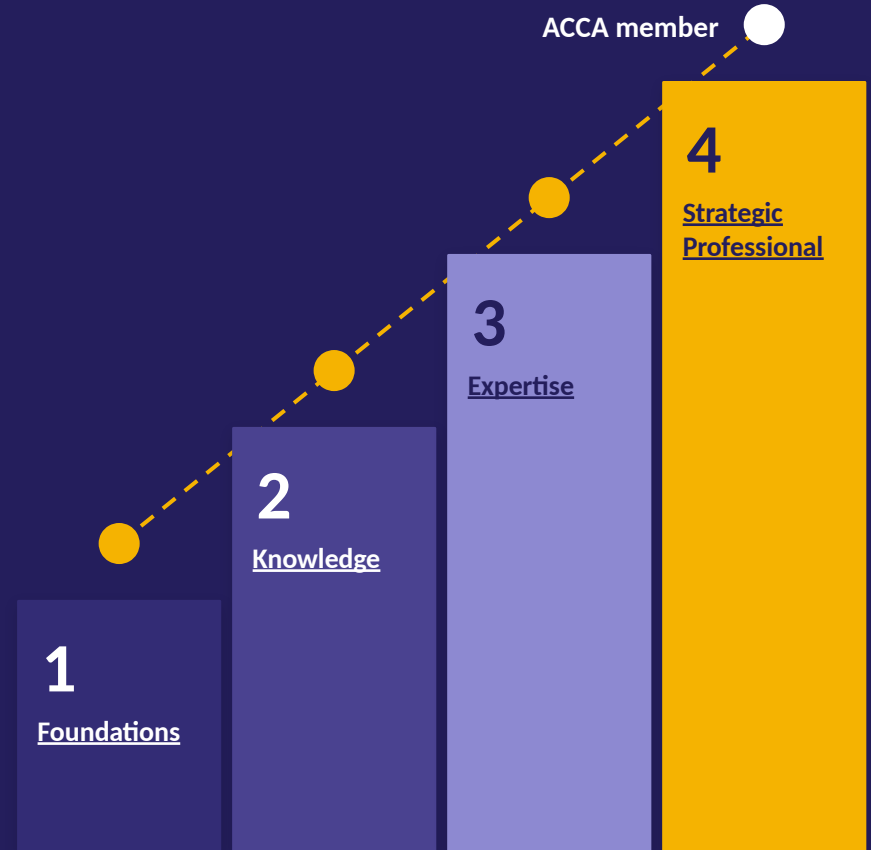




THE FUTURE OF ACCA

Current vs 2027 Structure

A level-by-level comparison by Innate Business School



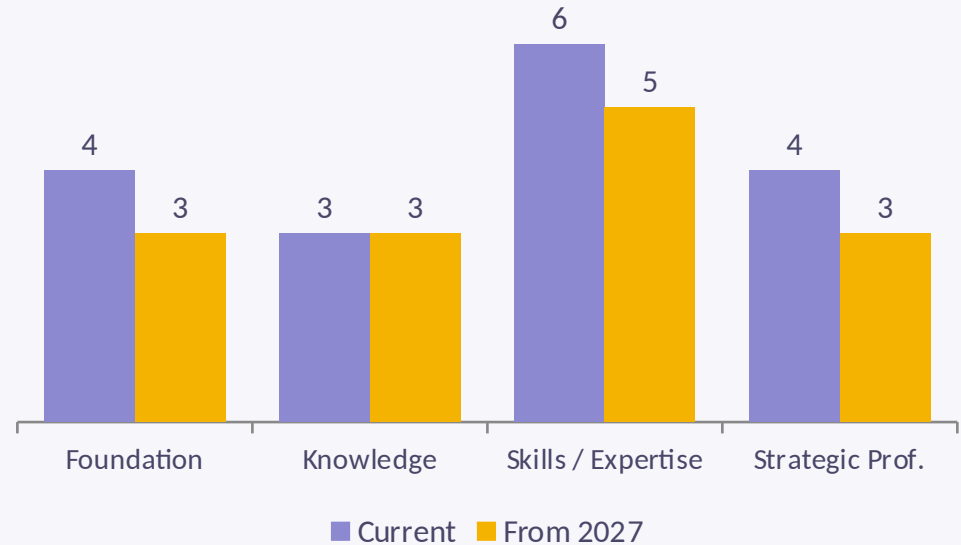
At a glance: 17 exams become 14

17 → 14

exams across all four levels

- Main route (Knowledge to Strategic Professional): 13 → 11
- BT syllabus moves into an employability module; Law moves to K3
- One Strategic Professional option, not two

Exams per level



Entry route: Foundations

CURRENT

Foundation level (4 exams)

- FA1 Recording Financial Transactions
- MA1 Management Information
- FA2 Maintaining Financial Records
- MA2 Managing Costs and Finance



FROM 2027

Foundations level

- F1 Accounts Preparation
- F2 Management Information and Costing
- F3 Decision Making with Data
- Module: Enterprise and Entrepreneurship
- Award: Diploma in Accounting and Business

Level 1: Applied Knowledge → Knowledge

CURRENT

Applied Knowledge (3 exams)

- BT Business and Technology
- MA Management Accounting
- FA Financial Accounting



FROM 2027

Knowledge (RQF Level 4)

- K1 Financial Accounting
- K2 Management Accounting
- K3 Business Law (formerly LW)
- Module: Responsible Business Management
- Award: Higher Diploma in Accounting and Business

Level 2: Applied Skills → Expertise

CURRENT

Applied Skills (6 exams)

- LW Corporate and Business Law
- TX Taxation
- FR Financial Reporting
- AA Audit and Assurance
- FM Financial Management
- PM Performance Management
- EPSM Ethics and Professional Skills Module (after Skills level)



FROM 2027

Expertise (RQF Level 6)

- E1 Taxation
- E2 Financial Reporting
- E3 Audit, Risk and Control
- E4 Finance and Investment
- E5 Performance with Data Analysis
- Module: Digital Tech and Innovation

Level 3: Strategic Professional core



CURRENT

Strategic Professional (4 exams)

- SBL Strategic Business Leader
- SBR Strategic Business Reporting
- Plus 2 options from 4 (next slide)
- PER 36 months practical experience



FROM 2027

Strategic Professional

- S1 Business and Sustainability Reporting
- S2 Strategic Business Leader
- Plus 1 option from 5 (next slide)
- Module: Ethical, Sustainable Leadership
- PER 30 months workplace experience + up to 6 via Optional Modules

Strategic Professional options

CURRENT: CHOOSE 2 OF 4

- AAA Advanced Audit and Assurance
- AFM Advanced Financial Management
- APM Advanced Performance Management
- ATX Advanced Taxation



FROM 2027: CHOOSE 1 OF 5

- SAA Audit and Assurance Professional
- SCF Corporate Finance Professional
- SDS Data Science Professional (new)
- SPI Performance and Insights Professional
- STA Taxation Advisory Professional

Essential Employability Modules (new)



One interactive, assessed module at every level, replacing the single Ethics and Professional Skills Module (EPSM), which is currently completed after the Skills level.

1	Foundations	Enterprise and Entrepreneurship	Diploma in Accounting and Business
2	Knowledge	Responsible Business Management	Higher Diploma in Accounting and Business
3	Expertise	Digital Tech and Innovation	Advanced Diploma in Accounting and Business
4	Strategic Professional	Ethical, Sustainable Leadership	ACCA Qualification (with exams and PER)

Key dates for your planning

1

Early 2027

Essential
Employability
Modules open

2

June 2027

Final sitting of current
Applied Skills and
Strategic Professional
exams

3

July 2027

First Foundations and
Knowledge exams

4

Sept 2027

First Expertise and
Strategic Professional
exams

Per ACCA transition guidance, Applied Knowledge students move to Knowledge and students who complete Applied Skills move to Strategic Professional. Check ACCA's transition tool for each student's case.