



International Student Guide

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Welcome to ACCA UK

Whether you are studying the ACCA Qualification in the UK, or are thinking about coming to study ACCA in the UK, this guide has all the information you need to help you plan your stay. In this section you will find relevant information and advice on living, studying and working in the UK.

In the UK, we are one of ACCA's largest national offices, with over 80 staff working with UK-based students and members, as well as a wide range of other stakeholders including tuition providers and employers.

We currently have 87,000 students and 64,500 members in the UK. ACCA has statutory recognition and is the fastest growing professional accountancy body in the country.

We have a large network of learning providers who offer ACCA tuition through a variety of methods in locations all over the UK.

ACCA UK is engaged in a number of initiatives to support students and members, as well as working closely with both businesses and government. We offer a range of events nationwide, and also operate ACCA offices for Wales and Scotland that work specifically with and for members and students in those areas.

The UK is a diverse, vibrant place to live, study and work and is rich in history and culture. You can have a fantastic experience whilst you are here, and we look forward to supporting you throughout your international ACCA career.

We're here for you, if you need us. So, if you can't find the information you require in this guide, please contact our global customer service centre:

ACCA Connect

2 Central Quay

89 Hydepark Street

Glasgow G3 8BW

Tel: +44 (0)141 582 2000

Fax: +44 (0)141 582 2222

Email: students@accaglobal.com

Why ACCA?

ACCA is the largest and fastest-growing global professional accountancy body. By joining ACCA you can access an unrivalled global network of offices, learning providers, examination centres and employers. We have over 424,000 students registered across 170 countries. With offices and centres in over 80 countries and established global partnerships, wherever you go ACCA is there to support you. Our reputation and influence are respected worldwide by employers, governments and the profession itself.

Wherever you choose to study towards your ACCA Qualification you will be working towards a globally accepted standard. We have a reputation for excellence in providing qualifications and training, and the global portability and recognition of ACCA means that there are a range of international job opportunities.

WHY WORK IN ACCOUNTANCY? WHY CHOOSE ACCA?

Watch our new video to discover the benefits of studying for our qualifications and find out where your journey in accounting and finance could take you.

Watch the video [here](#).



Information for ACCA students coming to the UK

Every year, students from all over the world arrive in the UK to study ACCA. If you are thinking of studying ACCA in the UK, you have come to the right place.

We want to be sure that you have a smooth transition into the UK and that your learning experience will be a positive one.

The following pages are a resource for international students wishing to study towards the ACCA Qualification in the UK. You will find information on ACCA, our members and where we operate. You can also access information related to your personal development, such as skills updates, employment advice and articles relevant to the profession.

Before you make arrangements to study in the UK, you must register with a learning provider, obtain the correct visas and register as a student with ACCA. This will ensure that you have the correct exemption information to pass onto the learning provider, so that you study towards the right papers. The information in this guide will help you through this process.

Coming to the UK Checklist

ENTERING THE UK – VISA REQUIREMENTS

New rules for Tier 4 (the student tier of the points based system for UK) student visas came into force in April 2011.

UK visa requirements are subject to change and it is important that you familiarise yourself with the Tier 4 General Student visa requirement rules before travelling to the UK to study. You will need to know whether you require a UK student visa and, if so, how to apply for one.

ACCA UK is not involved in any aspect of administering or issuing student visas. This process is managed by the Home Office Border & Immigration Agency. For further information and guidance on UK student visa requirements and application procedures please visit the **Home Office website**.

For a quick guide telling what you need to do, watch the UK Border Agency video on YouTube about studying in the UK. Watch the video [here](#).

> BEFORE YOU ARRIVE

Visa requirements

- research visa requirements and ensure you have the necessary visas to enter the UK. To see what you need to do and learn about application options for your country visit the **Home Office website**.

Tuition and living expenses

- ensure that you have arranged maintenance funds for tuition and living expenses. Visit the **Home Office website** for further information.

Licenced learning providers

- research and apply to a learning provider who is licenced for the course you want to study and ensure that they are a Highly Trusted Sponsor (HTS). You can see which institutions are licenced in the **Home Office website**.

English language ability

- research whether your English language ability needs to be assessed
- some students must have passed the Secure English Language Test (SELT) before they apply for a student visa. Students may be refused a visa or entry to the UK if they cannot speak English without assistance
- you must be able to demonstrate that you can speak English required to level B2 (speaking, listening, reading and writing) if interviewed by a UK Border Agency officer. For more information visit the **Home Office website**
- if you do need to improve your English language ability, you may want to consider studying the International Certificate in Financial English (Cambridge ICFE) which is endorsed by ACCA. For further information visit the **Cambridge ICFE website**.

ACCA's English and maths self-check modules

ACCA's English and maths self-check modules are free of charge and optional to complete. We provide you with feedback on your levels of ability in English and maths. For more information visit the **ACCA website**.

Confirmation of Acceptance for Studies (CAS)

- once you have made your final decision on where you would like to study, you need to ask the licenced learning provider of your choice to provide you with an electronic reference number, known as your Confirmation of Acceptance for Studies (CAS). For more information visit the **Home Office website**.

Living in the UK

- research information about living in the UK – in particular banking, accommodation, transport, language and other essential information.

WHEN YOU ARRIVE >

Change of address

- notify ACCA of your change of address and learning provider via *ACCA Connect* or *myACCA*. To update your details visit the **ACCA website**.

Living necessities

- set up all essential living necessities – like your bank account and accommodation.

Study support

- be aware of ACCA publications, activities, societies and events taking place in the UK.

Leisure activities

- research places to visit, cultural differences, possible activities – make the most of your UK experience.

Improve your skills

- consider opportunities to improve your skills.

Studying in the UK

Below is a list of important points to remember when planning to study in the UK:

- you must have sufficient maintenance funds
- the learning provider you are considering for your ACCA study must be licenced by the UK Border Agency to sponsor you for the course you want to study. The tuition provider must be a Highly Trusted Sponsor (HTS) in order to issue you with a Confirmation of Acceptance for Studies (CAS). Visit the **Home Office website** for further details
- if you are not yet an ACCA student, ensure you register with ACCA directly (your tuition provider can't do this for you)
- to apply for a UK student visa, you must have the visa fee, a valid passport which meets the British immigration requirements, CAS from the licenced learning provider, proof of maintenance funds, and a completed visa application form. You also must have evidence of appropriate qualifications taught by the licensed learning provider to accept you onto the course. To apply [click here](#)
- once you receive your electronic reference number known as your CAS from your tuition provider, if applicable, you should request an interview for application for a UK student visa with the local British Embassy or British High Commission
- you will be required to demonstrate that you have sufficient command of the English language to B2 level
- visit a visa application centre - to find out the location of your nearest visa centre visit the **Home Office website**
- receive your acceptance pack from your learning provider. The pack should contain relevant information about tuition fees and entering the UK on a UK student visa
- arrange your accommodation. The authorities may not grant you a UK student visa without written confirmation of proof of address whilst you are studying in the UK
- make your arrangements for travel to the UK. Please ensure that you have your learning provider's acceptance letter (CAS) with you. UK immigration may require confirmation of this when you arrive in the UK.

REMEMBER: if you provide false documents, lie or withhold information, you may be refused a visa and may be banned from coming to the UK for up to 10 years.

ACCA UK is not involved in any aspect of administering or issuing student visas. This is managed by the Home Office Border & Immigration Agency. For further information and guidance on UK student visa requirements and application procedures please visit the **Home Office website**.

ACCA tuition

If you are planning to study towards the ACCA Qualification in the UK then you must:

- enrol with a learning provider who is licensed by the UK Border Agency with Highly Trusted Sponsor (HTS) status
- make sure this learning provider is accredited with ACCA under the Approved Learning Partner (ALP) programme with Platinum or Gold approval
- obtain the correct visas.

UK LEARNING PROVIDERS

It is important that you make the right decisions when preparing to study. ACCA courses are taught by over 280 learning providers throughout the UK, so it can be difficult to select the one that is right for you. ACCA strongly recommends that you opt for a provider that is registered under ACCA's Approved Learning Partners (ALP) scheme, as you can be sure that they:

- are monitored by ACCA
- meet the minimum quality criteria
- receive up-to-date information regarding ACCA
- will be subject to an investigation in the event of any student complaints.

Gold Approved Learning Partners demonstrate to ACCA that they meet certain performance targets around the way they manage their institution – such as the provision of comfortable premises and adequate facilities, carefully monitored attendance and retention, and courses. These learning providers have a knowledgeable and experienced teaching team, a structured teaching programme and provide students with advice on study options and tutorial support.

Platinum Approved Learning Partners, in addition to meeting the Gold performance targets, provide evidence of continual improvement and innovation, and must consistently meet exam result targets, set by meeting or exceeding ACCA's worldwide pass rates.

You can access an up-to-date list of UK Learning Providers on the **Home Office Border & Immigration Agency website**.

Variant papers (law and tax)

ACCA is an international professional body, so we offer students the opportunity to take the law and tax papers that reflect these systems in several countries. However, if you are studying ACCA papers for law or tax in the UK, it is highly unlikely that UK learning providers will offer courses for these papers in anything other than the UK variant. While it is permissible to sit any available law or tax variant exam in the UK, you will need to consider how you will study for a non-UK law or tax variant paper in the UK.

REGISTRATION AND EXEMPTIONS

Before you enrol with a learning provider it is important that you register as a student with ACCA. This will mean that (if applicable) you have the correct exemption information to pass onto the learning provider to ensure you study towards the right papers.

To find out information on registration, please visit the **ACCA website**.

It is your responsibility to enter for exams with ACCA.

To find out information on exemptions, please visit our **exemption enquiry database**.

FEES AND DATES

Costs for tuition vary depending on the individual learning provider. Payment for tuition takes place directly between you and your learning provider. ACCA only controls costs and payment for sitting exams.

To find out information on ACCA's fees and important dates, please visit the **ACCA website**.

COMPUTER-BASED EXAMS (CBES)

Computer-based exams (CBEs) are available for some papers. CBEs offer flexibility, can be sat at any time and do not restrict you to the June and December sittings. However, you will not be able to sit CBEs unless you are a registered student with ACCA. Visit the **ACCA website** for full details of CBEs and how they operate.

EXAM CENTRES

ACCA conducts paper examinations at over 40 exam centres throughout the UK. Most major UK cities will have at least one exam centre. Please visit the **ACCA website** to see where exam centres are located.

ACCA UK support services

ACCA UK is one of ACCA's largest national offices, operating from offices in London, York and Birmingham. We have separate national offices for Wales and Scotland – *ACCA Wales* is based in Cardiff and *ACCA Scotland* is based in Glasgow. *ACCA Ireland* supports students in both Northern Ireland and the Republic of Ireland.

UK PUBLICATIONS AND WEBSITES

The **ACCA UK website** contains information relevant to students studying in the UK and members. It contains information from all *ACCA UK* departments and advises on the latest UK events, research, resources and hot topics. Details of UK support services and events can be found **here**.

Websites also exist for **ACCA Wales**, and **ACCA Scotland** and contain information for students studying in the UK and members.

UK STUDENT SUPPORT SERVICES AND EVENTS

- in addition to global resources such as the student accountant magazine and resources found on the student section of **ACCA's website**, we provide a number of UK-specific services
- for students who are planning to sit exams, we have put together a listing of study support events taking place from the end of February to the end of April (for June exams) and from the end of September to the end of October (for December exams). All the events are available from Approved learning partners on topics such as study skills, memory and exam techniques and events specific to specific ACCA papers and subject areas. We also provide details of revision courses run by Approved learning partners for each examination sitting
- help is available for students progressing towards their Practical Experience Requirements (PER) and information on how to complete the Trainee Development Matrix (TDM)

- a UK-specific e-bulletin is published at key points in the student year
- *ACCA UK* and NUS (National Union of Students) work together so that ACCA students can apply for the NUS extra card, which gives cardholders access to products and services from a variety of companies. The NUS represents over seven million students across the UK, providing excellent benefits and helpful research and information. The NUS website offers students a range of facilities, including information on NUS campaigns, education news, and advice on issues relating to housing, education and health care. Find out more [here](#)
- ACCA has developed a series of podcasts which focus on commercial awareness and how they can be translated across different sectors. The podcasts were produced to enable students to develop their commercial knowledge and then use that knowledge when applying for employment. Visit the ACCA website to find out more
- ACCA students can benefit from a subscription with the Financial Times Education programme, saving up to 69% off a subscription to both *The Financial Times* newspaper and FT.com. *The Financial Times* is a useful resource for ACCA students, providing a broad-based, in-depth knowledge of business and industry. To subscribe, email subscriptions@ft.com, visit the **Financial Times website** or call 0845 602 3176 and quote 'education association'.

KEEP IN CONTACT

If you move to the UK you must remember to update your address details through **myACCA**. Once we know you are in the UK, we will automatically notify you of UK-related events, publications and initiatives.

Working in the UK

When you complete your ACCA studies in the UK, international students return to their home country to obtain the relevant work experience for ACCA membership.

ACCA does not place students into jobs or arrange work permits. It is your responsibility to gain appropriate work experience.

The Home Office Border & Immigration Agency website provides clear information about the various routes open to non-UK nationals who want to work in the UK. Please visit the **Home Office website** for further details.

STUDENT PERMISSION TO WORK

For students sponsored by and studying directly with public higher education institutions, the current level of permission to work are

- 20 hours per week part-time during term-time for students undertaking courses at degree level or above
- 10 hours per week part-time during term time for students undertaking courses below degree level.

All students studying directly with higher education institutions will be able to work full-time during vacations.

ACCA CAREERS

ACCA Careers is a brand new careers portal for members, students and graduates interested in the ACCA qualification.

On ACCA Careers you will be able to upload your CV, access global career opportunities and find comprehensive guidance, insight and tips on careers in accountancy and finance. Thousands of jobs are available to ACCA members and students. Please visit **ACCA Careers** to find out more.



Living in the UK

Arriving and settling in a foreign country can be challenging and it may take time to adapt to your new environment. However, whilst living in the UK there are many opportunities for new experiences and several organisations can help and support you.

Education UK, part of the British Council, has produced a comprehensive guide to arriving and living in the UK. It includes information on arranging visas, accommodation, financial and legal matters, culture, food and health care.

To access this guide **[click here](#)**.

Employability and careers guidance

If you live outside the UK you should ensure that you have entitlement to work in the UK before you enquire about any jobs.

ACCOUNTANCY MARKET SECTORS

A career in accountancy offers a wide variety of choice in terms of both job roles and sectors. The main sectors and job roles are described in more detail below:

FOUR MAIN SECTORS

1. Corporate sector

The corporate sector gives trainee and qualified accountants a varied career with excellent career prospects. Many of the larger international companies also have opportunities for working abroad as part of your training.

Depending on the size of the company, you will typically be working as part of a team in the accountancy department. You may be involved in:

- financial accounting
- management accounting
- budgeting
- corporate planning
- treasury
- internal audit.

You can join at an entry level role, such as an accounts assistant, giving you valuable work experience whilst you study towards your accounting qualification. Accounts assistants help with general accounting duties such as maintaining the sales and purchase ledger, balance sheet reconciliations, tracking invoices, purchase order maintaining etc.

Once you are part qualified or qualified you can join as a trainee accountant. Many companies offer comprehensive training programmes for trainees, giving you the support to progress in your career.

2. Banking and financial services

The financial services sector is extremely competitive and offers a diverse range of opportunities. The recent recession has led to an increase in specialist roles such as risk and compliance.

Areas of employment within the financial services sector include:

- retail banks/building societies – mortgages, pensions, loans, insurance, shares, money transfers etc
- investment banking – corporate finance including mergers, acquisitions, bonds, equities, fund management, derivatives etc
- insurance/re-insurance – financial protection against risk
- financial advisors – providing plans for people's financial future
- brokers – buying and selling stocks and shares
- compliance – ensuring an organisation meets industry standards parameters eg IFRS and Sarbanes-Oxley
- unit trusts – companies using portfolio management and other techniques to earn money for their investors.

The banking and finance sectors offer some of the highest basic salaries coupled with potentially very high bonuses. However, this is also matched with long working hours and pressurised work loads. High vulnerability to market conditions can make job security in this area low.

Most crucial is your genuine interest in business and the financial world, so you will need to monitor business reports, read the FT and know how the FTSE index is performing.

3. Private practice

Accountants working in this sector work for an accounting firm focused on audit. This sector can also be referred to as public practice. You will visit clients and review their business operation and financial accounts ensuring their company accounts are accurate. Services offered include advisory, audit and assurance, tax services and forensic accounting.

The experience you will gain in this sector will differ according to the size of the company. These can range from large international firms where you will specialise in areas such as audit and advisory, tax or corporate finance, to smaller firms where you may be involved in a wider role.

This sector is dominated by the 'Big 4' accountancy firms who audit the majority of the top 100 PLCs:

- KPMG
- Deloitte
- PwC
- Ernst & Young.

Competition to enter these four firms are fierce, but provide an excellent grounding in your career. There are other firms beyond the 'Big 4', including Grant Thornton and Baker Tilly.

4. Public and not-for-profit sector

Career opportunities in this sector include local and national government, health, education, housing or charities.

You will provide guidance on tax, raising funds, financial problems, management consultancy and financial ICT systems. Working with budgets set by the Government you will be looking at how to best allocate and monitor resources to achieve the most cost efficient result.

EXAMPLE OF JOBS AND PRIMARY ACCOUNTABILITIES:

Accounts assistant

- maintaining the sales and purchase ledger
- balance sheet reconciliations
- tracking invoices
- invoice and statement generation
- assist credit controller with invoice queries and debt management
- petty cash expense analysis
- update actual and forecast data in reports
- maintaining purchase orders
- processing payments – BACS/CHAPS, cheques, credit cards.

Financial accountant

- preparation of the interim and year end financial statements
- assisting with IFRS reporting
- responsible for all balance sheet reconciliations
- assist management with month end and year end processes
- preparation of VAT returns
- responsible for accurate information to Government agencies such as the HMRC and ONS
- liaising with auditors.

Finance manager

- manage the finance teams day-to-day operations
- lead and deliver all routine financial and management accounting
- responsible for annual and quarterly statutory accounting (also

known as stat accounts)

- review trends / variances of sales for planning, budgeting and forecasting
- monitor and improve financial systems
- providing commercial support to management team and other departments.

Finance director

- oversees the finances of a company
- effective management of finance resources
- responsible for minimising costs and improving margins across the business
- ensuring tight controls are in place and accounting principles adhered to
- lead the development of strategic financial planning and business plans
- financial reporting to higher management and board.

Management accountant

- responsible for business and financial analysis to support the management team with operational and strategic decision making
- prepare month end reports and commentary
- profitability report to members of management team
- analysis on cost base and investigating any variances
- assist in preparation of annual budgets and cash flow forecasts.

Finance analyst

- preparing monthly financial analysis and commentary
- monthly forecasting updates
- present finance information to other departments
- produce analysis on cost forecasts and variances
- assist with annual, quarterly and monthly budgeting
- assist with P&L forecasting.

Financial controller

- supervise the quality of accounting and financial reporting in a company
- oversee and monitor accounting and internal controls
- prepare financial statements, budget reports, forecasts, cost analysis reports, profit or loss statements
- reporting under IFRS within all EU countries
- ensures all aspects of the company's finances are properly documented
- make recommendations for future changes and challenges.

- This section has been produced by **GAAP web**, the UK's leading jobsite for accountancy and finance professionals. We would like to thank them for their support.

Social networks

Increasingly, online networking sites such as LinkedIn and Facebook are being used to find jobs. Groups, forums, contacts and recommendations act as online word-of-mouth tools, and can provide useful access to accountancy and finance jobs that otherwise would not have been advertised in newspapers, trade journals or through recruitment consultants.

To find out more visit **LinkedIn** and **Facebook**.

Career prospects

Whatever stage you are at in your career planning, ACCA can help. We have a range of qualifications, relevant to all business sectors, to help you reach your career goals. For more information about a career in finance and accountancy visit the **ACCA website**.

WHAT WORK COULD I DO WITH THE ACCA QUALIFICATION?

Depending on whether you complete the Foundations in Accountancy (FIA) or ACCA Qualification, a range of opportunities are available to you.

Introductory Certificate in Financial and Management Accounting

- junior accounts clerk/junior bookkeeper role in an SME
- a range of junior accounting administration roles within an accounting department of a larger organisation or financial shared service centre.

Intermediate Certificate in Financial and Management Accounting

- a bookkeeping or cost clerk role in a small to medium size organisation
- a range of accounting administration roles within an accounting department of a larger organisation or financial shared service centre **Diploma in Accounting and Business**
- basic bookkeeping
- trainee accountant in a commercial organisation or accounting practice
- accounts clerk in public sector.

Advanced Diploma in Accounting and Business

- a wide ranging and responsible accounting role in a small to medium size organisation
- a financial reporting and/or financial decision-support role, possibly in a supervisory role, within an accounting department of a larger organisation
- a financial supervisory or management role in accounts payables/and or receivables, or a financial role in fixed asset accounting or in financial shared service centres
- an accounting technician role in a commercial organisation.

The ACCA Qualification

- as a qualified chartered certified accountant you could work in any sector, in any type and size of organisation
- with the ACCA Qualification you can specialise in one area of accountancy, eg audit or tax, with a small firm of accountants or one of the big accountancy firms
- you may wish to work in a consultancy role, provide financial information and advice, or manage the finances of a large multinational company.

Find out more more [**here**](#).

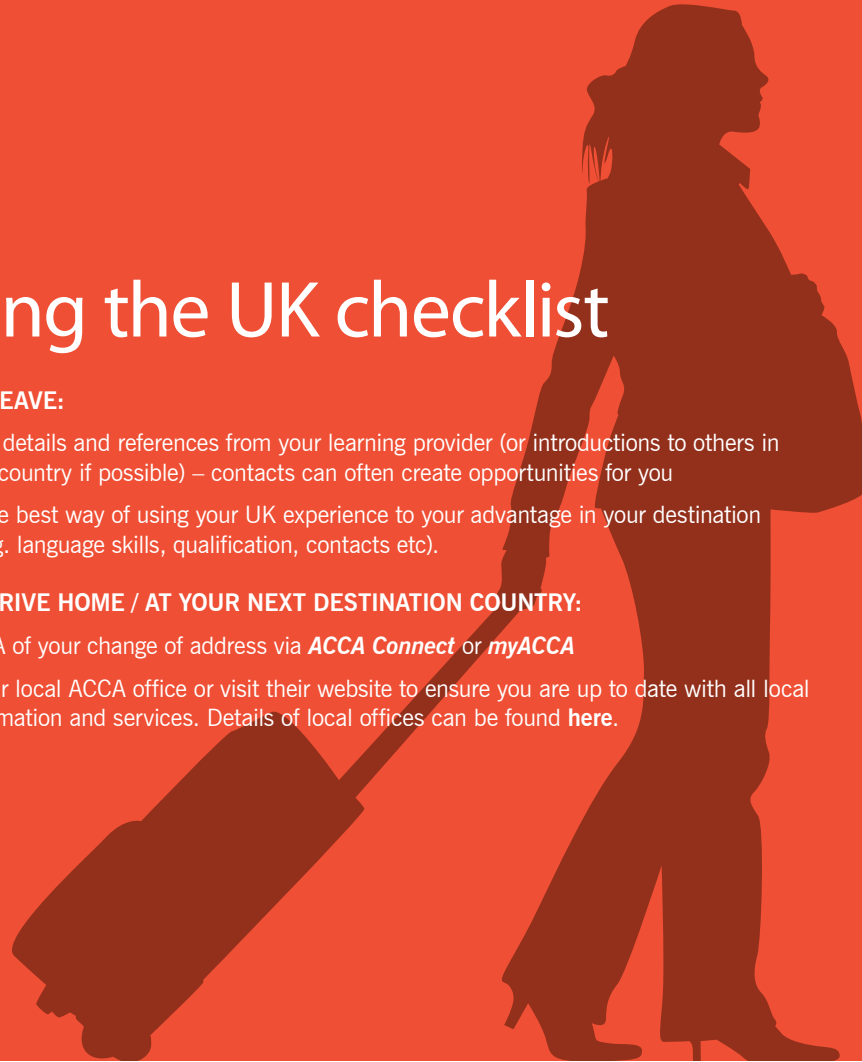
Leaving the UK checklist

BEFORE YOU LEAVE:

- get contact details and references from your learning provider (or introductions to others in your home country if possible) – contacts can often create opportunities for you
- research the best way of using your UK experience to your advantage in your destination country (e.g. language skills, qualification, contacts etc).

WHEN YOU ARRIVE HOME / AT YOUR NEXT DESTINATION COUNTRY:

- notify ACCA of your change of address via **ACCA Connect** or **myACCA**
- contact your local ACCA office or visit their website to ensure you are up to date with all local ACCA information and services. Details of local offices can be found **here**.



WHAT DOES SUCCESS MEAN TO YOU?

ACCA recently posed this question to UK students, and we received answers ranging from the imaginative and fun to the inspiring. Feel free to share it with anyone you know who is considering their future career options.

Watch the video here.

Links to useful websites and information

This section provides useful links to relevant information and organisations that provide support for international students.

ACCA Exemptions

<https://portal.accaglobal.com/accrweb/faces/page/public/accreditations/enquiry/main/EnqInstitutionsTable.jspx>

ACCA Exam centre database <http://www.accaglobal.com/students/exams/centres/>
<http://www.accaglobal.com/en/qualifications/glance/acca.html>

ACCA Learning Provider database <http://www.accaglobal.com/students/study/search>

ACCA Potential – a free electronic newsletter for prospective students that provides information and advice about a career in finance and accountancy
www.accaglobal.com/join/why_acca/potential

ACCA UK accaglobal.com/uk

ACCA Scotland <http://scotland.accaglobal.com/>

ACCA Wales <http://wales.accaglobal.com/>

myACCA http://www2.accaglobal.com/members/admin/contact_details

ACCA computer-based exams (CBEs) <http://www2.accaglobal.com/students/exams/cbes>

ACCA exam centres <http://www.accaglobal.com/students/exams/centres/>

ACCA fees and important dates <http://www2.accaglobal.com/students/acca/info/>

ACCA English and maths self-check modules <http://www2.accaglobal.com/students/fia/selfcheck/>

ACCA Qualification <http://www.accaglobal.com/en/qualifications.html>

ACCA support services http://uk.accaglobal.com/uk/students/support_information/
<http://uk.accaglobal.com/uk/students/commercial/>

ACCA Careers <http://www.accacareers.com/>

Immigration Advisory Service Helpline 0844 9744000

The British Council www.britishcouncil.org

Confirmation for Acceptance for Studies (CAS)

<http://www.ukba.homeoffice.gov.uk/studyingintheuk/>

Education UK <http://www.educationuk.org/>

Licensed learning provider

<http://www.ukba.homeoffice.gov.uk/employers/points/sponsoringmigrants/registerofsponsors/>

UK Border Agency <http://www.ukba.homeoffice.gov.uk/>

UK Border Agency Licensed Learning Providers

<http://www.ukba.homeoffice.gov.uk/employers/points/sponsoringmigrants/registerofsponsors/>

UK Border Agency video

http://www.youtube.com/watch?v=XKR5dsbUCHA&feature=player_profilepage

UK Council for International Student Affairs (UKCISA) www.ukcisa.org.uk

Visit Britain www.visitbritain.com

NUS <http://www.nus.org.uk/>