



# ACCA Handbook

## 2019/20 exams

Leicester Castle Business School  
Department of Accountancy and Finance



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# Welcome to Leicester Castle Business School

## De Montfort University



Thank you for your enquiry regarding the Association of Chartered Accountants (ACCA) course at Leicester Business School. By becoming a registered student with the ACCA you will be taking the first step toward joining a huge global network of skilled accountants and you'll be able to work towards becoming a member of the world's fastest-growing international professional accounting body.

Leicester Castle Business School is one of the larger providers of business and management education in the UK. Our courses are directly relevant to the business world and we maintain strong links with major professional bodies and employers both in the UK and worldwide.

You'll be taught by qualified accountants who are also experienced teachers and they will help you gain the qualifications and skills the accountancy and finance industry readily look for. Our status as a Gold Approved Learning Partner reflects the quality of our course provision and teaching.

Leicester Castle Business School has been granted professional recognition and accreditation from many leading professional bodies including the ACCA. These are recognition of the quality of teaching that the School offers and also provides added-value benefits to our students as tutors are up to date with any changes happening within the professions.

The aim of this handbook is to serve as an initial guide and subsequent point of reference. It guides you to what you can expect of us and what we expect of you. It refers you to important data for your studies. The Business School is in the Hugh Aston building and ACCA courses are held in the post graduate suite on the 4<sup>th</sup> and 5<sup>th</sup> floors.

# ACCA Courses at Leicester Castle Business School

We run courses to support students in preparation for the professional level ACCA papers. We offer three short condensed courses each year starting in either February, September or June. The February start course prepares students for the June exam sitting, the September course prepares students for the December exam sitting and the summer course is aimed at the September exam sitting. The ACCA is now offering four exam sittings per year January, March, September and December. We do not currently offer full courses for the March exam sittings.

The basic course structure for each paper will be 50 teaching hours that is offered mostly at weekends and evenings or by day release. This also includes a 2-day revision course for exam question practice. However, students are expected to complete home study on a weekly basis in addition to the classroom contact.

The Strategic Business Leader case paper does not lend itself to small blocks of teaching and will need to be taught in whole days so this is offered as a day release programme starting in February each year.

## **Key Dates**

Details of exam entry deadlines for the December, March, June and September exams can be found on the ACCA website.

A detailed lecture programme will be given to you at each of the lectures in the first week by your individual tutor for each paper.

## **Module selections**

All three knowledge papers must be completed before the Applied skills papers are taken. Students cannot progress to the Strategic Professional level until all the Applied skills papers have been attempted.

Within the Applied skills level and within the Strategic Professional level there is some flexibility on the order that papers are taken but students should bear the following advice in mind:

Strategic Business Reporting (SBR) requires Financial Reporting (FR) knowledge.

Advanced Audit & Assurance (AAA requires Audit & Assurance AA) and also some Financial Reporting (FR) knowledge

Advanced Taxation (ATX) re-examines the whole of Taxation (TX) knowledge so we recommend that the Advanced Taxation paper should be sat closely following Taxation.

## ACCA Requirements and Deadlines

Please note that in order to study on the programme, you must be accepted as a registered student by the ACCA. As well as tuition fees payable to De Montfort University, the ACCA charges the following fees:

- On first becoming a registered student with the ACCA there is a one off initial registration fee, currently set at £79.
- Then on 1 January each year an annual subscription fee (currently £105) payable to keep your student status live.
- Exam entry fees are listed below for December 2019 exams
- Exemptions fees for Applied Skills examinations £114

<b>Exam Entry Fees &amp; Dates</b>	<b>December 2019 Exams</b>	<b>Prices for Strategic Professional/ Strategic Business Leader exam fees</b>
Early Examination Entry Closing date (online only)	12th August 2019	£147/£188
Standard Examination Entry Closing date	28 <sup>th</sup> October 2019	£155 /£199
Late Examination Entry Closing date (online only)	4 <sup>th</sup> November 2019	£350 /£321
<b>Examination Week</b>	<b>2<sup>nd</sup> – 6<sup>th</sup> December 2019</b>	
<b>Results Released</b>	<b>13<sup>th</sup> January 2020</b>	

These dates and prices are for guidance only and as prices and dates are subject to change please check the ACCA website below:

<http://www.accaglobal.com/uk/en/qualifications/accountancy-career/fees/fees-charges.html?countrycode=United+Kingdom>

If you have previous accountancy qualifications, you will need to contact the ACCA who may grant exemptions. You can do an exemption search on the website: <https://portal.accaglobal.com/accrweb/faces/page/public/accreditations/enquiry/main/EnqInstitutionsTable.jspx>

We will allow you to join the course without being fully registered but students must enrol as soon as possible. It is the responsibility of the student to ensure that they have checked with ACCA that they have the correct entry requirements. The

Business School regrets that it cannot be responsible for a student's failure to register with the ACCA and obtain the necessary entry requirements.

## Contact Details

**To apply for the course** complete an application form which can be requested from Karen Wallace-Jones the course administrator and details are also available on the DMU website DMU, please follow the below link:

<http://www.dmu.ac.uk/study/courses/postgraduate-courses/association-chartered-certified-accountants-acca/association-of-chartered-certified-accountants-course-acca.aspx>

If you would like to discuss anything about the programme, please contact us as below at any time.

Any change in circumstances (such as changing address or telephone number) should be notified to the programme administrator as soon as possible.

		Telephone	E-Mail
<b>Dawn Davison</b> Room HU 3.56	<b>Programme Coordinator</b> <b>(academic queries)</b>	0116 2551551 (extension 6549)	<a href="mailto:dawn.davison@dmu.ac.uk">dawn.davison@dmu.ac.uk</a>
<b>Karen Wallace-Jones</b> Hugh Aston post graduate office ground floor	<b>Programme Administrator</b> <b>(enrolment queries)</b>	0116 257 7376	<a href="mailto:dmuacca@dmu.ac.uk">dmuacca@dmu.ac.uk</a> <a href="mailto:kwallace-jones@dmu.ac.uk">kwallace-jones@dmu.ac.uk</a>

### ACCA Contact Details

110 Queen Street  
Glasgow  
G13BX

Email: [info@accaglobal.com](mailto:info@accaglobal.com)

Email: [students@accaglobal.com](mailto:students@accaglobal.com)

Tel: +44 (0)141 582 2000  
Fax: +44 (0)141 582 2222

Web Site [www.accaglobal.com](http://www.accaglobal.com)

# Lecturers and Tutorial Support

## Staff introduction

Many of our staff are members of leading bodies such as the Institute of Chartered Accountants in England and Wales, the Chartered Institute of Management Accountants (CIMA) and ACCA. They're experts in accountancy but also have many years of teaching experience on ACCA courses guaranteeing that you receive quality tuition.

If you should encounter any problems regarding your subject, then raise the matter with your lecturer to arrange a time to discuss your problems.

Alternatively, outside your lecture times, full time teaching staff can be contacted directly on the following numbers:

<b>Telephone 0116 2551551 (main line)</b>	<b>Extension</b>	<b>Email Address</b>
Lucy Morrison	8043	<a href="mailto:Lucy.morrison@dmu.ac.uk">Lucy.morrison@dmu.ac.uk</a>
Lisa Wakefield	7805	<a href="mailto:lwakefield@dmu.ac.uk">lwakefield@dmu.ac.uk</a>
Neil Young	8408	<a href="mailto:Neil.young@dmu.ac.uk">Neil.young@dmu.ac.uk</a>
Dawn Davison	6549	<a href="mailto:Dawn.davison@dmu.ac.uk">Dawn.davison@dmu.ac.uk</a>
Natasha Mc Donald	8760	<a href="mailto:natasha.mcdonald@dmu.ac.uk">natasha.mcdonald@dmu.ac.uk</a>

# Student Rights & Responsibilities

## Student Role

Professional Accountancy examinations are extremely demanding. To ensure a good chance of passing the examinations, in addition to regular lecture attendance, you must undertake in your own time, work set by lecturers and do the recommended reading from both within and in addition to the study texts supplied.

To monitor your progress on the programme, a mock exam will be set for each paper. Details of these will be given by your lecturer. It is crucial to your likelihood of success that you undertake these exams: a thorough understanding of syllabus material is not enough; you must be able to 'decipher' an examination question and

provide an appropriate answer within tight time constraints. These mock exams are a key mechanism in identifying poor examination approach and technique. Please undertake them - for your own sake.

If you avail yourselves of exemptions, you must ensure that your knowledge level is appropriate - check it against the syllabus. Lecturers on subsequent modules which build on earlier syllabuses will assume your understanding of the syllabus areas.

### **Student Identification cards**

Your student identification card will be issued to you after enrolment providing you submitted a passport photograph at enrolment. **Please ensure that you carry your identification card at all times to gain access to University buildings including the library.** This will also be your Library and Student Union card. This card will also entitle you to student discounts, where offered, outside of the University. There is a replacement charge of £10 for lost cards and new cards are normally ready on the next working day. Please allow for postage and delivery time if you are studying on a part time basis. If you are not able to come in person, you can request a new card by contacting us by email or telephone: [smartcards@dmu.ac.uk](mailto:smartcards@dmu.ac.uk), (0)116 257 7301.

All students at De Montfort University are automatically a member of your Students' Union! You can opt out, but as a member you will benefit from services and facilities including bars, shops and numerous student groups. Your Students' Union also has an Advice Centre which provides confidential help and support on issues ranging from money matters to academic welfare.

### **Provision of material**

The programme fee includes provision of teaching material written by lecturers and also a text book and practice and revision kit (containing a bank of questions and answers). It is recommended that students read the study text on a weekly basis to support classroom learning. The revision kit will be distributed to you during the course and will be used on the revision course and by students prior to the exam.

### **Module changes**

Please inform the **Programme Administrator Karen Wallace-Jones** by email of any module changes that you may wish to make. It should be noted that once a student has commenced on a module no refunds are available.



## **Student Representation**

A Student Representative is requested to join the Board of Study to provide student feedback for the ACCA programme. The boards of study are convened to monitor and develop the programme provision. This is a vital part of the process to help us improve the quality of our courses.

One representative may be nominated to sit as a student representative; the representative will retain the post for the full Academic Year. Please give your nomination to the lecturer or directly to the programme coordinator, Dawn Davison.

## **Student Feedback**

To monitor our performance and quality, a student feedback questionnaire will be given out towards the end of each module.

However, if you should have any concern or complaint about any aspect of the programme, in the first instance, bring it to the attention of the lecturer, through your student representative or if you prefer, come directly to the programme coordinator, Dawn Davison.

There is also a formal university complaints procedure full details of which are on the university website:

<http://www.dmu.ac.uk/dmu-students/the-student-gateway/academic-support-office/student-complaints/student-complaints-procedure.aspx>

# **Common Understanding**

This document is designed to give expression to the mutual support essential between the Business School and the student to achieve quality education and hence the chance of success in examinations set by the Association of Chartered Certified Accountants. The expectations of the two parties in this regard are set out below:

## **Business school**

- ◆ To provide a quality learning environment in which appropriate tuition is provided, aimed at achieving above average pass rates for students who consistently attend.
- ◆ To monitor student progress by way of a mock exam and make available, on request, the result to a sponsoring employer. The provision of this information will

be subject to the agreement of the student and will include any opinion the student wishes to express on the result.

- ◆ To provide a forum for discussion on matters related to professional training and development between ACCA, the School, the student and the sponsoring employer.

### **All students**

- ◆ To attend all programmed classes
- ◆ To undertake, in their personal time, work set by lecturers and recommended reading from both within and in addition to the course notes supplied
- ◆ To enrol with the professional body and **to register for its examinations**
- ◆ To elect a student representative, the purpose of which is the monitoring and development of programme provision.

## **Facilities at Leicester Business School**

### **Network and IT Services**

As a student of the university, you will have access to a number of IT services, including email, and Internet access. There are over one hundred personal computers and associated printers available to you in computer suites on the second floor of the Hugh Aston building. They operate from a networked Windows platform and have all the latest Microsoft software, plus more specialist packages. You may gain access to the Internet from any one of these computers and can create your personal email address: just follow instructions on the De Montfort University website, which requires the input of your student registration number and date of birth.

**Email is the main communication method used by the University to send you course and official information, so please make sure you check it regularly to avoid missing anything important. We do not communicate to personal email accounts so you must access your university email account.**

### **Blackboard**

Tuition is supported through De Montfort University's on-line learning on the Blackboard site (the virtual learning environment used by DMU). Blackboard support

may vary from module to module but what you can expect to find is an outline of the ACCA paper, material used in class as well as any reading that may help your subject understanding. The sites contain information about staff, surgery hours, copies of lecture material and an announcements section for notices. Students can gain access to the modules on which they are enrolled by visiting <https://mydmu.ac.uk>

### **Library facilities**

All students enrolled on ACCA programmes are entitled to make use of the Library and to borrow those materials available for loan. The library has a supply of relevant ACCA study texts and relevant reading material.

**Kimberlin Library, Mill Lane** is open 24 hours a day, Monday to Friday during term-time.

*Note: Vacation hours can vary; please check notices in the Library prior to vacation time for details*

### **Refreshments**

Hot and chilled drinks and snacks are available from vending machines on the first floor and in the common room of the post graduate suite. A coffee shop, located on the ground floor, is open during the day-time and during term-time.

### **Private Study**

There are formalised areas within the library for quiet personal study. In High Aston, you may use any empty lecture/tutorial room.

### **Student Advice Centre SAC**

An integrated student enquiry service is available on the ground floor of the Hugh Aston building. It offers a fast, efficient and friendly service to help you with queries relating to:

- Enrolment and fees
- Health and wellbeing
- Childcare

## Pricing Structure

Prices for each paper include both the 50 hours classroom teaching ( this includes the 2 day revision course). The prices are inclusive of lecturer's course notes, BPP textbooks and revision kit and also a mock paper which is marked as part of the course. The course fees excludes ACCA registration, examination and exemption fees all of which are payable directly to the Institute.

### Part Time Course Fees

STAGE	PER PAPER
Strategic Business Leader Professional Level Paper	£595 per paper
Other Strategic Professional Level Papers	£495 per paper
2 day question based revision course if purchased separately to the course	£200 per paper

The above costs are subject to change on an annual basis. Please check the website:

<http://www.dmu.ac.uk/study/courses/postgraduate-courses/association-chartered-certified-accountants-acca/association-of-chartered-certified-accountants-course-acca.aspx>

**If your sponsor or any other third party who has agreed to pay your fees fails to make due payment, you will yourself become liable for payment.**

The ACCA course is notoriously hard to fund, as there is very little financial support available. The majority of students fund the tuition fees and course costs themselves through savings or sponsorship. This course is not eligible for funding by Student Finance as it is a professional course and does not fit the qualifying criteria. You are advised to check the following website for funding options (particularly the section on Professional and Career Development Loans):

[www.gov.uk/browse/education/student-finance](http://www.gov.uk/browse/education/student-finance)

**PLEASE NOTE THAT IF WITHDRAWAL TAKES PLACE AFTER A MODULE START DATE AND A STUDENT HAS ATTENDED, ENGAGED OR PARTICIPATED IN THE MODULE IN ANY WAY, THE MODULE FEE IS PAYABLE IN FULL AND THERE WILL BE NO REFUND OR CANCELLATION.**