

What are you waiting for?

Equip yourself with a foundation that prepares you for any career.

Find out more about our
Foundation level qualifications today
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ACCA

Foundations in Accountancy

Wherever your future
takes you, arrive
smarter with ACCA.

Go further.

Think Ahead

About ACCA

ACCA is the world's fastest growing gateway to the finance profession. From the moment you start studying with us, you'll be opening up a world full of opportunities.



A network of
486,000 students



We work with 7,291 approved
employers around the world



Flexible study options



Global reach in
180 countries



365 days a year
support service

Considering a career in finance and accountancy?

There aren't many qualifications that give you the flexibility to move into any industry you want, earn a great salary and make you employable all over the world. But as a fully qualified finance professional, you can live the lifestyle you choose and realise your true potential.

What is the ACCA Foundation level?

Our Foundation level is the first step towards becoming a qualified finance professional. It provides you with the introductory skills you need to launch a successful career in finance and qualifies you for the ACCA professional qualification.

What will I learn?

Our Foundation level qualifications are all about preparing you for the real business world. They teach you basic skills and techniques that are relevant for a role in finance, such as recording financial transactions, managing costs and finance, and maintaining financial records.

What qualifications do I need?

You don't need any formal qualifications to get started. As long as you're hardworking, ambitious and willing to learn, you will be just fine.

What are my options?

There are four qualifications available to you at Foundation level which all combine basic accountancy theory, with a practical working knowledge of different financial functions. These include:

Introductory Certificate in Financial & Management Accounting

Broadly equivalent to GCSE level and is awarded on completion of exams FA1 and MA1.

Intermediate Certificate in Financial & Management Accounting

Broadly equivalent to 'A' level and is awarded on completion of exams FA2 and MA2.

Diploma in Accounting & Business

Broadly equivalent to HND level/ the first year of a degree and is awarded on completion of exams FAB, FFA and FMA.



Certified Accounting Technician (CAT)

In order to obtain the CAT Qualification, you'll need to complete all seven exams included across the Foundation level qualifications, plus two out of the three specialist exams. In addition to the exams you'll also need to complete one year's relevant work experience and our Foundations in Professionalism module.

On completion of the CAT Qualification, you may then progress onto the ACCA Qualification if you wish to do so, starting with 'Applied Skills'.

Foundations in Professionalism

If you study for any of our Foundation level qualifications and want a certificate as proof of the exams you have completed, you'll need to complete Foundations in Professionalism. This is an online module which helps you understand what it means to act professionally and ethically in the work you carry out.

Foundations in Professionalism module

Complete this module if you want a certificate as proof of the exams you have completed.

Introductory Certificate

- FA1 Recording Financial Transactions
- MA1 Management Information

Intermediate Certificate

- FA2 Maintaining Financial Records
- MA2 Managing Costs and Finance

Diploma

- FAB Accountant in Business
- FMA Management Accounting
- FFA Financial Accounting

No formal qualifications required

Certified Accounting Technician (CAT)

Specialist Options Awards

Choose 2 out of 3 exams:

- FAU Foundations in Audit
- FFM Foundations in Financial Management
- FTX Foundations in Taxation

To obtain the CAT Qualification, you'll need to complete all the Foundation level qualifications – exemptions may apply*.

You'll also need to complete two out of the three Specialist Options Awards above and complete one year of relevant work experience.

The Specialist Options Awards can also be taken as standalone exams for those needing to specialise in Audit, Tax or Financial Management.

ACCA Careers offers you career advice and opportunities along the way

What's next after Foundations in Accountancy?

If you complete all the Foundations in Accountancy qualifications, you'll be well on your way to becoming a fully qualified finance professional and ready to start the ACCA Qualification.

The ACCA Qualification will help you become the strategic forward-thinking finance professional the world needs. It will equip you with the right blend of skills to have immediate impact and add value in the workplace.

It's not all about study though – you need to undertake three years' relevant work experience, as well as completing exams and an ethics module. With ethics becoming increasingly important, completing this module will demonstrate you're ability to work professionally at all times.

ACCA offers ongoing professional development, to help you evolve and stay ahead, provide you with the right blend of skills and ensure you're always highly employable.

You'll also have the opportunity to gain a BSc or MSc alongside your ACCA Qualification.

