

# ACCA: Foundations in Accountancy (FIA)

ACCA (Association of Chartered Certified Accountants) is the global body for professional accountants with 198,000 members and 486,000 students in over 180 countries. It has a network of 101 offices and centers world-wide.

Foundation in Accountancy (FIA) is the set of entry-level awards developed by the ACCA, with the needs and expectations of employers in mind. FIA offers various entry points, allowing maximum flexibility to select the most appropriate entry route and progression to upper levels, based on previous qualifications, experience and further career aspirations.

## FIA Structure

<b>Introductory level</b>	<b>FA1</b> Recording Financial Transactions	<b>MA1</b> Management Information	<b>Introductory certificate</b> in Financial Management and Accounting	
<b>Intermediate level</b>	<b>FA2</b> Maintaining Financial Records	<b>MA2</b> Managing Costs and Finances	<b>Intermediate certificate</b> in Financial and Management Accounting	
<b>Diploma</b>	<b>FAB (F1)</b> Accountant in Business	<b>FMA (F2)</b> Management Accounting	<b>FFA (F3)</b> Financial Accounting	<b>Diploma</b> in Accounting and Business

### Foundations in Professionalism module

## PwC's Academy Offer

**Intermediate Certificate** in Financial and Management Accounting

**Preparation Courses** totaling **3 days** of training each:

FA2 - Price per person 340 GBP

MA2 - Price per person 340 GBP\*

**Course dates:** 24-26.10.2018 – FA2

20-22.03.2019 – MA2

### Exams

The FIA exams are all CBE (computer based exams), and students can sit them at any time in our accredited CBE centre in PwC Academy Sofia. The test duration is 2 hours and results are known immediately.

### Study Materials

The Academy uses Kaplan Publishing learning materials. Each set includes a Text Book, an Exam Kit and Pocket Notes. In addition, the Academy tutors have developed Course Notes, which contain key information, additional articles, examiners' reports and examples of past exam papers.

*\*Important note: Prices do not include fees requested by ACCA for registration, subscription and exams.*



### Contact:

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# ***FA2 Maintaining Financial Records Topics***

Chapter 1	Recording Transactions
Chapter 2	The Structure of Accounting Records
Chapter 3	The Trial Balance and Correction of Errors
Chapter 4	Introduction to Final Accounts
Chapter 5	Basic Framework of Accounting
Chapter 6	Current and Non-current Assets
Chapter 7	Non-current Assets
Chapter 8	Purchase Ledger Reconciliation and Sales Ledger Reconciliation
Chapter 9	Bank Reconciliation
Chapter 10	Accruals and Prepayments
Chapter 11	Irrecoverable Debts and the Receivables Allowance
Chapter 12	Closing Inventory
Chapter 13	Provisions and Liabilities
Chapter 14	The Extended Trial Balance
Chapter 15	Sole Trader Accounts
Chapter 16	Partnership Accounts
Chapter 17	Incomplete Records



1 April 2018 – 31 March 2019

# ***MA2 Managing Costs and Finances Topics***

Chapter 1	Management Information
Chapter 2	Cost accounting systems
Chapter 3	Cost Classification and Cost Behaviour
Chapter 4	Accounting for Materials
Chapters	Material Inventory Control
Chapter 6	Accounting for Labour
Chapter 7	Accounting for Other Expenses
Chapter 8	Absorption Costing
Chapter 9	Marginal Costing and Absorption Costing
Chapter 10	Job and Batch Costing
Chapter 11	Process Costing
Chapter 12	Service Costing
Chapter 13	CVP Analysis
Chapter 14	Decision Making
Chapter 15	Discounted Cash Flow and Capital Expenditure Appraisal
Chapter 16	The Nature of Cash and Cash Flows
Chapter 17	Cash Management, Investing and Finance
Chapter 18	Cash Budgets
Chapter 19	Information for Comparison
Chapter 20	Reporting Management Information

*Let's continue the conversation*

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All prices exclude VAT and fees payable directly to ACCA.

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