ACCA Exam Preparation Course and Professional Review Training

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Barcelona (Spain)



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Ref: 2023_239486 – **Location:** Barcelona (Spain) **Fees:** 5900 GBP

Introduction:

ACCA exam preparation is the systematic study and practical application of international financial accounting, management accounting, audit standards, and strategic business leadership required to pass the professional examinations of the Association of Chartered Certified Accountants. This one-week course equips operational finance analysts and audit associates to assemble an ACCA Technical Examination and Case Study Dossier. Delivered at practitioner depth through a case study practical mode, participants examine International Financial Reporting Standards as issued by the International Accounting Standards Board alongside International Standards on Auditing. Accounting professionals master ACCA exam preparation with Blackbird Training Centre to build rigorous analytical discipline.

Course Objectives:

- Distinguish between Applied Knowledge principles and Strategic Professional evaluation criteria to structure effective technical examination responses.
- Compare International Financial Reporting Standards recognition criteria against International Standards on Auditing assurance procedures to identify reporting misstatements.
- Apply spreadsheet modelling and workspace tools within the Computer-Based Examination interface to resolve complex financial reporting scenarios accurately.
- Interpret performance management variances and financial ratios to evaluate strategic commercial viability across contrasting organisational case environments.
- Select appropriate corporate governance mechanisms and ethical safeguards under the ACCA Code of Ethics and Conduct to mitigate professional conflicts.
- Justify audit evidence sufficiency versus risk-based audit sampling strategies to formulate defensible assurance opinions across complex corporate disclosures.

Target Audience:

- Financial accounting specialists responsible for statutory statement preparation who must determine whether accounting treatments satisfy international standards.
- Management accounting analysts responsible for divisional variance monitoring who must decide how performance data informs operational resource allocation.
- External and internal audit associates responsible for engagement testing who must choose appropriate substantive procedures for risky financial assertions.
- Treasury and corporate finance officers responsible for project appraisals who must evaluate whether investment hurdle rates align with capital structures.



Course Outline:

Day 1: Qualification Architecture, Syllabus Scope, and Foundation Accounting Mechanics

- Applied Knowledge vs Strategic Professional: Structuring Syllabus Competencies Across Progressive Examination Levels
- Computer-Based Examination Environment: Navigating Digital Spreadsheets and Word Processing Response Workspaces
- Financial Accounting Foundations: Applying Double-Entry Conventions and Trial Balance Reconciliations to Statements
- Cost and Management Fundamentals: Classifying Fixed, Variable, and Semi-Variable Cost Allocations Accurately
- Ethics and Professional Skills Module: Aligning Core Professional Values with Commercial Decision Frameworks

Day 2: International Reporting Frameworks, Standards Architecture, and Assurance Rules

- IFRS vs Local GAAP Frameworks: Evaluating Core Accounting Policy Realignment Under International Standards
- IASB Conceptual Framework: Applying Asset, Liability, Income, and Expense Recognition Criteria Fairly
- ISA Assurance Principles: Establishing Engagement Acceptance and Independence Under International Standards
- Materiality Calculation Methodologies: Determining Quantitative and Qualitative Financial Statement Testing Thresholds
- Ethics and Conduct Codes: Mitigating Conflicts of Interest via Fundamental Principles Safeguards

Day 3: Technical Financial Reporting, Performance Measurement, and Financial Management

- Consolidated Accounts vs Single-Entity Accounts: Eliminating Intragroup Balances and Calculating Goodwill
- Lease Accounting Applications: Capitalising Right-of-Use Assets and Measuring Financing Liabilities Correctly
- Variance Analysis Techniques: Reconciling Standard Direct Material and Direct Labour Operating Differences
- Investment Appraisal Mechanics: Discounting Future Cash Flows Using Net Present Value Criteria
- Working Capital Optimisation: Formulating Cash Conversion Cycle Policies Across Diverse Operating Models



Day 4: Strategic Leadership, Governance Risk, and Advanced Audit Considerations

- Strategic Business Leader vs Advanced Audit: Synthesising Leadership Case Evidence Against Assurance Risks
- Corporate Governance Frameworks: Evaluating Board Composition, Committee Independence, and Stakeholder Accountability
- Enterprise Risk Management Models: Identifying Strategic, Operational, and Financial Exposure Probabilities
- Fraud Detection Procedures: Differentiating Management Override Indicators from Normal Operating Control Deficiencies
- Assurance Reporting Judgements: Formulating Modified, Qualified, or Adverse Opinions on Disclosed Material Misstatements

Day 5: Case Study: Examination Strategy, Workspace Execution, and Dossier Assembly

- Time-Allocation Strategy vs Mark Distribution: Prioritising Technical Questions and Professional Skill Scoring
- CBE Word Processor Formatting: Drafting Executive Briefing Papers and Audit Committee Recommendations
- CBE Spreadsheet Formula Integration: Building Dynamic Working Schedules for Rapid Examination Calculations
- Integrated Mock Case Analysis: Deconstructing Multi-Source Commercial Exhibits Under Strict Time Constraints
- Deliverable Finalisation: Completing the ACCA Technical Examination and Case Study Dossier

Skills You Will Gain:

- IFRS Statement Consolidation
- ISA Audit Risk Assessment
- CBE Interface Navigation
- Working Capital Valuation
- Variance Analysis Modelling
- Corporate Governance Evaluation
- Ethical Safeguard Formulation



Why Attend This Course:

- From relying on unguided rote memorisation to applying systematic examination techniques across all syllabus tiers.
- From struggling with standard software interfaces to commanding Computer-Based Examination spreadsheets and word processors under timed conditions.
- From treating reporting and auditing as detached topics to evaluating transactions through integrated financial reporting and assurance frameworks.
- From fragmented study notes to deploying a complete ACCA Technical Examination and Case Study Dossier for targeted revision.

Conclusion:

ACCA exam preparation equips professionals with the technical accounting, financial management, and audit assurance competencies required to master international qualification standards. This course resolves key operational distinctions between basic mechanical bookkeeping and integrated strategic reporting, substantive audit testing and risk assessment, and standard textbook theory versus digital examination workspace execution. Structured specifically for operational accountants, audit associates, and financial analysts seeking practitioner proficiency, this course prepares delegates to approach complex multi-exhibit case studies with disciplined analytical precision and professional confidence.

Frequently Asked Questions FAQ:

What is ACCA exam preparation?

ACCA exam preparation is the focused study and practical rehearsal of international financial accounting, management accounting, auditing, and strategic leadership syllabi. It trains candidates to interpret complex financial data and draft professional responses using the official Computer-Based Examination workspace to achieve full professional qualification.

What is the difference between Applied Skills and Strategic Professional papers in ACCA exam preparation?

Applied Skills papers test technical execution, computational accuracy, and foundational accounting standards across specific functional domains. In contrast, Strategic Professional papers require integrative business judgement, strategic leadership synthesis, and high-level stakeholder communication, demanding professional skill marks alongside advanced technical mastery.

Which professional reporting standards guide ACCA exam preparation?

ACCA exam preparation follows International Financial Reporting Standards as issued by the International Accounting Standards Board, along with International Standards on Auditing issued by the International Auditing and Assurance Standards Board, ensuring full alignment with international best practices in corporate reporting and independent assurance.



Is this ACCA exam preparation course suitable for an operational financial accountant?

Yes, an operational financial accountant will benefit from this course by translating day-to-day transaction recording into rigorous technical statement preparation and case-study analysis. The curriculum builds structured problem-solving routines that strengthen both workplace accounting competence and Computer-Based Examination performance.

