.<sup>[K]</sup>

- c) Describe how the application of big data and data analytics can improve the effectiveness of accountancy and audit.<sup>[K]</sup>
- d) Describe the key features and applications of Blockchain technology and distributed ledgers in accountancy.<sup>[K]</sup>
- e) Define cyber security and identify the key risks to data that cyber-attacks bring.<sup>[K]</sup>
- f) Identify and describe features for protecting the security of IT systems and software within business.<sup>[S]</sup>

**D Leadership and management****1. Leadership, management and supervision**

- a) Define leadership, management and supervision and explain the distinction between these terms.<sup>[K]</sup>
- b) Explain the nature of management:<sup>[K]</sup>
  - i) Classical theories of management - Fayol, Taylor
  - ii) The functions of a manager – Mintzberg, Drucker.
- c) Explain the areas of managerial authority and responsibility.<sup>[K]</sup>
- d) Explain approaches to leadership with reference to the theories of Adair, Fiedler and Bennis.<sup>[K]</sup>
- e) Describe leadership styles using the models of Ashridge, and Blake and Mouton.<sup>[K]</sup>

**2. Individual and group behaviour in business organisations**

- a) Describe the main characteristics of individual and group behaviour.<sup>[K]</sup>
- b) Explain the contributions of individuals and groups to organisational success.<sup>[K]</sup>
- c) Identify individual and group approaches to work.<sup>[K]</sup>

### 3. Team formation, development and management

- a) Explain the differences between a group and a team.<sup>[K]</sup>
- b) Explain the purposes of a team.<sup>[K]</sup>
- c) Explain the role of the manager in building the team and developing individuals within the team with reference to Belbin's team roles theory and Tuckman's theory of team development.<sup>[K]</sup>
- d) List the characteristics of effective and ineffective teams.<sup>[K]</sup>
- e) Describe tools and techniques that can be used to build the team and improve team effectiveness.<sup>[K]</sup>

### 4. Motivating individuals and teams

- a) Define motivation and explain its importance to the organisation, teams and individuals.<sup>[K]</sup>
- b) Explain theories of motivation: Maslow, Herzberg and McGregor.<sup>[K]</sup>
- c) Explain how reward systems can be designed and implemented to motivate teams and individuals.<sup>[K]</sup>

### 5. Learning and training at work

- a) Explain the importance and benefits of learning and development in the workplace.<sup>[K]</sup>
- b) Describe the learning process: Honey and Mumford, Kolb.<sup>[K]</sup>
- c) Describe the training and development process: identifying needs, setting objectives, programme design, delivery and validation.<sup>[K]</sup>
- d) Explain the terms 'training', 'development' and 'education' and the characteristics of each.<sup>[K]</sup>

### 6. Review and appraisal of individual performance

- a) Define performance appraisal and describe its purpose.<sup>[K]</sup>
- b) Describe the performance appraisal process.<sup>[K]</sup>
- c) Explain the benefits of and barriers to effective appraisal.<sup>[K]</sup>

## E. Personal effectiveness and communication in business

### 1. Personal effectiveness

- a) Explain the importance of effective time management.<sup>[K]</sup>
- b) Describe the barriers to effective time management and how they may be overcome.<sup>[K]</sup>
- c) Describe the role of technology in improving personal effectiveness.<sup>[S]</sup>

### 2. Consequences of ineffectiveness at work

- a) Identify the main ways in which people and teams can be ineffective at work.<sup>[S]</sup>
- b) Explain how individual or team ineffectiveness can affect organisational performance.<sup>[K]</sup>

### 3. Competence frameworks and personal development

- a) Explain how a competence framework underpins professional development needs.<sup>[S]</sup>
- b) Explain how personal and continuous professional development can increase personal effectiveness at work.<sup>[S]</sup>
- c) Explain the purpose and benefits of coaching, mentoring and counselling in promoting employee effectiveness.<sup>[K]</sup>



- d) Describe how a personal development plan should be formulated, implemented, monitored and reviewed by the individual.<sup>[S]</sup>

#### 4. Sources of conflict and techniques for conflict resolution

- a) Identify situations where conflict at work can arise.<sup>[S]</sup>
- b) Describe how conflict can affect personal and organisational performance.<sup>[S]</sup>
- c) Identify ways in which conflict can be managed.<sup>[S]</sup>

#### 5. Communicating in business

- a) Describe the methods and patterns of communication used in the organisation.<sup>[K]</sup>
- b) Explain how the type of information differs and the purposes for which it is applied at different levels of the organisation: strategic, tactical and operational.<sup>[K]</sup>
- c) Identify the consequences of ineffective communication.<sup>[K]</sup>
- d) Describe the attributes of good quality information and effective communication.<sup>[K]</sup>
- e) Describe the barriers to effective communication and identify practical steps that may be taken to overcome them.<sup>[K]</sup>

## F Professional ethics

### 1. Fundamental principles of ethical behaviour

- a) Define business ethics and explain the importance of ethics to the organisation and to the individual.<sup>[K]</sup>
- b) Describe and demonstrate the following principles from the IFAC (IESBA) code of ethics, using examples.<sup>[K]</sup>

- i) Integrity  
ii) Objectivity  
iii) Professional competence  
iv) Confidentiality  
v) Professional behaviour.

- c) Describe organisational values which promote ethical behaviour using examples.<sup>[K]</sup>
- i) Openness  
ii) Trust  
iii) Honesty  
iv) Respect  
v) Empowerment  
vi) Accountability.
- d) Explain the concept of acting in the public interest.<sup>[K]</sup>

### 2. The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession

- a) Explain the purpose of international and organisational codes of ethics and codes of conduct, IFAC (IESBA), ACCA etc.<sup>[K]</sup>
- b) Describe how professional bodies and regulators promote ethical awareness and prevent or punish illegal or unethical behaviour.<sup>[K]</sup>
- c) Identify the factors that distinguish a profession from other types of occupation.<sup>[K]</sup>
- d) Explain the role of the accountant in promoting ethical behaviour.<sup>[K]</sup>
- e) Explain when and to whom illegal, or unethical conduct by anyone within or connected to the organisation should be reported.<sup>[K]</sup>

### 3. Corporate codes of ethics

- a) Define corporate codes of ethics.<sup>[K]</sup>
- b) Describe the typical contents of a corporate code of ethics.<sup>[K]</sup>

- c) Explain the benefits of a corporate code of ethics to the organisation and its employees.<sup>[K]</sup>

#### **4. Ethical conflicts and dilemmas**

- a) Describe situations where ethical conflicts can arise.<sup>[K]</sup>
- b) Identify the main threats to ethical behaviour.<sup>[K]</sup>
- c) Describe situations at work where ethical dilemmas may be faced.<sup>[S]</sup>
- d) List the main safeguards against ethical threats and dilemmas.<sup>[K]</sup>

## 7. Summary of changes to Business and Technology (BT/FBT)

ACCA periodically reviews its qualification syllabuses so that they fully meet the needs of stakeholders such as employers, students, regulatory and advisory bodies and learning providers.

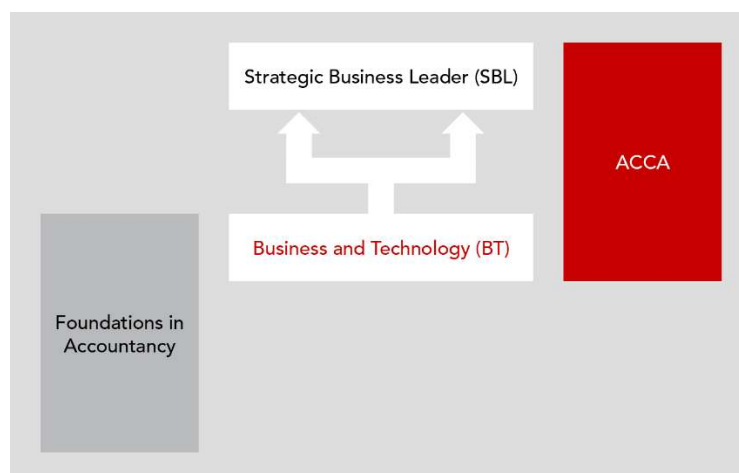
There have been no additions to or deletions from the syllabus.

## 8. Approach to examining the syllabus

The syllabus is assessed by a two-hour computer-based examination. Questions will assess all parts of the syllabus and will test knowledge and some comprehension or application of this knowledge. The examination will consist of two sections. Section A will contain 30 two-mark objective questions and 16 one-mark objective questions. Section B will contain 6 four-mark multi-task questions each of which will examine one of the six main sections of the syllabus.

## 9. Relational diagram linking Business and Technology (BT/FBT) with other examinations

The Foundations in Accountancy suite of qualifications is designed so that a student can progress through three discrete levels; RQF Level 2, 3, and 4. Students are recommended to enter Foundations in Accountancy at the level which is most appropriate to their needs and to take examinations in order, but this is not a mandatory requirement.



## **10. Guide to ACCA examination structure and delivery mode**

The structure of examinations varies.

The Foundations in Accountancy (FIA) examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

All FIA examinations are assessed by two-hour computer-based examinations.

The pass mark for all FIA examinations is 50%.

## **11. Guide to ACCA examination assessment**

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified. For specified financial accounting, audit and tax examinations, except where indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions.

For this examination, regulation issued or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the exam (where relevant) for further information.

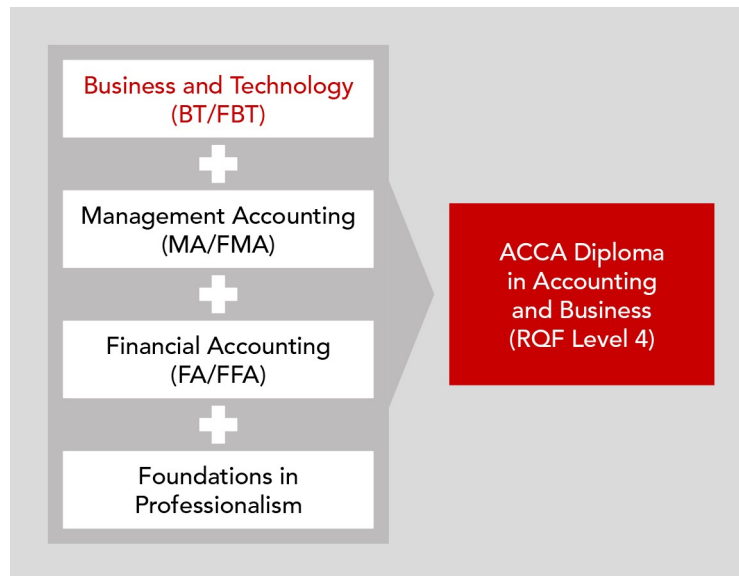
Regulation issued or legislation passed in accordance with the above dates may be examinable even if the effective date is in the future. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list.

## 12. Qualification structure

The qualification structure requires candidates who wish to be awarded the ACCA Diploma in Accounting and Business (RQF Level 4) to pass the Business and Technology (BT/FBT), Management Accounting (MA/FMA) and the Financial Accounting (FA/FFA) examinations and successfully complete the Foundations in Professionalism (FiP) module.



## 13. Learning hours and education recognition

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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