

ACCA : 2011年考试新大纲变化 PDF转换可能丢失图片或格式 , 建议阅读原文

https://www.100test.com/kao_ti2020/645/2021_2022_ACCA_EF_BC_9A201_c52_645604.htm 导读 : ACCA : 2011年考试新大纲变化。 ACCA : 2011年考试新大纲变化 changes to the qualification relevant to all acca qualification papers Gareth Owen , ACCA qualifications development manager , explains the planned updates to the ACCA Qualification syllabus taking place in 2011 as part of a process of continuous syllabus improvement. This article summarises the rationale for the latest qualification developments , indicating which syllabuses are affected and when , outlining specifically which areas are being amended and why. The last major development of the ACCA Qualification was introduced in December 2007. The qualification was brought up to date and restructured to meet employer , student and learning provider needs at the time and to comply with IFAC International Education Standards and other regulatory requirements. These changes were introduced to increase the relevance of the qualification in the market and take into account the results of an extensive programme of consultation with ACCA ' s key stakeholders. With effect from June 2011 , the ACCA Qualification will undergo further development and updating , rather than any major structural change , ensuring that the qualification continues to evolve and adapt to the latest business and accounting sector needs. These latest changes are being introduced to update the syllabus content , to ensure that the ACCA Qualification continues to comply with the

appropriate regulatory standards , to improve the articulation between related syllabuses and to reflect the views of our key stakeholders. Summary of changes As mentioned above , there will be no major structural changes to the ACCA Qualification assessment or in respect of rules relating to registration , progression or exemption. Neither will there be any significant changes to the structure of the exams , apart from the Knowledge module papers , which will be structured differently from December 2011. Please also note that a new exam timetable will apply from December 2011. Further details of this will be published later on this year. Most of the ACCA Qualification syllabuses will be affected to a greater or lesser extent. These changes are explained below.

fundamental Knowledge module (december 2011) From December 2011 , amended syllabuses and a different exam style will be introduced for Papers F1 , F2 and F3. A greater variety of longer and short-form questions will be introduced into the assessment , which is currently based entirely on a mix of short objective questions of one and two marks. The new format applies to both paper-based and computer-based exams (CBE) .The format will better underpin later exams , particularly Papers F5 and F7. From December 2011 , Paper F3 will only have one version offered , based on International Financial Reporting Standards , so students will no longer have to designate whether they wish to take INT , UK , SGP etc. The syllabuses have also been re-aligned and brought up to date to take into account the latest occupational standards for the accountancy and finance sector. These new syllabuses will have the exam structures shown in Table 1

on page 31 with effect from December 2011 , which coincides with the launch of ACCA ' s new Foundations in Accountancy suite of qualifications which will be communicated to you very shortly.

fundamental SKILLS module (June 2011) Note : For all financial reporting and auditing papers , Irish papers will continue to follow the UK Syllabus and Study Guide , and Hong Kong , Malaysia and Singapore papers will continue to follow the International Syllabus and Study Guide. All papers will continue to have separate examinable documents.

acca for 2011 The first paper in the Skills module F4 , Corporate Business Law is unaffected in all countries. Changes are being made to Paper F5 , Performance Management and Paper F7 , Financial Reporting to re-align these syllabuses with the revised Paper F2 and F3 exams. For example , more decision making is being brought into Paper F5 and regulatory requirements into Paper F7. A key change is happening to Paper F7 (UK) .The Paper F7 (UK) exams will be based on International Financial Reporting Standards (IFRS) using international terminology with the key differences between UK GAAP and IFRS becoming examinable. The examinable differences will be indicated within the Paper F7 (UK) syllabus guide. Elsewhere in the Skills module , Paper F6 (UK) , Taxation has been updated to more effectively underpin the syllabus of Paper P6 (UK) , Advanced Taxation. The most significant changes to Paper F6 (UK) are to introduce the basic aspects of inheritance tax (IHT) , which will be predominantly computational , and the inclusion of overseas transactions for VAT. Paper F6 (IRL) , Taxation has also been

Updated to effectively underpin the syllabus of Paper P6 (IRL) , Advanced Taxation. The main changes are the inclusion of domicile , termination payments , and overseas aspects of VAT , and the exclusion of retirement relief and favourable holding company relief. Paper F6 (MYS) will reintroduce Real Property Gains Tax (RPGT) in the December 2010/June 2011 syllabus. Other variant tax papers may have minor changes , as is normal from year to year. The Paper F8 (INT) and (UK) syllabuses have been updated to more explicitly include certain examinable content within the Study Guide , including the audit framework , internal audit , planning and risk and audit evidence. These changes will have minimal effect on the style or content of future exams , but does align the Study Guide more explicitly with the content of the published examinable documents. However , in line with Paper F7 (UK) , International Accounting Standards will be used to underpin Paper F8 (UK) exam papers. Finally the Paper F9 , Financial Management syllabus has been amended to include aspects of Islamic finance which are gaining greater prominence in the financial markets and in mainstream finance. The main addition to the syllabus is a section on Islamic sources of finance , including the Islamic concept of interest and coverage of Islamic financial instruments. professional level Syllabus changes (June 2011) The Paper P1 , Professional Accountant syllabus has been amended to explicitly include more areas on business risk as a response to an employer stakeholder survey results done in 2008/2009. These areas include risk assessment and management responses in changes to

risk profile , both strategic and operational , including some strategic aspects of financial risk. The changes to Paper F7 (UK) in particular have also had a further impact on Paper P2 (UK) , which now also includes more content on the legal requirements relating to the submission and reporting of accounts. As with Paper F7 (UK) , Paper P2 (UK) will now be based on IFRS with the key differences between UK GAAP and IFRS being examinable. The syllabuses for both Paper P2 (INT) and (UK) have also been re-aligned to contain more on requirements relating to small and medium-sized enterprises (SMEs) and about when accounts must be consolidated and when exemptions from consolidation apply. Entity reconstructions have been added to the syllabuses of both papers. However , IFRICs will not be examinable in Paper P2 from June 2011. Certain new regulatory requirements have brought changes to Paper P3 , Business Analysis. As a result more management accounting has been introduced to this syllabus to provide a more rounded financial context to the business analysis scenarios examinable. Business analysis is a subject where a working knowledge of management accounting and cost issues plays an increasingly important role. The changes will give the examiner wider scope to set more ‘ real world ’ questions , including the assessment of such business financial and quantitative techniques as forecasting , budgeting , cost accounting and decision making within a business analytics context. As these changes will impact the entire paper , the original 2007 Pilot Paper has been updated for the new syllabus. Some of the content of Paper P4 , Advanced

Financial Management has been amended and developed to make the syllabus more coherent and to align it more closely with Paper F9 , which underpins it. There have been no significant new areas added , but rather there has been a re-arrangement of the syllabus and a grouping/splitting of items to make the Study Guide clearer. As a consequence of planned changes to Papers F2 and F5 outlined above , Paper P5 , Advanced Performance Management requires some re-alignment , to eliminate overlap with Paper F5 and to differentiate the content of Paper P5 more distinctly from Paper F5. However , the more significant changes to Paper P5 are as a response to feedback received that there was potentially too much overlap between Papers P3 and P5 , particularly in the areas of strategic , quality and people management. As a consequence some strategic management areas have been removed from Paper P5.

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