School of National Development - Employability Centre

PRE-AUDIT QUALIFICATION TRAINING PROGRAMME

LEARNING AND DEVELOPMENT MANUAL

ADGM ACADEMY
أكاديمية سوق أبوظبي العالمي

In Strategic Alliance with

هيئة الموارد البشرية
HUMAN RESOURCES AUTHORITY

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WELCOME NOTE

"It gives us great pleasure to welcome you to ADGM Academy, the centre of excellence in Financial Education. We strive to ensure that you have a rewarding learning experience and support you in becoming a qualified audit professional. All training and course content has been tailor-made to suit both local and international requirements, and we are proud to have UAE nationals paving the way for future positions within the Audit industry. UAE talent is the pride of our nation and we at ADGM Academy are proud to support the growth of our human capital.

My name is Jassim Yehya AlMarzooqi, and I will be your Mentor from ADGM Academy. My role is to make sure your journey through our PAQT program is rewarding and fulfilling. On behalf of ADGM Academy we sincerely wish you an excellent learning experience."

Jassim Yehya Mohamed AlMarzooqi
Operations Senior Manager
ADGM Academy

ABU DHABI GLOBAL MARKET ACADEMY

ADGM academy opened for business in early 2018. Located in Abu Dhabi's award winning International Financial Centre, it was established by Abu Dhabi Global Market with the vision of becoming one of the leading academies in the region focused on financial education.

In partnership with globally recognized education and institutions, ADGM Academy offers specialized programmes on a range of topics and qualifications including banking, finance, leadership, entrepreneurship, technical and soft skills.

OUR PARTNERS

Human Resources Authority

ADGM Academy has made a strategic alliance with the Human Resources Authority to support the National Development and promote UAE National Talent.

KPMG

ADGM Academy has made a partnership with KPMG for the Audit stream to be trained and seek employability. Established in 1987, KPMG is a leading international company in providing quality and support to world leading companies in financial auditing among other strategic services.

ABOUT THE PROGRAMME

NATIONAL DEVELOPMENT

In alignment with the UAE government's National Development policy, the academy is committed to helping clients fulfil their objectives for human capital development.

Vision 2030 includes the principle that for the UAE to progress, its talent must embrace a path of continuous learning. Dedicated to this objective, the School of National Development offers programmes designed to enhance the skills of UAE nationals, serving both government and commercial objectives alike.

Our training programme is designed to prepare participants for a career in Audit. Participants will attend series of intensive courses aimed at developing essential functional, technical, and behavior skills required for the role as well as class leading professional qualification certifications.

PRE-AUDIT QUALIFICATION TRAINING PROGRAMME

ADGM Academy along with Human Resources Authority is committed to developing UAE National talent in Audit through the design and delivery of Pre-Audit Qualification Training (PAQT) Programme:

Provide exposure to UAE Nationals on leading Audit working practices through on-the-job-experiences, with focus on practical applicable examples and real life scenarios.

Design and deliver extensive classroom and online training on a range of Audit topics. Help UAE Nationals understand the different Audit qualifications such as CPA, ACCA and ICAEW with a view to ultimately helping them pursue these qualifications formally on a full time basis.

Enhance the employability of UAE Nationals in the public and private sector.

ADVANTAGES OF AUDIT CAREER

Well recognized Worldwide Qualifications / skills

As part of the Audit job family, you are required to acquire Chartered Accountant qualifications that are highly valued and recognized worldwide.

Job Security

A quintessential part of every organization that requires special qualifications, skills and years of experience thus creating enough need for professionals in the market.

Working with high caliber professionals

Being a specialized area of work requiring sophisticated qualifications and skills, you will work with high calibre individuals and have the exposure and opportunity to learn and develop from you peers in the business.

Competitive Salary

A high paying profession with growth opportunities as you acquire higher qualifications and certification.

Career Growth & Diversity

Audit is a specialized path and career transfer from Audit to other accounting jobs, consulting and administrative roles is much easier. The opposite, however isn't possible as Auditor qualifications and cartain courses are mandatory for a role in the Audit function.

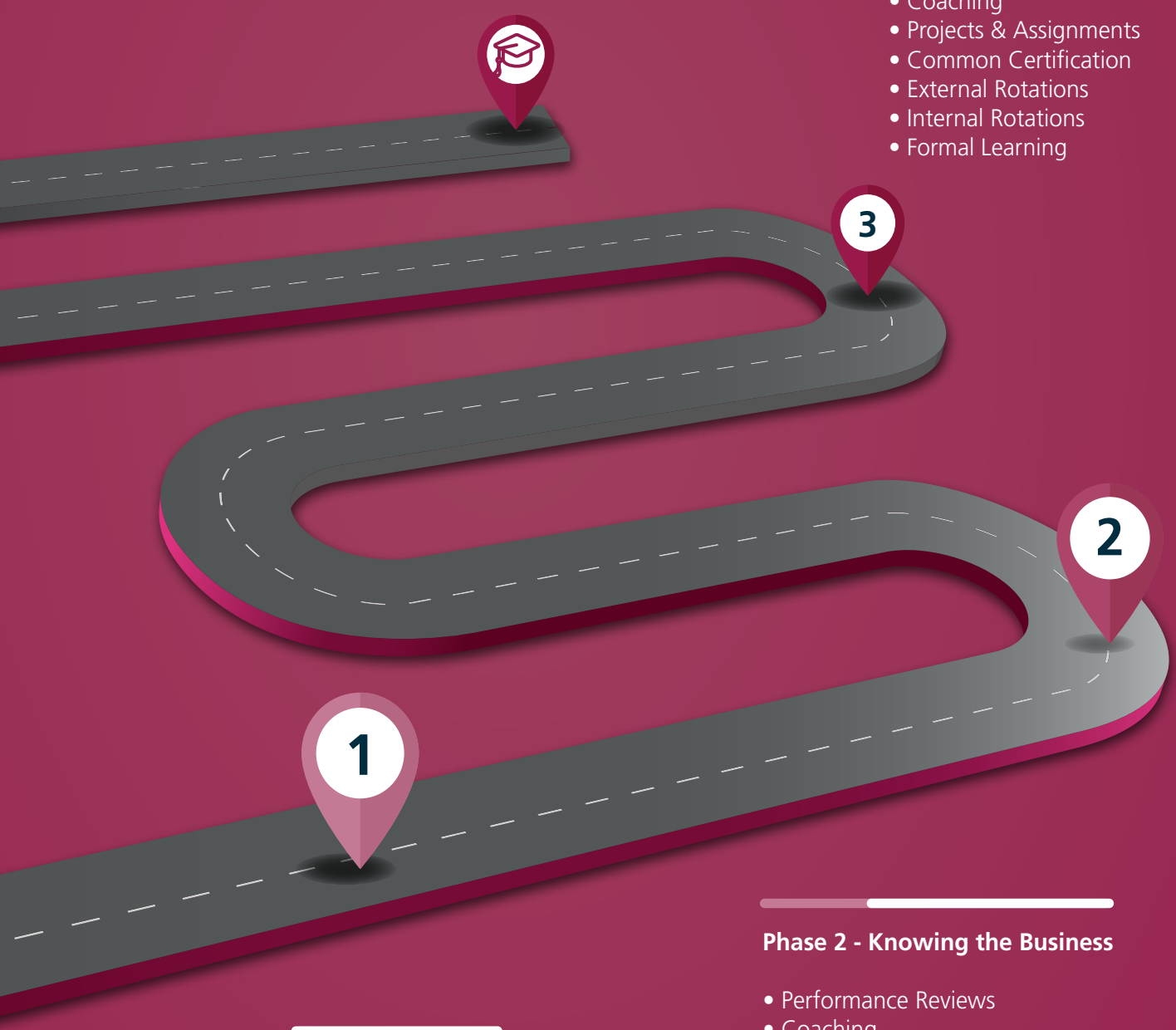
STRUCTURE AND TIMELINE

The Program will be carried out through different integrated learning methods

Graduation & Employability

Phase 3 - Ownership & Accountability

- Professional Qualifications
- Performance Reviews
- Coaching
- Projects & Assignments
- Common Certification
- External Rotations
- Internal Rotations
- Formal Learning



Phase 2 - Knowing the Business

- Performance Reviews
- Coaching
- Projects & Assignments
- Common Certification
- External Rotations
- Internal Rotations
- Formal Learning

Phase1 - Induction

- Internal Rotation
- Formal Training

MODULE 1 (Mar – May)	MODULE 2 (Jun – Aug)	MODULE 3 (Sep – Nov)	MODULE 4 (Dec – Feb)
Class Room*			
Audit Foundation (45 hours)	UAE laws and regulations (2 hours)	Line of business specific technical updates (4 hours)	Line of business specific technical updates (2 hours)
Excel - intermediate (2 hours)	Business Writing (9 hours)	Time management (9 hours)	Impact of you (14 hours)
A Roadmap to Peak Performance (2 hours)	VAT for Audit (4 hours)	Presentation skills (9 hours)	Technology foundation – I (8 hours)
OK Corral - The Art of difficult conversations (2 hours)	1 + 1 + 1 > 3 : Driving team work for success (2 hours)	Future- proofing yourself as an audit Professional (2 hours)	Technology foundation – II (4 hours)
Online			
How to check financial statements (1 hour)	Property Plan & Equipment disposals procedure and expensive substantive analytical procedure (2 hours)	Interest expense substantive analytical procedure (1 hour)	Bad debts recalculation and evaluation procedure (1 hour)
Revenue and Margin Substantive Analytical (1hour)	Trade receivables days substantive analytical procedure (1 hour)	Journal entries (1 hour)	Inventory Count Observation (2 hours)
		Walkthroughs (1 hour)	
TOTAL 53 Hours	TOTAL 20 Hours	TOTAL 27 Hours	TOTAL 31 Hours

ACCA Advanced Diploma**	(CFAB) ICAEW**
9 MODULES 12 Months 777 Hours	**6 MODULES 12 Months 338 Hours**
1. Accountant in Business (50 hours)	**1. Accounting (70 hours)**
2. Management Accounting (55 hours)	**2. Assurance (48 hours)**
3. Financial Accounting (60 hours)	**3. Business, Technology and Finance (52 hours)**
4. Corporate and Business Law (72 hours)	**4. Law (48 hours)**
5. Performance Management (108 hours)	**5. Principles of Taxation (60 hours)**
6. Taxation (108 hours)	**6. Management Information (60 hours)**
7. Financial reporting (108 hours)	
8. Audit and Assurance (108 hours)	
9. Financial Management (108 hours)	

*The following Modules and Training material will be delivered in partnership with KPMG
**The ACCA Advanced Diploma / ICAEW Modules and Training material will be delivered in partnership with DSR.

Participants will be enrolled to one of the tracks as per their selection

ACCA Diploma / Advanced Diploma Qualification Certificate*

MONTHS	1	2	3	4	5	6
Week 1	PAQT induction	On-site work experience	On-site work experience	2. ACCA Management Accounting Foundation Module 2	3. ACCA Financial Accounting	On-site work experience
Week 2	Foundation Module 1	On-site work experience	On-site work experience	On-site work experience	3. ACCA Financial Accounting	4. ACCA Corporate and Business Law
Week 3	Foundation Module 1	1. ACCA Accountant in Business	On-site work experience	On-site work experience	On-site work experience	4. ACCA Corporate and Business Law
Week 4	On-site work experience	ACCA Accountant in Business Foundation Module 2	2. ACCA Management Accounting	On-site work experience	On-site work experience	4. ACCA Corporate and Business Law Foundation Module 3

ICAEW - CFAB Certificate*

MONTHS	1	2	3	4	5	6
Week 1	PAQT induction	On-site work experience	1. ICAEW Accounting	On-site work experience	2. ICAEW Business, Technology and Finance	On-site work experience
Week 2	Foundation Module 1	On-site work experience	1. ICAEW Accounting	On-site work experience	2. ICAEW Business, Technology and Finance Foundation Module 2	On-site work experience
Week 3	Foundation Module 1	On-site work experience	1. ICAEW Accounting	On-site work experience	On-site work experience	On-site work experience
Week 4	On-site work experience	ACCA Accountant in Business Foundation Module 2	On-site work experience	On-site work experience	On-site work experience	3. ICAEW Assurance

*Subject to updates in which case participants will be informed immediately

ACCA Diploma / Advanced Diploma Qualification Certificate*

7	8	9	10	11	12
On-site work experience	5. ACCA Performance Management	6. ACCA Taxation	On-site work experience	7. ACCA Financial Reporting	9. ACCA Financial Management
On-site work experience	5. ACCA Performance Management	6. ACCA Taxation	On-site work experience	8. ACCA Audit and Assurance	9. ACCA Financial Management
On-site work experience	On-site work experience	6. ACCA Taxation	7. ACCA Financial Reporting	8. ACCA Audit and Assurance	9. ACCA Financial Management
5. ACCA Performance Management	On-site work experience	On-site work experience	7. ACCA Financial Reporting	8. ACCA Audit and Assurance	PAQT conclusion Foundation Module 4

ICAEW - CFAB Certificate*

7	8	9	10	11	12
3. ICAEW Assurance Foundation Module 3	On-site work experience	On-site work experience	On-site work experience	On-site work experience	6. ICAEW Principles of Taxation
On-site work experience	On-site work experience	On-site work experience	5. ICAEW Mgmt. information	On-site work experience	6. ICAEW Principles of Taxation
On-site work experience	4. ICAEW Law	On-site work experience	5. ICAEW Mgmt. information	On-site work experience	Foundation Module 4
On-site work experience	4. ICAEW. Law	On-site work experience	On-site work experience	On-site work experience	PAQT conclusion

*Subject to updates in which case participants will be informed immediately

PARTICIPANT SELECTION CRITERIA

Participants will be selected following the below agreed principles:

- Pre-assessment of the participants on behavioral and technical (accountancy) skills
- Participants Interview Session
- Holding Bachelor's Degree in Banking and Finance, Accounting, Business Administration or relevant field

1	**Qualification**	Preferred Bachelors in **Accounting** Will consider folks with Finance & Business background
2	**Work Experience**	Working experience such as internship / volunteer / training / placement
3	**GPA**	Above 2
4	**Age**	Between **21 - 25**
5	**Language Proficiency**	(English) **Intermediate** and above
6	**Technical Assessment**	**Fundamental** Accounting & Mathematical skills
7	**Behavioral Assessment**	Hire for the right **Attitude**
8	**National Service completion**	For **Males** only
9	**Accounting Certification**	Acquiring either of ACCA / ICAEW credentials

SELECTION FRECUENCY

Selection
Every 3 months

- Participants selected follwoing the identified selection criteria
- Participants undergo induction with dedicated KPMG UAE National Resource Manager

Training - 12 month PAQT with AGDMA

- Rotate across KPMG Audit, Audit Advisory Services (AAS) and Tax service lines to broaden exposure
- Provide hands-on experience of undertaking client projects
- Conduct technical and soft skills enhancement courses provided by KPMG
- Train and Pre-Qualify to pursue a suitable pre-qualification that will result in progressing to obtaining ACCA Diploma / Advanced Diploma / Qualification/ ICEAW Certification

Employment - Upon successful compleition of PAQT

- %50 of cohort hired full time as KPMG Associates
- Possibility for secondment in International KPMG offices
- Possibility to be hiered by other public and private sector entities

ABOUT ACCA

ACCA builds partnerships throughout history - they're central to our ability to deliver our qualifications and services internationally.

Through our global network, students can study for the ACCA Qualification all over the world.
We have 17 joint exam partnerships with national accountancy bodies around the world that allows their trainees to qualify using the ACCA Qualification structure. And we're working with accountancy bodies in Cyprus, Malawi, Botswana and Zambia to establish joint continuing professional development programmes.

We also have more than 80 global partnerships with accountancy bodies, universities and international donor communities.

Our partnerships allow our members to work internationally, complying with regulation in marketplaces worldwide.

www.accaglobal.com

ABOUT ICAEW

There are over 1.7m chartered accountants and students around the world – talented, ethical and committed professionals who use their expertise to ensure we have a successful and sustainable future. Over 150,000 of these are ICAEW Chartered Accountants. We train, develop and support each one of them so that they have the knowledge and values to help build local and global economies that are sustainable, accountable and fair. We've been at the heart of the accountancy profession since we were founded in 1880 to ensure trust in business. We share our knowledge and insight with governments, regulators and business leaders worldwide as we believe accountancy is a force for positive economic change across the world.

www.icaew.com

ASSESSMENT OF ACHIEVEMENT

Participants will be continuously assessed throughout their learning journey through different assessment methodologies where 80% of the assessment will be skill and application based to enhance and build required competencies.

Foundation Courses will be assessed following individual course assessment requirements presented at the beginning of each course.

On the Job Training will be assessed through gathering of evidence of application of the knowledge and skills acquired during their training and on the job placement.

To obtain the ACCA Diploma in Accounting and Business qualification, participants must achieve 50% in each of the examinations and the Foundations in Professionalism module. The examinations are two hours long, feature objective test questions and are Computer Based Examination (CBE). A variety of objective test style questions are issued at random according to pre-determined balancing rules. Participants will receive more information on the Certification Induction day and will prepare accordingly. To obtain ACCA Advanced Diploma participants are required to pass all the exams for each module.

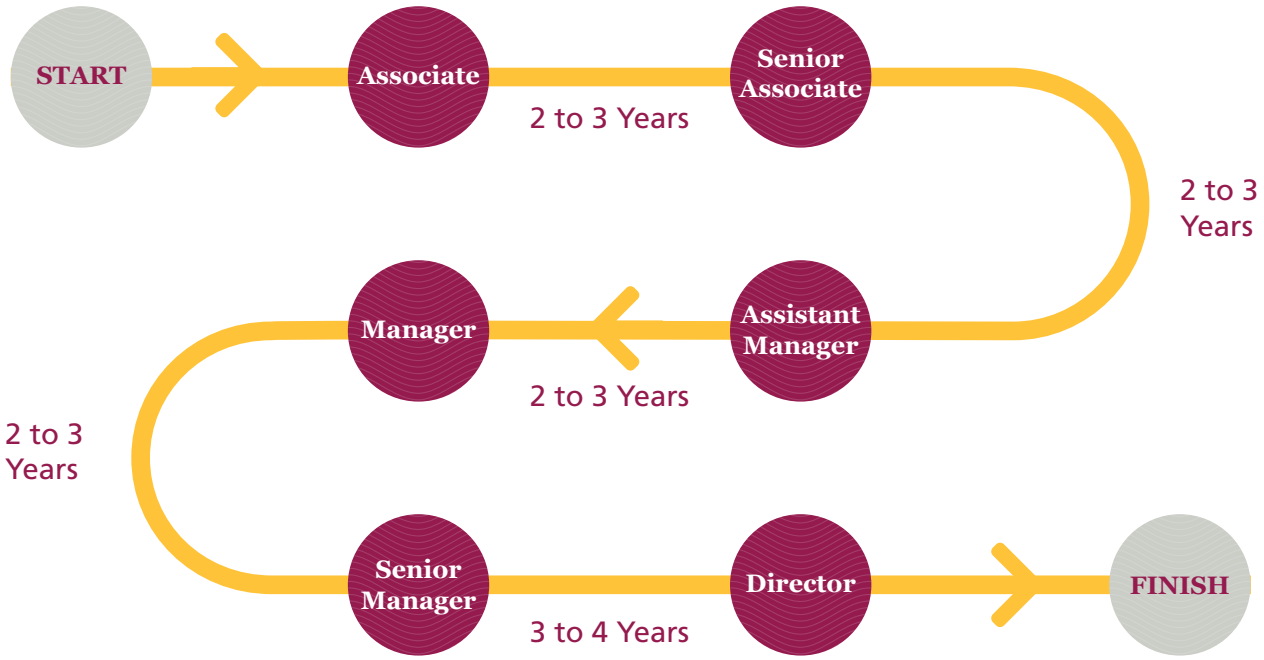
To obtain ICAEW Certificate in Finance, Accounting and Business Modules will be assessed following the Certification requirements and completion of computer-based assessments. Participants will receive more information on the Certification Induction day and will prepare accordingly.

GRADUATION MANDATES

Upon successful completion of the program and meeting the assessment requirements, participants will receive:

- Programme Completion Certificate
- ACCA Diploma/ Advanced Diploma Qualification Certificate or ICAEW Certificate in Finance, Accounting and Business
- Employment Opportunity

CAREER PROGRESSION IN AUDIT FIELD



ROLES AND RESPONSIBILITIES

THE PARTICIPANT

Ethics and Professionalism
Accept your new role
and responsibilities

Attendnace and Puncuality
Minimum **90%** of attendance throughout
the Programme

Dedication
Full commitment to programme challenges
and opportunity in the Audit Field

Motivation and Engagement
Accepting to attain new skills
and competencies

Transparency and Tolerance
Respect towards your trainers, mentors
and colleagues

Achievement Oriented
Gear towards accomplishing
your goals

ADGM ACADEMY

ADGM Academy will act as a facilitator for the Programme. The Academy will work with its partners to ensure professional delivery of the Programme, including:

- Defining the Programme Structure
- Mapping of the Programme to the Audit Competency Framework
- Reviewing and reporting participants progress and attendance
- Reviewing and implementing the participants feedback on the programme
- Overseeing the overall implementation of the program
- Providing care of the participants while they are in the programme
- Quality Assurance and Improvement Planning

OUR PARTNERS

Human Resources Authority (HRA) will be:

- Source of the National Talent pre-selected for the ADGM Academy National Development Programmes
- Support the selected participants with a substantial stipend during the period of study
- The custodian of the overall success of the programme

KPMG will be:

- Providing the training and training material for the Pre-Audit Foundation Courses
- Ensuring on the job placement and induction for the selected participants during the period of the Programme
- Providing guidance, support and motivation for the participants during the training period
- Providing monthly progress updates on the participants performance
- Providing monthly on the Job review and performance of the participants
- Providing weekly attendance progress of the participants
- Part of the counseling of the participants on their overall performance

DSR Professional Training will be:

- Providing the training and training material for the ACCA Diploma/ Advanced Diploma and/or ICAEW – CFAB Qualification Certification
- Providing guidance, support and motivation for the participants during the training period
- Providing monthly progress updates on the participants performance
- Providing weekly attendance progress of the participants
- Part of the counseling of the participants on their overall performance

PAQT COMMITTEE

Members of the Committee are Mr. Saleh Ali Ahmed Al Khalifi – HRA, Mrs Ema Colakhodzic – ADGMA, Mr. Umair Hameed – KPMG. The Committee will:

- Review overall progress of the programme
- Ensure and agree on proper Curriculum Mapping to the Audit Competency Framework
- Review overall performance of the participants and identify the necessary actions to support the individual participants
- Ensure employment of the selected participants
- Review the Quality Assurance Report and agree on proposed Improvement Plan for the programme
- Agree on the meeting schedule

QUALITY ASSURANCE

The Quality Assurance activity of the programme will be carried out by the ADGM Academy. The following will be covered:

- Program Structure Review
- Program Delivery /Execution Review
- Training Observations
- Feedback Analysis Review
- Participant feedback meetings
- Progress/Attendance Review
- Review of the Participant's Counseling Reports and action implementation
- Programme Improvement Action Plan
- Programme Improvement Plan implementation and documentation

The QA will prepare and send a schedule to ensure all the activities are covered during the programme without disturbing the programme delivery, participants and operations.

The QA Schedule will be agreed upon by the Committee.

CONTACT INFORMATION

For any enquiries, or information about the programmer please contact:

Jassim Yehya Mohamed AlMarzooqi
Operations Senior Manager - ADGM Academy

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Tel: +9712 333 8500

ADGM ACADEMY
أكاديمية سوق أبوظبي العالمي

APPENDIX - PAQT PROGRAMME SPECS.

Foundation Courses (Delivered by KPMG)

TOTAL HOURS: 131

ASSESSMENT METHODOLOGY: Each Course will have a set assessment strategy that candidates will be aware of at the beginning of each course and are expected to meet.

COURSE	DESCRIPTION	HOURS
Audit Foundation	This program is designed to assist the associates in understanding the basics of Auditing to help them perform the first procedures as auditors. They will also learn to use KPMG tools and resources. Training includes: How to audit - Property, plant and equipment - Human resources - Treasury - Sales	45
How To Check Financial Statements (Online)	This program is designed to assist the associates in understanding why checking financial statements is important and their responsibility relating to this. Further, they will learn how to identify errors in a set of financial statements, by checking a set of case study financial statements.	1
Excel - Intermediate	This program is designed to assist the associates in using excel efficiently. During the session they will learn to use various excel formulae and tools that will come in handy while working on various jobs.	2
UAE Laws And Regulations	This program is designed to help the associates understand UAE framework and the laws and regulations	2
VAT For Audit	This program includes the VAT basics with examples, GCC Framework, VAT administration : VAT return, Tax invoices, VAT accounting and compliance, VAT recovery, VAT impact on specific business transactions, Transitional provisions, Data collation for VAT return, Translating from financial data to VAT return and Records to be kept and penalties.	4
Property Plant & Equipment Depreciation Expense Substantive Analytical Procedure (Online)	The objective of this program is to help associates understand the objective of the procedures, the assertions addressed by it and the steps to perform it.	2
Trade Receivables Days Substantive Analytical Procedure (Online)	The objective of this program is to help associates learn similarities and differences between predictive, ratio and trend substantive analytical procedures, understand the objective of the procedures, the assertions addressed by it and the steps to perform it and the importance of an auditor maintaining professional skepticism.	1
Business Writing	The program is designed to provide tools and techniques to help participants to produce effective business writing. The content focuses on communicating with impact and fluency and takes participants through the important editorial stages of composing a document.	9

Foundation Courses (Delivered by KPMG)		
A Roadmap To Peak Performance	To be successful requires much more than just intelligence and talent. There are basic needs which have to be met to function at peak. These basic needs are neglected by most, impairing their capacity to rise to those elusive higher levels of success and happiness in life. This program is designed to help associates understand these to help them preform at their peak.	2
The OK Corral - The Art Of Difficult Conversations	This program is designed to help associates in applying a blend of theory and practice "The Art of Difficult Conversations", this workshop will take you through a model we can all use to understand and apply effective assertive behavior in challenging client conversations.	2
1 + 1 + 1 > 3 : Driving Team Work For Success	Intelligent Automation will completely recreate business and operating models as well as the way people work. This program will help associates challenge themselves to take a step forward on the road to success.	2
Line Of Business Specific Technical Updates	Each line of business runs specific trainings for associates on topics relevant to their focus business area. The associates will attend these trainings which will be led by subject matter specialist in each line of business.	2
Interest Expense Substantive Analytical Procedure (Online)	The objective of this program is to help associates understand the objective of the procedures, the assertions addressed by it and the steps to perform it.	1
Journal Entries (Online)	The program is designed to help associates understand the importance of testing journal entries , different type of journal entries that they may see on their engagements, audit procedures performed to identify and select journal entries for further testing and how to use IDEA to run routines over a population of journal entries.	1
Walkthroughs (Online)	The associates will learn the purpose of doing walkthroughs, when it is appropriate to perform them and how to perform and document the walkthroughs.	1
Time Management	The Time Management program is designed to help identify opportunities for improvement, and illustrate how to manage time for optimal performance and results. Participants will explore strategies for evaluating priorities, staying focused and managing expectations, as well as practice responding to the constant requests for attention from managers, peers and clients.	9
Presentation Skills	This program is designed with a focus on high-quality learning through significant practice and application. Using a variety of learning methods, participants will receive ample opportunity to improve/refine their presentation techniques. Working on a current business presentation, participants will receive facilitator and peer feedback in a supportive environment.	9
Line Of Business Specific Technical Updates	Each line of business runs specific trainings for associates on topics relevant to their focus business area. The associates will attend these trainings which will be led by subject matter specialist in each line of business.	2
Revenue And Gross Margin Substantive Analytical (Oline)	In this program will consider how Revenue and Gross Margin Substantive Analytical procedures provide audit evidence to address the completeness, existence and accuracy assertions related to Revenue and Cost of Sales. The associate will have the opportunity to perform these procedures for a case study.	1

Foundation Courses (Delivered by KPMG)

Bad Debts Recalculation And Evaluation Procedure (Online)	The objective of this program is to help associates understand the objective of the procedures, the assertions addressed by it and the steps to perform it.	1
Inventory Count Observation (Online)	This module simulates the preparation, observation and documentation of an entity's year-end inventory count. You will learn how to prepare for, observe and document an entity's inventory count.	2
Impact Of You	This course will help our new Associates explore key dimensions of Making an Impact. As a result of attending this course the participants will be able to present a positive image of themselves in varying situations and confidently engage with colleagues and clients.	14
Future- Proofing Yourself As An Audit Professional	This program is designed to understand the future of technology in the sphere of audit.	2
Technology Foundation - I	This sessions will help the associates learn about technology's impact on the business landscape. It covers emerging technologies including Artificial intelligence (AI), Block chain and Internet of Things (IoT). - Data & analytics. - Cyber security. - KPMG's digital solutions. - KPMG's collaboration tools and platforms.	8
Technology Foundation - II	This session is designed to help the associates get more insight into: - Design Thinking - Intelligent Automation - Protection from Cyber Threats	4
On-the-job training	The associates will be assigned to engagements along with experienced in-charge auditors to apply the learning they have gained. This will provide the associate with opportunities to apply the knowledge they gained in a practical environment.	Ongoing

ACCA Level 4 Diploma in Accounting and Business (Delivered by DSR)

The ACCA Level 4 Diploma in Accounting and Business qualification is aimed for anyone who wants to pursue a career in accounting, financial reporting or auditing.
The qualification also develops competence in professional skills like:

- complying with legal requirements
- developing professional values
- improving personal effectiveness
- behaving ethically at work.

TOTAL GUIDED HOURS: 165

ASSESSMENT METHODOLOGY: To obtain the ACCA Diploma in Accounting and Business (RQF Level 4) qualification, candidates must achieve 50% in each of the examinations and the Foundations in Professionalism module. The examinations are two hours long, feature objective test questions and are offered in approved Computer Based Examination (CBE) centres. A variety of objective test style questions are issued at random according to pre-determined balancing rules.

ACCA Level 4 Diploma in Accounting and Business (Delivered by DSR)		
COURSE	**DESCRIPTION**	**LEARNING OUTCOMES**
Accountant in Business (FAB/F1)	To introduce knowledge and understanding of: • the business and its environment • the influence this has on how organisations are structured • on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organisation and its people and systems.	• Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment • Understand business organisation structure, functions and the role of corporate governance • Recognise the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed • Understand the importance of personal effectiveness as the basis for effective team and organisational behavior • 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
Management Accounting (FMA/F2)	To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context.	• Explain the nature, source and purpose of management information Explain and apply cost accounting techniques • Prepare budgets for planning and control • Compare actual costs with standard costs and analyse any variances • Explain and apply performance measurements and monitor business performance
Financial Accounting (FFA/F3)	To develop knowledge and understanding of: • the underlying principles and concepts relating to financial accounting • technical proficiency in the use of double entry accounting techniques including the preparation of basic financial statements.	• Explain the context and purpose of financial reporting • Define the qualitative characteristics of financial information • Demonstrate the use of double-entry and accounting systems • Record transactions and events Prepare a trial balance (including identifying and correcting errors) • Prepare basic financial statements for incorporated and unincorporated entities • Prepare simple consolidated financial statements • Interpretation of financial statements

ACCA Level 4 Diploma in Accounting and Business (Delivered by DSR)

Foundations in Professionalism (Online)

For the qualification to be awarded, candidates must show their knowledge and skills relating to:

- the wider accountancy profession
- the legal and professional obligations and responsibilities of accountants, including the professional and ethical principles and values which apply to accountancy.

The module is an interactive learning system allowing candidates to learn about professionalism and is designed as follows:

1. Introduction to ethics and professionalism
2. Professionalism
3. Law and regulation
4. Professional ethics
5. Personal effectiveness at work
6. Personal values
7. Case study
8. Objective test.

ACCA Advanced Diploma in Accounting and Business (Progression) (Delivered by DSR)

Progression Pathway for candidates who aspire to become professional accountants.
Candidates can gain the Advanced Diploma in Accounting and Business when they pass all the Applied Knowledge and Applied Skills exams, and complete the Ethics and Professional Skills module.

TOTAL GUIDED HOURS: 612

ASSESSMENT METHODOLOGY: Exam based, candidates are required to pass all the exams for each module.

Job Opportunities on Completion:
- Internal Auditor
- Trainee Business Analyst
- Finance Trainee

COURSE	DESCRIPTION	LEARNING OUTCOMES
Corporate and Business Law (LW)	Candidates will develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.	Candidates will be able to: • identify the essential elements of the UAE legal system and the main sources of law including the influence of sharia and international law, and explain the various forms of alternative dispute resolution and the role of arbitration as an alternative to legal action • recognise and apply the appropriate legal rules applicable under the UAE Civil Code in respect of Contract Law, in order to establish legal liability and identify grounds for breach of contract and appropriate remedies • recognise and apply the appropriate legal rules applicable under UAE Labour Law to identify any infringement or breaches of the law by an employer and to explain the statutory procedure for employees to follow in order to receive full compensation for any losses caused by the actions of the employer • describe and explain how ICC Rules for Collections and Irrevocable Credits can be applied to provide UAE exporters with secure methods of payment • distinguish between the alternative forms and constitutions of business organisations in the UAE • recognise and compare types of capital and the financing of companies • describe and explain how companies are managed, administered and regulated • recognise the legal implications relating to insolvency and bankruptcy, and to demonstrate an understanding of corporate fraudulent and criminal behaviour

ACCA Advanced Diploma in Accounting and Business (Progression) (Delivered by DSR)

Performance Management (PM)	Candidates develop the knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control.	Candidates will learn to: • explain and apply cost accounting techniques • select and appropriately apply decision-making techniques to facilitate business decisions, and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks • identify and apply appropriate budgeting techniques and methods for planning and control, and use standard costing systems to measure and control business performance and to identify remedial action • identify and discuss performance management information and measurement systems, and assess the performance of an organisation from both a financial and non-financial viewpoint, appreciating the problems of controlling divisionalised businesses and the importance of allowing for external aspects.
Taxation (TX)	Candidates will develop knowledge and skills relating to the tax system as applicable to individuals, single companies and groups of companies.	Will be presented on the date of the training
Financial Reporting (FR)	Candidates will develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.	Candidates will learn to: • discuss and apply conceptual and regulatory frameworks for financial reporting • account for transactions in accordance with international accounting standards • analyse and interpret financial statements • prepare and present financial statements for single entities and business combinations in accordance with international accounting standards.
Audit and Assurance (AA)	Candidates will develop knowledge and understanding of the process involved in carrying out the assurance engagement and its application in the context of the professional regulatory framework.	Candidates will learn to: • explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct, describing the scope and distinguishing between the functions of internal and external audit • demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements • describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations • identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs) • explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of auditor's report, written representations and the final review and report.

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Financial Management (FM)	Candidates will develop the knowledge and skills expected of a finance manager, in relation to investment, financing and dividend policy decisions.	Candidates will learn to: • discuss the role and purpose of the financial management function • assess and discuss the impact of the economic environment on financial management • discuss and apply working capital management techniques • carry out effective investment appraisal • identify and evaluate alternative sources of business finance • discuss and apply principles of business and asset valuations • explain and apply risk management techniques in business.

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